

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WONERSH WITH BLACKHEATH

England & Wales · Charity number 1127851

Details

Other names WONERSH WITH BLACKHEATH PCC

Status Registered

Legal form Previously excepted

Registered 2009-02-03

Register [View on the Charity Commission register](#)

Contact

Address The Vicarage
The Street
Wonersh
Guildford
Surrey
GU5 0PG

Phone 01483890453

Email treasurer@wonershchurch.org.uk

Website www.wonershchurch.org.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Promoting in the ecclesiastical parish the whole mission of the Church

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£266,292	£284,336	-	-
2023-12-31	£248,018	£246,481	-	-
2022-12-31	£314,075	£230,750	-	-
2021-12-31	£216,094	£278,369	-	-
2020-12-31	£220,835	£258,543	-	-

Trustees

Name	Role	Appointed
DAVID KEITH PETERS	Chair	2014-01-01
Alice Louise Bounsall-Hughes		2024-05-08
Anne Heine-Carmichael		2021-04-26
Carmina Ann Harlow		2023-04-24
Charles Joseph Wakefield		2024-05-21
Clare Elizabeth Hepworth		2024-05-08
Darren Alford		2017-04-01
Elizabeth Sarah Lister		2022-04-11
Jonathan Paul Shepard		2023-04-24
Mark Puttick		2021-04-26
Martin Keech		2020-01-31
NICHOLAS CHARLES BAMBER		2024-05-08
Nicholas John Talbot Gray		2021-11-01
Patricia Ann Allen		2014-04-29
Rosalind Jane Twist		2024-05-08
Steven Vinall		2021-04-26

Accounts



Wonersh with Blackheath PCC
[sent via adobe esign]

28th October 2025

Dear David, Martin, and Charlie

**WONERSH WITH BLACKHEATH PCC TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

The accounts have been examined and are now enclosed for your attention. If these are approved, please sign as indicated. Once you have all signed, the accounts will come to me to sign the Independent Examination report. Once I have signed, you will receive a full signed set to retain for your records.

Submission to Charity Commission – I assume that, as in prior years, you will deal with making the submission. I will send you a separate set of accounts for this purpose once everything is signed [I will send this separate set next week].

I also enclose a letter confirming our understanding of various points/issues within the accounts and in relation to the examination (letter of representation) – please read this carefully and, if you are in agreement with all the points listed, please sign and date where indicated.

Could I please specifically flag the following items that merit actioning:

1. Paragraph 13 in the letter of representation (LOR) – summary Risk Register.
2. Paragraph 15 in the LOR – Register of Interests to tie into your Conflict of Interests policy.
3. Paragraph 37 in the LOR – provision of accommodation.
4. I would recommend that you draw up a SoFA (P&L) budget in advance of the new financial year and would advise that you enter that budget into xero via Budget Manager. This then enables you to run reports against that budget (Budget Variance report) which should aid discussion at Finance Committee and PCC meetings, and support the conclusion that the charity is a going concern.

Company tax return – it is my understanding that HMRC has not requested a tax return to be completed.

Finally, my firm's invoice for dealing with the above will be sent to you next week (via the 'Treasurer' e-mail address).

Yours sincerely

C Barnard
for Camabelu Limited

Offering a personalised professional approach

a Registered office address: Accrue Workplaces, The Long Barn, Cobham Park Road, Cobham, Surrey, KT11 3NE

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Registered as a Member Firm of the Institute of Chartered Accountants in England and Wales, under Firm Number C003170123

Company registration number 07975464

WONERSH BLACKHEATH

PARISH CHURCHES

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

CHARITY COMMISSION REGISTERED NUMBER 1127851

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**WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024**

Administrative information

The Parochial Church Council ('PCC') is a body established by the Church of England, by Act of Parliament. The PCC operates under the Parochial Church Council Powers Measure (1956, as amended) and Church Representation Rules. The Parish of Wonersh with Blackheath has two churches, St John the Baptist Wonersh & St Martin's Blackheath. It is part of the Diocese of Guildford, within the Church of England. The correspondence address is St John the Baptist Church, The Street, Wonersh, Surrey, GU5 0PG.

The PCC is registered with the Charity Commission under number 1127851.

Officers of the PCC and Trustees of the Charity who have served from 1 January 2024 until the date the report was approved are:

Vicar:	David Peters
Church wardens:	Alex Vinall Martin Keech Carmina Harlow
Deanery Synod Reps:	Patricia Allen Anne Heine-Carmichael

Elected Members of the PCC and Trustees of the Charity serving from APCM April 24 - May 25

PCC Secretary:	Clive Couzens
Treasurer and Member:	Charles Wakefield (from 21/05/24, Nick Gray previously)
Other Members:	Nick Bamber Nick Gray Darren Alford Liz Lister Mark Puttick Jonty Shepard Rosie Twist Steve Vinall Alice Bounsall-Hughes (from 8th May 2024) Clare Hepworth (from 8th May 2024)

DCC Blackheath

Vicar:	David Peters
Secretary:	Christine Sweeting
Treasurer and Member:	David Allen
Other Members:	Patricia Allen Andrew Quaintance Lady Kirkwood Sue Wallis Linda Williams Amelia Taylor Alexandra Jones Carmina Harlow

Not members of the PCC but performing roles from APCM April 24 - May 25

Co-treasurer (does not attend PCCs)	Sarah-Jo Gray	until 01/07/2024
Chair of the Finance Committee	Nick Gray	from 01/07/2024

**WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

Bank details:

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Independent examiners:

Camabelu Limited
Accrue Workplaces, The Long Barn
Cobham Park Road
Cobham
Surrey KT11 3NE

Aim and purposes:

Wonersh with Blackheath PCC has the responsibility for co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church; evangelistic, pastoral, social and ecumenical. It also has specific responsibility for the maintenance and booking of Lawnsmead Church Hall in Wonersh. Benefits to the public arising from carrying out the PCC's objectives are explained within the annual report. The PCC has complied with its duty to have due regard to the guidance on public benefit, published by the Charity Commission, in exercising its powers or duties.

Objectives and activities:

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 Wonersh with Blackheath. 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. It strives to optimise attendance numbers by fine tuning the types, timings and frequency of services to make the most of our facilities. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

Income from Lawnsmead Hall rentals was significantly reduced in Covid affected years, but has now fully recovered and shows a 50% increase over 2023 income. Lawnsmead is well used as both a church and community resource, and is available to all. Further information on activities undertaken is given below in the 'review of the year' section.

Annually, 10% of all Wonersh giving General Fund income, excluding legacies or specific donations, will be allocated to the Mission Committee for outward giving, and the detail of the beneficiaries for 2024 is given in the accounts.

Achievements and performance:

The PCC have continued to manage the operation of buildings and resources in the Parish. Health & Safety documents have been prepared for all buildings and a risk assessment undertaken. Fire Extinguishers have been updated and a written Fire Assessment report prepared. Safety and escape signage has been updated and due consideration given to lightning protection, safety procedures and intruder alarm systems.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance: continued

Policies have been updated and a policy relating to the Covenant for Racial Justice was approved although amendments to the Clergy Wellbeing Covenant were to be placed before the Archdeacon at her next visit. There has been continued maintenance of the Parish Dashboard through the year. The website has been up and running for a year and while some issues were experienced with keeping it up to date, it seems to be operating adequately. It has now been used for events and ticketing and it holds all rotas.

The churchyard has been well maintained and there has been a change of grass mowing contractor. A community garden has also been created. Surveys of the wall have led to ongoing discussion with the Parish Council as to the most prudent and cost-effective remedy. Responsibility for the church wall remains under discussion between the Diocese and Parish Council. Damaged trees and other trees causing damage within the Vicarage Garden, have been removed, ground levelled and a Park fence erected.

Use of the Vicarage has continued during the year with it seeing consistent use as a venue for 'Mums, Bumps and Babies', Mums Aloud, as the Parish office, for numerous meetings/committees and courses such as Baptism and Alpha, and for events such as the garden BBQ, Family Fun Day, outdoor receptions and inside, a number of dinners and evening events.

Further information is given within the various reports.

Financial review:

Overall, 2024 was a reasonably good year against the backdrop of continued economic uncertainty. The consolidated net assets of Wonersh with Blackheath Churches decreased by £18,000 to £1,199,000 but this was due to circa £12,000 expected depreciation of the AV system, and the use of a portion of the Youth fund to subsidise the increased costs of youth work (which has resulted in very encouraging improvement in the number of children and families attending Church and associated outreach activities).

Giving was up 8% year on year, with the general levels of giving remaining flat and the increase being due to £15,000 worth of legacies received during 2024. Other income also increased by £9,000 due to one off sales of Bell Tents and Jazz concert income. Overall costs increased by 15% due to high levels of expenditure on Church Repairs and Maintenance coupled with the increased youth work costs mentioned above. Full detail is provided in the sections below.

Reserves policy:

A historic policy of retaining a fixed amount in reserve was deemed to be unsuitable, and a regular review of reserves was instigated in 2018. The 2024 reserves statement is shown below:

Wonersh Church Reserves Policy:

The Reserves Policy is unchanged from last year. It is the policy of this Church to hold reserves in four separately defined and distinct funds.

General Prudence Fund

The Church will hold reserves equivalent to four months' general running costs, and three months' salary costs. This fund will be known as the General Prudence Fund and, as at December 2024, this value is equivalent to approximately £80,000 (2023 £80,000).

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2024

Wonersh Church Reserves Policy: continued

Fabric Maintenance Fund

It is also our policy to hold an amount for likely forthcoming building works that involve replacements or maintenance. This fund will be known as the Fabric Maintenance Fund and as at December 2024 contains a sum equivalent to £38,000 (2023 - £31,000). After a year of modest overall expenditure the opportunity has been taken to increase the Church Fabric fund by £7,000 with other fabric funds remaining unchanged.

Special Project Fund

We also hold an amount for special projects. This fund is known as the Special Project Fund and as at December 2024 contains £77,338. This fund is made up of three elements as follows: 1/ The remains of the Audio Visual Unrestricted Designated Fund (£29,920) which was set up as a result of Q4 2022 fund raising. The new AV system was installed in Q1 2023 at a cost of approximately £46,000 (See Notes 4 and 8). It is being depreciated over 4 years in accordance with our accounting policy, 2/ A Short Term Mission budget available to the Mission committee to gift as needs arise and 3/ An amount of approximately £46,000 which is available for special projects, such as the upcoming plans to extend the Church and possibly relocate Lawnsmead Hall to a new facility in the existing Churchyard. This part of the fund could also be used to supplement the General Prudence Fund at any time should the PCC deem this necessary.

Specific Purpose Fund

We hold funds that are gifted to the Church for specific purposes or have been designated for specific purposes by the PCC. This fund is known as the Specific Purpose Fund and as at December 2024 contains a sum of £1,003,286. The sum is made up as follows; £424,546 in restricted legacies / funds and a £578,740 designated fund invested in "Springfield".

These projects reconcile to the funds shown in the Statement of Funds on page 13 of the accounts as follows:

2024	Total	General Prudence Fund	Fabric Maintenance Fund	Special Project Fund	Specific Purpose Fund
	£	£	£	£	£
Restricted funds	424,552				424,552
Non-designated funds:					
General	94,123	48,202		45,921	
Unrestricted & Designated Funds:					
Outward Giving (note 10)	1,491			1,491	
Marie Peters Legacy (note 6)	578,740				578,740
Rosemary Wedgwood Legacy (note 7)	31,798	31,798			
Audio Visual (note 8)	29,920			29,920	
Fabric Maintenance (note 9)	38,000		38,000		
TOTAL	1,198,624	80,000	38,000	77,332	1,003,292
2023	1,216,176	80,000	31,000	92,493	1,012,683

It is proposed that, should there be a surplus over and above the funds described, the PCC should meet to decide how it can best be used to further the work of the church and to benefit the public.

10% of annual income, excluding legacies and donations for specific projects, is allocated to the Mission Committee for outward giving each year

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2024

Wonersh Church Reserves Policy: continued

The Church Reserves Policy will be reviewed every three years. The financial allocations outlined above will be reviewed and included in the accounts annually.

Plans for future periods:

The life of the churches in the parish have continued to be busy and there has been growth in regular attendance and especially at the festival services. Excitingly, this has been predominantly in the area of young families which has helped prompt the creation of an All-Age service which in turn has had the knock-on effect of increasing the Holy Communion attendance at St Martin's, held at the same time. This latter service has been updated with the use of more contemporary language and music

The challenge continues to be building the 'in-person' community which inevitably provides a richer, deeper and more meaningful Christian representation while also accommodating in as much depth and meaning as possible, those for whom on-line worship is all that can be managed.

The church has been fortunate to have been approved a Curate, who will be Ordained and start ministry on 29th June 2025. The Parish Administrator has also been engaged on the Caleb stream training which could lead to ordination later in 2025. This will enable more outward focussed ministry and, it will be inevitable that responsibilities for activities will be more widely spread and will need suitable resources.

The church has developed a new vision of ministry, titled "Being, Believing, Becoming". This has been developed in conjunction with the Church Development Plan, an initiative introduced by the Diocese as part of the Parish Needs Process. As such, we have considered our core areas of ministry and highlighted in particular, those areas where additional resources and energy will need to be expended. This Plan has been approved by the PCC and the Diocese.

Our key aims are therefore:

- To continue to develop engagement with children and young families in a way that takes faith to them, in their meeting place.
- To continue to nurture relationships through the different communities as they meet on different days of the week, in order to create a cohesive whole.
- To review how we might connect better with all parts of our community, taking the church out in to the 'world'.
- To develop a pattern of ministry within the enlarged staff/clergy team while also developing a culture of an engaged and integrated congregation.
- Where there appear to be gaps in church membership, we will focus activities to try to appeal to these groups and build new worshipping communities through the week

Structure, Governance and Management:

The structure and governance of the PCC has been reviewed in previous years and to this structure has been added confirmation of the role and election of Church Wardens. The method of appointment of PCC members is set out in the Church Representation Rules (CRR) and in 2018 the APCM approved that the PCC should be smaller than would otherwise be required by the CRR, in view of a shortage of candidates. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. The Electoral Roll application and confirmation process is underway for the coming year. Members of the PCC are inducted into their role and responsibilities using literature prepared by the Diocesan Department for Mission, Evangelism and Parish Development. Day to day management is delegated by the PCC to the Vicar and Church Wardens.

The PCC met six times during 2024. In addition to the PCC, new sub-committees have been set up alongside those already existing. These now cover the following areas:

- Finance
- Mission
- Worship
- Children
- Buildings and Fabric
- Community

These committees aim to meet 3-4 times a year, or as required.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2024

Review of the year:

Church ministry, especially across two churches, is a creative tension. It involves activities and services in both buildings but also the need to work outside these buildings and to mobilise teams of volunteers, to make everything function smoothly. Even within a single service, there are numerous people involved, to which of course, the Livestream provision is now consistently available.

The church is fortunate to have a wide range of individuals who work tirelessly, usually behind the scenes, to ensure events can occur. These events of course are always available and often intended specifically for those who are not yet church members and so are not expected to actively participate or prepare. There have been concerts, exhibitions, workshops and creative spaces, book club evenings, parties, social events and different courses provided throughout the year.

Children and Families work in the Parish has grown further with Clare Hepworth, the Children and Families Leader, now having weekly 'Mums, Bumps and Babies' meetings, a regular 'Mums Aloud' meeting and she undertakes a weekly visit to the new Prayer station along with lesson assistance at WSG School. She has continued to grow the Thursday Chatterbox morning to a point where the building is stretched to capacity, but this has been self-limiting and is sustainable. Chatterbox now have regular mornings and services in the church around the principal festivals, and Bible stories and Christian input is used within the main meetings.

The mid-week service continues to serve a faithful group of our Seniors, and they have been treated to separate Celebratory events around the holidays and festivals. Jan has now taken over leadership of the group from Charlotte, whom we thank for her incredible assistance, and we are pleased that Charlotte continues to hold the pastoral care for the seniors. James has taken over responsibility for rota management, and Jan has added a 'Messy Vintage' service to the monthly initiatives and has supervised her first 'Special' event. There is a vision to serve an additional group, starting again with hospitality and a 'tent of meeting' in the year ahead.

With increasing demands on her time from other roles, Liz Hayley has now left the Vicarage to return to her own home nearby. While our hospitality will therefore be provided in a different way, we are pleased that Liz will remain among us and is hoping to take a more consistent role in the provision of music in services and outside. She has recently been in to a local care home to provide a short musical entertainment and of course, her concerts continue, including one on behalf of Church Green Trust.

Morning Prayer has been an additional service in St John's and on a regular but not weekly basis, in St Martin's. We have developed a Taize style service thanks largely to Colin Matthews who has also gently moved the communion services at St Martin's to a more contemporary setting.

Connect Groups continue to operate and have evolved during the course of the year. These are invaluable spaces to share, support and sustain each other in our journey of faith.

Our administration has continued to be handled by Jan Durrant, who is also PSO for the parish. Finances have been transferred from Nick Gray to Charles Wakefield who is continuing to develop the use of the Xero accounting software to streamline our operations and improve the year end processes in conjunction with our independent examiner.

St Martin's Church, Blackheath, has had good attendance, especially at the festivals. Carmina Harlow has had a good first year in her position as Churchwarden ably helped by Amelia Taylor and Alex Jones, along with Patricia Allen focussing on service provision. The building is a wonderful resource and is becoming known as the 'liturgical hub' of the parish with an increasingly relaxed and welcoming style. We look forward to further developing this aspect of the parish ministry. The Coffee Morning is an established place of meeting for the village, clearly linked to the church, and the Fair provides a wonderful opportunity for church and village to be open to each other. There have been a number of occasional offices at the church during the year.

The pastoral care of residents of Blackheath is well established by the church Care Team headed by Lady Penelope Kirkwood, and the influence and involvement of the church members extends to all reaches of the village.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2024

Review of the year: continued

Wonersh and Shamley Green School:

We maintain strong links with our church school both through assemblies and Open the Book, who teach the children every week. Clare Hepworth has become more involved and is an invaluable member of the WSG team, leading the prayer space, engaging with classes as they use this space, and also providing lesson assistance to Year 2. Both Clare and Alice Bounsall-Hughes will shortly become Governors of the school. The Churchwardens and Vicar also represent the PCC on the Wonersh and Shamley Green Church of England School and School Meadow Charity and the Wonersh Church Green Trust. The Vicar is a member of Wonersh United Charity.

Accounts:

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (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 Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and UK Generally Accepted Accounting Practice.



signed by

REVD. DAVID PETERS

CHAIRMAN

28/10/25

**WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
INDEPENDENT EXAMINER'S REPORT TO THE PCC OF WONERSH WITH BLACKHEATH
FOR THE YEAR ENDED 31 DECEMBER 2024**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 9 to 24.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1: accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2: the accounts do not accord with those records; or
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
- 3: 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.

C Barnard

C Barnard (Oct 28, 2025 18:30:31 GMT)

C N Barnard FCA
ICAEW
Camabelu Limited
Accrue Workplaces, The Long Barn
Cobham Park Road, Cobham
Surrey KT11 3NE

28/10/25

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

		Restricted Blackheath	Restricted Wonersh	Unrestricted Wonersh	2024 Total	2023 Total
	Note	£	£	£	£	£
INCOMING RESOURCES						
<u>Voluntary income</u>						
Planned Giving - Donations eligible for Gift Aid		11,418	-	128,569	139,987	142,653
Gift Aid Recovered		3,294	-	34,666	37,960	35,671
Collections at Services and all other giving		1,839	5,000	29,710	36,549	29,783
		16,551	5,000	192,945	214,496	208,107
<u>Church activities</u>						
Lawnsmead & Selwyn Room lettings		-	-	11,229	11,229	7,815
PCC Fees		-	-	5,405	5,405	5,286
Magazine advertising and sundry income		-	-	13,148	13,148	2,522
		-	-	29,782	29,782	15,623
<u>Income from investments</u>						
Springfield rental income		-	-	13,684	13,684	15,300
Interest and Dividends Received		1,355	-	6,975	8,330	8,988
		1,355	-	20,659	22,014	24,288
TOTAL INCOME		17,906	5,000	243,386	266,292	248,018
RESOURCES USED						
		£	£	£	£	£
<u>Church activities</u>						
<u>Mission giving and Donations</u>						
Missionary Societies and other Overseas		455	-	9,750	10,205	15,602
Home Missions and other Church Societies		200	-	3,750	3,950	4,145
Secular - Charities and Other		1,121	-	3,431	4,552	5,538
<u>Ministry</u>						
Parish share		8,285	-	92,800	101,085	105,541
Clergy and staff costs		2,547	10,771	38,399	51,717	39,487
Church running expenses		4,846	1,843	85,874	92,563	33,611
Church management and administration		1,168	-	4,872	6,040	29,030
Church Hall running and refurbishment costs	13	-	-	12,664	12,664	13,527
Cemetery Improvements	2	-	1,560	-	1,560	-
TOTAL EXPENDITURE		18,622	14,174	251,540	284,336	246,481
NET (EXPENDITURE)/INCOME		(716)	(9,174)	(8,154)	(18,044)	1,537
Transfers between funds		-	-	-	-	-
Net gains on investments	16	493	-	-	493	36,867
Rounding		-	-	(1)	(1)	-
NET MOVEMENTS IN FUNDS		(223)	(9,174)	(8,155)	(17,552)	38,404
Balance at 1 January		36,388	397,561	782,227	1,216,176	1,177,772
Balance at 31 December		36,165	388,387	774,072	1,198,624	1,216,176

All income and expenditure derive from continuing activities.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023 (PRIOR YEAR COMPARATIVES)

		Restricted Blackheath	Restricted Wonersh	Unrestricted Wonersh	2023 Total	2022 Total
	Note	£	£	£	£	£
INCOMING RESOURCES						
<u>Voluntary income</u>						
Planned Giving - Donations eligible for Gift Aid		11,944	907	129,802	142,653	173,916
Gift Aid Recovered		3,444	425	31,802	35,671	40,929
Collections at Services and all other giving		3,217	8,365	18,201	29,783	69,296
		18,605	9,697	179,805	208,107	284,141
<u>Church activities</u>						
Lawnsmead & Selwyn Room lettings		-	-	7,815	7,815	4,436
PCC Fees		1,117	-	4,169	5,286	2,146
Magazine advertising and sundry income		-	-	2,522	2,522	5,365
		1,117	-	14,506	15,623	11,947
<u>Income from investments</u>						
Spingfield rental income		-	-	15,300	15,300	15,000
Interest and dividends received		1,248	599	7,141	8,988	2,987
		1,248	599	22,441	24,288	17,987
TOTAL INCOME		20,970	10,296	216,752	248,018	314,075
RESOURCES USED						
		Restricted Blackheath	Restricted Wonersh	Unrestricted Wonersh	2023 Total	2022 Total
	Note	£	£	£	£	£
<u>Church activities</u>						
<u>Mission giving and Donations</u>						
Missionary Societies and other Overseas		490	4,956	10,156	15,602	11,546
Home Missions and other Church Societies		200	195	3,750	4,145	5,904
Secular - Charities and Other		1,169	-	4,369	5,538	7,340
<u>Ministry</u>						
Parish share		8,285	-	97,256	105,541	107,031
Clergy and staff costs		2,547	6,054	30,886	39,487	28,900
Church running expenses		5,286	4,874	23,451	33,611	37,049
Church management and administration		2,096	-	26,934	29,030	21,739
Church Hall running and refurbishment costs		-	-	13,527	13,527	10,793
Cemetery Improvements		-	-	-	-	448
TOTAL EXPENDITURE		20,073	16,079	210,329	246,481	230,750
NET (EXPENDITURE)/INCOME		897	(5,783)	6,423	1,537	83,325
		-	(3,964)	3,964	-	-
Net (loss)/gain on investments		1,867	-	35,000	36,867	(2,612)
NET MOVEMENTS IN FUNDS		2,764	(9,747)	45,387	38,404	80,713
Balance at 1 January		33,624	407,308	736,840	1,177,772	1,097,059
Balance at 31 December		36,388	397,561	782,227	1,216,176	1,177,772

All income and expenditure derive from continuing activities.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
BALANCE SHEET AND STATEMENT OF FUNDS
AS AT 31 DECEMBER 2024

	Note	2024	2023
FIXED ASSETS		£	£
Tangible Assets	4	958,499	395,984
Investments	16	22,032	596,539
		<u>980,531</u>	<u>992,523</u>
CURRENT ASSETS			
Debtors and prepayments	18	20,358	12,146
Tax Recoverable		1,791	14,359
CBF Church of England short term deposits		189,433	181,190
Cash at Bank		39,277	46,750
		<u>250,859</u>	<u>254,445</u>
LIABILITIES FALLING DUE WITHIN ONE YEAR			
Creditors and accruals	19	32,766	30,792
NET CURRENT ASSETS		<u>218,093</u>	<u>223,653</u>
NET ASSETS		<u>1,198,624</u>	<u>1,216,176</u>
FUNDS	Note	2024	2023
<u>Restricted</u>		£	£
Blackheath	1	36,165	36,388
Cemetery Extension B Cook	2	7,292	8,846
Hardship Fund	3	4,349	4,349
Lawnsmead Capital	4	350,000	350,000
Youth Fund	5	23,589	34,360
P Lewis Bells Fund	23	3,157	-
		<u>424,552</u>	<u>433,943</u>
	Note	2024	2023
<u>Unrestricted</u>		£	£
Marie Peters Legacy including revaluation reserve (designated fund)	6	578,740	578,740
Rosemary Wedgewood Legacy	7	31,798	31,798
Audio Visual Fund	8	29,920	41,885
Fabric Maintenance	9	38,000	31,000
Outward Giving	10	1,491	127
General	page 15	94,123	98,683
		<u>774,072</u>	<u>782,233</u>
TOTAL FUNDS		<u>1,198,624</u>	<u>1,216,176</u>

The accounts were approved by the PCC, authorised for issue and were signed on its behalf by:


 REV. DAVID PETERS (2025 15:23:03 GMT)
 Vicar

28/10/25


 CHARLES WAKEFIELD
 Honorary Treasurer

28/10/25

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 DECEMBER 2024

GENERAL INFORMATION AND BASIS OF PREPARATION

Wonersh with Blackheath Parochial Church Council is a body established by the Church of England, by Act of Parliament. The correspondence address is given in the trustees' report. The PCC is a public benefit entity as defined by FRS 102, and these accounts contain information about the charity as an individual body. The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2019) 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 Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and UK Generally Accepted Accounting Practice. The charity has complied with the requirements of FRS 102, and with the provisions of the SORP currently in effect.

The accounts have been prepared under the historical cost convention modified to include certain items at fair value. The accounts have been prepared on a going concern basis as the trustees have assessed the going concern position and have no reason to believe that there are any material uncertainties that would affect the ability of the PCC to continue as a going concern for the foreseeable future.

The accounts are presented in sterling, which is the functional currency of the charity and rounded to the nearest

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

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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

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.

INCOME RECOGNITION

Voluntary income and capital sources

Collections are recognised when received by, or on behalf of, the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. For donations to be recognised, the charity will have been notified of the amounts and the settlement date in writing. There are no donated facilities or donated professional services. No amount is included in the accounts for volunteer time in line with the SORP (FRS 102), but is described in the trustees' report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. Grants to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

**WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

INCOME RECOGNITION continued

Other income

Rental income from the letting of church premises is recognised when the rental is due.
Investment income is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE RECOGNITION

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure 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. Expenditure is categorised in line with the layout set out in the 'PCC Accountability' guidance on accounts, reports and scrutiny – this is shown as follows:

- church activities includes parish share, church running expenses, church hall running costs, church and church hall repairs and maintenance and mission giving and donations.
- cost of generating funds includes, if applicable, costs of generating voluntary income, costs of stewardship campaigns and costs of events.
- investment management costs.

Governance costs such as the cost of PCC meetings and Independent Examination costs are set against general funds on page 15.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. Grants payable to third parties are within the charitable objectives.

Activities directly relating to the work of the church

The diocesan parish share is accounted for when paid. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011.

FIXED ASSETS

Land and buildings

Per Church Accounting Regulations, and SORP (FRS 102), land and buildings can be left at cost or revalued to fair or market value. Details of all properties are given in note 4 below.

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year-end and any resultant loss identified is included in expenditure for the year.

Consecrated property and moveable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts in line with s10(2) of the Charities Act 2011, where the assets should not be included in the accounts but may be referred to in the notes. Costs associated with the maintenance or improvement of such assets will be taken directly to the Statement of Financial Activities in the year in which they are incurred. Details of all such properties are given in note 4 below.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued
FOR THE YEAR ENDED 31 DECEMBER 2024

FIXED ASSETS - Consecrated property and moveable church furnishings, continued

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2000 subject to expenditure levels set out in the following paragraph will be capitalised and depreciated in the accounts over their currently anticipated useful economic life on a straight-line basis.

All expenditure incurred on consecrated or beneficed buildings where individual items cost under £1,000 or on the repair of moveable church furnishings acquired before 1 January 2000 is not capitalised.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight-line basis over 3 or 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investment property

Investment property is measured initially at cost and subsequently at fair (or market) value at the reporting date. Investment property is not depreciated.

Investments

Investments quoted on a recognised stock exchange or whose value derives from them (CIFs etc) are valued at fair value at year end.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and cash deposits with financial institutions that are readily convertible to known amounts of cash with an insignificant risk of change in value.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are stated at transaction price.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Pensions

Details of the pension accounting policy are set out in note 15.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES – WONERSH GENERAL FUND ONLY
FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>Note</u>	2024 £	2023 £
INCOME			
PGS Giving		79,638	76,448
Other Gift Aided Donations		48,931	54,711
Tax Recoverable on Gift Aid		34,666	31,802
Collections, donations, legacies and grants		29,710	20,359
		192,945	183,320
Less:			
10% Appropriation to Outward Giving	10	(18,241)	(17,916)
		174,704	165,404
Interest received - CBF General Fund		6,975	5,746
Selwyn Room hire		294	362
Magazine Advertising		2,297	2,190
Net clerical fees retained by PCC		5,405	4,169
Chatterbox donations		1,279	899
Other income		9,573	332
Springfield rental income*		13,684	15,300
(includes £800 cost recovery from Youth Worker, £400pcm x 2 months)			
		214,210	194,402
EXPENDITURE			
		2024 £	2023 £
The Parish Share net of Blackheath contribution		92,800	97,256
The Ministry	11	47,002	30,886
The Church and services	12	39,210	32,451
Lawnsmead Hall	13	1,729	10,074
Independent Examiner Fees* & professional fees		2,936	2,232
Donations	10	-	906
Courses and subscriptions		1,693	422
Springfield utilities and maintenance		9,536	4,240
Other Church activities	14	8,362	11,752
Bank charges and service fees		130	140
		203,397	190,359
Net income for the year	20	10,813	4,043

* fees payable for the examination of the financial statements amounted to £2,360 (2023 £1,800).

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH
FOR THE YEAR ENDED 31 DECEMBER 2024

1. BLACKHEATH

The Blackheath District Church Council funds of £36,165 (2023 £36,388) are restricted funds within the combined accounts and the movements are outlined in the Statement of Financial Activities set out on pages 9 and 10.

2. CEMETERY EXTENSION - BEATRICE COOK FUND (RESTRICTED)

	2024	2023
	£	£
Balance 1 January	8,846	7,782
Income - Deposit account interest	-	599
Donation	6	465
Expenditure - Cemetery extension	(1,560)	-
Balance 31 December	<u>7,292</u>	<u>8,846</u>

This fund is to be used for the purpose of improving and extending the cemetery.

Interest received this year was added to the general fund, as agreed by the PCC.

3. HARDSHIP FUND (RESTRICTED)

	2024	2023
	£	£
Balance 1 January	4,349	4,349
Expenditure	-	-
Balance 31 December	<u>4,349</u>	<u>4,349</u>

This fund is to be used for the purpose of assisting those in need of financial help. No donations have been made in this financial year or in the prior year.

4. LAWSMEAD CAPITAL FUND (RESTRICTED) AND TANGIBLE FIXED ASSETS (UNRESTRICTED DESIGNATED)

	Springfield (unrestricted & designated)	Av Fund (designated)	Lawnsmead (restricted)	General Fund	2024	2023
	£	£	£	£	£	£
Equipment (Unrestricted):						
Cost 1 January		45,890		11,857	57,747	1,328
Additions at Cost		2,625		-	2,625	56,418
Depreciation 1 January		(8,648)		(3,114)	(11,762)	(1,328)
Depreciation for the year		(11,965)		(3,145)	(15,110)	(10,434)
NBV of equipment at 31 December		<u>27,902</u>	-	<u>5,597</u>	<u>33,499</u>	<u>45,984</u>
Lawnsmead Hall - at value in use*			350,000		350,000	350,000
Springfield - at value in use **	575,000				575,000	-
Balance 31 December					<u>958,499</u>	<u>395,984</u>

*Lawnsmead Church Hall is a Victorian building, originally the village school, which contains 3 meeting rooms, the main hall, the Turner room and the Jubilee room. The Church Hall was included for the first time in the accounts in 2000 at a 'value in use' figure of £350,000. The insurance value of Lawnsmead Hall is now approximately £430,000. Due to the age of the building, it would be impossible to calculate the current actual cost. On transition to SORP (FRS102), the 'value in use' figure was deemed as the asset's cost at that date. The PCC do not intend a policy of revaluation for this property.

**A freehold residential property 'Springfield' was purchased in September 2014 (see note 6) to house a church youth worker – the property was included in the accounts as a freehold property at its historic cost (£415,313). This asset is included within the Marie Peters Fund. In 2020, after the departure of the current youth worker the property was let to a third party and was reclassified as an investment property. The PCC asked Seymours Estate Agents in December 2023 to supply a marketing value and the property was visited by an agent and a value of £575k (2022 - £540k) was supplied. Seymours is based in the locale and therefore has experience in the location and the type of property being valued. In November 2024 the property has been reclassified back to a house for duty to house a new youth worker and will now remain in the accounts at the current fair valuation and is transferred from Investment property to Tangible Fixed Asset (see note 16). Springfield is an unrestricted but designated asset.

The Cemetery Chapel is held on behalf of the Parish but no value is attributed to it in these accounts. Based upon independent advice this building has an insurance valuation of £100,000 to cover rebuilding.

No values have been attributed to the Wonersh Church building or the churchyard (*the church of St John the Baptist, Wonersh*), the cemetery at Blackheath nor the Blackheath Church building (*St Martin's*) in accordance with the Charities Act 2011 s10(2) [consecrated and benefice property] and the guidance given in the Church Accounting Regulations.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2024

5. YOUTH FUND (RESTRICTED)

	2024	2023
	£	£
Balance 1 January	34,360	45,171
Youth Fund donations	-	117
Legacy	-	-
Expenditure - books and materials for youth group activities	-	(4,874)
Expenditure - 40% of Youth Director costs from General Fund	note 11 (10,771)	(6,054)
Balance 31 December	<u>23,589</u>	<u>34,360</u>

This fund is to be used for the purpose of supporting youth and children's activities.

6. MARIE PETERS LEGACY including revaluation reserve (UNRESTRICTED DESIGNATED)

	2024	2023
	£	£
Balance 1 January	578,740	543,740
Net gain on investment	note 16 -	35,000
Balance 31 December	<u>578,740</u>	<u>578,740</u>

This fund is unrestricted but was designated by the PCC to be used for the purchase of a property (Springfield, see note 16) in the village to house a church youth worker. After the departure of the youth worker in 2019, the property was reclassified as an investment property and let to a third party. In November 2024 the property has been reclassified back to a house for duty and will now remain in the accounts at its fair value at the date of change in use (£575,000), being henceforth its deemed cost.

7. ROSEMARY WEDGWOOD LEGACY (UNRESTRICTED DESIGNATED)

	2024	2023
	£	£
Balance 1 January	31,798	30,403
Deposit account interest	-	1,395
Balance 31 December	<u>31,798</u>	<u>31,798</u>

This fund is unrestricted but was separately designated by the PCC. Interest received this year was added to the general fund, and the PCC has indicated that as this fund has no specific purpose it will be merged with the general fund in 2025.

8. AUDIO VISUAL FUND (UNRESTRICTED DESIGNATED)

	2024	2023
	£	£
Balance 1 January	41,885	50,938
Donations (reversed)/received	-	(450)
Rounding	-	-
10% Appropriation to Outward Giving	-	45
Depreciation of AV System	note 20 (11,965)	(8,648)
Balance 31 December	<u>29,920</u>	<u>41,885</u>

A new AV system was contracted for after a fund raising exercise in Q4 2022. Its cost of £45,890 is shown in Note 4.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2024

9. FABRIC MAINTENANCE FUNDS (UNRESTRICTED DESIGNATED)

	Church	Vicarage	Lawnsmead	Springfield	Total
	£	£	£	£	£
Balance from 1 January 2024	19,000	1,500	9,000	1,500	31,000
Income allocation from General Fund (note 20)	7,000	-	-	-	7,000
	26,000	1,500	9,000	1,500	38,000
Expenditure	-	-	-	-	-
Balance as 31 December 2024	26,000	1,500	9,000	1,500	38,000
	Church	Vicarage	Lawnsmead	Springfield	Total
	£	£	£	£	£
R&R Expenditure					
None allocated to Fabric fund in 2024	-	-	-	-	-
Total	-	-	-	-	-

This fund is unrestricted and is designated by the PCC to be used for the upkeep and maintenance of the church buildings. The PCC anticipates the need for ongoing repair and maintenance and on an annual basis approves a transfer from general funds to fund ongoing maintenance costs.

PRIOR YEAR FABRIC MAINTENANCE FUNDS

	Church	Vicarage	Lawnsmead	Springfield	Total
	£	£	£	£	£
Balance from 1 January 2023	10,000	1,000	5,000	1,000	17,000
Income allocation from General Fund *	10,979	885	4,973	1,082	17,919
	20,979	1,885	9,973	2,082	34,919
Expenditure *	(1,979)	(385)	(973)	(582)	(3,919)
Balance as 31 December 2023	19,000	1,500	9,000	1,500	31,000
Expenditure					
Fire risk assessment	580	385	385	-	1,350
3 new doors	-	-	525	-	525
Garage Door deposit	-	-	-	582	582
Church roof review for solar panels	960	-	-	-	960
Fire Extinguisher servicing	439	-	63	-	502
Total	1,979	385	973	582	3,919

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2024

10. OUTWARD GIVING

	2024	2023
	£	£
General Church	29	29
Junior Church	98	98
	127	127

General Church

Balance 1 Jan		29	27
Income: Appropriation from General Fund	page 15	18,241	17,916
Income: Appropriation from Audio Visual Fund		-	(45)
Additional donation from General Fund		475	406
Special Collections		835	5,151
Outward Giving (provision carried forward)		(18,241)	(17,869)
Distributions: Special Collections (see below)		(1,310)	(5,557)
Balance 31 Dec		29	29

Junior Church

Balance 1 Jan		98	98
Balance 31 December		98	98

Special Collections

	2024	2023	
<u>Missionary societies and other Overseas:</u>			
Burundi Appeal		4,906	*
Tearfund (Pakistan floods / Harvest Festival appeal)		50	*
Compassion - Child sponsorship	475	406	*
	475		5,362
<u>Home Mission:</u>			
Royal British Legion		20	*
Wonersh Church Green Trust	800		*
North Guildford Food Bank	35	175	*
	835		195
	1,310		5,557

* Donation paid during the year, therefore not reflected in year end

Special Collections are collected by the charity to be paid out, or passed on, to another charity.

Outward Giving

	2024	2023	
<u>Missionary Societies and other Overseas:</u>			
Tear Fund	3,250	3,250	
Viva	3,250	3,250	
Great Lakes Outreach	3,250	3,250	
	9,750		9,750
<u>Home Mission:</u>			
Wonersh & Shamley Green School	3,250	3,250	
Wonersh Church Green Trust	350	350	
Guildford Bell Ringers	150	150	
	3,750		3,750

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2024

10. OUTWARD GIVING, continued

Secular Charities:

Four Villages Day Centre	300	300
YMCA	3,250	3,250
WonCares	100	100
Short term mission budget	891	519
Age Concern	200	200
	<u>4,741</u>	<u>4,369</u>
	<u>18,241</u>	<u>17,869</u>

The donations above are all paid to institutions. At the year end, a provision of 10% is made (see page 15). The allocation of this provision is proposed by the Missionary Committee and approval is given by the PCC. The intention of the PCC is for funds to be paid to the donees in the first half of the next financial year. There are no performance related conditions attached to these provisions. The provision made at 31 December 2024 of £18,241 includes creditors of £17,350 (per note 19) and a transfer to the short term mission fund of £891.

10. OUTWARD GIVING FUND

	General Church	Junior Church	Short Term Mission	2024 £	2023 £
Balance 1 January	29	98	-	127	127
1st Jan outward giving reclassification	-	-	473	473	-
Donation	19,551	-	891	20,442	-
Expenditure	- 19,551	-	-	(19,551)	-
Balance 31 December	29	98	1,364	1,491	127

11. THE MINISTRY

		2024 £	2023 £
Working expenses		114	155
Worship, Secretarial and administration salaries	note 15	21,007	18,115
Youth Director salary and employment costs	note 15	25,207	12,742
Pension costs	note 15	2,956	2,092
Youth group activities		3,034	-
Photocopying, website, stationery and telephone		5,455	6,383
UNRESTRICTED WONERSH		57,773	39,487
Blackheath contribution to expenses		-	(2,547)
Transfer from Youth Fund		(10,771)	(6,054)
Wonersh Total		47,002	30,886

12. THE CHURCH AND SERVICES

	2024 £	2023 £
Heat, light and water	5,183	7,904
Insurance	3,306	4,150
Repairs, maintenance and equipment	19,935	(827)
Transfer from fabric fund	-	(1,979)
Top up Church fabric maintenance provision	-	10,979
Upkeep of services	1,671	1,861
Music and organ	531	1,285
Cemetery upkeep	2,692	2,735
Church cleaning	2,949	3,023
Churchyard upkeep	2,943	3,320
	<u>39,210</u>	<u>32,451</u>

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2024

13. LAWNSMEAD HALL

	2024	2023
	£	£
<u>Income</u>		
Letting	10,935	7,453
Total Income	<u>10,935</u>	<u>7,453</u>
<u>Expense</u>		
Heat, light, water & telephone	5,074	7,624
Insurance	1,653	649
Cleaning & Waste collection	3,928	3,593
Repairs and maintenance	2,009	1,661
Transfer from fabric fund	-	(973)
Top up Lawnsmead fabric maintenance provision	-	4,973
Total expense	<u>12,664</u>	<u>17,527</u>
Net Cost	<u>1,729</u>	<u>10,074</u>

14. OTHER CHURCH ACTIVITIES

	2024	2023
	£	£
Parish magazine costs	4,324	4,280
Depreciation - equipment	3,145	1,786
Sundry expenses	-	275
Vicarage expenses *	(396)	4,897
Transfer from fabric fund for vicarage expenditure	-	(385)
Top up Vicarage fabric maintenance provision	-	885
Social activities (incl vicar leaving party)	-	-
Outreach and evangelism	1,289	1,182
Total Expense	<u>8,362</u>	<u>12,920</u>
Blackhealth contribution to expenses	-	(1,168)
Wonersh contribution to expenses	<u>8,362</u>	<u>11,752</u>

*There are donations of £600 (2023 - £600) included within Other Gift Aided Donations on page 15 that were specifically made to contribute towards the Vicarage expenses.

15. STAFF COSTS

	2024	2023
	£	£
Youth Director's salary (£25,025 less £10,771 transfer note 5)	14,254	12,742
Pension contributions	2,956	2,092
Other salaries	21,035	18,115
Totals	<u>38,245</u>	<u>32,949</u>

Information on the pension scheme is shown on the next page - the operating costs of the pension scheme are paid by the Church of England.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2024

15. STAFF COSTS, continued

All social security costs were covered by the Employment Allowance. The average number of staff employed during the year was 3 (2023 - 3). There are no employees who received total emoluments of more than £60,000. Expenses were reimbursed to 6 (2023 – 7) PCC members (trustees) in the year, totalling £11,682 (2023 £5,545). All expenses related to the running of the church. No PCC members received a donation (2023 - £500 to support a mission trip to Burundi). One member of the PCC resides at the Vicarage, since the Vicar lives elsewhere - a contribution of £50 per month is made to the PCC in respect of utility bills.

Key management personnel are considered to be the officers and elected members of the PCC, as listed on the first page of the trustees report (2023 £nil). No trustee or KMP was remunerated for their role as trustee. One trustee was remunerated for their role as Youth Director and further information on this is given in note 22. Donations received from Trustees in the year amounted to £57,267 (2023 - £82,659), as a combination of regular giving, one-off giving and Special Collections/Special Giving Appeals.

NOTES ON CHURCH WORKERS PENSION FUND (CWPF) – December 2024 Year End

Wonersh with Blackheath PCC participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
 - a. a deferred annuity section known as Pension Builder Classic, and,
 - b. a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers, and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SOFA in the year are the contributions payable amounting to £2,956 (2023 £2,092).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2025, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 2.7% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2024. There is no requirement for deficit payments at the current time.

The next valuation is due as at 31 December 2025. For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time. The legal structure of the scheme is such that if another employer fails, the PCC could become responsible for paying a share of the failed employer's pension liabilities. Although the PB Classic and PB 14 sections are similar to defined contribution (DC) schemes in many ways, they are not DC schemes and there is a risk that the benefits may not be able to be provided without further contributions from the employers.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2024

16. FIXED ASSET INVESTMENTS

	2024	2023
	£	£
Listed Investments (restricted)		
Market value at 1 January	21,539	19,672
Additions	-	-
Net gains/(losses)	493	1,867
Market value at 31 December	<u>22,032</u>	<u>21,539</u>
 Investment Properties (unrestricted designated)		
Market value at 1 January	575,000	540,000
Net gains/reductions/transfers*	<u>(575,000)</u>	<u>35,000</u>
Market value at 31 December	<u>-</u>	<u>575,000</u>
 Total Market value 31 December	<u><u>22,032</u></u>	<u><u>596,539</u></u>

Listed investments are all with the Central Board of Finance of the Church of England Investment Account, relating to Blackheath DCC Income Endowment fund – fair value at 31 December 2024 was £22,032 (2023 - £21,539).

*A freehold residential property 'Springfield' was purchased in September 2014 (see note 6) to house a church youth worker – the property was included in the accounts as a freehold property at its historic cost. This asset is included within the Marie Peters Fund. In 2020, after the departure of the current youth worker the property was let to a third party and was reclassified as an investment property. The PCC asked Seymours Estate Agents in December 2023 to supply a marketing value and the property was visited by an agent and a value of £575k (2022 - £540k) was supplied. Seymours is based in the locale and therefore has experience in the location and the type of property being valued. Springfield was let under an Assured Shorthold Tenancy Agreement. This reflects a rental of £1,400 pcm and was terminated on 15 October 2024. The rental income is included in Wonersh general funds (unrestricted) on page 15. In November 2024 the property has been reclassified back to a house for duty to house a new youth worker and will now remain in the accounts at the current fair valuation and is transferred from Investment property to Tangible Fixed Asset (see note 4). Springfield is an unrestricted but designated asset.

17. OPERATING LEASES - LESSOR

The total future minimum lease payments under non-cancellable operating leases, for each of the following periods, was as follows and all relate to land and buildings. The third party tenancy ended as outlined in the note above, and therefore at the balance sheet date there were no further payments due.

	2024	2023
	£	£
Not later than one year	-	14,700
later than one year and not later than five years	-	-
Later than five years	-	-
	<u>-</u>	<u>14,700</u>

18. DEBTORS AND PREPAYMENTS

	2024	2023
	£	£
Receivables	4,123	3,234
Other debtors and prepayments	13,094	5,771
Deposit for Church Solar System / AV System	3,141	3,141
	<u>20,358</u>	<u>12,146</u>

At the year end the PCC had paid a deposit for a solar panels system - this was paid to secure a quoted price. The project is subject to planning and the deposit will be refunded if planning is not obtained.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2024

19. CREDITORS	2024	2023
	£	£
Outward giving (note 10)	17,350	17,869
Payables	9,260	8,028
Other creditors and accruals	6,156	4,895
	<u>32,766</u>	<u>30,792</u>

Accruals include deferred income of £nil (2023 £nil) relating to Lawnsmead bookings.

20. WONERSH FUND RECONCILIATION		2024	2023
		£	£
Net income/(expenditure) - Wonersh general fund	page 15	10,813	4,043
Interest rec'd Rosemary Wedgewood legacy fund	note 7	-	1,395
Audio Visual Fund movement	note 8	(11,965)	(9,053)
Fabric maintenance fund movement (church)	note 9	(7,000)	9,000
Fabric maintenance fund movement (vicarage)	note 9	-	500
Fabric maintenance fund movement (Lawnsmead)	note 9	-	4,000
Fabric maintenance fund movement (Springfield)	note 9	-	500
Rounding		(3)	2
		<u>(8,155)</u>	<u>10,387</u>

The Wonersh General Fund as shown on page 15 does not include any restricted or designated fund movements. This note shows a reconciliation between the Wonersh General Fund and the Wonersh unrestricted column as shown in the Statement of Financial Activities as shown on page 9.

21. ANALYSIS OF NET ASSETS BY FUND	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	608,499	350,000	958,499
Investment fixed assets	-	22,032	22,032
Current assets	196,932	53,927	250,859
Current liabilities	(31,359)	(1,407)	(32,766)
As at 31 December 2024	<u>774,072</u>	<u>424,552</u>	<u>1,198,624</u>
	Unrestricted	Restricted	Total
	£	£	£
<i>Tangible fixed assets</i>	<i>45,984</i>	<i>350,000</i>	<i>395,984</i>
<i>Investment fixed assets</i>	<i>575,000</i>	<i>21,539</i>	<i>596,539</i>
<i>Current assets</i>	<i>190,693</i>	<i>63,752</i>	<i>254,445</i>
<i>Current liabilities</i>	<i>(29,444)</i>	<i>(1,348)</i>	<i>(30,792)</i>
As at 31 December 2023	<u>782,233</u>	<u>433,943</u>	<u>1,216,176</u>

22. RELATED PARTY TRANSACTIONS

Clare Hepworth is a member of the PCC and is also employed by the Church as Youth Director. This is permissible under the Parochial Church Councils (Powers) Measure 1956, Para 7A "Provision of services to council by member:

In its application to a council, section 185 of the Charities Act 2011 (remuneration of charity trustees providing [F27goods or] services to charity) has effect as if, in subsection [F28(3),] the words "or under a contract of employment" were omitted (and a council may, accordingly, enter into a contract of employment with a member or connected person under which remuneration is provided).]"

Transactions related to Clare are disclosed in note 15, with pension and life cover contributions amounting to £1,903. The amount of expenses reimbursed to Clare in 2024 was £3,462.

23. P LEWIS BELL FUND	2024	2023
	£	£
Legacy	5,000	-
Expenditure (new bell ropes)	(1,843)	-
Balance 31 December	<u>3,157</u>	<u>-</u>

Wonersh with Blackheath PCC, St John the Baptist Church
The Street, Wonersh, Surrey GU5 0PG

For the attention of: Catherine Barnard
Camabelu Limited
Accrue Workplaces, The Long Barn,
Cobham Park Road, Cobham,
Surrey KT11 3NE

Dear Sirs

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your independent examination of the charity's accounts for the year ended 31/12/24. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

General

- 1 We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
- 2 We confirm that the charity was entitled to exemption under section 144 of the Charities Act 2011 from the requirement to have its accounts for the financial year ended 31/12/24 audited.
- 3 We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter under the Charities Act 2011 for preparing accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.
- 4 All the transactions undertaken by the charity have been properly reflected and recorded in the accounting records.
- 5 All the accounting records have been made available to you for the purpose of your independent examination. We have provided you with unrestricted access to all appropriate persons within the charity and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
- 6 We confirm that Gift Aid declarations are requested and are kept for the required period. We acknowledge that you have undertaken no checking at all on this as part of your examination.
- 7 The accounts are free of material misstatements, including omissions.
- 8 The effects of uncorrected misstatements (as set out in the appendix to this letter – A27) are immaterial both individually and in total.

Internal control and fraud

- 9 We acknowledge our responsibility for the design, implementation, and maintenance of internal control systems to prevent and detect fraud and error. We confirm that it is our view that we consider it unlikely that the accounts may be misstated as a result of fraud.

- 10 We confirm that there have been no instances of known or suspected fraud affecting the entity involving management, employees who have a significant role in internal control or others that could have a material effect on the accounts.
- 11 We confirm that there is nothing to disclose to you relating to information in relation to allegations of fraud or suspected fraud affecting the entity's accounts communicated by current or former employees, analysts, regulators, or others.
- 12 The Finance Committee reviewed internal financial controls in November 2024, using the Charity Commission checklist CC8, and this was reviewed and discussed by the PCC in January 2025. We acknowledge that the internal financial controls should be reviewed at least once a year.
- 13 We acknowledge your advice on preparing a summary Risk Register which would summarise the major risks to the church (<https://www.gov.uk/government/publications/charities-and-risk-management-cc26/charities-and-risk-management-cc26#annex-1-risk-register-template-with-examples-of-use>) and we will look at implementing this for the 2025 year end. We are aware that this was also mentioned by you as part of your examination in 2023 and in 2024.
- 14 In 2025, we will undertake to ensure that all relevant policies falling within the remit of the Committee are reviewed and updated as appropriate, including a review of the Investment Policy, the Reserves Policy, and the Conflict-of-Interest Policy.
- 15 In 2023, you advised us to put in place some new policies – examples of these were on 'the acceptance of hospitality', 'the acceptance of donations' and 'tainted donations'. In addition, you advised us to produce a 'register of interests' which should link into our Conflict of Interest (COI) policy. Where this has not yet been done, we undertake to complete this in 2025.
- 16 We confirm that it is part of our financial controls policy that for each and every piece of income and expenditure, as far as practicable, there should be supporting documentation, and that this documentation should be available in the form of the attachment to the transaction in our accounting records. Furthermore, it is our policy that all expenditure is approved by the budget holder and that this is approval is evidenced.

Assets and liabilities

- 17 The charity has satisfactory title to all assets and there are no liens or encumbrances on the charity's assets, except for those that are disclosed in the notes to the accounts.
- 18 All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
- 19 We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the accounts.
- 20 A Quinquennial Report was received in 2024 as a result of a survey on the church. This asset is held on behalf of the parish but has no value in the accounts, being consecrated land. The PCC continues to review what repairs might be required in the short to long term but confirms that there are no additional significant repairs required that would need providing for or disclosing within the accounts.
- 21 We confirm that we have undertaken an impairment review of all assets held by the charity, including those not shown in the balance sheet, and have concluded that there is no evidence of impairment. A regular review of any required maintenance is undertaken by the Buildings and Fabric sub-committee and the Operations office summarises these items to report to the PCC.

- 22 There are no issues identified by the Buildings and Fabric sub-committee regarding properties or buildings that would require disclosure in the accounts, or any provision for the cost of remedial work.
- 23 We confirm that the insurance values of buildings that are the PCC's responsibility to maintain are correctly stated with note 4 of the accounts, and the PCC confirms that these amounts are adequate.
- 24 We confirm that the PCC is satisfied that the valuation of Springfield was adequately performed by the local estate agents and the value included in the accounts upon its transfer from investments to tangible fixed assets was reasonable and representative of its fair value.
- 25 We have received no communications in relation to the pension fund since annual review that took place in January 2025. We are not aware of any issues, or deficits arising, within the pension fund that should be disclosed within the accounts, other than that already disclosed. It is our understanding that the Church of England pays for the operating costs of the pension scheme.
- 26 There are no constructive obligations for grants that have not been recognised.
- 27 Where overseas payments have been made, controls are in place and have been applied to ensure that these funds are applied for charitable purposes.
- 28 We confirm that at 31st December 2024 our accounts show that we had overpaid the Parish Share and that the overpayment amount was £6,085.25. We do not have formal evidence for this from the Diocese, but e-mail acknowledgement has been received.
- 29 Included in creditors at 31st December 2024 was an amount of £302.50 which related to deposits taken in the 2022 year. These had not been fully reviewed in 2024, and we will look at these carefully in 2025 and update accordingly.

Accounting estimates

- 30 The methods, data and significant assumptions used by us in making accounting estimates, and their related disclosures, are appropriate to achieve recognition, measurement and disclosure that is reasonable in the context of the applicable financial reporting framework.
- 31 We have reviewed the accounting policies as set out in the annual accounts and confirm that these have been appropriately adopted and disclosed.
- 32 We have satisfied ourselves that event income and associated costs are correctly matched in the accounts and are in the correct accounting period.

Legal claims

- 33 We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in the accounts.

Laws and regulations

- 34 We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the accounts.
- 35 All correspondence with regulators has been made available to the Examiner, outside of routine correspondence.
- 36 We confirm that there have been no changes to the Church Representation Rules, and we have a copy of the latest Rules in force.
- 37 You have made us aware that the provision of accommodation to staff members could be subject to tax if "he or she is provided with accommodation by reason of employment or by

the employer for other reasons” and it is likely this would manifest as a benefit in kind, subject to income tax or NICs. There are exemptions – the exemption to accommodation being taxable applies where it is provided because:

- a. It is necessary for the proper performance of duties.
- b. It is customary for such an employment, and it enables better performance of duties, or
- c. It is to deal with a special threat to the security of the employee.

We confirm that we have received various guidance articles from you and the PCC will investigate the requirements further. For the time being no provision for any tax or NIC liabilities has been included in the accounts as, at this stage, we consider any amount would be immaterial.

Related parties

- 38 Related party relationships and transactions have been appropriately accounted for and disclosed in the accounts. We have disclosed to you all relevant information concerning such relationships and transactions and are not aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.
- 39 We confirm that all transactions with members of the PCC have been appropriately disclosed in the accounts (without naming the recipient(s)), and that approval for these was appropriately sought and documented in accordance with the Church Representation Rules and Charity Commission guidance.

Subsequent events

- 40 All events subsequent to the date of the accounts which require adjustment or disclosure have been properly accounted for and disclosed.

Going concern

- 41 We believe that the charity's accounts should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs. We also confirm our plans for future action(s) required to enable the charity to continue as a going concern are feasible. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charity's ability to continue as a going concern need to be made in the accounts.
- 42 The evidence used to support this assertion over going concern is very informal and we acknowledge that there should be in place more formal documentation – the Finance Committee will shortly be working on a forecast for the remainder of 2025, and will ensure that budgets/forecasts are prepared on an annual basis to support our conclusions on going concern.

Income, grants, donations, and restricted donations

- 43 All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.
- 44 All income to which the charity was entitled has been recorded.
- 45 In the previous year, it was proposed by the previous treasurer to the PCC that a policy be adopted of not recognising restriction donations under a de minimis level. You made us aware that this does not appear to be possible within the Charities Act.
- 46 We confirm that significant donations and legacies received by the PCC have been noted and acknowledged, and we have not had any indications or notifications of any further or future legacies.
- 47 All restricted donations have been identified as such, correctly treated within the funds in the accounts, and have been properly applied. Restricted donations received in 2024 were as shown in the table below (excluding Blackheath) [table 1].
- 48 For the avoidance of doubt, we confirm that there were no other monies received upon which restrictions were placed by the donor, and the PCC did not make any new designations in the year.

Table 1:

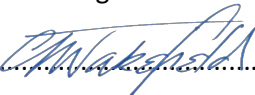
Detail	Amount received	Restricted	Designated	Notes
Donations for Bells	£5,000	£5,000	n/a	Shown as restricted income. Part of the donation was spent in 2024 with the remainder being carried forward in restricted funds. Note 23 in the accounts refers.

Yours faithfully

.......... David Peters, Vicar
[David Peters \(Oct 28, 2025 15:23:03 GMT\)](#)

.......... Martin Keech, Church Warden
[M. Keech \(Oct 28, 2025 16:33:29 GMT\)](#)

The above sign on behalf of the PCC

.......... Charles Wakefield, Treasurer

The above signs on behalf of the Finance Committee

28/10/25

Date:

Appendix to the Letter Of Representation

	<u>Amount</u>	<u>Detail</u>
Depreciation on an asset that has not been recognised in the balance sheet - now had 2 years worth of depreciation charged incorrectly	£956.98	
Backing info not available for Joanne Nangle donation	£3,000.00	not an error, but unable to supply evidence
GA recoverable diff	£2,524.05	likely to relate to GASDS, don't have that data for proof in total
Blackheath movement in funds	£1,015.00	bfwd from 2023 and still present
Deposits bfwd and cfwd	£302.50	deposits brought forward that should have been released
AV retention invoice included in creditors AND paid	£2,113.75	should have been released
DP authorisation missing on CH expenses on sample tested	£94.14	
overcharge of youth salaries to youth fund	£105.80	M2
Youth salary in note 15 understated	£181.85	M1 - this relates to presentation of life cover
Pensions in note 15 overstated	£0.48	M1 - this relates to presentation of life cover
Other salaries in note 15 understated	-£28.32	M1 - this relates to presentation of life cover

Wonersh 2024 accounts for signature

Final Audit Report

2025-10-28

Created:	2025-10-28
By:	Camabelu Limited (admin@camabelu.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAhXGBsUffINvVJ8lyXvmTEi7XLUg6d

"Wonersh 2024 accounts for signature" History

-  Document created by Camabelu Limited (admin@camabelu.co.uk)
2025-10-28 - 15:15:50 GMT
-  Document emailed to David Peters (vicar@wonershchurch.org.uk) for signature
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-  Email viewed by David Peters (vicar@wonershchurch.org.uk)
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-  Signer martin@wonershchurch.org.uk entered name at signing as M. Keech
2025-10-28 - 16:33:27 GMT
-  Document e-signed by M. Keech (martin@wonershchurch.org.uk)
Signature Date: 2025-10-28 - 16:33:29 GMT - Time Source: server

 Document emailed to catherine@camabelu.co.uk for signature

2025-10-28 - 16:33:31 GMT

 Email viewed by catherine@camabelu.co.uk

2025-10-28 - 18:28:28 GMT

 Signer catherine@camabelu.co.uk entered name at signing as C Barnard

2025-10-28 - 18:30:29 GMT

 Document e-signed by C Barnard (catherine@camabelu.co.uk)

Signature Date: 2025-10-28 - 18:30:31 GMT - Time Source: server

 Agreement completed.

2025-10-28 - 18:30:31 GMT

Accounts

WONERSH BLACKHEATH

P A R I S H C H U R C H E S

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

CHARITY COMMISSION REGISTERED NUMBER 1127851

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**WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023**

Administrative information

The Parochial Church Council ('PCC') is a body established by the Church of England, by Act of Parliament. The PCC operates under the Parochial Church Council Powers Measure (1956, as amended) and Church Representation Rules. The Parish of Wonersh with Blackheath has two churches, St John the Baptist Wonersh & St Martin's Blackheath. It is part of the Diocese of Guildford, within the Church of England. The correspondence address is St John the Baptist Church, The Street, Wonersh, Surrey, GU5 0PG.

The PCC is registered with the Charity Commission under number 1127851.

Officers of the PCC and Trustees of the Charity who have served from 1 January 2023 until the date the report was approved are:

Vicar:	David Peters	
Church wardens:	Alex Vinall	
	Martin Keech	
	Carmina Harlow	from April 2023
Deanery Synod Reps:	Patricia Allen	
	Anne Heine-Carmichael	

Elected Members of the PCC and Trustees of the Charity serving from APCM April 23 - May 24

PCC Secretary:	Clive Couzens	
Treasurer and Member:	Nicholas Gray	
Other Members:	Nick Bamber	from April 2023
	Liz Hayley	
	Anne Heine-Carmichael	from April 2023
	Liz Lister	
	Mark Puttick	
	Jonty Shepard	from April 2023
	Rosie Twist	Co-opted May 2023
	Steve Vinall	

DCC Blackheath

Vicar:	David Peters	
Secretary:	Christine Sweeting	
Treasurer and Member:	David Allen	until May 2024
Other Members:	Patricia Allen	
	Andrew Quaintance	
	Lady Kirkwood	
	Sue Wallis	
	Linda Williams	
	Amelia Taylor	
	Alexandra Jones	from April 2023
	Carmina Harlow	from April 2023

Not members of the PCC but performing financial roles from APCM April 23 - May 24

Co-Treasurer	Sarah-Jo Gray	
Chair of the Finance Committee	Charles Wakefield	from October 2023

**WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

Bank details:

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Independent examiners:

Camabelu Limited
Fetcham Park House, Fetcham Park
Lower Road
Fetcham
Surrey KT22 9HD

Aim and purposes:

Wonersh with Blackheath PCC has the responsibility for co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church; evangelistic, pastoral, social and ecumenical. It also has specific responsibility for the maintenance and booking of Lawnsmead Church Hall in Wonersh. Benefits to the public arising from carrying out the PCC's objectives are explained within the annual report. The PCC has complied with its duty to have due regard to the guidance on public benefit, published by the Charity Commission, in exercising its powers or duties.

Objectives and activities:

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 Wonersh with Blackheath. 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. It strives to optimise attendance numbers by fine tuning the types, timings and frequency of services to make the most of our facilities. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

Income from Lawnsmead Hall rentals was reduced in Covid affected years, but is now recovering and shows a 78% increase over 2022 income. Lawnsmead is well used as both a church and community resource, and is available to all. Further information on activities undertaken is given below in the 'review of the year' section.

Annually, 10% of all Wonersh giving General Fund income, excluding legacies or specific donations, will be allocated to the Mission Committee for outward giving, and the detail of the beneficiaries for 2023 is given in the accounts.

Achievements and performance:

The PCC have continued to manage the operation of buildings and resources in the Parish. Health & Safety documents have been prepared for all buildings and a risk assessment undertaken. Fire Extinguishers have been updated and a written Fire Assessment report prepared. Safety and escape signage has been updated and due consideration given to lightning protection, safety procedures and intruder alarm systems.

**WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

Achievements and performance: continued

Policies have been updated and there has been continued maintenance of the Parish Dashboard. The Administrator has updated the Google Drive and has also started moving systems over to iKnow Church, for ease of use and integration with the Life Events Diary. It has now been used for events and ticketing and it holds all rotas. Church Edit have assisted in the creation and publication of a new church website (after some handover difficulties), which will allow the release from previous expensive and rather unwieldy systems.

The churchyard has been well maintained although issues with grass cutting have led to an intended change of contractor. Surveys of the wall have led to ongoing discussion with the Parish Council as to the most prudent and cost-effective remedy. Responsibility for the church wall remains under discussion between the Diocese and Parish Council. Damaged trees and other trees causing damage within the Vicarage Garden have been removed.

Use of the Vicarage has continued during the year with it seeing consistent use for the Ukrainian refugees, as a venue for 'Mums, Bumps and Babies, as the Parish office, for numerous meetings/committees and courses such as LLF and Baptism, and for events such as the garden BBQ, Family Fun Day, outdoor receptions and inside, another Passover meal, numerous dinners, lunches and brunches.

Further information is given within the various reports.

Financial review:

Net Assets have increased by £38,000 to £1,216,000 during the year mainly due to the unrealised increase in the valuation of the Springfield property. A decision was also taken to set aside £14,000 for the fabric maintenance provision similar to last year. The AV fund shows the first year depreciation of the new AV system and this will continue to run down over the next 3 years. Overall giving was up 10% year on year mainly due to a couple of larger donations, while overall costs reduced by 2% in the Wonersh General Fund. This resulted in the General Fund moving into a small surplus position, however this was also helped by the PCC decision to allocate 40% of the Youth Worker costs to the Youth Fund - See Note 5. Overall PGS giving was down by 4% which is disappointing since this will need to continue increase going forward if we are to avoid deficit shortfalls in future years.

Reserves policy:

A historic policy of retaining a fixed amount in reserve was deemed to be unsuitable, and a regular review of reserves was instigated in 2018. The 2023 reserves statement is shown below:

Wonersh Church Reserves Policy:

The Reserves Policy is unchanged from last year. It is the policy of this Church to hold reserves in four separately defined and distinct funds.

General Prudence Fund

The Church will hold reserves equivalent to four months' general running costs, and three months' salary costs. This fund will be known as the General Prudence Fund and, as at December 2023, this value is equivalent to approximately £80,000 (2022 £75,000).

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2023

Wonersh Church Reserves Policy: continued

Fabric Maintenance Fund

It is also our policy to hold an amount for likely forthcoming building works that involve replacements or maintenance. This fund will be known as the Fabric Maintenance Fund and as at December 2023 contains a sum equivalent to £31,000 (2022 - £17,000). After a year of modest expenditure an opportunity has been taken to increase general provisions by £9,000 for the Church, £4,000 for Lawnsmead, and £500 each for the Vicarage and Springfield.

Special Project Fund

We also hold an amount for special projects. This fund is known as the Special Project Fund and as at December 2023 contains approximately £92,500. This includes the Audio Visual Unrestricted Designated Fund as a result of Q4 2022 fund raising. The new AV system was installed in Q1 2023 and cost £46,000 (See Notes 4 and 8). It is being depreciated over 4 years in accordance with our accounting policy. No further decisions or allocations have been made but it is worth noting that this fund could be used to supplement the General Prudence Fund at any time should the PCC deem this necessary. The Outward Giving Fund representing unallocated giving amounts is also a non-designated Fund.

Specific Purpose Fund

We also hold funds that are gifted to the Church for specific purposes or have been designated for specific purposes by the PCC. This fund will be known as the Specific Purpose Fund and as at December 2023 contains a sum equivalent to £1,013,000. The sum is made up as follows; £434,000 in restricted legacies / funds and £579,000 designated fund invested in "Springfield".

These projects reconcile to the funds shown in the Statement of Funds on page 11 of the accounts as follows:

2023	Total	General Prudence Fund	Fabric Maintenance Fund	Special Project Fund	Specific Purpose Fund
	£	£	£	£	£
Restricted funds	433,943				433,943
Non-designated funds:					
General	98,683	48,202		50,481	
Outward Giving	127			127	
Unrestricted & Designated Funds:					
Marie Peters Legacy	578,740				578,740
Rosemary Wedgwood Legacy	31,798	31,798			
Audio Visual	41,885			41,885	
Fabric Maintenance	31,000		31,000		
TOTAL	1,216,176	80,000	31,000	92,493	1,012,683
2022	1,177,772	75,000	17,000	101,106	984,666

It is proposed that, should there be a surplus over and above the funds described, the PCC should meet to decide how it can best be used to further the work of the church and to benefit the public.

10% of annual income, excluding legacies and donations for specific projects, will be allocated to the Mission Committee for outward giving.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2023

Wonersh Church Reserves Policy: continued

The Church Reserves Policy will be reviewed every three years. The financial allocations outlined above will be reviewed and included in the accounts annually.

Plans for future periods:

Church life seemed to be more stable during the year, entering a new pattern and rhythm. That said, the role of the village church in comparison to town centre church is in a state of creative tension and families in particular are finding a new norm, for which church is just one of many routines that need to be compressed into their weekly activity. This has been exacerbated by the on-line experience which allows families flexible attendance with a much-improved interface allowing the experience to be more real.

The challenge is to build the 'in-person' community which provides a richer, deeper and more meaningful Christian representation while also accommodating (in as much depth and meaning as possible) those for whom on-line worship is all that can be managed. Our key aims are therefore:

- To continue to develop engagement with children and young families in a way that takes faith to them, in their meeting place.
- To continue to nurture relationships through the different communities as they meet on different days of the week, in order to create a cohesive whole.
- To grow in our personal and corporate discipleship so that our living faith may resonate with more in our village setting.
- To further develop the prayer life of the church and continue to introduce, where resources allow, events/services which develop a varying experience of spirituality.
- Where there appear to be gaps in church membership, we will focus activities in order to try to appeal to these groups and build new worshipping communities through the week.

Structure, Governance and Management:

The structure and governance of the PCC has been reviewed in previous years and to this structure has been added confirmation of the role and election of Church Wardens. The method of appointment of PCC members is set out in the Church Representation Rules (CRR) and in 2018 the APCM approved that the PCC should be smaller than would otherwise be required by the CRR, in view of a shortage of candidates. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. The Electoral Roll application and confirmation process is underway for the coming year. Members of the PCC are inducted into their role and responsibilities using literature prepared by the Diocesan Department for Mission, Evangelism and Parish Development. Day to day management is delegated by the PCC to the Vicar and Church Wardens.

The PCC met six times during 2023. In addition to the PCC, new sub-committees have been set up alongside those already existing. These now cover the following areas:

- Finance
- Mission
- Worship
- Children
- Buildings and Fabric
- Community

These committees aim to meet 3-4 times a year, or as required.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2023

Review of the year:

Reporting on a full year in the life of a church is difficult, there is so much to consider, so many people who are involved and deserve to be thanked, and looking forward, so much that we would wish to achieve. Let me therefore concentrate on where the focus of the church has been and the people that have worked at making it happen.

For a village church in particular, and especially one which aims to provide a range of worshipping experience, a sustainable service structure can only be provided where members of the laity employ their leadership and preaching abilities, along with the retired clergy and clergy for whom the occasional weekend service can co-exist with other demanding positions. We are fortunate in the Parish to have a number of people willing to help. This year we have added Jan Durrant, the Parish Administrator, who is also studying on the Local Ministry Pathway with the Diocese.

Children and Families work in the Parish has been consolidated and grown by Clare Hepworth, the Children and Families Leader. She has continued to grow the Thursday Chatterbox morning to a point where the building is stretched to capacity, but this has been self-limiting and is sustainable. Clare has also commenced a 'Mums, Bumps and Babies' group which has an average of 9-10 mothers a week (serving 25 different mothers during the year) with whom faith has been shared and exemplified.

Clare is about to start a prayer morning and support group for the mothers and with an increase in hours after Easter, has a vision to develop hospitality events for the various groups with whom she has contact.

The mid-week service continues to serve a faithful group of our Seniors and they have been treated to separate celebratory events around the holidays and festivals. There is a vision to serve an additional group, starting again with hospitality and a 'tent of meeting' in the year ahead.

This emphasis on hospitality has continued to be served by Liz Hayley, who has created space for fun, food, laughter and spirituality through music, reflections, co-ordination and administration; and we must not forget the production of music rotas and some deeply moving times of sung worship during our services.

There have also been new services introduced such as the weekly Morning Prayer and occasional events such as the Advent meditation and Connect Together evenings. The focus on community has been explored through the church Book Club and Yarnspirations, as well as the Walking Group and, of course, Connect groups.

Jan has continued to serve administratively in the Parish Office and Nick Gray (along with Charlie Wakefield who joined as Chair of the Finance Committee in October 2023) have calmly steered the finances of the church.

St Martin's Church, Blackheath has had good attendance, especially at the festivals. During the year, the position of Churchwarden has been handed from Patricia Allen (to whom we owe a debt of gratitude for her tireless help and guidance) to Carmina Harlow. There have been a number of services and events which now feel established or ready for some development, current examples being the Stations of the Cross exhibition and the Taize reflections of Easter. The Coffee Morning has become an important place of meeting for the village, clearly linked to the church, and the Fair provided a wonderful opportunity for church and village to be open to each other. There have been several occasional offices at the church during the year.

The opportunity will be taken during the year to reflect on a more contemporary setting for the morning communion and it is intended, after Easter, to start a monthly 'Morning Prayer' service, along the lines of that already operating in St John's. It is intended to prepare Taize style services around the key festivals.

There are opportunities to grow each of these aspects of our church life and we are working to involve individuals to take these aims forward, and to be responsible for future growth.

**WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

Review of the year: continued

Wonersh and Shamley Green School:

We maintain strong links with our church school both through assemblies and Open the Book, and also through the Governing Body and other sub-committees, where the Vicar is a member. The Churchwardens and Vicar also represent the PCC with the Wonersh and Shamley Green Church of England School, School Meadow Charity and the Wonersh Church Green Trust. The Vicar is a member of Wonersh United Charity.

Accounts:

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (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 Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and UK Generally Accepted Accounting Practice.


David Peters (Apr 28, 2024 22:24 GMT+1)

signed by

REVD. DAVID PETERS

CHAIRMAN

26 April 2024 date

**WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
INDEPENDENT EXAMINER'S REPORT TO THE PCC OF WONERSH WITH BLACKHEATH
FOR THE YEAR ENDED 31 DECEMBER 2023**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 9 to 24.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1: accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2: the accounts do not accord with those records; or
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
- 3: 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.

C Barnard

C Barnard (Apr 29, 2024 09:08 GMT+1)

C N Barnard FCA
ICAEW
Camabelu Limited
Fetcham Park House, Fetcham Park
Lower Road, Fetcham
Surrey KT22 9HD

Date: 26th April 2024

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

		Restricted Blackheath	Restricted Wonersh	Unrestricted Wonersh	2023 Total	2022 Total
	Note	£	£	£	£	£
INCOMING RESOURCES						
<u>Voluntary income</u>						
Planned Giving - Donations eligible for Gift Aid		11,944	907	129,802	142,653	173,916
Gift Aid Recovered		3,444	425	31,802	35,671	40,929
Collections at Services and all other giving		3,217	8,365	18,201	29,783	69,296
		18,605	9,697	179,805	208,107	284,141
<u>Church activities</u>						
Lawnsmead & Selwyn Room lettings				7,815	7,815	4,436
PCC Fees		1,117		4,169	5,286	2,146
Magazine advertising and sundry income				2,522	2,522	5,365
		1,117	-	14,506	15,623	11,947
<u>Income from investments</u>						
Springfield rental income				15,300	15,300	15,000
Interest and Dividends Received		1,248	599	7,141	8,988	2,987
		1,248	599	22,441	24,288	17,987
TOTAL INCOME		20,970	10,296	216,752	248,018	314,075
RESOURCES USED						
		Restricted Blackheath	Restricted Wonersh	Unrestricted Wonersh	2023 Total	2022 Total
	Note	£	£	£	£	£
<u>Church activities</u>						
<u>Mission giving and Donations</u>						
Missionary Societies and other Overseas		490	4,956	10,156	15,602	11,546
Home Missions and other Church Societies		200	195	3,750	4,145	5,904
Secular - Charities and Other		1,169		4,369	5,538	7,340
<u>Ministry</u>						
Parish share		8,285		97,256	105,541	107,031
Clergy and staff costs	11	2,547	6,054	30,886	39,487	28,900
Church running expenses	12	5,286	4,874	23,451	33,611	37,049
Church management and administration		2,096		26,934	29,030	21,739
Church Hall running and refurbishment costs	13			13,527	13,527	10,793
Cemetery Improvements	2		-	-	-	448
TOTAL EXPENDITURE		20,073	16,079	210,329	246,481	230,750
NET INCOME/(EXPENDITURE)		897	(5,783)	6,423	1,537	83,325
Transfers between funds	4	0	(3,964)	3,964	0	0
Net gains/(loss) on investments	16	1,867	-	35,000	36,867	(2,612)
NET MOVEMENTS IN FUNDS		2,764	(9,747)	45,387	38,404	80,713
Balance at 1 January		33,624	407,308	736,840	1,177,772	1,097,059
Balance at 31 December		36,388	397,561	782,227	1,216,176	1,177,772

All income and expenditure derive from continuing activities.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022 (PRIOR YEAR COMPARATIVES)

		Restricted Blackheath	Restricted Wonersh	Unrestricted Wonersh	2022 Total	2021 Total
	Note	£	£	£	£	£
INCOMING RESOURCES						
<u>Voluntary income</u>						
Planned Giving - Donations eligible for Gift Aid		11,112	-	162,804	173,916	135,760
Gift Aid Recovered		3,212	-	37,717	40,929	33,558
Collections at Services and all other giving		2,394	43,136	23,766	69,296	20,150
		16,718	43,136	224,287	284,141	189,468
<u>Church activities</u>						
Lawnsmead & Selwyn Room lettings				4,436	4,436	3,141
PCC Fees		188		1,958	2,146	5,890
Magazine advertising and sundry income				5,365	5,365	2,334
		188	-	11,759	11,947	11,365
<u>Income from investments</u>						
Springfield rental income				15,000	15,000	14,600
Interest and dividends received		777	170	2,040	2,987	661
		777	170	17,040	17,987	15,261
TOTAL INCOME		17,683	43,306	253,086	314,075	216,094
RESOURCES USED						
		Restricted Blackheath	Restricted Wonersh	Unrestricted Wonersh	2022 Total	2021 Total
	Note	£	£	£	£	£
<u>Church activities</u>						
<u>Mission giving and Donations</u>						
Missionary Societies and other Overseas		445	50	11,051	11,546	10,951
Home Missions and other Church Societies		210	44	5,650	5,904	3,590
Secular - Charities and Other		1,090		6,250	7,340	4,436
<u>Ministry</u>						
Parish share		8,285		98,746	107,031	107,819
Clergy and staff costs	11	2,547		26,353	28,900	31,710
Church running expenses	12	7,328	2,507	27,214	37,049	78,827
Church management and administration		1,168		20,571	21,739	24,509
Church Hall running and refurbishment costs	13			10,793	10,793	12,027
Cemetery Improvements	2		448		448	4,500
TOTAL EXPENDITURE		21,073	3,049	206,628	230,750	278,369
NET (EXPENDITURE)/INCOME		(3,390)	40,257	46,458	83,325	(62,275)
Net (loss)/gain on investments	16	(2,612)			(2,612)	42,763
NET MOVEMENTS IN FUNDS		(6,002)	40,257	46,458	80,713	(19,512)
Balance at 1 January		39,626	367,051	690,382	1,097,059	1,116,571
Balance at 31 December		33,624	407,308	736,840	1,177,772	1,097,059

All income and expenditure derive from continuing activities.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
BALANCE SHEET AND STATEMENT OF FUNDS
AS AT 31 DECEMBER 2023

	Note	2023	2022
FIXED ASSETS		£	£
Tangible Assets	4	395,984	350,000
Investments	16	596,539	559,672
		<u>992,523</u>	<u>909,672</u>
CURRENT ASSETS			
Debtors and prepayments	18	12,146	18,649
Tax Recoverable		14,359	19,494
CBF Church of England short term deposits		181,190	174,287
Cash at Bank		46,750	93,568
		<u>254,445</u>	<u>305,998</u>
LIABILITIES FALLING DUE WITHIN ONE YEAR			
Creditors and accruals	19	30,792	37,898
NET CURRENT ASSETS		<u>223,653</u>	<u>268,100</u>
NET ASSETS		<u>1,216,176</u>	<u>1,177,772</u>
FUNDS	Note	2023	2022
<u>Restricted</u>		£	£
Blackheath	1	36,388	33,624
Cemetery Extension B Cook	2	8,846	7,782
Hardship Fund	3	4,349	4,349
Lawnsmead Capital	4	350,000	350,000
Youth Fund	5	34,360	45,171
		<u>433,943</u>	<u>440,926</u>
<u>Unrestricted</u>	Note	2023	2022
		£	£
Marie Peters Legacy (designated fund, includes revaluation reserve)	6	578,740	543,740
Rosemary Wedgewood Legacy	7	31,798	30,403
Audio Visual Fund	8	41,885	50,938
Fabric Maintenance	9	31,000	17,000
Outward Giving	10	127	125
General	page 15	98,683	94,640
		<u>782,233</u>	<u>736,846</u>
TOTAL FUNDS		<u>1,216,176</u>	<u>1,177,772</u>

The accounts were approved by the PCC and authorised for issue on 28th April 2024 and were signed on its behalf by:


David Peters (Apr 28, 2024 22:24 GMT+1)

REVD. DAVID PETERS
Chairman


Nick Gray (Apr 29, 2024 08:08 GMT+1)

NICHOLAS GRAY FCA
Joint Honorary Treasurer

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 DECEMBER 2023

GENERAL INFORMATION AND BASIS OF PREPARATION

Wonersh with Blackheath Parochial Church Council is a body established by the Church of England, by Act of Parliament. The correspondence address is given in the trustees report. The PCC is a public benefit entity as defined by FRS 102, and these accounts contain information about the charity as an individual body. The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP 2019) 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 Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and UK Generally Accepted Accounting Practice. The charity has complied with the requirements of FRS 102, and with the provisions of the SORP currently in effect.

The accounts have been prepared under the historical cost convention modified to include certain items at fair value. The accounts have been prepared on a going concern basis as the trustees have assessed the going concern position and have no reason to believe that there are any material uncertainties that would affect the ability of the PCC to continue as a going concern for the foreseeable future.

The accounts are presented in sterling, which is the functional currency of the charity and rounded to the nearest

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

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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the accounts.

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.

INCOME RECOGNITION

Voluntary income and capital sources

Collections are recognised when received by, or on behalf of, the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. For donations to be recognised, the charity will have been notified of the amounts and the settlement date in writing. There are no donated facilities or donated professional services. No amount is included in the accounts for volunteer time in line with the SORP (FRS 102), but is described in the trustees' report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. Grants to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

**WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

INCOME RECOGNITION continued

Other income

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

Investment income is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE RECOGNITION

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure 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. Expenditure is categorised in line with the layout set out in the 'PCC Accountability' guidance on accounts, reports and scrutiny – this is shown as follows:

- church activities includes parish share, church running expenses, church hall running costs, church and church hall repairs and maintenance and mission giving and donations.
- cost of generating funds includes, if applicable, costs of generating voluntary income, costs of stewardship campaigns and costs of events.
- investment management costs.

Governance costs such as the cost of PCC meetings and Independent Examination costs are set against general funds on page 15.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. Grants payable to third parties are within the charitable objectives.

Activities directly relating to the work of the church

The diocesan parish share is accounted for when paid. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011.

FIXED ASSETS

Land and buildings

Per Church Accounting Regulations, and SORP (FRS 102), land and buildings can be left at cost or revalued to fair or market value. Details of all properties are given in note 4 below.

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year-end and any resultant loss identified is included in expenditure for the year.

Consecrated property and moveable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts in line with s10(2) of the Charities Act 2011, where the assets should not be included in the accounts but may be referred to in the notes. Costs associated with the maintenance or improvement of such assets will be taken directly to the Statement of Financial Activities in the year in which they are incurred. Details of all such properties are given in note 4 below.

**WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

FIXED ASSETS - Consecrated property and moveable church furnishings, continued

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2000 subject to expenditure levels set out in the following paragraph will be capitalised and depreciated in the accounts over their currently anticipated useful economic life on a straight-line basis.

All expenditure incurred on consecrated or beneficed buildings where individual items cost under £1,000 or on the repair of moveable church furnishings acquired before 1 January 2000 is not capitalised.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight-line basis over 3 or 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investment property

investment property is measured initially at cost and subsequently at fair (or market) value at the reporting date. Investment property is not depreciated.

Investments

Investments quoted on a recognised stock exchange or whose value derives from them (CIFs etc) are valued at fair value at year end.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and cash deposits with financial institutions that are readily convertible to known amounts of cash with an insignificant risk of change in value.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are stated at transaction price.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Pensions

Details of the pension accounting policy are set out in note 15.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES – WONERSH GENERAL FUND ONLY
FOR THE YEAR ENDED 31 DECEMBER 2023

	<u>Note</u>	2023 £	2022 £
INCOME			
PGS Giving		76,448	80,027
Other Gift Aided Donations		54,711	35,387
Tax Recoverable on Gift Aid		31,802	28,509
Collections, donations, legacies and grants *		20,359	23,330
		183,320	167,253
Less:			
10% Appropriation to Outward Giving	10	(17,916)	(16,956)
		165,404	150,297
Interest received - CBF General Fund		5,746	1,645
Selwyn Room hire		362	246
Magazine Advertising		2,190	2,479
Net clerical fees retained by PCC		4,169	1,958
Chatterbox donations		899	436
Other income		332	2,886
Springfield rental income		15,300	15,000
		194,402	174,947
EXPENDITURE			
The Parish Share net of Blackheath contribution - £8,285 (2022 £8,285)		97,256	98,746
The Ministry	11	30,886	26,353
The Church and services	12	32,451	36,214
Lawnsmead Hall	13	10,074	10,603
Independent Examiner Fees** & professional fees		2,232	2,162
Donations		906	336
Courses and subscriptions		422	1,155
Springfield utilities and maintenance		4,240	5,642
Other Church activities	14	11,752	12,513
Bank charges and service fees		140	99
		190,359	193,823
Net income/(deficit) for the year	20	4,043	(18,876)
General Fund balance 1 January		94,640	113,516
General Fund balance 31 December		98,683	94,640

** fees payable to the PCC's examiner for the examination of the financial statements amounted to £1,800 (2022 £1,440).

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH
FOR THE YEAR ENDED 31 DECEMBER 2023

1. BLACKHEATH

The Blackheath District Church Council funds of £36,388 (2022 £33,624) are restricted funds within the combined accounts and the movements are outlined in the Statement of Financial Activities set out on pages 9 and 10.

2. CEMETERY EXTENSION - BEATRICE COOK FUND (RESTRICTED)

	2023	2022
	£	£
Balance 1 January	7,782	7,060
Income - Deposit account interest	599	170
Donation	465	1,000
Expenditure - Cemetery extension	-	(448)
Balance 31 December	<u>8,846</u>	<u>7,782</u>

This fund is to be used for the purpose of improving and extending the cemetery.

3. HARDSHIP FUND (RESTRICTED)

	2023	2022
	£	£
Balance 1 January	4,349	4,999
Expenditure	-	(650)
Balance 31 December	<u>4,349</u>	<u>4,349</u>

This fund is to be used for the purpose of assisting those in need of financial help. In the prior year a donation of £650 was made to a PCC member - this donation was approved by the Mission Giving Committee.

4. LAWNSMEAD CAPITAL FUND (RESTRICTED) AND TANGIBLE FIXED ASSETS

	AV Fund (unres desig)	General Fund	2023	2022
	£	£	£	£
Equipment (Unrestricted):				
Cost 1 January	-	1,328	-	-
Additions at Cost**	45,889	10,529	56,418	-
Depreciation 1 January	-	(1,328)	-	-
Depreciation for the year	(8,648)	(1,786)	(10,434)	-
Net book value of equipment at 31 December	<u>37,241</u>	<u>8,743</u>	<u>45,984</u>	<u>-</u>
Lawnsmead Hall - at value in use (restricted) *			<u>350,000</u>	<u>350,000</u>
Balance 31 December			<u>395,984</u>	<u>350,000</u>

** Included in current year additions is the purchase of a new piano for the vicarage, and for the church.

Contributions were made towards the new pianos, as well as to church music, and these have been shown as Wonersh restricted funds on page 9. As the monies have been spent in full on depreciable assets, a transfer has been made from the restricted fund to the unrestricted fund.

*Lawnsmead Church Hall is a Victorian building, originally the village school, which contains 3 meeting rooms, the main hall, the Turner room and the Jubilee room. The Church Hall was included for the first time in the accounts in 2000 at a 'value in use' figure of £350,000. The insurance value of Lawnsmead Hall is now approximately £430,000. Due to the age of the building, it would be impossible to calculate the current actual cost. On transition to SORP (FRS102), the 'value in use' figure was deemed as the asset's cost at that date. The PCC do not intend a policy of revaluation for this property.

The Cemetery Chapel is held on behalf of the Parish but no value is attributed to it in these accounts. Based upon independent advice this building has an insurance valuation of £100,000 to cover rebuilding.

No values have been attributed to the Wonersh Church building or the churchyard (*the church of St John the Baptist, Wonersh*), the cemetery at Blackheath nor the Blackheath Church building (*St Martin's*) in accordance with the Charities Act 2011 s10(2) [consecrated and benefice property] and the guidance given in the Church Accounting Regulations.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2023

5. YOUTH FUND (RESTRICTED)

	2023	2022
	£	£
Balance 1 January	45,171	4,986
Youth Fund donations	117	-
Legacy	-	42,042
Expenditure - books and materials for youth group activities	(4,874)	(1,857)
Expenditure - 40% of Youth Director costs from General Fund	(6,054)	-
Balance 31 December	<u>34,360</u>	<u>45,171</u>

This fund is to be used for the purpose of supporting youth and children's activities.

6. MARIE PETERS LEGACY (UNRESTRICTED DESIGNATED)

	2023	2022
	£	£
Balance 1 January	543,740	543,740
Net gain on investment	35,000	-
Balance 31 December	<u>578,740</u>	<u>543,740</u>

This fund is unrestricted but was designated by the PCC to be used for the purchase of a property (Springfield, see note 16) in the village to house a church youth worker. The property was let to a third party in 2019 on a temporary basis which arrangement continued throughout 2023. The PCC reclassified it as an investment property in 2020 and it is included at its fair value at the year end.

7. ROSEMARY WEDGWOOD LEGACY (UNRESTRICTED DESIGNATED)

	2023	2022
	£	£
Balance 1 January	30,403	30,008
Deposit account interest	1,395	395
Balance 31 December	<u>31,798</u>	<u>30,403</u>

This fund is unrestricted but has been separately designated by the PCC. The purpose of the remaining balance is yet to be defined by the PCC.

8. AUDIO VISUAL FUND (UNRESTRICTED DESIGNATED)

	2023	2022
	£	£
Balance 1 January	50,938	-
Donations (reversed)/received	(450)	47,390
Tax refundable for gift aid	-	9,208
10% Appropriation to Outward Giving	45	(5,660)
Depreciation of AV System	(8,648)	-
Balance 31 December	<u>41,885</u>	<u>50,938</u>

A new AV system was contracted for after a fund raising exercise in Q4 2022. Its cost of £45,889 is shown in Note 4.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2023

9. FABRIC MAINTENANCE FUNDS (UNRESTRICTED DESIGNATED)

	Church £	Vicarage £	Lawnsmead £	Springfield £	Total £
Balance from 1 January 2023	10,000	1,000	5,000	1,000	17,000
Income allocation from General Fund *	10,979	885	4,973	1,082	17,919
	20,979	1,885	9,973	2,082	34,919
Expenditure *	(1,979)	(385)	(973)	(582)	(3,919)
Balance as 31 December 2023	19,000	1,500	9,000	1,500	31,000

Expenditure

Fire risk assessment	580	385	385	-	1,350
3 New doors	-	-	525	-	525
Garage door deposit	-	-	-	582	582
Church Roof review for solar panels	960	-	-	-	960
Fire extinguisher servicing	439	-	63	-	502
Total	1,979	385	973	582	3,919

This fund is unrestricted and is designated by the PCC to be used for the upkeep and maintenance of the church buildings. The PCC anticipates the need for ongoing repair and maintenance and on an annual basis approves a transfer from general funds to fund ongoing maintenance costs.

* see notes 12, 14 and 13 respectively together with Page 14 for Springfield movements.

PRIOR YEAR FABRIC MAINTENANCE FUNDS

	Church £	Vicarage £	Lawnsmead £	Springfield £	Total £
Balance from 1 January 2022	1,000	500	1,000	500	3,000
Income allocation from General Fund *	15,543	932	12,338	2,080	30,893
	16,543	1,432	13,338	2,580	33,893
Expenditure *	(6,543)	(432)	(8,338)	(1,580)	(16,893)
Balance as 31 December 2022	10,000	1,000	5,000	1,000	17,000

Expenditure

Fire extinguishers & Servicing	817	432	330	-	1,580
Electrical testing & Remediation	3,009	-	1,849	-	4,858
Replacement Oven & Safety improvements **	-	-	4,284	-	4,284
Rainwater Goods repair	2,286	-	-	-	2,286
External painting	-	-	1,875	-	1,875
Patio maintenance	-	-	-	1,580	1,580
Church Signage	431	-	-	-	431
Total	6,543	432	8,338	1,580	16,893

* see notes 12, 14 and 13 respectively together with Page 14 for Springfield movements.

** Note 13 Repairs and Maintenance includes an insurance recovery of £4,434 in respect of the oven.

10. OUTWARD GIVING

	2023 £	2022 £
General Church	29	27
Junior Church	98	98
	127	125

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2023

10. OUTWARD GIVING, continued

General Church

Balance 1 Jan		27	26
Income: Appropriation from General Fund	page 15	17,916	16,956
Income: Appropriation from Audio Visual Fund	note 8	(45)	5,660
Additional donation from General Fund		406	336
Special Collections		5,151	94
Outward Giving (provision carried forward)		(17,869)	(22,615)
Distributions: Special Collections (see below)		(5,557)	(430)
Balance 31 Dec		<u>29</u>	<u>27</u>

Junior Church

Balance 1 Jan	98	98
Balance 31 December	<u>98</u>	<u>98</u>

Special Collections

	2023	2022
<u>Missionary societies and other Overseas:</u>		
<u>Burundi Appeal</u>	4,906 *	-
Tearfund (Pakistan floods / Harvest Festival appeal)	50 *	50
Compassion - Child sponsorship	406 *	336 *
	<u>5,362</u>	<u>386</u>
<u>Home Mission:</u>		
Royal British Legion	20 *	-
North Guildford Food Bank	175 *	22
Children's Society	-	22
	<u>195</u>	<u>44</u>
	<u>5,557</u>	<u>430</u>

* Donation was paid during the year therefore not reflected in creditors at year end

Special Collections are funds collected by the charity to be paid out, or passed on, to another charity. Of the totals above, £5,151 (2022 £94) is included in the Statement of Financial Activities on page 9 and 10 (as income and expenditure) but is not included in the Wonersh General Fund on page 15.

Outward Giving

	2023	2022
<u>Missionary Societies and other Overseas:</u>		
Tear Fund	3,250	1,075
Ukrainian support	-	695
Charlotte Richards (World Horizons)	-	2,890
Ema and Viorel Tulpan (Golgotha Church)	-	2,890
Bible Society	-	275
Viva	3,250	2,890
GLO	3,250	-
	<u>9,750</u>	<u>10,715</u>
<u>Home Mission:</u>		
Wonersh & Shamley Green School	3,250	5,150
Wonersh Church Green Trust	350	350
Guildford Bell Ringers	150	150
	<u>3,750</u>	<u>5,650</u>

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2023

10. OUTWARD GIVING, continued

Secular Charities:

Four Villages Day Centre	300	300
YMCA	3,250	2,890
North Guildford Food Bank	-	2,260
Footsteps	-	500
WonCare	100	100
Short term mission budget	519	-
Age Concern	200	200
	<u>4,369</u>	<u>6,250</u>
	<u>17,869</u>	<u>22,615</u>

The donations above are all paid to institutions. At the year end, a provision of 10% is made (see page 15). The allocation of this provision is proposed by the Missionary Committee and approval is given by the PCC. The intention of the PCC is for funds to be paid to the donees in the first half of the next financial year. There are no performance related conditions attached to these provisions. The provision made at 31 December 2023 of £17,869 is included in creditors per note 19. In the prior year an amount of £2,890 for missing giving awarded in prior years had not been paid out and was carried forward in creditors, in addition to a Special Collection amount of £91. These have now been paid out in full.

11. THE MINISTRY

		2023	2022
		£	£
Working expenses		155	1,718
Worship, Secretarial and administration salaries	note 15	18,115	10,795
Youth Director salary and employment costs	note 15	12,742	12,199
Pension costs	note 15	2,092	366
Youth group activities		-	-
Photocopying, website, stationery and telephone		6,383	3,822
UNRESTRICTED WONERSH		<u>39,487</u>	<u>28,900</u>
Blackheath contribution to expenses		(2,547)	(2,547)
Allocation to Youth Fund	note 5	(6,054)	-
Wonersh Total		<u>30,886</u>	<u>26,353</u>

12. THE CHURCH AND SERVICES

		2023	2022
		£	£
Heat, light and water		7,904	2,931
Insurance		4,150	3,050
Repairs, maintenance and equipment		(827)	10,760
Transfer from fabric fund	note 9	(1,979)	(6,543)
Top up Church fabric maintenance provision	note 9	10,979	15,543
Upkeep of services		1,861	1,840
Music and organ		1,285	532
Cemetery upkeep		2,735	2,639
Church cleaning		3,023	3,907
Churchyard upkeep *		3,320	1,555
		<u>32,451</u>	<u>36,214</u>

* In the prior year, this included a spend of £600 in relation to memorial benches which was covered in full by donations received. The donation income amount was included in Wonersh General Fund Income on page 15.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2023

13. LAWNSMEAD HALL

		2023	2022
		£	£
<u>Income</u>			
Letting		7,453	4,190
Total Income		<u>7,453</u>	<u>4,190</u>
<u>Expense</u>			
Heat, light, water & telephone		7,624	2,932
Insurance		649	1,526
Cleaning		3,593	725
Repairs and maintenance		1,661	5,610
Transfer from fabric fund	note 9	(973)	(8,338)
Top up Lawnsmead fabric maintenance provision	note 9	4,973	12,338
Total expense		<u>17,527</u>	<u>14,793</u>
Net Cost		<u>(10,074)</u>	<u>(10,603)</u>

14. OTHER CHURCH ACTIVITIES

		2023	2022
		£	£
Parish magazine costs		4,280	4,340
Depreciation - equipment	note 4	1,786	-
Sundry expenses		275	215
Vicarage expenses*		4,897	5,990
Transfer from fabric fund for vicarage expenditure	note 9	(385)	(432)
Top up Vicarage fabric maintenance provision	note 9	885	932
Social activities (incl vicar leaving party)		-	28
Outreach and evangelism		1,182	2,608
Total Expense		<u>12,920</u>	<u>13,681</u>
Blackheath contribution to expenses		(1,168)	(1,168)
Wonersh contribution to expenses		<u>11,752</u>	<u>12,513</u>

*There are donations of £600 (2022- £600) included within Other Gift Aided Donations on page 15 that were specifically made to contribute towards the Vicarage expenses.

15. STAFF COSTS

	2023	2022
	£	£
Youth Director's salary	12,742	12,199
Pension contributions	2,092	366
Other salaries	18,115	10,795
Totals	<u>32,949</u>	<u>23,360</u>

Information on the pension scheme is shown on the next page - the operating costs of the pension scheme are paid by the Church of England.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2023

15. STAFF COSTS, continued

All social security costs were covered by the Employment Allowance. The average number of staff employed during the year was 3 (2022 - 3). There are no employees who received total emoluments of more than £60,000. Expenses were reimbursed to 7 (2022 – 5) PCC members (trustees) in the year, totalling £5,545 (2022 £10,477). All expenses related to the running of the church. One PCC member received a donation of £500 (2022 £nil) to support a mission trip to Burundi. One member of the PCC resides at the Vicarage, since the Vicar lives elsewhere - a contribution of £50 per month is made to the PCC in respect of utility bills.

Total trustee and key management personnel remuneration benefits were £nil (2022 £nil) – key management personnel are considered to be the officers and elected members of the PCC, as listed on the first page of the trustees report. Donations received from Trustees in the year amounted to £82,659 (2022 £36,622), as a combination of regular giving, one-off giving and Special Collections/Special Giving Appeals.

NOTES ON CHURCH WORKERS PENSION FUND (CWPF) – December 2023 Year End

Wonersh with Blackheath PCC participates in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers. The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic (PB Classic) and a cash balance arrangement known as Pension Builder 2014 (PB 14).

Pension Builder Scheme

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes: PB Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment, based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

PB 14 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers, and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SOFA in the year are contributions payable and amounted to £2,092 (2022 £366).

A full and independent check of the Pension Builder Scheme is carried out once every three years - this check is called an actuarial valuation. The most recent valuation was carried out as at 31 December 2022.

For the PB Classic section, the 2022 valuation revealed a surplus of £34.8m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

For the PB 14 section, the 2022 valuation revealed a surplus of £2m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, the PCC could become responsible for paying a share of the failed employer's pension liabilities. Although the PB Classic and PB 14 sections are similar to defined contribution (DC) schemes in many ways, they are not DC schemes and there is a risk that the benefits may not be able to be provided without further contributions from the employers.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2023

16. FIXED ASSET INVESTMENTS	2023	2022
	£	£
Listed Investments (restricted)		
Market value at 1 January	19,672	22,284
Additions	-	-
Net gains/(losses)	1,867	(2,612)
Market value at 31 December	21,539	19,672
Investment Properties (unrestricted designated)		
Market value at 1 January	540,000	540,000
Net gains	35,000	-
Market value at 31 December	575,000	540,000
Total Market value 31 December	596,539	559,672

Listed investments are all with the Central Board of Finance of the Church of England Investment Account, relating to Blackheath DCC Income Endowment fund – fair value at 31 December 2023 was £21,539 (2022 - £19,672).

A freehold residential property 'Springfield' was purchased in September 2014 (see note 6) to house a church youth worker – the property was previously included in the accounts as a freehold property and was included at its historic cost. This asset is included within the Marie Peters Fund. Since 2020, the property has been let continuously to third parties and was reclassified in an earlier year as an investment property. The PCC asked Seymours Estate Agents in December 2023 to supply a marketing value and the property was visited by an agent and a value of £575k (2022 - £540k) was supplied. Seymours is based in the locale and therefore has experience in the location and the type of property being valued. Springfield is let under an Assured Shorthold Tenancy Agreement. This reflects a rental of £1,400 pcm and is due to expire on 15 November 2024. The rental income is included in Wonersh general funds (unrestricted) on page 15.

Springfield is an unrestricted but designated asset, as designated by the PCC. The PCC chose not to designate the rental income upon the property first being let. There are no restrictions on the realisability of the investment property and, should it be sold, the PCC would revisit the original designation as to whether it remained appropriate for the proceeds of disposal.

17. OPERATING LEASES - LESSOR

The total future minimum lease payments under non-cancellable operating leases, for each of the following periods, is as follows and all relate to land and buildings:

	2023	2022
	£	£
Not later than one year	14,700	13,125
later than one year and not later than five years	-	-
Later than five years	-	-
	14,700	13,125

18. DEBTORS AND PREPAYMENTS

	2023	2022
	£	£
Receivables	3,234	3,798
Other debtors and prepayments	5,771	5,693
Deposit for Church Solar System / AV System	3,141	9,158
	12,146	18,649

At the year end the PCC had paid a deposit for a solar panels system - this was paid to secure a quoted price. The project is subject to planning and the deposit will be refunded if planning is not obtained.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2023

19. CREDITORS

	2023	2022
	£	£
Outward giving	17,869	25,596
Payables	8,028	5,017
Other creditors and accruals	4,895	7,285
	<u>30,792</u>	<u>37,898</u>

Accruals include deferred income of £nil (2022 £35) relating to Lawnsmead bookings.

20. WONERSH FUND RECONCILIATION

		2023	2022
		£	£
Net income/(expenditure) - Wonersh general fund	page 15	4,043	(18,876)
Interest rec'd Rosemary Wedgewood legacy fund	note 7	1,395	395
Audio Visual Fund movement	note 8	(9,053)	50,938
Fabric maintenance fund movement (church)	note 9	9,000	9,000
Fabric maintenance fund movement (vicarage)	note 9	500	500
Fabric maintenance fund movement (Lawnsmead)	note 9	4,000	4,000
Fabric maintenance fund movement (Springfield)	note 9	500	500
Rounding		2	1
		<u>10,387</u>	<u>46,458</u>

The Wonersh General Fund as shown on page 15 does not include any restricted or designated fund movements. This note shows a reconciliation between the Wonersh General Fund and the Wonersh unrestricted column as shown in the Statement of Financial Activities as shown on page 9.

21. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	45,984	350,000	395,984
Investment fixed assets	575,000	21,539	596,539
Current assets	190,693	63,752	254,445
Current liabilities	(29,444)	(1,348)	(30,792)
As at 31 December 2023	<u>782,233</u>	<u>433,943</u>	<u>1,216,176</u>

	Unrestricted	Restricted	Total
	£	£	£
<i>Tangible fixed assets</i>	-	350,000	350,000
<i>Investment fixed assets</i>	540,000	19,672	559,672
<i>Current assets</i>	233,809	72,189	305,998
<i>Current liabilities</i>	(36,963)	(935)	(37,898)
As at 31 December 2022	<u>736,846</u>	<u>440,926</u>	<u>1,177,772</u>

22. RELATED PARTY TRANSACTIONS

There are no related party transactions other than those disclosed in note 15.

Accounts

WONERSH BLACKHEATH

PARISH CHURCHES

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022

CHARITY COMMISSION REGISTERED NUMBER 1127851

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**WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

Administrative information

The Parochial Church Council 'PCC' is a body established by the Church of England, by Act of Parliament. The PCC operates under the Parochial Church Council Powers Measure (1956, as amended) and Church Representation Rules. The Parish of Wonersh with Blackheath has two churches, St John the Baptist Wonersh & St Martin's Blackheath. It is part of the Diocese of Guildford, within the Church of England. The correspondence address is St John the Baptist Church, The Street, Wonersh, Surrey, GU5 0PG.

The PCC is registered with the Charity Commission under number 1127851.

Officers of the PCC and Trustees of the Charity who have served from 1 January 2022 until the date the report was approved are:

Vicar:	David Peters	
Church wardens:	Alex Vinall Martin Keech Patricia Allen	
Ex-officio Clergy:	Kia Pakenham	until April 2022
Deanery Synod Reps:	Nansi Parker Patricia Allen Anne Heine-Carmichael	

Elected Members of the PCC and Trustees of the Charity serving from APCM April 22 - April 23

PCC Secretary:	Clive Couzens	
Head of Finance:	Nicholas Gray	
Treasurer:	Nicholas Gray	Joint treasurer with Sarah Jo Gray, who is not a PCC member
Members:	Guy Pakenham	until April 2022
	Steve Vinall	
	Abby Cowey	until April 2022
	Mark Puttick	
	Jean Matthews	until April 2022
	Malcolm Pickering	until April 2022
	Darren Alford	
	Emma Greenwood	
	Liz Hayley	
	Liz Lister	from April 2022

DCC Blackheath

Vicar:	David Peters	
Secretary:	Christine Sweeting	
Treasurer and Member:	David Allen	
Members:	Patricia Allen	
	Andrew Quaintance	
	Carmina Harlow	
	Amelia Taylor	Until September 2022
	Lady Kirkwood	
	Sue Wallis	
	Linda Williams	

**WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

Bank details:

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

Independent examiners:

Camabelu Limited
Fetcham Park House, Fetcham Park
Lower Road
Fetcham
Surrey KT22 9HD

Aim and purposes:

Wonersh with Blackheath PCC has the responsibility for co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church; evangelistic, pastoral, social and ecumenical. It also has specific responsibility for the maintenance and booking of Lawnsmead Church Hall in Wonersh. Benefits to the public arising from carrying out the PCC's objectives are explained within the annual report. The PCC has complied with its duty to have due regard to the guidance on public benefit, published by the Charity Commission, in exercising its powers or duties.

Objectives and activities:

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 Wonersh with Blackheath. 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. It strives to optimise attendance numbers by fine tuning the types, timings and frequency of services to make the most of our facilities. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

Income from Lawnsmead Hall rentals has historically been approximately 4% of Wonersh's total incoming resources. This is still well below the long term average prior to Covid but shows a 39% increase over last year. Lawnsmead is well used as both a church and community resource, and is available to all. Further information on activities undertaken is given below in the 'review of the year' section.

Annually, 10% of all Wonersh giving General Fund income, excluding legacies, will be allocated to the Mission Committee for outward giving, and the detail of the beneficiaries for 2022 is given in the accounts.

Achievements and performance:

The PCC continues to manage the operation of buildings and resources in the Parish. Health & Safety documents have been prepared for all buildings and a risk assessment undertaken. Fire Extinguishers have been updated and the oven at Lawnsmead replaced following an oven fire. The opportunity was taken to update all fire and gas systems in Lawnsmead at the same time. Branding of all buildings has been refreshed and they now form an attractive and cohesive whole.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance: continued

Policies have been updated and a good start made on the Parish Dashboard. The new Parish Administrator has updated the Google Drive and has also started moving systems over to iKnow Church, for ease of use and integration with the Life Events Diary. It will also be used for events and ticketing in due course. Church Edit are to be engaged to upgrade the website in due course.

The AV system within the church has been replaced and software also upgraded. Along with the previous improvements to lighting and vestry space, the church now presents well and is more functional and fit for the next decade at least. The churchyard development has also continued with additional beds planted and trees to the rear 'reflective space'. Surveys of the wall and trees have been carried out and both are in need of attention. Responsibility for the church wall is under discussion between the Diocese and Parish Council, while the Diocese has agreed to undertake removal of the Birch trees within the Vicarage garden.

Use of the Vicarage has increased significantly and during the year it has seen consistent use for the Ukrainian refugees, as a designated warm space, as the Parish office, for courses such as Parenting and LLF, for events such as the garden BBQ, outdoor receptions and inside, the Passover meal and numerous dinners, lunches and brunches.

Further information is given within the various reports.

Financial review:

Net Assets have increased by £80,000 to £1,178,000 during the year mainly due to a legacy of £42,000 towards the Youth Fund and new fund raising for the Audio Visual Project that contributed £51,000. A decision was also taken to set aside £14,000 for the fabric maintenance provision. A new Unrestricted Designated Audio Visual Fund (see Note 8) was set up separate from the General Fund to enable the AV capital costs to be depreciated between 2023 to 2027 without burdening the General Fund. Excluding the AV Fund raising project, overall giving was down 3% year on year, while overall costs increased by 6% in the Wonersh General Fund. This resulted in the General Fund showing a deficit of £19,000 (2021 £6,000). 65% of general giving takes place via PGS and this will be encouraged to be increased going forward to manage the calendar year deficit positions.

Reserves policy:

A historic policy of retaining a fixed amount in reserve was deemed to be unsuitable, and a regular review of reserves was instigated in 2018. The 2022 reserves statement is shown below:

Wonersh Church Reserves Policy:

The Reserves Policy has been updated for 2022 to reflect the addition of the Audio Visual Fund as part of the Special Project Fund. It is the policy of this Church to hold reserves in four separately defined and distinct funds.

General Prudence Fund

The Church will hold reserves equivalent to four months general running costs and an additional three month's salary costs. This fund will be known as the General Prudence Fund and as at December 2022, this value is equivalent to approximately £75,000.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

Wonersh Church Reserves Policy: continued

Fabric Maintenance Fund

It is also our policy to hold an amount for likely forthcoming building works that involve replacements or maintenance. This fund will be known as the Fabric Maintenance Fund and as at December 2022 contains a sum equivalent to £17,000 (2021 - £3,000). After a year of modest expenditure an opportunity has been taken to increase general provisions by £9,000 for the Church, £4,000 for Lawnsmead, and £500 each for the Vicarage and Springfield.

Special Project Fund

We will also hold an amount for special projects. This fund will be known as the Special Project Fund and as at December 2022 contains a sum equivalent to £101,000. This includes the addition of the new Audio Visual Unrestricted Designated Fund as a result of Q4 2022 fund raising. It was agreed that 10% of this fund raising would be applied for local giving. The new AV system was installed in Q1 2023 and cost £43,600 (See Note 8). It will be depreciated over the next 4 years in accordance with our accounting policy. No further decisions or allocations have been made, however, it is worth noting that this fund could be used to supplement the General Prudence Fund at any time should the PCC deem this necessary. The Outward Giving Fund representing unallocated giving amounts is also a non-designated Fund.

Specific Purpose Fund

We also hold funds that are gifted to the Church for specific purposes or have been designated for specific purposes by the PCC. This fund will be known as the Specific Purpose Fund and as at December 2022 contains a sum equivalent to £985,000. The sum is made up as follows; £441,000 in restricted legacies / funds and £544,000 designated fund invested in "Springfield".

These projects reconcile to the funds shown in the Statement of Funds on page 10 of the accounts as follows:

2022	Total	General Prudence Fund	Fabric Maintenance Fund	Special Project Fund	Specific Purpose Fund
	£	£	£	£	£
Restricted funds	440,926				440,926
Non-designated funds:					
General	94,640	44,597		50,043	
Outward Giving	125			125	
Unrestricted & Designated Funds:					
Marie Peters Legacy	543,740				543,740
Rosemary Wedgwood Legacy	30,403	30,403			
Audio Visual	50,938			50,938	
Fabric Maintenance	17,000		17,000		
TOTAL	1,177,772	75,000	17,000	101,106	984,666
2021	1,097,059	75,000	3,000	68,648	950,411

It is proposed that, should there be a surplus over and above the funds described, the PCC should meet to decide how it can best be used to further the work of the church and to benefit the public.

10% of annual income, excluding legacies and donations for specific projects, will be allocated to the Mission Committee for outward giving. In light of the UK economic challenges the PCC agreed that 10% of the AV Fund would also be allocated for outward giving.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

Wonersh Church Reserves Policy: continued

The Church Reserves Policy will be reviewed every three years. The financial allocations outlined above will be reviewed and included in the accounts annually.

Plans for future periods:

We continue to be in a period of rebuilding following the Pandemic and like most churches in the neighbourhood, this has centred around families, while also continuing to serve our 'on-line' community. The nature and structure of 'Church' has changed and congregational habits have shifted. Our focus for the year ahead is to continue to build community, both within the church family and within the wider village context. We aim to do this by several means:

- Our services will need to develop the child friendly approach with separate offerings for them, and in both churches in the parish, be more welcoming, inclusive and hospitable.
- Our teaching will continue to explain the fundamentals of counter cultural Christian living and the need to share our faith with our neighbour
- We will introduce new events to focus upon the key areas of activity, young families (and their children), seniors and the Sunday congregations. This will include MBB (Mums, Bumps and Babies for families) and Memory lane for those living with dementia/Alzheimer's.
- We will also focus more carefully on the life of prayer within the church and at specialist courses, such as Alpha, Marriage Course and Parenting.

Structure, Governance and Management:

The structure and governance of the PCC has been reviewed in previous years and to this structure has been added confirmation of the role and election of Church Wardens. The method of appointment of PCC members is set out in the Church Representation Rules (CRR) and in 2018 the APCM approved that the PCC should be smaller than would otherwise be required by the CRR, in view of a shortage of candidates. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. The Electoral Roll application and confirmation process is underway and a new Electoral Roll Officer is in place. Members of the PCC are inducted into their role and responsibilities using literature prepared by the Diocesan Department for Mission, Evangelism and Parish Development. Day to day management is delegated by the PCC to the Vicar and Church Wardens. There have been various staff changes during the year and all new members have undertaken the appropriate training and checks as required by the Diocese.

The PCC met six times during 2022. In addition to the PCC, there are sub-committees such as Finance and Mission whose focus can be more defined than that in a PCC meeting. These committees meet as regularly as they can, and as required. The Finance Committee did not meet in 2022 but meetings are planned for 2023. The Building Committee awaits a new 'lead' and the Mission Committee is to be reformed shortly with a revised remit.

Review of the year:

Reporting on a full year in the life of a church is difficult, there is so much to consider, so many people who are involved and deserve to be thanked, and looking forward, so much that we would wish to achieve. Let me therefore concentrate on where the focus of the church has been and the people that have worked at making it happen.

The Christian life is relationship, firstly with God and then each other. This has continued to be impacted by the fallout from the Coronavirus pandemic which has affected church attendance, our need for and relationship with technology, and our aim to rebuild community. The two key words in our vocabulary have therefore been hospitality and community. In order to achieve this focus we have tried to build teams, host community events, provide access both physically and online, and to discern where God is leading us, through our services.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

Review of the year: continued

The staff team has been blessed with the employment of Jan Durrant as the Parish Administrator who has updated many of our processes and is currently in the process of redesigning our office system and we will then update the website. We are also grateful to Nick Gray for steering our finances so ably during the year.

Our children's ministry has long been a core activity and after a bumpy period, was wonderfully stabilised by Charlotte Vinall, and is now being developed by the new Children's Leader, Clare Hepworth. It has been remarkable to see the timing and provision of God and our children are now excited to be part of both Chatterbox on Thursdays, and the weekly Sunday group.

Our mid-week provision for the retired is also strong with a range of individuals involved in serving a warm and vibrant community. This has been helped through regular 'mini-breaks' and the numerous events and occasions offering hospitality using the vicarage. The vicarage is increasingly coming to life with meals, concerts, meetings, courses, garden parties and administration throughout the week. Thanks to Liz Hayley for making this possible.

St Martin's Church at Blackheath has enjoyed relatively steady attendance although with reduced numbers of occasional offices which places some stress on finances. The congregation has been consistent, the hard work of Patricia and David Allen ongoing and there is a feeling of opportunity in the village. The Coffee Morning made a welcome return and different events are planned for the year ahead. The church now has broadband which has been used on numerous occasions to stream services and record others for later broadcast. More will be made of this facility in the days ahead.

There are opportunities to grow each of these aspects of our church life and we are working to involve individuals to take these aims forward, and to be responsible for future growth.

Wonersh and Shamley Green School:

We maintain strong links with our church school both through assemblies and Open the Book, and also through the Governing Body and other sub-committees, where the Vicar is a member. The Churchwardens also represent the PCC with the Wonersh and Shamley Green Church of England School and School Meadow Charity and the Wonersh Church Green Trust. The Vicar is a member of Wonersh United Charity.

Financial statements:

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' 'true and fair view' provisions, together with FRS102 (2019) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102)).

signed by REVD. DAVID PETERS CHAIRMAN

19 April 2023

**WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
INDEPENDENT EXAMINER'S REPORT TO THE PCC OF WONERSH WITH BLACKHEATH
FOR THE YEAR ENDED 31 DECEMBER 2022**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 8 to 23.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the ICAEW, which is one of the listed bodies.

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 charity as required by section 130 of the Act; or
- 2: the accounts do not accord with those records; or
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
- 3: 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.

C N Barnard FCA
ICAEW
Camabelu Limited
Fetcham Park House, Fetcham Park
Lower Road, Fetcham
Surrey KT22 9HD

Date: 19 April 2023

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

		Restricted Blackheath	Restricted Wonersh	Unrestricted Wonersh	2022 Total	2021 Total
	Note	£	£	£	£	£
INCOMING RESOURCES						
<u>Voluntary income</u>						
Planned Giving - Donations eligible for Gift Aid		11,112	-	162,804	173,916	135,760
Gift Aid Recovered		3,212	-	37,717	40,929	33,558
Collections at Services and all other giving		2,394	43,136	23,766	69,296	20,150
		16,718	43,136	224,287	284,141	189,468
<u>Church activities</u>						
Lawnsmead & Selwyn Room lettings				4,436	4,436	3,141
PCC Fees		188		1,958	2,146	5,890
Magazine advertising and sundry income				5,365	5,365	2,334
		188	-	11,759	11,947	11,365
<u>Income from investments</u>						
Springfield rental income				15,000	15,000	14,600
Interest and Dividends Received		777	170	2,040	2,987	661
		777	170	17,040	17,987	15,261
TOTAL INCOME		17,683	43,306	253,086	314,075	216,094
RESOURCES USED						
		Restricted Blackheath	Restricted Wonersh	Unrestricted Wonersh	2022 Total	2021 Total
	Note	£	£	£	£	£
<u>Church activities</u>						
<u>Mission giving and Donations</u>						
Missionary Societies and other Overseas		445	50	11,051	11,546	10,951
Home Missions and other Church Societies		210	44	5,650	5,904	3,590
Secular - Charities and Other		1,090		6,250	7,340	4,436
<u>Ministry</u>						
Parish share		8,285		98,746	107,031	107,819
Clergy and staff costs	11	2,547		26,353	28,900	31,710
Church running expenses	12	7,328	2,507	27,214	37,049	78,827
Church management and administration		1,168		20,571	21,739	24,509
Church Hall running and refurbishment costs	13			10,793	10,793	12,027
Cemetery Improvements	2		448		448	4,500
TOTAL EXPENDITURE		21,073	3,049	206,628	230,750	278,369
NET (EXPENDITURE)/INCOME		(3,390)	40,257	46,458	83,325	(62,275)
Net (loss)/gains on investments	16	(2,612)	-	-	(2,612)	42,763
NET MOVEMENTS IN FUNDS		(6,002)	40,257	46,458	80,713	(19,512)
Balance at 1 January		39,626	367,051	690,382	1,097,059	1,116,571
Balance at 31 December		33,624	407,308	736,840	1,177,772	1,097,059

All income and expenditure derive from continuing activities.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021 (PRIOR YEAR COMPARATIVES)

		<i>Restricted Blackheath</i>	<i>Restricted Wonersh</i>	<i>Unrestricted Wonersh</i>	2021 Total	2020 Total
	<i>Note</i>	£	£	£	£	£
INCOMING RESOURCES						
<u>Voluntary income</u>						
Planned Giving - Donations eligible for Gift Aid		10,122	-	125,638	135,760	132,407
Gift Aid Recovered		2,856	-	30,702	33,558	33,265
Collections at Services and all other giving		1,409	581	18,160	20,150	30,968
		<u>14,387</u>	<u>581</u>	<u>174,500</u>	<u>189,468</u>	<u>196,640</u>
<u>Church activities</u>						
Lawnsmead & Selwyn Room lettings				3,141	3,141	1,503
PCC Fees		400		5,490	5,890	5,184
Magazine advertising and sundry income				2,334	2,334	1,772
		<u>400</u>	<u>-</u>	<u>10,965</u>	<u>11,365</u>	<u>8,459</u>
<u>Income from investments</u>						
Springfield rental income				14,600	14,600	14,420
Interest and dividends received		576	7	78	661	1,316
		<u>576</u>	<u>7</u>	<u>14,678</u>	<u>15,261</u>	<u>15,736</u>
TOTAL INCOME		<u>15,363</u>	<u>588</u>	<u>200,143</u>	<u>216,094</u>	<u>220,835</u>
RESOURCES USED						
		<i>Restricted Blackheath</i>	<i>Restricted Wonersh</i>	<i>Unrestricted Wonersh</i>	2021 Total	2020 Total
	<i>Note</i>	£	£	£	£	£
<u>Church activities</u>						
<u>Mission giving and Donations</u>						
Missionary Societies and other Overseas		350	581	10,020	10,951	16,453
Home Missions and other Church Societies		200	-	3,390	3,590	5,723
Secular - Charities and Other		946		3,490	4,436	6,992
<u>Ministry</u>						
Parish share		8,040		99,779	107,819	107,819
Clergy and staff costs	11	2,579		29,131	31,710	34,590
Church running expenses	12	3,946	525	74,356	78,827	52,871
Church management and administration		1,381		23,128	24,509	23,938
Church Hall running and refurbishment costs	13			12,027	12,027	10,157
Cemetery Improvements	2		4,500		4,500	-
TOTAL EXPENDITURE		<u>17,442</u>	<u>5,606</u>	<u>255,321</u>	<u>278,369</u>	<u>258,543</u>
NET (EXPENDITURE)/INCOME		(2,079)	(5,018)	(55,178)	(62,275)	(37,708)
Net gains on investments	16	2,763		40,000	42,763	85,943
NET MOVEMENTS IN FUNDS		684	(5,018)	(15,178)	(19,512)	48,235
Balance at 1 January		38,942	372,069	705,560	1,116,571	1,068,336
Balance at 31 December		<u>39,626</u>	<u>367,051</u>	<u>690,382</u>	<u>1,097,059</u>	<u>1,116,571</u>

All income and expenditure derive from continuing activities.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
BALANCE SHEET AND STATEMENT OF FUNDS
AS AT 31 DECEMBER 2022

	Note	2022	2021
		£	£
FIXED ASSETS			
Tangible Assets	4	350,000	350,000
Investments	16	559,672	562,284
		<u>909,672</u>	<u>912,284</u>
CURRENT ASSETS			
Debtors and prepayments	18	18,649	7,876
Tax Recoverable		19,494	5,958
CBF Church of England short term deposits		174,287	175,909
Cash at Bank		93,568	17,272
		<u>305,998</u>	<u>207,015</u>
LIABILITIES FALLING DUE WITHIN ONE YEAR			
Creditors and accruals	19	37,898	22,240
NET CURRENT ASSETS		<u>268,100</u>	<u>184,775</u>
NET ASSETS		<u>1,177,772</u>	<u>1,097,059</u>
FUNDS	Note	2022	2021
<u>Restricted</u>		£	£
Blackheath	1	33,624	39,626
Cemetery Extension B Cook	2	7,782	7,060
Hardship Fund	3	4,349	4,999
Lawnsmead Capital	4	350,000	350,000
Youth Fund	5	45,171	4,986
		<u>440,926</u>	<u>406,671</u>
	Note	2022	2021
<u>Unrestricted</u>		£	£
Marie Peters Legacy (designated fund, includes revaluation reserve)	6	543,740	543,740
Rosemary Wedgewood Legacy	7	30,403	30,008
Audio Visual Fund	8	50,938	-
Fabric Maintenance	9	17,000	3,000
Outward Giving	10	125	124
General	page 14	94,640	113,516
		<u>736,846</u>	<u>690,388</u>
TOTAL FUNDS		<u>1,177,772</u>	<u>1,097,059</u>

REVD. DAVID PETERS
Chairman
19 April 2023

NICHOLAS GRAY FCA
Joint Honorary Treasurer
19 April 2023

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 DECEMBER 2022

GENERAL INFORMATION AND BASIS OF PREPARATION

Wonersh with Blackheath Parochial Church Council is a body established by the Church of England, by Act of Parliament. The correspondence address is given in the trustees report. The PCC is a public benefit entity as defined by FRS 102, and these financial statements contain information about the charity as an individual body. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' 'true and fair view' provisions, together with FRS102 (2019) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102)).

The financial statements have been prepared under the historical cost convention modified to include certain items at fair value. The financial statements have been prepared on a going concern basis as the trustees have assessed the going concern position and have no reason to believe that there are any material uncertainties that would affect the ability of the PCC to continue as a going concern for the foreseeable future.

The financial statements are presented in sterling, which is the functional currency of the charity and rounded to the nearest £.

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

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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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.

INCOME RECOGNITION

Voluntary income and capital sources

Collections are recognised when received by, or on behalf of, the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. For donations to be recognised, the charity will have been notified of the amounts and the settlement date in writing. There are no donated facilities or donated professional services. No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102), but is described in the trustees' report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. Grants to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

**WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

INCOME RECOGNITION continued

Other income

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

Investment income is included in the financial statements when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE RECOGNITION

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure 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. Expenditure is categorised in line with the layout set out in the 'PCC Accountability' guidance on accounts, reports and scrutiny – this is shown as follows:

- church activities includes parish share, church running expenses, church hall running costs, church and church hall repairs and maintenance and mission giving and donations.
- cost of generating funds includes, if applicable, costs of generating voluntary income, costs of stewardship campaigns and costs of events.
- investment management costs.

Governance costs such as the cost of PCC meetings and Independent Examination costs are set against general funds on page 14.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. Grants payable to third parties are within the charitable objectives.

Activities directly relating to the work of the church

The diocesan parish share is accounted for when paid. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011.

FIXED ASSETS

Land and buildings

Per Church Accounting Regulations, and SORP (FRS 102), land and buildings can be left at cost or revalued to fair or market value. Details of all properties are given in note 4 below.

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year-end and any resultant loss identified is included in expenditure for the year.

Consecrated property and moveable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts in line with s10(2) of the Charities Act 2011, where the assets should not be included in the accounts but may be referred to in the notes. Costs associated with the maintenance or improvement of such assets will be taken directly to the Statement of Financial Activities in the year in which they are incurred. Details of all such properties are given in note 4 below.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

FIXED ASSETS - Consecrated property and moveable church furnishings, continued

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2000 subject to expenditure levels set out in the following paragraph will be capitalised and depreciated in the accounts over their currently anticipated useful economic life on a straight-line basis.

All expenditure incurred on consecrated or beneficed buildings where individual items cost under £1,000 or on the repair of moveable church furnishings acquired before 1 January 2000 is not capitalised.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight-line basis over 3 or 4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investment property

Investment property is measured initially at cost and subsequently at fair (or market) value at the reporting date. Investment property is not depreciated.

Investments

Investments quoted on a recognised stock exchange or whose value derives from them (CIFs etc) are valued at fair value at year end.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and cash deposits with financial institutions that are readily convertible to known amounts of cash with an insignificant risk of change in value.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are stated at transaction price.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Pensions

Details of the pension accounting policy is set out in note 15.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES – WONERSH GENERAL FUND ONLY
FOR THE YEAR ENDED 31 DECEMBER 2022

	<u>Note</u>	2022 £	2021 £
INCOME			
PGS Giving		80,027	84,077
Other Gift Aided Donations		35,387	41,561
Tax Recoverable on Gift Aid		28,509	30,702
Collections, donations, legacies and grants *		23,330	18,741
* includes a donation of £300 for garden upkeep that will be spent in 2023			
		167,253	175,081
Less:			
10% Appropriation to Outward Giving	10	(16,956)	(16,897)
		150,297	158,184
Interest received - CBF General Fund		1,645	62
Selwyn Room hire		246	96
Magazine Advertising		2,479	1,439
Net clerical fees retained by PCC		1,958	5,490
Chatterbox donations		436	-
Other income		2,886	895
Springfield rental income		15,000	14,600
		174,947	180,766
EXPENDITURE			
The Parish Share net of Blackheath contribution - £8,285 (2021 £8,040)		98,746	99,779
The Ministry	11	26,353	29,131
The Church and services	12	36,214	26,356
Lawnsmead Hall	13	10,603	6,982
Independent Examiner Fees** & professional fees		2,162	10,086
Donations		336	581
Courses and subscriptions		1,155	90
Springfield utilities and maintenance		5,642	4,108
Other Church activities	14	12,513	9,716
Bank charges and service fees		99	128
		193,823	186,957
Net income for the year	20	(18,876)	(6,191)
General Fund balance 1 January		113,516	119,707
General Fund balance 31 December		94,640	113,516

** fees payable to the PCC's examiner for the examination of the financial statements amounted to £1,440 (2021 £1,300) and for other services £nil (2021 £464). Details of payments to Charlie Wakefield (professional fees) in the prior year are disclosed in note 15.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH
FOR THE YEAR ENDED 31 DECEMBER 2022

1. BLACKHEATH

The Blackheath District Church Council funds of £33,624 (2021 £39,626) are restricted funds within the combined accounts and the movements are outlined in the Statement of Financial Activities set out on pages 8 and 9.

2. CEMETERY EXTENSION - BEATRICE COOK FUND (RESTRICTED)

	2022	2021
	£	£
Balance 1 January	7,060	11,553
Income - Deposit account interest	170	7
Donation	1,000	-
Expenditure - Cemetery extension	(448)	(4,500)
Balance 31 December	<u>7,782</u>	<u>7,060</u>

This fund is to be used for the purpose of improving and extending the cemetery.

3. HARDSHIP FUND (RESTRICTED)

	2022	2021
	£	£
Balance 1 January	4,999	4,999
Expenditure	(650)	-
Balance 31 December	<u>4,349</u>	<u>4,999</u>

This fund is to be used for the purpose of assisting those in need of financial help. An amount of £650 (2021 £nil) was made to a PCC member.

4. LAWNSMEAD CAPITAL FUND (RESTRICTED) AND TANGIBLE FIXED ASSETS

	2022	2021
	£	£
Net Book Value 1 January	-	1,052
Depreciation for the year	-	(1,052)
Net book value of equipment at 31 December (unrestricted)	<u>-</u>	<u>-</u>
 Lawnsmead Hall - at value in use (restricted) *	 350,000	 350,000
Balance 31 December	<u>350,000</u>	<u>350,000</u>

* Lawnsmead Church Hall is a Victorian building, originally the village school, which contains 3 meeting rooms, the main hall, the Turner room and the Jubilee room. The Church Hall was included for the first time in the accounts in 2000 at a 'value in use' figure of £350,000. The insurance value of Lawnsmead Hall is now approximately £430,000. Due to the age of the building, it would be impossible to calculate the current actual cost. On transition to SORP (FRS102), the 'value in use' figure was deemed as the asset's cost at that date. The PCC do not intend a policy of revaluation for this property.

The Cemetery Chapel is held on behalf of the Parish but no value is attributed to it in these accounts. Based upon independent advice this building has an insurance valuation of £100,000 to cover rebuilding.

No values have been attributed to the Wonersh Church building or the churchyard (*the church of St John the Baptist, Wonersh*), the cemetery at Blackheath nor the Blackheath Church building (*St Martin's*) in accordance with the Charities Act 2011 s10(2) [consecrated and benefice property] and the guidance given in the Church Accounting Regulations.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

5. YOUTH FUND (RESTRICTED)

	2022	2021
	£	£
Balance 1 January	4,986	5,511
Expenditure - books and materials for youth group activities	(1,857)	(525)
Legacy	42,042	-
Balance 31 December	<u>45,171</u>	<u>4,986</u>

This fund is to be used for the purpose of supporting youth and children's activities.

6. MARIE PETERS LEGACY (UNRESTRICTED DESIGNATED)

	2022	2021
	£	£
Balance 1 January	543,740	503,740
Net gain on investment (note 16)	-	40,000
Balance 31 December	<u>543,740</u>	<u>543,740</u>

This fund is unrestricted but was designated by the PCC to be used for the purchase of a property (Springfield, see note 16) in the village to house a church youth worker. The property was let to a third party in 2019 on a temporary basis which arrangement continued throughout 2022. The PCC reclassified it as an investment property in 2020 and it is included at its fair value at the year end.

7. ROSEMARY WEDGWOOD LEGACY (UNRESTRICTED DESIGNATED)

	2022	2021
	£	£
Balance 1 January	30,008	29,992
Deposit account interest	395	16
Balance 31 December	<u>30,403</u>	<u>30,008</u>

This fund is unrestricted but has been separately designated by the PCC. The purpose of the remaining balance is yet to be defined by the PCC.

8. AUDIO VISUAL FUND (UNRESTRICTED DESIGNATED)

	2022	2021
	£	£
Balance 1 January	-	-
Donations received	47,390	-
Tax refundable for gift aid	9,208	-
10% Appropriation to Outward Giving	(5,660)	-
Balance 31 December	<u>50,938</u>	<u>-</u>

A new AV system has been contracted for after a fund raising exercise in Q4 2022. It is anticipated to cost £43,600 and a deposit of £9,158 is reflected in Sundry debtors at year end. Some additional amounts have been pledged, but will be recognised if and when received.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

9. FABRIC MAINTENANCE FUNDS (UNRESTRICTED DESIGNATED)

	Church	Vicarage	Lawnsmead	Springfield	Total
	£	£	£	£	£
Balance from 1 January 2022	1,000	500	1,000	500	3,000
Income allocation from General Fund *	15,543	932	12,338	2,080	30,893
	16,543	1,432	13,338	2,580	33,893
Expenditure *	(6,543)	(432)	(8,338)	(1,580)	(16,893)
Balance as 31 December 2022	10,000	1,000	5,000	1,000	17,000

Expenditure					
Fire extinguishers & Servicing	817	432	330	-	1,580
Electrical testing & Remediation	3,009	-	1,849	-	4,858
Replacement Oven & Safety improvements **	-	-	4,284	-	4,284
Rainwater Goods repair	2,286	-	-	-	2,286
External painting	-	-	1,875	-	1,875
Patio maintenance	-	-	-	1,580	1,580
Church Signage	431	-	-	-	431
Total	6,543	432	8,338	1,580	16,893

This fund is unrestricted and is designated by the PCC to be used for the upkeep and maintenance of the church buildings. The PCC anticipates the need for ongoing repair and maintenance and on an annual basis approves a transfer from general funds to fund ongoing maintenance costs.

* see notes 12, 14 and 13 respectively together with Page 14 for Springfield movements.

** Note 13 Repairs and Maintenance includes an insurance recovery of £4,434 (2021 £nil) in respect of the Oven.

PRIOR YEAR FABRIC MAINTENANCE FUNDS

	Church	Vicarage	Lawnsmead	Springfield	Total
	£	£	£	£	£
Balance from 1 January 2021	49,000	-	3,000	-	52,000
Income allocation from General Fund *	10,458	6,571	3,433	500	20,962
	59,458	6,571	6,433	500	72,962
Expenditure *	(58,458)	(6,071)	(5,433)	-	(69,962)
Balance as 31 December 2021	1,000	500	1,000	500	3,000

Expenditure					
Church Lighting	15,636				15,636
Vestry improvements	17,032				17,032
Boiler Replacement	25,790				25,790
Lawnsmead External Works			5,433		5,433
Vicarage Decoration		6,071			6,071
Total	58,458	6,071	5,433	-	69,962

* see notes 12, 14 and 13 respectively together with Page 14 for Springfield movements.

10. OUTWARD GIVING

	2022	2021
	£	£
General Church	27	26
Junior Church	98	98
	125	124

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

10. OUTWARD GIVING, continued

General Church

Balance 1 Jan	26	29
Income: Appropriation from General Fund	16,956	16,897
Income: Appropriation from Audio Visual Fund	5,660	-
Additional donation from General Fund	336	
Special Collections	94	581
Outward Giving (page 19)	(22,615)	(16,900)
Distributions: Special Collections (page 18)	(430)	(581)
Balance 31 Dec	<u>27</u>	<u>26</u>

Junior Church

Balance 1 Jan	98	98
Balance 31 December	<u>98</u>	<u>98</u>

Special Collections

2022 **2021**

Missionary societies and other Overseas:

Tearfund (Pakistan floods / Harvest Festival appeal)	50	441
Compassion - Child sponsorship	<u>336</u> *	<u>140</u>
	386	581

Home Mission:

Wonersh & Shamley Green School (COVID appeal)	-	-
North Guildford Food Bank	22	-
Children's Society	<u>22</u>	<u>-</u>
	44	-
	<u>430</u>	<u>581</u>

* Donation was paid during the year therefore not reflected in creditors at year end

Special Collections are funds collected by the charity to be paid out, or passed on, to another charity – usually these funds do not pass through the PCC bank accounts. The figure of £94 (2021 £581) is included in the Statement of Financial Activities on page 8 and 9 (as income and expenditure) but is not included in the Wonersh General Fund on page 14.

Outward Giving

2022 **2021**

Missionary Societies and other Overseas:

Tear Fund	1,075	1,075
Ukrainian support	695	-
Charlotte Richards (World Horizons)	2,890	2,890
Ema and Viorel Tulpan (Golgotha Church)	2,890	2,890
Bible Society	275	275
Viva	<u>2,890</u>	<u>2,890</u>
	10,715	10,020

Home Mission:

Wonersh & Shamley Green School	5,150	2,890
Wonersh Church Green Trust	350	350
Guildford Bell Ringers	<u>150</u>	<u>150</u>
	5,650	3,390

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

10. OUTWARD GIVING, continued

Secular Charities:

Four Villages Day Centre	300	300
YMCA	2,890	2,890
North Guildford Food Bank	2,260	-
Footsteps	500	-
WonCare	100	100
Age Concern	200	200
	<u>6,250</u>	<u>3,490</u>
	<u>22,615</u>	<u>16,900</u>

The donations above are all paid to institutions. At the year end, a provision of 10% is made (see page 14). The allocation of this provision is proposed by the Missionary Committee and approval is made by the PCC. The intention of the PCC is for funds to be paid to the donees in the first half of the next financial year. There are no performance related conditions attached to these provisions. The provision made at 31 December 2022 of £22,615 is included in creditors per note 19 (2021 £16,900). At 31 December 2022, an amount of £2,890 (2021 - £nil) for mission giving awarded in prior years has not yet been paid out and is carried forward in creditors.

11. THE MINISTRY

		2022	2021
		£	£
Working expenses		1,718	909
Secretarial and administration salaries	note 15	11,161	15,206
Youth work salary and employment costs	note 15	12,199	10,331
Youth work pension costs	note 15	-	990
Youth group activities		-	927
Photocopying, website, stationery and telephone		3,822	3,347
UNRESTRICTED WONERSH		<u>28,900</u>	<u>31,710</u>
Blackheath contribution to expenses		(2,547)	(2,579)
Wonersh Total		<u>26,353</u>	<u>29,131</u>

12. THE CHURCH AND SERVICES

		2022	2021
		£	£
Heat, light and water		2,931	3,461
Insurance		3,050	2,948
Repairs, maintenance and equipment		10,760	60,117
Transfer from fabric fund	note 9	(6,543)	(58,458)
Top up Church fabric maintenance provision	note 9	15,543	10,458
Upkeep of services		1,840	1,444
Music and organ		532	372
Cemetery upkeep		2,639	2,543
Church cleaning		3,907	3,174
Churchyard upkeep *		1,555	297
		<u>36,214</u>	<u>26,356</u>

* This includes a spend of £600 (2021 £nil) in relation to memorial benches which was covered in full by donations received. The donation income amount is included in Wonersh General Fund Income on page 14.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

13. LAWNSMEAD HALL

	2022	2021
	£	£
<u>Income</u>		
Letting	4,190	3,045
Total Income	<u>4,190</u>	<u>3,045</u>
<u>Expense</u>		
Heat, light, water & telephone	2,932	2,394
Insurance	1,526	1,474
Cleaning	725	1,108
Repairs and maintenance	5,610	7,051
Transfer from fabric fund	note 9 (8,338)	(5,433)
Top up Lawnsmead fabric maintenance provision	note 9 12,338	3,433
Total expense	<u>14,793</u>	<u>10,027</u>
Net Cost	<u>(10,603)</u>	<u>(6,982)</u>

14. OTHER CHURCH ACTIVITIES

	2022	2021
	£	£
Parish magazine costs	4,340	1,237
Depreciation - equipment	note 4 -	1,052
Sundry expenses	215	748
Vicarage expenses*	5,990	7,118
Transfer from fabric fund for vicarage expenditure	note 9 (432)	(6,071)
Top up Vicarage fabric maintenance provision	note 9 932	6,571
Social activities (incl vicar leaving party)	28	184
Outreach and evangelism	2,608	-
Homegroups and Senior Citizens	-	48
Sustainability	-	210
Total Expense	<u>13,681</u>	<u>11,097</u>
Blackheath contribution to expenses	(1,168)	(1,381)
Wonersh contribution to expenses	<u>12,513</u>	<u>9,716</u>

*There are donations of £600 (2021- £6,100) included within other Gift aided Donations on page 14, that were specifically made to contribute towards the Vicarage expenses.

Sundry expenses include £nil (2021 £619) for welcome / thank you gifts to the Vicar and other members of the PCC.

15. STAFF COSTS

	2022	2021
	£	£
Youth Director's salary and national insurance	12,199	14,941
Pension contributions	366	990
Other salaries and national insurance	10,795	10,596
Totals	<u>23,360</u>	<u>26,527</u>

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

15. STAFF COSTS, continued

During the year the PCC employed a 'children and young families Youth Director' (from January to June 2022), followed by an intern (from September to December 2022) and a church secretary until June followed by a new church secretary in August. All social security costs were covered by the Employment Allowance. The average number of staff employed during the year was 3 (2021 - 3). There are no employees who received total emoluments of more than £60,000. Expenses were reimbursed to 5 (2021 - 7) PCC members (trustees) in the year, totalling £10,477 (2021 £5,975). All expenses related to the running of the church. During the year the PCC collected monies from the congregation for a leaving gift for Kia Pakenham amounting to £905.

Total trustee and key management personnel remuneration benefits were £nil (2021 £7,780 payable to a previous Treasurer) – key management personnel are considered to be the officers and elected members of the PCC, as listed on the first page of the trustees report. Donations received from Trustees in the year amounted to £36,622 (2021 £38,909), as a combination of regular giving, one-off giving and Special Collections/Special Giving Appeals.

NOTES ON CHURCH WORKERS PENSION FUND (CWPF) – December 2021 Year End

Wonersh with Blackheath PCC participates in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers. The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes: Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment, based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers, and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SOFA in the year are contributions payable and amounted to £366 (2021 £990).

A full actuarial valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2019. For the Pension Builder Classic ('PB Classic') section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used, and a recovery plan was prepared. The deficit in the PB Classic will be recovered through holding back discretionary bonuses until such time as the deficit is removed, which is expected to be within five years. For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. The legal structure of the scheme is such that if another employer fails, Wonersh with Blackheath PCC could become responsible for paying a share of that employer's pension liabilities. An annual actuarial report was received in November 2022 relating to 2021 – this indicated that the current position in the PB Classic section is positive and was in a surplus position. For the Pension Builder 2014 section, the position was also positive.

The next full actuarial valuation is due at 31 December 2022, but as at the date of preparing the accounts this valuation had not been received.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

16. FIXED ASSET INVESTMENTS

	2022	2021
	£	£
Listed Investments:		
Market value at 1 January	22,284	19,521
Additions	-	-
Net (losses)/gains	(2,612)	2,763
Market value at 31 December	<u>19,672</u>	<u>22,284</u>
Investment Properties*		
Market value at 1 January	540,000	500,000
Net gains	-	40,000
Market value at 31 December	<u>540,000</u>	<u>540,000</u>
 Total Market value 31 December	 <u>559,672</u>	 <u>562,284</u>

Listed investments are all with the Central Board of Finance of the Church of England Investment Account, relating to Blackheath DCC Income Endowment fund – fair value at 31 December 2022 was £19,672 (2021 - £22,284).

A freehold residential property 'Springfield' was purchased in September 2014 (see note 6) to house a church youth worker – the property was previously included in the accounts as a freehold property and was included at its historic cost. This asset is included within the Marie Peters Fund. Since 2020, the property has been let continuously to third parties and was reclassified in an earlier year as an investment property. The PCC asked Seymours Estate Agents in December 2022 to supply a marketing value and the property was visited by an agent and a value of £540k (2021 - £540k) was supplied. Seymours is based in the locale and therefore has experience in the location and the type of property being valued.

Springfield is let under an Assured Shorthold Tenancy Agreement. This reflects a monthly rental of £1,250 and is due to expire on 15 November 2023.

17. OPERATING LEASES - LESSOR

The total future minimum lease payments under non-cancellable operating leases, for each of the following periods, is as follows and all relate to land and buildings:

	2022	2021
	£	£
Not later than one year	13,125	15,000
later than one year and not later than five years	-	13,125
Later than five years	-	-
	<u>13,125</u>	<u>28,125</u>

18. DEBTORS AND PREPAYMENTS

	2022	2021
	£	£
Debtors and Prepayments	9,491	3,543
PAYE refund	-	4,333
Deposit for AV System	9,158	-
	<u>18,649</u>	<u>7,876</u>

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2022

19. CREDITORS

	2022	2021
	£	£
Outward giving	25,596	16,900
Accruals	12,302	5,340
	<u>37,898</u>	<u>22,240</u>

Accruals include deferred income of £35 (2021 £240) relating to Lawnsmead bookings.

20. WONERSH FUND RECONCILIATION

		2022	2021
		£	£
Net income/(expenditure) - Wonersh general fund	page 14	(18,876)	(6,191)
Interest rec'd Rosemary Wedgewood legacy fund	note 7	395	16
Audio Visual Fund movement	note 8	50,938	-
Fabric maintenance fund movement (church)	note 9	9,000	(48,000)
Fabric maintenance fund movement (vicarage)	note 9	500	500
Fabric maintenance fund movement (Lawnsmead)	note 9	4,000	(2,000)
Fabric maintenance fund movement (Springfield)	note 9	500	500
Rounding		1	(3)
		<u>46,458</u>	<u>(55,178)</u>

The Wonersh General Fund as shown on page 14 does not include any restricted or designated fund movements. This note shows a reconciliation between the Wonersh General Fund and the Wonersh unrestricted column as shown in the Statement of Financial Activities as shown on page 8.

21. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	-	350,000	350,000
Investment fixed assets	540,000	19,672	559,672
Current assets	233,809	72,189	305,998
Current liabilities	(36,963)	(935)	(37,898)
As at 31 December 2022	<u>736,846</u>	<u>440,926</u>	<u>1,177,772</u>

	Unrestricted	Restricted	Total
	£	£	£
<i>Tangible fixed assets</i>	-	350,000	350,000
<i>Investment fixed assets</i>	540,000	22,284	562,284
<i>Current assets</i>	172,518	34,497	207,015
<i>Current liabilities</i>	(22,130)	(110)	(22,240)
As at 31 December 2021	<u>690,388</u>	<u>406,671</u>	<u>1,097,059</u>

22. RELATED PARTY TRANSACTIONS

There are no related party transactions other than those disclosed in note 15.

Accounts

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

CHARITY COMMISSION REGISTERED NUMBER 1127851

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WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Administrative information

The Parochial Church Council is a body established by the Church of England, by Act of Parliament. The PCC operates under the Parochial Church Council Powers Measure (1956, as amended) and Church Representation Rules. The Parish of Wonersh with Blackheath as two churches, St John the Baptist Wonersh & St Martin's Blackheath. It is part of the Diocese of Guildford, within the Church of England. The correspondence address is St John the Baptist Church, The Street, Wonersh, Surrey, GU5 0PG.

The Parochial Church Council (PCC) is registered with the Charity Commission under number 1127851.

Officers of the PCC and Trustees of the Charity who have served from 1 January 2021 until the date the report was approved are:

Vicar:	David Peters	from May 2021
Church wardens:	Alex Vinall	
	Guy Pakenham	until April 2021
	Martin Keech	from April 2021
	Patricia Allen	
Ex-officio Clergy:	Kia Pakenham	
Deanery Synod Reps:	Nansi Parker	
	Jackie Vass	until October 2021
	Patricia Allen	
	Anne Heine-Carmichael	from April 2021

Elected Members of the PCC and Trustees of the Charity serving from APCM April 21 - April 22

PCC Secretary:	Clive Couzens	
Head of Finance:	Guy Pakenham	succeeded by joint treasurers, Sarah Jo Gray and Nick Gray
Treasurer:	Charlie Wakefield	until November 2021
	Nick Gray	joint treasurer with Sarah Jo Gray, who is not a PCC member
Members:	Adam Rowden	until April 2021
	Sarah Rowden	until May 2021
	Caroline Stearman	until April 2021
	Martin Keech	until April 2021
	Charlie Wakefield	ex officio as treasurer until November 2021
	Guy Pakenham	from April 2021
	Steve Vinall	from April 2021
	Abby Cowey	from April 2021
	Mark Puttick	from April 2021
	Jean Matthews	
	Malcolm Pickering	
	Darren Alford	
	Emma Greenwood	
	Liz Hayley	

DCC Blackheath

Secretary:	Christine Sweeting
Finance Officer:	David Allen
Members:	Patricia Allen
	Andrew Quaintance
	Carmina Harlow
	Amelia Taylor
	Lady Kirkwood
	Sue Wallis
	Linda Williams

Bank details:

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2021

Independent examiners:

Camabelu Limited
Fetcham Park House, Fetcham Park
Lower Road
Fetcham
Surrey KT22 9HD

Aim and purposes:

Wonersh with Blackheath PCC has the responsibility for co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church; evangelistic, pastoral, social and ecumenical. It also has specific responsibility for maintenance and booking of Lawnsmead Church Hall in Wonersh. Benefits to the public arising from carrying out the PCC's objectives are explained within the annual report. The PCC has complied with its duty to have due regard to the guidance on public benefit, published by the Charity Commission, in exercising its powers or duties.

Objectives and activities:

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 Wonersh with Blackheath. 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. It strives to optimise attendance numbers by fine tuning the types, timings and frequency of services to make the most of our facilities. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

Income from Lawnsmead Hall rentals normally represents approximately 4% of Wonersh's total incoming resources, but in 2021 it was below 2% (2020 1%) due to Covid-19 forcing closure of communal facilities. Lawnsmead is well used as both a church and community resource, and is available to all. Further information on activities undertaken is given below in the 'review of the year' section.

Annually, 10% of all Wonersh General Fund income, including legacies (up to YE 2020), will be allocated to the Mission Committee for outward giving, and the detail of the beneficiaries for 2021 is given in the accounts. A change of policy in 2020 means that from 2021 legacies will not be included in the calculation.

Achievements and performance:

The PCC over the last year has continued to respond and direct the church in relation to the impact of Coronavirus and the ramifications for functions, services and events at the church and in its buildings. Risk Assessments have been brought up to date for all buildings and especially the Vicarage which has become another asset for use by the community in the parish. In addition, new investment policies, safeguarding and ex-offenders policies have been approved. Both the Mission and Finance committee have updated terms of reference and documents transferred to a central Google Drive with permitted access at different levels. The PCC have approved and overseen the improved lighting at the church, refurbished and reordered Vestry and an ongoing development of the Churchyard itself. The Vicarage has been refurbished for alternative uses and is part occupied by the church hospitality manager. Other achievements are outlined in the Review of the Year below. A complaint was received in respect of the election of Churchwardens at the last APCM. All details and process was referred to the Diocese who confirmed that a suitable due process had been followed.

Financial review:

Following a second year of COVID, the church activities have continued to be restricted but we were able to carry out the programme of works that had been referred to in last year's accounts. Overall £70,000 was spent on improvements, and we benefitted from an unrealised investment gain of £40,000 from the Springfield Property. Overall net funds have decreased by £20,000 but this is not a cause for concern with total funds in excess of £1,000,000 at year end. Overall giving reduced slightly by less than 3%, but there is always the impact of one off donations and legacies from year to year. Our 10% outward giving amounts were similar to last year, but there were only a small level of special collections this year.

The church continues to benefit from very generous donations and gifts from members of the congregation, however it is not always appropriate to name them in the accounts. Due to a recent significant donation in 2022, it has been decided to rename the Stewart Henshaw Fund as the Youth Fund. Similarly the Special Needs Fund has been renamed the Hardship Fund.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2021

Reserves policy:

A historic policy of retaining a fixed amount in reserve was deemed to be unsuitable, and a regular review of reserves was instigated in 2018. The 2021 reserves statement is shown below:

Wonersh Church Reserves Policy:

It is the policy of this Church to hold reserves in four separately defined and distinct funds.

Non-designated Funds

The Church will hold reserves equivalent to four months general running costs and an additional three month's salary costs. This fund will be known as the General Prudence Fund and as at December 2021, this value is equivalent to approximately £75,000.

It is also our policy to hold an amount for likely forthcoming building works that involve replacements or maintenance. This fund will be known as the Fabric Maintenance Fund and as at December 2021 contains a sum equivalent to £3,000. After a year of substantial expenditure a general provision of £1,000 has been made for the Church and Lawnsmead, and £500 for the Vicarage and Springfield.

We will also hold an amount for special projects. This fund will be known as the Unrestricted Legacy and Project Fund and as at December 2021 contains a sum equivalent to £69,000. No specific allocations have been made at this stage, however, it is worth noting that this fund could be used to supplement the General Prudence Fund at any time should the PCC deem this necessary.

Restricted and Designated Funds

We also hold funds that are gifted to the Church for specific purposes or have been designated for specific purposes by the PCC. This fund will be known as the Restricted and Designated Fund and as at December 2021 contains a sum equivalent to £950,000. The sum is made up as follows; £406,000 in restricted legacies/funds and £544,000 designated fund invested in "Springfield".

These projects reconcile to the funds shown in the Statement of Funds on page 8 of the accounts as follows:

	Total	General Prudence Fund	Fabric Maintenance Fund	Unrestricted Legacy & Project Fund	Restricted & Designated Fund
	£	£	£	£	£
Restricted funds	406,671				406,671
Marie Peters Legacy (unres & designated)	543,740				543,740
Rosemary Wedgwood Legacy	30,008	30,008			
Fabric Maintenance	3,000		3,000		
Outward Giving	124			124	
General	113,516	44,992		68,524	
TOTAL	1,097,059	75,000	3,000	68,648	950,411

It is proposed that, should there be a surplus over and above the funds described, the PCC should meet to decide how it can best be used to further the work of the church and to benefit the public.

10% of annual income, excluding legacies and donations for specific projects, will be allocated to the Mission Committee for outward giving.

This policy will be reviewed every three years. The financial allocations will be reviewed and included in the accounts annually.

Plans for future periods:

Following two years of interregnum and a global pandemic, there is a certain amount of rebuilding required. The nature and structure of 'Church' has changed and congregational habits have shifted. Our focus for the year ahead is therefore to seek community, both within the church family and within the wider village context. We aim to do this by several means:

- Our services will need to be more welcoming, inclusive and hospitable.
- We will refresh our branding, to include our website, to illustrate a new and up to date approach.
- The Vicarage will be used as a non-threatening 'threshold space' to welcome and serve the village
- Our teaching will emphasise the basics of Christian life and belief and the need to share our faith with our neighbour
- We will introduce new events to focus upon the key areas of activity, with young families (and their children) and the retirees within our community; such as reinvigorating Chatterbox, parenting courses, messy church concerts and mini-breaks.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
TRUSTEES' REPORT, continued
FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, Governance and Management:

The structure and governance of the PCC has been reviewed in previous years and to this structure has been added confirmation of the role and election of Church Wardens. The method of appointment of PCC members is set out in the Church Representation Rules (CRR) and in 2018 the APCM approved that the PCC should be smaller than would otherwise be required by the CRR, in view of a shortage of candidates. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. The Electoral Roll application and confirmation process is underway and a new Electoral Roll Officer is in place. Members of the PCC are inducted into their role and responsibilities using literature prepared by the Diocesan Department for Mission, Evangelism and Parish Development. Between the departure of one Vicar and a new appointment, day-to-day management of the Church was being carried out by the Church Wardens. There have been various staff changes during the year and all new members have undertaken the appropriate training and checks as required by the Diocese.

The PCC met eight times during 2021. In addition to the PCC, there are sub-committees such as Finance and Mission whose focus can be more defined than that in a PCC meeting. These committees meet as regularly as they can, and as required. A review of the Finance Committee was undertaken during the year and confirmation obtained from the PCC for the structure of the group. The Building Committee awaits a new 'lead' but the Mission Committee have updated their terms of reference and have started a rolling review of mission partners so that regular updating and partnership is sought.

Review of the year:

2021 saw the end of Interregnum at the church with the installation of David Peters as Vicar on 26th May 2021. Kia Pakenham had held the church during a period of vacancy from January to May, aided by Jens Manckel of St Saviour's Church in Guildford, to whom we are grateful.

The year also saw the resignation of Sarah Rowden to release her to move on to Ordination training for which she had been accepted in the Spring of 2021. James Cooke formally retired, although continues as PTO in order to cover moments of staff absence or holiday. Patsy Kettle has taken an increased role for which we are all thankful. Liz Tilley continues as Chaplain to Birtley House and Keith Bateson has stepped back, concentrating on home care and prayer. Colin Matthews has been invaluable in providing advice and support while needing to isolate away from the church building.

With an invigorated vision to follow, the improvements to the church were completed and the churchyard saw its first full year of 're-wilding', a process which will develop and be enhanced in the year ahead. The Vicarage has been re-envisioned and a new children and families worker appointed. Chatterbox has restarted and Messy Church and a Parenting Course begun. Work has been started on reviewing the branding to the church and looking at the service structure bearing in mind reduced resources and the impact of Coronavirus.

The church buildings continue to provide support for the community and it is intended to open these resources out to as wide a community as possible through the art of hospitality. It is intended to instigate a spirit of teamwork to meet the needs of pastoral care and home groups and these changes will be introduced in the coming months.

Services resumed in May 2021 and in June, livestreaming was instigated for the first time. This has continued since with new operators being trained and a strong and regular on-line community being created, serving those unable to attend for a variety of reasons.

St Martin's Church at Blackheath has enjoyed relatively steady attendance although with reduced numbers of occasional offices which places some stress on finances. The congregation has been consistent, the hard work of Patricia and David Allen ongoing and there is a feeling of opportunity in the village. The Coffee Morning made a welcome return and different events are planned for the year ahead. The church now has broadband which has been used on numerous occasions to stream services and record others for later broadcast. More will be made of this facility in the days ahead.

Wonersh Church took part in the Heritage Day in September and has been host to WI groups enjoying the beauty and history of the building and surroundings.

Wonersh and Shamley Green School:

We maintain strong links with our church school both through assemblies and Open the Book, and also through the Governing Body and other sub-committees, where the Vicar is a member. The Churchwardens also represent the PCC on the Wonersh and Shamley Green Church of England School and School Meadow Charity and the Wonersh Church Green Trust. The Vicar is a member of Wonersh United Charity.

Financial statements:

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' 'true and fair view' provisions, together with FRS102 (2019) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102)).

signed by REVD. DAVID PETERS CHAIRMAN

11 April 2022

**WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
INDEPENDENT EXAMINER'S REPORT TO THE PCC OF WONERSH WITH BLACKHEATH
FOR THE YEAR ENDED 31 DECEMBER 2021**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 6 to 19.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1: accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2: the accounts do not accord with those records; or

- 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
- 3: 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.

C N Barnard FCA
ICAEW
Camabelu Limited
Fetcham Park House, Fetcham Park
Lower Road, Fetcham
Surrey KT22 9HD

Date: 11 April 2022

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL						
STATEMENT OF FINANCIAL ACTIVITIES						
FOR THE YEAR ENDED 31 DECEMBER 2021						
		Restricted Blackheath	Restricted Wonersh	Unrestricted Wonersh	2021 Total	2020 Total
	Note	£	£	£	£	£
INCOMING RESOURCES						
Voluntary income						
Planned Giving, donations and legacies		10,122	-	125,638	135,760	132,407
Gift Aid recovered		2,856	-	30,702	33,558	33,265
Collections at Services and all other giving		1,409	581	18,160	20,150	30,968
		14,387	581	174,500	189,468	196,640
Church activities						
Lawnsmead & Selwyn Room lettings		-	-	3,141	3,141	1,503
PCC Fees		400	-	5,490	5,890	5,184
Magazine advertising and sundry income		-	-	2,334	2,334	1,772
		400	-	10,965	11,365	8,459
Income from investments						
Springfield rental income		-	-	14,600	14,600	14,420
Interest and dividends received		576	7	78	661	1,316
		576	7	14,678	15,261	15,736
TOTAL INCOME		15,363	588	200,143	216,094	220,835
RESOURCES USED						
Church activities						
Mission giving and Donations						
Missionary Societies and other Overseas		350	581	10,020	10,951	16,453
Home Missions and other Church Societies		200	-	3,390	3,590	5,723
Secular - Charities and Other		946	-	3,490	4,436	6,992
Ministry						
Parish share		8,040	-	99,779	107,819	107,819
Clergy and staff costs	10	2,579	-	29,131	31,710	34,590
Church running expenses	11	3,946	525	74,356	78,827	52,871
Church management and administration		1,381	-	23,128	24,509	23,938
Church Hall running and refurbishment costs	12	-	-	12,027	12,027	10,157
Cemetery improvements	2	-	4,500	-	4,500	-
TOTAL EXPENDITURE		17,442	5,606	255,321	278,369	258,543
NET (EXPENDITURE)/INCOME		(2,079)	(5,018)	(55,178)	(62,275)	(37,708)
Net gains on investments	15	2,763	-	40,000	42,763	85,943
NET MOVEMENTS IN FUNDS		684	(5,018)	(15,178)	(19,512)	48,235
Balance at 1 January		38,942	372,069	705,560	1,116,571	1,068,336
Balance at 31 December		39,626	367,051	690,382	1,097,059	1,116,571
All income and expenditure derives from continuing activities.						

Page 6

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020 (PRIOR YEAR COMPARATIVES)

	Restricted Blackheath	Restricted Wonersh	Unrestricted Wonersh	2020 Total	2019 Total
INCOMING RESOURCES	£	£	£	£	£
<u>Voluntary income</u>					
Planned Giving, donations and legacies	10,342	-	122,065	132,407	159,725
Gift Aid recovered	2,735	-	30,530	33,265	39,095
Collections at Services and all other giving	799	11,770	18,399	30,968	43,629
	13,876	11,770	170,994	196,640	242,449
<u>Church activities</u>					
Lawnsmead & Selwyn Room lettings	-	-	1,503	1,503	7,833
PCC Fees	182	-	5,002	5,184	8,382
Magazine advertising and sundry income	-	-	1,772	1,772	5,231
	182	-	8,277	8,459	21,446
<u>Income from investments</u>					
Spingfield rental income	-	-	14,420	14,420	2,400
Interest and dividends received	633	95	588	1,316	1,857
	633	95	15,008	15,736	4,257
TOTAL INCOME	14,691	11,865	194,279	220,835	268,152
RESOURCES USED	£	£	£	£	£
<u>Church activities</u>					
<u>Mission giving and Donations</u>					
Missionary Societies and other Overseas	350	6,390	9,713	16,453	15,093
Home Missions and other Church Societies	200	2,130	3,393	5,723	4,099
Secular - Charities and Other	899	2,600	3,493	6,992	7,187
<u>Ministry</u>					
Parish share	8,309	-	99,510	107,819	107,018
Clergy and staff costs	3,521	-	31,069	34,590	40,806
Church running expenses	2,556	-	50,315	52,871	35,935
Church management and administration	1,490	-	22,448	23,938	9,528
Church Hall running and refurbishment costs	-	-	10,157	10,157	24,016
TOTAL EXPENDITURE	17,325	11,120	230,098	258,543	243,682
NET (EXPENDITURE)/INCOME	(2,634)	745	(35,819)	(37,708)	24,470
Net gains on investments	1,256	-	84,687	85,943	2,686
NET MOVEMENTS IN FUNDS	(1,378)	745	48,868	48,235	27,156
Balance at 1 January	40,320	371,324	656,692	1,068,336	1,041,180
Balance at 31 December	38,942	372,069	705,560	1,116,571	1,068,336

All income and expenditure derives from continuing activities.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
BALANCE SHEET AND STATEMENT OF FUNDS
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	4	350,000	351,052
Investments	15	562,284	519,521
		<u>912,284</u>	<u>870,573</u>
CURRENT ASSETS			
Debtors and prepayments	16	7,876	5,582
Tax Recoverable		5,958	9,975
CBF Church of England short term deposits		175,909	177,815
Cash at Bank		17,272	99,377
		<u>207,015</u>	<u>292,749</u>
LIABILITIES FALLING DUE WITHIN ONE YEAR			
Creditors and accruals	17	22,240	46,751
NET CURRENT ASSETS		<u>184,775</u>	<u>245,998</u>
NET ASSETS		<u>1,097,059</u>	<u>1,116,571</u>

FUNDS	Note	2021 £	2020 £
<u>Restricted</u>			
Blackheath	1	39,626	38,942
Cemetery Extension B Cook	2	7,060	11,553
Hardship Fund	3	4,999	4,999
Lawnsmead Capital	4	350,000	350,000
Youth Fund	5	4,986	5,511
		<u>406,671</u>	<u>411,005</u>

	Note	2021 £	2020 £
<u>Unrestricted</u>			
Marie Peters Legacy (designated fund, includes revaluation reserve)	6	543,740	503,740
Rosemary Wedgewood Legacy	7	30,008	29,992
Fabric Maintenance	8	3,000	52,000
Outward Giving	9	124	127
General	page 12	113,516	119,707
		<u>690,388</u>	<u>705,566</u>
TOTAL FUNDS		<u>1,097,059</u>	<u>1,116,571</u>

REVD. DAVID PETERS
Chairman
11 April 2022

NICHOLAS GRAY FCA
Joint Honorary Treasurer
11 April 2022

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 DECEMBER 2021

GENERAL INFORMATION AND BASIS OF PREPARATION

Wonersh with Blackheath Parochial Church Council is a body established by the Church of England, by Act of Parliament. The correspondence address is given in the trustees report. The PCC is a public benefit entity as defined by FRS 102, and these financial statements contain information about the charity as an individual body. The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' 'true and fair view' provisions, together with Accounting and Reporting by Charities: Statement of Recommended Practice 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 Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared under the historical cost convention modified to include certain items at fair value.

The financial statements have been prepared on a going concern basis as the trustees have assessed the going concern position and have no reason to believe that there are any material uncertainties that would affect the ability of the PCC to continue as a going concern for the foreseeable future.

The financial statements are presented in sterling, which is the functional currency of the charity and rounded to the nearest £.

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

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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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

INCOME RECOGNITION

Voluntary income and capital sources

Collections are recognised when received by, or on behalf of, the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. For donations to be recognised, the charity will have been notified of the amounts and the settlement date in writing. There are no donated facilities or donated professional services. No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102), but is described in the trustees' report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. Grants to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

**WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

Other income

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

Investment income is included in the financial statements when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE RECOGNITION

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure 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. Expenditure is categorised in line with the layout set out in the 'PCC Accountability' guidance on accounts, reports and scrutiny – this is shown as follows:

- church activities includes parish share, church running expenses, church hall running costs, church and church hall repairs and maintenance and mission giving and donations.
- cost of generating funds includes, if applicable, costs of generating voluntary income, costs of stewardship campaigns and costs of events.
- investment management costs.

Governance costs such as the cost of PCC meetings and Independent Examination costs are apportioned across the expenditure categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. Grants payable to third parties are within the charitable objectives.

Activities directly relating to the work of the church

The diocesan parish share is accounted for when paid. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
FOR THE YEAR ENDED 31 DECEMBER 2021

FIXED ASSETS

Land and buildings

Per Church Accounting Regulations, and SORP (FRS 102), land and buildings can be left at cost or revalued to fair or market value. Details of all properties are given in note 4 below.

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year-end and any resultant loss identified is included in expenditure for the year.

Consecrated property and moveable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts in line with s10(2) of the Charities Act 2011, where the assets should not be included in the accounts but may be referred to in the notes. Costs associated with the maintenance or improvement of such assets will be taken directly to the Statement of Financial Activities in the year in which they are incurred. Details of all properties are given in note 4 below.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted for as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2000 subject to expenditure set out in the following paragraph will be capitalised and depreciated in the accounts over their currently anticipated useful economic life on a straight-line basis.

All expenditure incurred on consecrated or beneficed buildings where individual items cost under £1,000 or on the repair of moveable church furnishings acquired before 1 January 2000 is not capitalised.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight-line basis over 3-4 years. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investment property

Investment property is measured initially at cost and subsequently at fair value at the reporting date. Investment property is not depreciated.

Investments

Investments quoted on a recognised stock exchange or whose value derives from them (CIFs etc) are valued at fair value at year end.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and cash deposits with financial institutions that are readily convertible to known amounts of cash with an insignificant risk of change in value.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are stated at transaction price.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Pensions

Details of the pension accounting policy is set out in note 14.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES – WONERSH GENERAL FUND ONLY
FOR THE YEAR ENDED 31 DECEMBER 2021

	<u>Note</u>	2021 £	2020 £
INCOME			
PGS Giving		84,077	88,082
Other Gift Aided donations		41,561	33,982
Tax recoverable on Gift Aid		30,702	30,530
Collections, donations, legacies and grants		18,741	26,919
		<u>175,081</u>	<u>179,513</u>
Less:			
10% Appropriation to Outward Giving	9	(16,897)	(16,599)
		<u>158,184</u>	<u>162,914</u>
Interest received - CBF General Fund		62	461
Selwyn Room hire		96	-
Magazine advertising		1,439	1,440
Net clerical fees retained by PCC		5,490	5,002
Coffee on the Green surplus		-	-
Other income		895	332
Springfield rental income		14,600	14,420
		<u>180,766</u>	<u>184,569</u>
EXPENDITURE			
The Parish Share net of Blackheath contribution - £8,040 (2020 £8,309)		99,779	99,510
The Ministry	10	29,131	31,069
The Church and services	11	26,356	26,434
Lawnsmead Hall	12	6,982	6,888
Independent examiner fees* & professional fees		10,086	4,800
Donations		581	8,812
Courses and subscriptions		90	36
Springfield utilities and maintenance		4,108	7,129
Other Church activities	13	9,716	4,457
Bank charges and service fees		128	-
		<u>186,957</u>	<u>189,135</u>
Net expenditure for the year	18	<u>(6,191)</u>	<u>(4,566)</u>
General Fund balance 1 January		<u>119,707</u>	<u>124,273</u>
General Fund balance 31 December		<u>113,516</u>	<u>119,707</u>

* fees payable to the PCC's examiner for the examination of the financial statements amounted to £1,300 (2020 £1,300) and for other services £464 (2020 nil). Details of Payments to Charlie Wakefield are disclosed in note 14.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH
FOR THE YEAR ENDED 31 DECEMBER 2021

1. BLACKHEATH

The Blackheath District Church Council funds of £39,626 (2020 £38,942) are restricted funds within the combined accounts and the movements are outlined in the Statement of Financial Activities set out on page 6.

2. CEMETERY EXTENSION - BEATRICE COOK FUND (RESTRICTED)

	2021	2020
	£	£
Balance 1 January	11,553	11,458
Income - Deposit account interest	7	95
Inter-fund transfer	-	-
Expenditure - Cemetery extension	(4,500)	-
Balance 31 December	<u>7,060</u>	<u>11,553</u>

This fund is to be used for the purpose of improving and extending the cemetery.

3. HARDSHIP FUND (RESTRICTED)

	2021	2020
	£	£
Balance 1 January	4,999	4,349
Donation	-	3,250
Expenditure	-	2,600
Balance 31 December	<u>4,999</u>	<u>4,999</u>

This fund is to be used for the purpose of assisting those in need of financial help.

4. LAWNSMEAD CAPITAL FUND (RESTRICTED) AND TANGIBLE FIXED ASSETS

	2021	2020
	£	£
Net Book Value 1 January	1,052	2,246
Additions at cost	-	-
Depreciation for the year	(1,052)	(1,194)
Net book value of equipment at 31 December (unrestricted)	<u>-</u>	<u>1,052</u>
Lawnsmead Hall - at value in use (restricted) *	<u>350,000</u>	<u>350,000</u>
Balance 31 December	<u>350,000</u>	<u>351,052</u>

* Lawnsmead Church Hall is a Victorian building, originally the village school, which contains 3 meeting rooms, the main hall, the Turner room and the Jubilee room. The Church Hall was included for the first time in the accounts in 2000 at a 'value in use' figure of £350,000. The insurance value of Lawnsmead Hall is now approximately £430,000.

Due to the age of the building, it would be impossible to calculate the current actual cost. On transition to SORP (FRS102), the 'value in use' figure was deemed as the asset's cost at that date. The PCC do not intend a policy of revaluation for this property.

The Cemetery Chapel is held on behalf of the Parish but no value is attributed to it in these accounts. Based upon independent advice this building has an insurance valuation of £100,000 to cover rebuilding.

No values have been attributed to the Wonersh Church building or the churchyard (*the church of St John the Baptist, Wonersh*), the cemetery at Blackheath nor the Blackheath Church building (*St Martin's*) in accordance with the Charities Act 2011 s10(2) [consecrated and benefice property] and the guidance given in the Church Accounting Regulations.

5. YOUTH FUND (RESTRICTED)

	2021	2020
	£	£
Balance 1 January	5,511	5,511
Expenditure - books and materials for youth group activities	(525)	-
Balance 31 December	<u>4,986</u>	<u>5,511</u>

This fund is to be used for the purpose of supporting youth activities.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

NOTES TO ACCOUNTS – WONERSH

FOR THE YEAR ENDED 31 DECEMBER 2021

6. MARIE PETERS LEGACY (UNRESTRICTED DESIGNATED)

	2021	2020
	£	£
Balance 1 January	503,740	419,053
Net gain on investment (note 15)	40,000	84,687
Balance 31 December	<u>543,740</u>	<u>503,740</u>

This fund is unrestricted but was designated by the PCC to be used for the purchase of a property (Springfield, see note 15) in the village to house a church youth worker. The property was let to a third party in 2019 on a temporary basis which continued throughout 2021, and the PCC reclassified it as an investment property in 2020 and it is included at its fair value at the year end.

7. ROSEMARY WEDGWOOD LEGACY (UNRESTRICTED DESIGNATED)

	2021	2020
	£	£
Balance 1 January	29,992	29,865
Deposit account interest	16	127
Balance 31 December	<u>30,008</u>	<u>29,992</u>

This fund is unrestricted but has been separately designated by the PCC. The purpose of the remaining balance is yet to be defined by the PCC.

8. FABRIC MAINTENANCE FUNDS (UNRESTRICTED DESIGNATED)

	Church	Vicarage	Lawnsmead	Springfield	Total
	£	£	£	£	£
Balance from 1 January 2021	49,000	-	3,000	-	52,000
Allocation from General Fund (see notes 11, 13 and 12)	10,458	6,571	3,433	500	20,962
	<u>59,458</u>	<u>6,571</u>	<u>6,433</u>	<u>500</u>	<u>72,962</u>
Expenditure (notes 11, 13, 12 respectively)	(58,458)	(6,071)	(5,433)	-	(69,962)
Balance as 31 December 2021	<u>1,000</u>	<u>500</u>	<u>1,000</u>	<u>500</u>	<u>3,000</u>
Expenditure					
Church Lighting	15,636				15,636
Vestry improvements	17,032				17,032
Boiler Replacement	25,790				25,790
Lawnsmead External Works			5,433		5,433
Vicarage Decoration		6,071			6,071
Total	<u>58,458</u>	<u>6,071</u>	<u>5,433</u>	<u>-</u>	<u>69,962</u>

This fund is unrestricted and is designated by the PCC to be used for the upkeep and maintenance of the church buildings. The PCC anticipates the need for ongoing repair and maintenance and on an annual basis approves a transfer from general funds to fund ongoing maintenance costs.

PRIOR YEAR FABRIC MAINTENANCE FUNDS

	Church	Vicarage	Lawnsmead	Springfield	Total
	£	£	£	£	£
Balance from 1 January 2020	72,881	5,735	4,764	-	83,380
Allocation from General Fund	4,956	1,805	1,351	-	8,112
	<u>77,837</u>	<u>7,540</u>	<u>6,115</u>	<u>-</u>	<u>91,492</u>
Expenditure	(28,837)	(7,540)	(3,115)	-	(39,492)
Balance as 31 December 2020	<u>49,000</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>52,000</u>
Expenditure					
LED Church Lighting	23,160				23,160
Vestry improvements	5,677				5,677
Lawnsmead Roof Work			3,115		3,115
Vicarage Decoration		4,190			4,190
Vicarage Shed		3,350			3,350
Total	<u>28,837</u>	<u>7,540</u>	<u>3,115</u>	<u>-</u>	<u>39,492</u>

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

NOTES TO ACCOUNTS – WONERSH

FOR THE YEAR ENDED 31 DECEMBER 2021

9. OUTWARD GIVING

	2021	2020
	£	£
General Church	26	29
Junior Church	98	98
	124	127
General Church		
Balance 1 Jan	29	29
Income: Appropriation from General Fund	16,897	16,599
Special Collections	581	8,520
Outward Giving	(16,900)	(16,599)
Distributions: Special Collections	(581)	(8,520)
Balance 31 Dec	26	29
Junior Church		
Balance 1 Jan	98	98
Balance 31 December	98	98
Special Collections	2021	2020
<u>Missionary societies and other Overseas:</u>		
Tearfund (Harvest Festival appeal)	140	6,390
Compassion - Child sponsorship	441	-
	581	6,390
<u>Home Mission:</u>		
Wonersh & Shamley Green School (COVID appeal)	-	2,130
Guildford Food Bank (Hardship appeal)	-	1,000
Local families (Hardship appeal)	-	1,600
	-	4,730
	581	11,120

Special Collections are funds collected by the charity to be paid out, or passed on, to another charity – usually these funds do not pass through the PCC bank accounts. The figure of £nil (2020 £2,600) is included in the Statement of Financial Activities on page 5 and 6 (as income and expenditure) but is not included in the Wonersh General Fund on page 12.

9. OUTWARD GIVING continued

	2021	2020
Outward Giving		
<u>Missionary Societies and other Overseas:</u>		
Tear Fund	1,075	1,325
Charlotte Richards (World Horizons)	2,890	2,893
Ema and Viorel Tulpan (Golgotha Church)	2,890	2,893
Bible Society	275	525
Viva	2,890	2,893
	10,020	10,529 *
<u>Home Mission:</u>		
Wonersh & Shamley Green School	2,890	2,893
Wonersh Church Green Trust	350	350
Guildford Bell Ringers	150	150
	3,390	3,393
<u>Secular Charities:</u>		
Four Villages Day Centre	300	300
YMCA WonCare	2,890	2,893
WonCare	100	100
Age Concern	200	200
	3,490	3,493
	16,900	17,415

The donations above are all paid to institutions. At the year end, a provision of 10% is made (see page 12). The allocation of this provision is proposed by the Missionary Committee and approval is made by the PCC. The intention of the PCC is for funds to be paid to the donees in the first half of the next financial year. There are no performance related conditions attached to these provisions. The provision made at 31 December 2021 of £16,900 is included in creditors per note 17 (2020 £17,415). At 31 December 2021, an amount of £nil (2020 £nil) for mission giving awarded in prior years has not yet been paid out and is carried forward in creditors.

*The amount actually paid differs due to creditors brought forward and carried forward.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

NOTES TO ACCOUNTS – WONERSH

FOR THE YEAR ENDED 31 DECEMBER 2021

10. THE MINISTRY

		2021	2020
		£	£
Working expenses		909	969
Secretarial and administration salaries	note 14	10,596	10,300
Youth work salary and employment costs	note 14	14,941	17,491
Youth work pension costs	note 14	990	1,710
Youth group activities		927	1,268
Photocopying, website, stationery and telephone		3,347	2,852
UNRESTRICTED WONERSH		31,710	34,590
Blackheath contribution to expenses		(2,579)	(3,521)
Wonersh Total		29,131	31,069

11. THE CHURCH AND SERVICES

		2021	2020
		£	£
Heat, light and water		3,461	2,966
Insurance		2,948	2,911
Repairs, maintenance and equipment		60,117	36,625
Upkeep of services		1,444	1,178
Music and organ		372	265
Cemetery upkeep		2,543	1,999
Church cleaning		3,174	3,424
Churchyard upkeep		297	947
		74,356	50,315
Transfer from fabric fund	note 8	(58,458)	(28,837)
Top up Church fabric maintenance provision	note 8	10,458	4,956
		26,356	26,434

12. LAWNMEAD HALL

		2021	2020
		£	£
<u>Income</u>			
Letting		3,045	1,503
Total Income		3,045	1,503
<u>Expense</u>			
Heat, light, water & telephone		2,394	2,818
Insurance		1,474	1,456
Cleaning		1,108	1,000
Repairs and maintenance		7,051	4,881
		12,027	10,155
Transfer from fabric fund	note 8	(5,433)	(3,115)
Top up Lawnsmead fabric maintenance provision	note 8	3,433	1,351
Total expense		10,027	8,391
Net Cost		(6,982)	(6,888)

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

NOTES TO ACCOUNTS – WONERSH

FOR THE YEAR ENDED 31 DECEMBER 2021

13. OTHER CHURCH ACTIVITIES

		2021	2020
		£	£
Parish magazine costs		1,237	1,232
Depreciation - equipment	note 4	1,052	1,194
Sundry expenses		748	107
Vicarage expenses		7,118	9,149
Social activities (incl vicar leaving party)		184	-
Homegroups and Senior Citizens		48	-
Sustainability		210	-
		10,597	11,682
Transfer from fabric fund for vicarage expenditure	note 8	(6,071)	(7,540)
Top up Vicarage fabric maintenance provision	note 8	6,571	1,805
Total Expense		11,097	5,947
Blackheath contribution to expenses		(1,381)	(1,490)
Wonersh contribution to expenses		9,716	4,457

*There are donations of £6,100 included within other Gift aided Donations on page 12, that were specifically made to contribute towards the Vicarage expenses. (2020 £nil).

Sundry expenses includes £619 (2020 £nil) for welcome / thank you gifts to the Vicar and other members of the PCC.

14. STAFF COSTS

		2021	2020
		£	£
Youth Director's salary and national insurance		14,941	17,491
Youth Director's pension contributions		990	1,710
Other salaries and national insurance		10,596	10,300
Totals		26,527	29,501

During the year the PCC employed a 'children and young families Youth Director' (from January to June 2021), followed by a new Director from mid November onwards, a church secretary, and an intern (from January to July 2021). All social security costs were covered by the Employment Allowance. The average number of staff employed during the year was 3 (2020 - 3). There are no employees who received total emoluments of more than £60,000. Expenses were reimbursed to 7 (2020 – 6) PCC members (trustees) in the year, totalling £5,975 (2020 £1,945). All expenses related to the running of the church.

In 2020, the PCC was asked to consider making payment for bookkeeping services to Charlie Wakefield (Treasurer) who was an Elected Member of the PCC and a Trustee of the Charity. The PCC reviewed the guidance issued by the Archbishops' Council, available via parishresources.org.uk, and concluded that payment for the services would be separate to the services of acting as a Trustee. This was discussed and agreed at PCC meetings, with Mr Wakefield not being present, and an hourly rate agreed. The total amount paid in the year was £7,780 (2020 £3,500). As outlined in the above-mentioned guidance, a written agreement has been produced and agreed between both parties. There are no further related party transactions that require disclosure. Total trustee and key management personnel remuneration benefits were £7,780 (2020 £3,500) as outlined above – key management personnel are considered to be the officers and elected members of the PCC, as listed on the first page of the trustees report.

Donations received from trustees in the year amounted to £38,909 (2020 £9,350), as a combination of regular giving, one-off giving and Special Collections/Special Giving Appeals.

NOTES ON CHURCH WORKERS PENSION FUND (CWPF) – December 2020 Year End

Wonersh with Blackheath PCC participates in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers. The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment, based on terms set and reviewed

by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have

bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal-Pension Age. There is no sub-division of assets between employers in each section of the Pension Builder Scheme. The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers, and means that contributions are accounted for as if the Scheme were a defined contribution scheme.

The pensions costs charged to the SOFA in the year are contributions payable and amounted to £990 (2020 £1,710). A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2019. The next valuation is due at 31 December 2022. For the Pension Builder Classic ('PB Classic') section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used, and a recovery plan was prepared. The deficit in the PB Classic will be recovered through holding back discretionary bonuses until such time as the deficit is removed, which is expected to be within five years.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. The legal structure of the scheme is such that if another employer fails, Wonersh with Blackheath PCC could become responsible for paying a share of that employer's pension liabilities. An actuarial report was received in July 2021 relating to 2020 – this indicated that by the end of 2020, the estimated deficits in the PB Classic section increased compared to the position at the last valuation but there has been improvement in 2021 which more than recovered the worsening in 2020. The current position in the PB Classic section is positive. For the Pension Builder 2014 section, a bonus of 6% was declared in April 2021 in respect of performance to the end of 2020.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

NOTES TO ACCOUNTS – WONERSH

FOR THE YEAR ENDED 31 DECEMBER 2021

15. FIXED ASSET INVESTMENTS

	2021	2020
	£	£
Listed Investments:		
Market value at 1 January 2021	19,521	18,265
Additions	-	-
Net gains	2,763	1,256
Market value at 31 December 2021	<u>22,284</u>	<u>19,521</u>
Investment Properties*		
Market value at 1 January 2021 (2020 - reclassified from freehold properties at historic cost)	500,000	415,313
Net gains	40,000	84,687
Market value at 31 December 2021	<u>540,000</u>	<u>500,000</u>
Total Market value 31 December 2021	<u>562,284</u>	<u>519,521</u>

Listed investments are all with the Central Board of Finance of the Church of England Investment Account, relating to Blackheath DCC Income Endowment fund – fair value at 31 December 2021 was £22,284 (2020 - £19,521).

A freehold residential property 'Springfield' was purchased in September 2014 (see note 6) to house a church youth worker – the property was previously included in the accounts as a freehold property and was included at its historic cost. This asset is included within the Marie Peters Fund. At the end of 2019, the youth worker moved out of the property and the PCC decided to let it for a 6 month initial term with a 3 month rolling notice period thereafter. In 2019, the property was not reallocated in the accounts to investment properties as there was a possibility that this property let would be only temporary and the PCC might require it to be vacated to house church staff again in the future. Throughout 2020 and continuing in to 2021 the property has continued to be let, and the PCC have therefore decided to classify the asset as an investment property and restate the property to fair value on an annual basis. The PCC asked Seymours Estate Agents in December 2021 to supply a marketing value and the property was visited by an agent and a value of £540k was supplied. Seymours is based in the locale and therefore has experience in the location and the type of property being valued.

16. DEBTORS AND PREPAYMENTS

	2021	2020
	£	£
Debtors and prepayments	3,543	88
Other debtors (incl Hardship loan)	-	385
PAYE refund	4,333	5,109
	<u>7,876</u>	<u>5,582</u>

17. CREDITORS

	2021	2020
	£	£
Outward giving	16,904	17,415
Accruals (including deferred income of £240 relating to Lawnsmead bookings for 2022)	5,336	29,336
	<u>22,240</u>	<u>46,751</u>

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

NOTES TO ACCOUNTS – WONERSH

FOR THE YEAR ENDED 31 DECEMBER 2021

18. WONERSH FUND RECONCILIATION

		2021	2020
		£	£
Net income/(expenditure) - Wonersh general fund	page 12	(6,191)	(4,566)
Fabric maintenance fund movement (church)	note 8	(48,000)	(23,881)
Fabric maintenance fund movement (vicarage)	note 8	500	(5,735)
Fabric maintenance fund movement (Lawnsmead)	note 8	(2,000)	(1,764)
Fabric maintenance fund movement (Springfield)	note 8	500	-
Interest rec'd Rosemary Wedgewood legacy fund	note 7	16	127
Rounding		(3)	
		<u>(55,178)</u>	<u>(35,819)</u>

The Wonersh General Fund as shown on page 12 does not include any restricted or designated fund movements. This note shows a reconciliation between the Wonersh General Fund and the Wonersh unrestricted column as shown on the Statement of Financial Activities as shown on page 6.

19. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	-	350,000	350,000
Investment fixed assets	540,000	22,284	562,284
Current assets	171,993	35,022	207,015
Current liabilities	(21,605)	(635)	(22,240)
As at 31 December 2021	<u>690,388</u>	<u>406,671</u>	<u>1,097,059</u>

	Unrestricted	Restricted	Total
	£	£	£
<i>Tangible fixed assets</i>	1,052	350,000	351,052
<i>Investment fixed assets</i>	500,000	19,521	519,521
<i>Current assets</i>	251,227	41,522	292,749
<i>Current liabilities</i>	(46,713)	(38)	(46,751)
As at 31 December 2020	<u>705,566</u>	<u>411,005</u>	<u>1,116,571</u>

20. RELATED PARTY TRANSACTIONS

There are no related party transactions other than those disclosed in notes 13 & 14.

Accounts

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

CHARITY COMMISSION REGISTERED NUMBER 1127851

- 1. TRUSTEES REPORT**
- 2. INDEPENDENT EXAMINER'S REPORT**
- 3. BALANCE SHEET**
- 5. STATEMENT OF FINANCIAL ACTIVITIES (2020)**
- 7. ACCOUNTING POLICIES**
- 10. INCOME AND EXPENDITURE ACCOUNT – WONERSH GENERAL FUND**
- 11. NOTES TO THE ACCOUNTS**
- 22. STATEMENT OF FINANCIAL ACTIVITIES (2019)**
- 24. OUTWARD GIVING DISTRIBUTIONS (2019)**

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

Administrative Information

The Parochial Church Council is a body established by the Church of England, by Act of Parliament. The PCC operates under the Parochial Church Council Powers Measure (1956, as amended) and Church Representation Rules. The Parish of Wonersh with Blackheath has two churches, St John the Baptist Wonersh & St Martin's Blackheath. It is part of the Diocese of Guildford within the Church of England. The correspondence address is St John the Baptist Church, The Street, Wonersh, Surrey GU5 0PG.

The Parochial Church Council (PCC) is registered with the Charity Commission under number 1127851.

Officers of PCC and Trustees of the Charity who have served from 1 January 2020 until the date the report was approved are:

Vicar:	Vacancy (from June 2019)
(incumbent)	David Peters (from May 2021)
Church wardens:	Guy Pakenham Alex Vinall Patricia Allen
Ex-officio Clergy:	Kia Pakenham David Peters (to Dec 2020)
Deanery Synod Reps:	Nansi Parker Patricia Allen

Elected Members of PCC and Trustees of the Charity serving from APCM April 20 - APCM April 21

PCC Secretary	Clive Couzens
Head of Finance	Guy Pakenham
Treasurer	Charlie Wakefield
Members	Adam Rowden Darren Alford Bryan Boswell (April '20 to Sept '20) Emma Greenwood Liz Hayley Malcolm Pickering Jean Matthews Jackie Vass Caroline Stearman Martin Keech (from January 2020)

DCC Blackheath

Secretary	Christine Sweeting
Finance Officer	David Allen
Members	Patricia Allen Andrew Quaintance Carmina Harlow Amelia Taylor Lady Kirkwood Linda Williams

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

Bank Details

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiners

Brayne, Williams and Barnard Limited, Rosemount House, Rosemount Avenue, West Byfleet, Surrey, KT14 6LB

Aim and Purposes

Wonersh with Blackheath PCC has the responsibility for co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, evangelistic, pastoral, social and ecumenical. It also has specific responsibility for maintenance and booking of Lawnsmead Church Hall in Wonersh. Benefits to the public arising from carrying out the PCC's objectives are explained within the annual report. The PCC has complied with its duty to have due regard to the guidance on public benefit, published by the Charity Commission, in exercising its powers or duties.

Objectives and activities

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 Wonersh with Blackheath. 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. It strives to optimise attendance numbers by fine tuning the types, timings and frequency of services to make the most of our facilities. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

Income from Lawnsmead Hall rentals normally represents approximately 3% of Wonersh's total incoming resources, but in 2020 it was below 1% due to Covid 19 forcing closure of communal facilities. Lawnsmead is normally well used as both a church and community resource, and is available to all. Further information on activities undertaken is given below in the 'review of the year' section.

Annually, 10% of all Wonersh General Fund income, including legacies (up to 2020), will be allocated to the Mission Committee for outward giving, and the detail of the beneficiaries for 2020 is given in the accounts. A change of policy in 2020 means that from 2021 legacies will not be included in the calculation.

Achievements and Performance

2020 was a year dominated by the emergence of the Covid-19 pandemic. The two main effects on the Church finances were that Lawnsmead Hall income ceased for most of the year, and regular giving saw a slight reduction as people adapted to changing financial circumstances. We were able to start two significant projects despite the pandemic, and as at December 2020 the Church lighting refurbishment is almost complete, and the Vestry reordering is underway. Both these projects had capital earmarked for them in the reserves, and result in a reduction in the Fabric fund which had been built up in advance of embarking on these projects. We finish the year with a decreased fabric fund for this reason, but with a robust, efficient and future proofed lighting system, and a Vestry area which will support increased attendance in the near future.

The pandemic also delayed appointment of a new incumbent, but in December 2020 it was announced that after a sabbatical period from January to May 2021, David Peters would be appointed to the role of Vicar at Wonersh with Blackheath.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

Financial review

All in all 2020 was a tricky year, but the reduction in regular giving income mentioned above was offset by a small reduction in costs, and some generous one-off gifts. This left a small deficit against the general fund of circa £4,500, which is entirely manageable, given the circumstances.

In addition to the regular giving, the congregation also gave very generously to our special Covid Appeal, which raised a fantastic £8,520. This was split between Wonersh & Shamley Green School (£2,130) and the Tearfund Covid Disaster Relief fund (£6,390). We also gifted a total of £2,600 out of our hardship fund to the Guildford food bank and a number of local families who found the Covid dominated year challenging.

In 2019 BWB (our independent examiners) asked that we re-classify "Springfield" as an investment property in the 2020 accounts, and asked that we obtain a fair market valuation. On the 31st Dec 2020, Seymours provided us with a valuation of £500,000. This has created a revaluation reserve of circa £80,000 which has been added to our statement of funds and net assets.

The following re-drafted reserves statement shows our position as at 31st December 2020.

Reserves Policy

A historic policy of retaining a fixed amount in reserve was deemed to be unsuitable, and a regular review of reserves was instigated in 2018. The 2020 reserves statement is shown below:

Wonersh Church Reserves Policy:

It is the policy of this church to hold reserves in four separately defined and distinct Funds.

The Church will hold reserves equivalent to four months general running costs and an additional three month's salary costs. This fund will be known as the **General Prudence Fund** and as at December 2020, this value is equivalent to approximately **£75,000**.

It is also our policy to hold an amount for likely forthcoming building works that involve replacements or maintenance. This fund will be known as the **Fabric Maintenance Fund** and as at December 2020 contains a sum equivalent to **£52,000**. The sum is made up as follows; £42,000 for replacement boilers, £7,000 for the Church roof and £3,000 for Lawnsmead.

We will also hold an amount for special projects. This fund will be known as the **Unrestricted Legacy and Project Fund** and as at December 2020 contains a sum equivalent to circa **£75,000**. The sum is made up as follows; £30,000 for Church kitchen improvements, £17,000 for vestry improvements (all to be used in Q1 2021) and £28,000 held against further building work to expand the Church capacity or renewable energy projects (£11k to be used in Q1 2021 for exterior LED lighting). However, it is worth noting that this fund could be used to supplement the General Prudence Fund at any time should the PCC deem this necessary.

We also hold funds that are gifted to the Church for specific purposes or have been designated for specific purposes by the PCC. This fund will be known as the **Restricted and Designated Fund** and as at December 2020 contains a sum equivalent to £914,745. The sum is made up as follows; **£411,005** in restricted legacies/funds and **£503,740** designated fund invested in "Springfield".

These projects reconcile to the funds shown in the Statement of Funds on page 3 of the accounts as follows:

		General Prudence Fund	Fabric Maintenance Fund	Unrestricted & Legacy Project Fund	Restricted & Designated Fund
<i>Restricted funds</i>	<i>£411,005</i>				<i>£411,005</i>
<i>Marie Peters Legacy (unres & designated)</i>	<i>£503,740</i>				<i>£503,740</i>

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

<i>Rosemary Wedgwood Legacy</i>	£29,992	£29,992			
<i>Fabric Maintenance</i>	£52,000		£52,000		
<i>Outward Giving</i>	£127			£127	
<i>General</i>	£119,707	£45,008		£74,699	
TOTAL	£1,116,571	£75,000	£52,000	£74,826	£914,745

It is proposed that, should there be a surplus over and above the funds described, the PCC should meet to decide how it can best be used to further the work of the church and to benefit the public.

10% of annual income, excluding legacies and donations for specified projects, will be allocated to the Mission Committee for outward giving.

This policy will be reviewed every three years. The financial allocations will be reviewed and included in the accounts annually.

Plans for future periods

At the time of writing, the new incumbent (David Peters) is on sabbatical, due to take up post in late May 2021. David presented a vision to the recruiting committee during the interview process, and will present this to the PCC in the planned June 2021 meeting.

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules (CRR). It was found in 2018 that the church did not have the requisite number of PCC members according to these rules. There was also some doubt about the periods of service allowed in practice by the church, for PCC members and for churchwardens. The APCM approved that the PCC should be smaller than would otherwise be required by the CRR, in view of a shortage of candidates and because a larger number of PCC members would be unwieldy and impractical. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. Members of the PCC are inducted into their role and responsibilities using literature prepared by the Diocesan Department for Mission, Evangelism and Parish Development. Following the departure of the Vicar, and in the absence of a new appointee, day-to-day management of the Church is being carried out by the Church Wardens, Guy Pakenham and Alex Vinall.

The PCC met six times during 2020. In addition to the PCC, there are sub-committees such as Finance and Mission whose focus can be more defined than in a PCC meeting. These committees meet as regularly as they can, and as required.

Review of the year:

Curates report:

The last seven months have continued to be laced with uncertainty and ever-changing parameters. It has been an incredibly challenging time to be in church ministry and my heartfelt thanks and gratitude must go to the wonderful team that we are blessed with here at Wonersh – Colin, Paddy, James, Keith, Liz, Patsy, Sarah, Heather, Guy and Alex in particular. They have given of themselves in the most trying of circumstances and I couldn't be more grateful – Thank you!

Thanks also to Bryan, Liz, Ann, Fra and John for sharing their gifts and talents with us in terms of tech and music.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

What follows is a broad brush overview of the last seven months, other reports will give more detail.

We have been able to respond to the various degrees of lockdown lifting and closing throughout the last few months by maintaining our on-line presence either streaming this in church or just being on Youtube. We managed to offer various in person and on-line services over Christmas and these were well received with good numbers attending.

Unfortunately we had to close the church buildings from January until Easter as the infection rates soared. Throughout this time we kept an on-line presence with our Sunday morning services, continued to provide an email/hard copy Thursday morning service, youth met on-line and Big Worship continued, again on-line.

We became involved in 'Meals for you', an initiative run by St Saviours church. With their increased capacity and new kitchen they were able to extend their reach and offered this service to us. We now take meals every Thursday to those in need in our Parish (and beyond).

Regular telephone contact has ensured that, wherever possible, we have kept our community spirit and connectivity with those more isolated within our Parish. Everyone has played their part in this – thank you!

Over Lent we even managed to run three Lent courses on Sustainability, Art and Meditation and my thanks go to Jane Boswell and Patsy for their commitment, perseverance (with technology mainly!) and gifts for organising and delivering these.

As you read Sarah's report you will see that holding our families and youth together in these times has been really difficult. But with Abby and Jas they have done wonderful work in dropping round family worship packs, lent surprises and delivering inspiring on-line content. A huge thank you to you all!

Our Home groups have also continued to meet in gardens (when permitted) and online via zoom. These groups have been vital during this tough season as we support each other emotionally, spiritually, mentally and practically and my thanks go to the home group leaders in keeping them flourishing.

Our parish magazine remains online and my thanks go to Camilla and John Gosden for their tireless work and commitment to this.

In January we welcomed a new member to our team in the form of Jackie Waterfall who is now our Bereavement support liaison. This role will play an important part within our overall pastoral care commitment as we care for those who are grieving.

Looking ahead we have six weddings booked for this year and a couple of baptisms on the horizon which is wonderful! We are running a marriage preparation course for these couples in May.

I remember thinking in the first lockdown a year ago how glad I was that we weren't doing it in winter! But, I hope and pray that the worst is over and as we emerge again and re-kindle our 'in person' church life that new life will indeed take hold and that the future, although different, will be bright. We have a very special community of believers and I thank you all for your prayers, support and encouragement over the last few months.

Rev. Kia Pakenham

Curate

April 2021

Church Warden's Report – WONERSH

Both Alex and I have been extremely grateful to everyone throughout the last 6+ months since the last APCM in ensuring that we have been able to meet all our obligations as churchwardens. This has obviously included all the legislative and sensible requirements that surround being Covid compliant / secure.

The life of the church in the period since the last APCM has, in many ways, been a continuation of the previous year in so much as the majority of services have been on line and we have had only a few weeks of attendance in church. The decision to close the church in January we believe was the correct one and again we would like to express our thanks to those who supported in making these tough decisions.

The services, despite being either only available on line, viewed in church or outside the church, socially distanced, have been extremely well received. Their quality in terms of content, delivery and technical make-up has been exceptional and no doubt we will continue to use these talents and experiences for many years to come.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

However, the third lockdown has been very difficult for so many of us and it great that services are again able to be viewed in church, giving the ability for those who are willing and able to meet again.

It is also worth highlighting the fabulous outdoor church services at Christmas and Easter. Thanks to everyone who made these possible and of such great quality. Again, we certainly think that outside services may well become a "feature" in time to come.

Of particular note was the fact that after Christmas our Associate Vicar, David Peters, took the opportunity to take a break from the Parish and finish his secular role in preparation for his return as our Incumbent on 26th May this year. The church has unanimously expressed their delight with this appointment and many have observed how it has revealed that God's timing is not always in line with our own expectations or desires. We have a fantastic outcome and we eagerly await his arrival and all that that will mean for the life of the Parish.

All the various church groups and committees have continued as before with video conferencing facilitating the majority of these. We would like to take the opportunity to thank all the members of these various groups for your dedication and perseverance, especially the PCC, who have responded to virtual meetings admirably.

It is certainly worth mentioning the Buildings Committee, chaired by Martin Keech. They have been extremely busy with a number of projects and you will all be delighted to know, and eventually have sight of, the newly re-ordered Vestry when you are next in church.

On a personal note, I step down as churchwarden after this APCM. It has been a genuine honour and pleasure to serve in this way. It has given me the opportunity to get to know you all so much better and tangibly help during challenging times. I would like to express my love for you all and gratitude for the support, encouragement, affirmation and love that you have shown me. Guy

Guy Pakenham and Alex Vinall
Wonersh Church Wardens
April 2021

Church Warden's Report – BLACKHEATH

Due to the outbreak of Covid-19 and the postponement of last year's APCM it has been an unusually short period since the last APCM in October 2020. This will therefore be a slightly shorter report than usual.

Harvest was celebrated differently this year as there was no Harvest Service but instead a magnificent response for donations to support Vaughan House and the homeless of Guildford and the Surrey Hills Hygiene Bank. The church porch was filled with items and the two charities were delighted.

Sadly, Remembrance had also to be marked in a different way as it wasn't possible to hold the usual service at the Memorial on the Heath, which is attended by up to 150 people. Wreaths were placed at the Memorial by individuals on behalf of the community and a beautiful wreath of poppies decorated the arch over the west door of St Martin's. Our young trumpeter from St Catherine's School recorded herself playing the Last Post and the Reveille, which we were then able to circulate round Blackheath village.

Services in church ceased during the lockdown after Christmas but I do look back with joy that we were still able to celebrate Christmas in church. Early in December, a short Torchlight Carol Service was held. The porch doors were open wide with some sitting inside for warmth whilst music from the organ drifting out to accompany the singing outside. Nearer Christmas, a small group of Carol Singers visited some older members of the village, those on their own, or those who had experienced a particularly difficult year and this was very well received. Small Christmas gifts and cards were given later to the elderly and was subsequently repeated at Easter with cards and posies. The Christmas Midnight service took place with a choir of 4 and Christmas Morning with an even smaller choir of one, plus the organist! For the first time we floodlit the front of the church for Advent and Epiphany which was much appreciated, as was the illuminated Nativity Scene in the church window. This formed part of the Parish Nativity Trail and the Blackheath Village Advent Calendar initiative. Again, the west door had a beautifully decorated 'Christmas' arch.

We took Communion in one kind from our seats at Christmas and Easter, and this spring are gradually returning to holding some of the regular services in church such as Evensong and Julian Meetings. In February there was an Evening Prayer service via Zoom, led by Jens Mankel, and a Good Friday service of Meditation also on Zoom. Both were well supported.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

Blackheath District Church Council meetings have continued on Zoom and the DCC is looking forward to Sue Wallis joining as a new member. The Church Care Team has done a wonderful job responding to people's needs and the Blackheath Home Group has given spiritual support to its members at its twice monthly sessions on Zoom.

St Martin's has stayed open for Private Prayer and Reflection on Wednesdays and Sundays and opened on the National Day of Reflection on 23 March and Good Friday. The church bell has been rung to mark special times of national commemoration. One funeral took place in church between October and April, no weddings and no baptisms.

Many have continued to follow the excellent on-line services provided by the Parish and it has created an opportunity to reach those who would not normally be attending church. Our heartfelt thanks go to all who have helped make these possible and to Kia for leading us during the period since David Peters left and his installation as our new Vicar. We are looking forward to welcoming David back in May as Vicar and holding a special service at St Martin's to mark this, followed by a Reception for him and Marion in the Village Hall.

Patricia Allen
Blackheath Church Warden
April 2021

Safeguarding Report

The PCC and the incumbent have a duty of care to ensure the protection of the vulnerable in their church community although the outworkings of the ethos of safeguarding are included in every part of our ministry. This report covers a 6 month period since the last APCM, since when there has been one Safeguarding issue which was handled in line with Diocesan advice and the case is now closed. Safeguarding continues to be a priority at Wonersh and Blackheath although due to Covid restrictions all face to face church and youth activities have been suspended since the last APCM in Sept 2020. You Tube services and Zoom meetings have continued during pandemic restrictions. A new Social Media Policy will shortly be adopted by the PCC to replace the Social Media Policy for Youth and Children's work which was updated in response to the pandemic restrictions. The Parish Safeguarding Self Audit was submitted to the Diocese in November 2020 and will be updated later in the year.

A new Bereavement Support worker (Jackie Waterfall) has been appointed in line with Diocesan Safer Recruitment guidelines and will work alongside Kia. She has completed a DBS check and the necessary safeguarding training.

To comply with Diocesan requirements safeguarding training at either Basic or Foundation level, whichever is specified, has now been completed online by all PCC members, Home Group leaders and Youth and Children's workers. Leadership and Safer recruitment training using Zoom has also been completed by those with particular responsibilities in these areas.

All DBS checks for those who require them are up to date. Churchwardens have completed their enhanced (without barred list) DBS check for adult and child workforces. To comply with Diocesan recommendations, PCC members are now also eligible for an enhanced (without barred list) DBS check for adult and child workforce and this will be implemented after the APCM.

Safeguarding details with key contacts are displayed at both churches, Lawnsmead hall and on the front page of the church website. They include contact details for the Parish Safeguarding officer and the new Diocesan Safety Adviser, Jackie Broadfoot.

Safeguarding continues to be an agenda item at all PCC meetings. I am grateful to Alex Vinall as PCC Safeguarding lead and to Heather Hope who continues to process all DBS applications ensuring that our volunteer clearance is up to date.

Catherine Keech
Safeguarding Officer
April 2021

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

TRUSTEES' REPORT (continued)

FOR THE YEAR ENDED 31 DECEMBER 2020

Wonersh and Shamley Green School

Unfortunately, due to Covid restrictions it has not been possible to be in school over the last few months. Rev. Sally and I were due to alternate in taking weekly assemblies and hope to resume this when restrictions permit. We have had regular email contact with Tim Cheesman (Headteacher) in offering prayer support and offering the 'Meals for you' initiative which has been taken up.

As Covid restrictions lift we are looking forward to resuming our in person contact with the staff, children and parents and will be actively pursuing our involvement.

The staff at WSG have been doing an incredible job in producing online school for their pupils and juggling all the Covid protocols in returning to in person teaching. It has been an exhausting and stressful time and not the first year that new Head Tim would have envisaged I'm sure!

Re. Kia Pakenham

Curate

April 2021

Financial Statements

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 (2019) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102)).

Guy Pakenham and Alex Vinall

Churchwardens, 30 July 2021

INDEPENDENT EXAMINER'S REPORT TO THE PCC OF WONERSH WITH BLACKHEATH

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2020 which are set out on pages 3 to 24.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity 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 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.

C N Barnard FCA
ICAEW
Brayne, Williams & Barnard Limited
Rosemount House
Rosemount Avenue
West Byfleet
Surrey KT14 6LB

Date: 30 July 2021

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

BALANCE SHEET

STATEMENT OF FUNDS AND NET ASSETS AT 31 DECEMBER 2020

FUNDS	Note	2020	2019
		£	£
<u>Restricted</u>			
Blackheath	1	38,942	40,320
Cemetery Extension B Cook	2	11,553	11,458
Special Needs	3	4,999	4,349
Lawnsmead Capital	4	350,000	350,000
Stewart Henshaw Fund	5	5,511	5,511
		<u>411,005</u>	<u>411,638</u>
<u>Unrestricted</u>			
Marie Peters Legacy (designated fund, includes revaluation reserve)	6	503,740	419,053
Rosemary Wedgwood Legacy	7	29,992	29,865
Fabric Maintenance	8	52,000	83,380
Outward Giving	9	127	127
General (page 10)		119,707	124,273
		<u>705,566</u>	<u>656,698</u>
TOTAL FUNDS		<u><u>1,116,571</u></u>	<u><u>1,068,336</u></u>

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

BALANCE SHEET AS AT 31 DECEMBER 2020

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible assets	4	351,052	767,559
Investments	15	519,521	18,265
		870,573	785,824
CURRENT ASSETS			
Debtors	16	5,582	6,526
Tax recoverable		9,975	18,986
CBF Church of England short term deposits		177,815	179,046
Cash at bank		99,377	106,530
		292,749	311,088
LIABILITIES FALLING DUE WITHIN ONE YEAR			
Creditors and accruals	17	46,751	28,576
		245,998	282,512
NET CURRENT ASSETS			
		1,116,571	1,068,336
NET ASSETS			
		1,116,571	1,068,336

GUY PAKENHAM
Church Warden

CHARLES WAKEFIELD
Hon Treasurer

30 July 2021
Date

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

	Restricted Blackheath £	Restricted Wonersh £	Unrestricted Wonersh £	2020 Total £	2019 Total £
INCOMING RESOURCES					
<u>Voluntary income</u>					
Planned giving	10,342		122,065	132,407	159,725
Gift Aid Recovered	2,735		30,530	33,265	39,095
Collections at Services and all other giving	799	11,770	18,399	30,968	43,629
	<u>13,876</u>	<u>11,770</u>	<u>170,994</u>	<u>196,640</u>	<u>242,449</u>
 <u>Church activities</u>					
Lawnsmead & Selwyn Room lettings			1,503	1,503	7,833
PCC fees	182		5,002	5,184	8,382
Magazine advertising and sundry income			1,772	1,772	5,231
	<u>182</u>	<u>-</u>	<u>8,277</u>	<u>8,459</u>	<u>21,446</u>
 <u>Income from investments</u>					
Springfield rental income			14,420	14,420	2,400
Interest and dividends received	633	95	588	1,316	1,857
	<u>633</u>	<u>95</u>	<u>15,008</u>	<u>15,736</u>	<u>4,257</u>
 TOTAL INCOME	<u>14,691</u>	<u>11,865</u>	<u>194,279</u>	<u>220,835</u>	<u>268,152</u>

All income and expenditure derive from continuing activities.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2020

	Restricted Blackheath	Restricted Wonersh	Unrestricted Wonersh	2020 Total	2019 Total
	£	£	£	£	£
RESOURCES USED					
<u>Church activities</u>					
<u>Mission giving and donations</u>					
- Missionary Societies and other Overseas	350	6,390	9,713	16,453	15,093
- Home Missions and other Church Societies	200	2,130	3,393	5,723	4,099
- Secular – Charities and Other	899	2,600	3,493	6,992	7,187
<u>Ministry</u>					
- Parish share	8,309		99,510	107,819	107,018
- Clergy and staff costs (note 10)	3,521		31,069	34,590	40,806
Church running expenses (note 11)	2,556		50,315	52,871	35,935
Church management and administration	1,490		22,448	23,938	9,528
Church Hall running and refurbishment costs (note 12)			10,157	10,157	24,016
TOTAL EXPENDITURE	17,325	11,120	230,098	258,543	243,682
NET (EXPENDITURE)/INCOME	(2,634)	745	(35,819)	(37,708)	24,470
Net gains on investments (note 15)	1,256	0	84,687	85,943	2,686
NET MOVEMENT IN FUNDS	(1,378)	745	48,868	48,235	27,156
Balance at 1 January	40,320	371,324	656,692	1,068,336	1,041,180
Balance at 31 December	38,942	372,069	705,560	1,116,571	1,068,336

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

FOR THE YEAR ENDED 31 DECEMBER 2020

GENERAL INFORMATION AND BASIS OF PREPARATION

Wonersh with Blackheath Parochial Church Council is a body established by the Church of England, by Act of Parliament. The correspondence address is given in the trustees report. The PCC is a public benefit entity as defined by FRS 102, and these financial statements contain information about the charity as an individual body. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCC's, and with the Regulations "true and fair view" provisions, together with FRS102 (2019) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS102)).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at fair value.

The financial statements have been prepared on a going concern basis as the trustees have assessed the going concern position and have no reason to believe that there are any material uncertainties that would affect the ability of the PCC to continue as a going concern for the foreseeable future.

The financial statements are presented in sterling, which is the functional currency of the charity and rounded to the nearest £.

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

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. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

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.

INCOME RECOGNITION

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the income is recognised. For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. There are no donated facilities or donated professional services. No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102), but is described in the trustees' report.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. Grants to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, continued

FOR THE YEAR ENDED 31 DECEMBER 2020

Other income

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

Investment income is included in the financial statements when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE RECOGNITION

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure 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. Expenditure is categorised in line with the layout set out in the 'PCC Accountability' guidance on accounts, reports and scrutiny – this is shown as follows:

- Church activities includes parish share, church running expenses, church hall running costs, church and church hall repairs and maintenance and mission giving and donations.
- Cost of generating funds includes, if applicable, costs of generating voluntary income, costs of stewardship campaigns and costs of events.
- Investment management costs.

Governance costs such as the cost of PCC meetings and Independent Examination costs are apportioned across the expenditure categories above.

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. Grants payable to third parties are within the charitable objectives.

Activities directly relating to the work of the Church

The diocesan parish share is accounted for when paid. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued*)

FOR THE YEAR ENDED 31 DECEMBER 2020

FIXED ASSETS

Land and buildings - Per Church Accounting Regulations, and SORP (FRS 102), land and buildings can be left at cost or revalued to fair or market value. Details of all properties are given in note 4 below.

No depreciation is provided on buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would be immaterial. An impairment review is carried out at each year-end and any resultant loss identified is included in expenditure for the year.

Consecrated property and moveable church furnishings - Consecrated and beneficed property of any kind is excluded from the accounts by s10(2) of the Charities Act 2011, where the assets should not be included in the accounts but may be referred to in the notes. Costs associated with the maintenance or improvement of such assets will be taken directly to the Statement of Financial Activities in the year in which they are incurred. Details of all properties are given in note 4 below.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected (at any reasonable time). For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2000 subject to expenditure set out in the following paragraph will be capitalised and depreciated in the accounts over their currently anticipated useful economic life on a straight-line basis.

All expenditure incurred on consecrated or beneficed buildings where individual items cost under £1,000 or on the repair of moveable church furnishings acquired before 1 January 2000 is not capitalised.

Other fixtures, fittings and office equipment - Equipment used within the church premises is depreciated on a straight-line basis over 4 years, subject to expenditure set out below. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Investment property – investment property is measured initially at cost and subsequently at fair value at the reporting date. Investment property is not depreciated.

Investments

Investments quoted on a recognised stock exchange or whose value derives from them (CIFs etc) are valued at fair value at year end.

Cash and cash equivalents

Cash and cash equivalents include cash in hand and cash deposits with financial institutions that are readily convertible to known amounts of cash with an insignificant risk of change in value.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are stated at transaction price.

Provisions

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Pensions

Details of the pension accounting policy is set out in note 14.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES – WONERSH GENERAL FUND

FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 £	2019 £
INCOME			
PGS Giving		88,082	98,478
Other Gift Aided Donations		33,982	50,435
Tax Recoverable on Gift Aid		30,530	36,202
Collections, donations, legacies and grants		26,919	23,114
		<u>179,513</u>	<u>208,229</u>
Less: 10% appropriation to Outward Giving	9	(16,599)	(20,821)
		<u>162,914</u>	<u>187,408</u>
Interest received– CBF General Fund		461	800
Selwyn Room hire		-	-
Magazine advertising		1,440	3,154
Net clerical fees retained by PCC		5,002	6,013
Coffee on the Green surplus		-	-
Other income		332	2,078
Springfield rental income		14,420	2,400
		<u>184,569</u>	<u>201,853</u>
EXPENDITURE			
The Parish Share net of Blackheath contribution - £ 8,309 (2019 - £8,471)		99,510	98,547
The Ministry	10	31,069	37,438
The Church and services	11	28,239	32,614
Lawnsmead Hall	12	6,888	7,827
Independent Examiner Fees* & professional fees		4,800	1,260
Donations		8,812	300
Courses and subscriptions		36	256
Springfield utilities and maintenance		7,129	8,168
Other Church activities	13	2,652	12,698
		<u>189,135</u>	<u>199,108</u>
Net income for the year	18	<u>(4,566)</u>	<u>2,745</u>
General Fund balance 1 January		<u>124,273</u>	<u>121,528</u>
General Fund balance 31 December		<u>119,707</u>	<u>124,273</u>

* fees payable to the PCC's examiner for the examination of the financial statements amount to £1,300 (2019-£1,260)

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

NOTES TO ACCOUNTS – WONERSH

FOR THE YEAR ENDED 31 DECEMBER 2020

1. BLACKHEATH

The Blackheath District Church Council funds of £38,942 (2019 £40,320) are restricted funds within the combined accounts and the movements are outlined in the Statement of Financial Activities set out on pages 5 and 6.

2. CEMETERY EXTENSION - BEATRICE COOK FUND (RESTRICTED)

	2020	2019
	£	£
Balance 1 January	11,458	11,282
Income - Deposit account interest	95	176
Inter-fund transfer	-	-
Expenditure – Cemetery extension	-	-
Balance 31 December	<u>11,553</u>	<u>11,458</u>

This fund is to be used for the purpose of improving and extending the cemetery.

3. SPECIAL NEEDS FUND (RESTRICTED)

	2020	2019
	£	£
Balance 1 January	4,349	4,349
Donation	3,250	-
Tax refundable for gift aid	-	-
Expenditure	(2,600)	-
Balance 31 December	<u>4,999</u>	<u>4,349</u>

This fund is to be used for the purpose of assisting those in need of financial help.

4. LAWNSMEAD CAPITAL FUND (RESTRICTED) AND TANGIBLE FIXED ASSETS

	2020	2019
	£	£
Equipment:		
Net Book Value 1st January	2,246	1,429
Additions at cost	-	2,160
Depreciation for the year	<u>(1,194)</u>	<u>(1,343)</u>
Net book value of equipment at 31 December (unrestricted)	1,052	2,246
Freehold residential property (unrestricted, designated)	-	415,313
transferred to fixed asset investments (Note 15)		
Lawnsmead Hall – at value in use (restricted) ^	350,000	350,000
Balance 31 December	<u>351,052</u>	<u>767,559</u>

^ Lawnsmead Church Hall is a Victorian building, originally the village school, which contains 3 meeting rooms, the main hall, the Turner room and the Jubilee room. The Church Hall was included for the first time in the accounts in 2000 at a 'value in use' figure of £350,000. The insurance value of Lawnsmead Hall is now approximately £430,000. Due to the age of the building, it would be impossible to calculate the current actual cost. On transition to SORP (FRS 102), the 'value in use' figure is deemed as the asset's cost at that date. The PCC do not intend a policy of revaluation for this property.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

NOTES TO ACCOUNTS – WONERSH, continued

FOR THE YEAR ENDED 31 DECEMBER 2020

The Cemetery Chapel is held on behalf of the Parish but no value is attributed to it in these accounts. Based upon independent advice this building has an insurance valuation of £100,000 to cover rebuilding.

No values have been attributed to the Wonersh Church building or the churchyard (*the church of St John the Baptist, Wonersh*), the cemetery at Blackheath nor the Blackheath Church building (*St Martin's*) in accordance with the Charities Act 2011 s10(2) [consecrated and benefice property] and the guidance given in the Church Accounting Regulations.

5. STEWART HENSHAW FUND (RESTRICTED)

	2020 £	2019 £
Balance 1 January	5,511	5,511
Expenditure – books and materials for youth group activities	-	-
Donation	-	-
Tax refundable for gift aid	-	-
Balance 31 December	<u>5,511</u>	<u>5,511</u>

This fund is to be used for the purpose of supporting youth activities.

6. MARIE PETERS LEGACY (UNRESTRICTED DESIGNATED)

	2020 £	2019 £
Balance 1 January	419,053	419,053
Net gain on investment (note 15)	84,687	-
Balance 31 December	<u>503,740</u>	<u>419,053</u>

This fund is unrestricted but was designated by the PCC to be used for the purchase of a property (Springfield, see note 15) in the village to house a church youth worker. As the property has continued to be let throughout 2020, the PCC have reclassified it as an investment property and it is included at its fair value at the year end.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

NOTES TO ACCOUNTS – WONERSH, continued

FOR THE YEAR ENDED 31 DECEMBER 2020

7. ROSEMARY WEDGWOOD LEGACY (UNRESTRICTED DESIGNATED)

	2020 £	2019 £
Balance 1 January	29,865	29,642
Inter-fund transfer	-	-
Deposit account interest	127	223
Balance 31 December	<u>29,992</u>	<u>29,865</u>

This fund is unrestricted but has been separately designated by the PCC and the purpose of the remaining balance is yet to be defined by the PCC.

8. FABRIC MAINTENANCE FUNDS (UNRESTRICTED DESIGNATED)

	Church £	Vicarage £	Lawnsmead £	Total £
Balance 1 January 2020	72,881	5,735	4,764	83,380
Allocation from General Fund *	4,956	1,805	1,351	8,112
Release of roof repair accrual				
	<u>77,837</u>	<u>7,540</u>	<u>6,115</u>	<u>91,492</u>
Expenditure (notes 11, 13, 12 respectively)	(28,837)	(7,540)	(3,115)	39,492
Balance 31 December 2020	<u>49,000</u>	<u>-</u>	<u>3,000</u>	<u>52,000</u>

Expenditure

LED Church Lighting	£23,160		
Vestry improvements	£5,677		
Lawnsmead Roof Work			£3,115
Vicarage Decoration		£4,190	
Vicarage Shed		£3,350	
Total	<u>£28,837</u>	<u>£7,540</u>	<u>£3,115</u>

This fund is unrestricted and is designated by the PCC to be used for the upkeep and maintenance of the church buildings. The PCC anticipates the need for ongoing repair and maintenance and on an annual basis approves a transfer from general funds to fund ongoing maintenance costs.

*see notes 11 and 12, respectively.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

NOTES TO ACCOUNTS – WONERSH, continued

FOR THE YEAR ENDED 31 DECEMBER 2020

PRIOR YEAR FABRIC MAINTENANCE FUND:

	Church £	Vicarage £	Lawnsmead £	Total £
Balance 1 January 2019	62,881	235	264	63,380
Allocation from General Fund	10,000	5,500	4,500	20,000
Release of roof repair accrual		-	-	-
	72,881	5,735	4,764	83,380
Expenditure	-	-	-	-
Balance 31 December 2019	72,881	5,735	4,764	83,380

9. OUTWARD GIVING

	2020 £	2019 £
General Church	29	29
Junior Church	98	98
	127	127

General Church

Balance 1 January	29	29
Income: Appropriation from General Fund	16,599	20,821
Special Collections	8,520	3,687
Outward Giving (page 15)	(16,599)	(20,821)
Distributions: Special Collections (page 15)	(8,520)	(3,687)
Balance 31 December		
	29	29

Junior Church

Balance 1 January	98	98
Collections	0	0
Distribution: Compassion	0	0
Balance 31 December	98	98

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2020

9. OUTWARD GIVING, continued - OUTWARD GIVING DISTRIBUTIONS

Special Collections (current year)

Missionary Societies and other Overseas:

Tearfund (Covid Appeal)	6,390	
		6,390

Home Mission

Wonersh & Shamley Green School(Covid Appeal)	2,130	
Guildford Food Bank (Hardship appeal)	1,000	
Local families (Hardship appeal)	1,600	
		4,730
		11,120

Special Collections are funds collected by the charity to be paid out to or passed on to another charity – usually these funds do not pass through the PCC bank accounts. The figure of £2,600 (2019 £3,687) is included in the Statement of Financial Activities on page 5 and 6 (as income and expenditure) but is not included in the Wonersh General Fund on page 10.

Outward Giving (current year)

Missionary Societies and other Overseas:

Tear Fund	1,325	
Charlotte Richards (World Horizons)	2,893	
Ema and Viorel Tulpan (Golgotha Church)	2,893	
Bible Society	525	
Viva	2,893	
		10,529*

Home Mission

Wonersh & Shamley Green School	2,893	
Wonersh Church Green Trust	350	
Guildford Bell Ringers	150	

Secular Charities: 3,393

Four Villages Day Centre	300	
YMCA	2,893	
WonCare	100	
Age Concern	200	
		3,493
		17,415

The donations above are all paid to institutions. At the year end, a provision of 10.0% is made (see page 10). The allocation of this provision is proposed by the Missionary Committee and approval is made by the PCC. The intention of the PCC is for funds to be paid to the donees in the first half of the next financial year. There are no performance-related conditions attached to these provisions. The provision made at 31 December 2020 of £17,415 is included in creditors and accruals of £46,751 (2019 £24,874 included in £28,576). At 31 December 2020, an amount of £nil (2019 £4,053) for mission giving awarded in prior years has not yet been paid out and is carried forward in creditors.

*The amount actually paid differs to the amount shown on page 6 due to creditors brought forward and carried forward.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL**NOTES TO ACCOUNTS – WONERSH, continued****FOR THE YEAR ENDED 31 DECEMBER 2020**

10. THE MINISTRY	2020	2019
	£	£
Working expenses	969	2,542
Secretarial and administration salaries	10,300	9,278
Youth Director salary and employment costs (Note 14)	17,491	19,729
Youth Director pension costs (Note 14)	1,710	1,710
Youth group activities	1,268	4,190
Photocopying, website, stationery and telephone	2,852	3,357
UNRESTRICTED WONERSH	34,590	40,806
Blackheath contribution to expenses	(3,521)	(3,368)
Wonersh Total	31,069	37,438

11. THE CHURCH AND SERVICES	2020	2019
	£	£
Heat, light and water	2,966	3,400
Insurance	2,911	2,507
Repairs, maintenance and equipment	36,625	7,391
Transfer from fabric fund (note 8)	(28,837)	-
Top up fabric maintenance provision (note 8)	6,761	10,000
Upkeep of services	1,178	2,672
Music and organ	265	272
Cemetery upkeep	1,999	3,044
Church cleaning	3,424	3,021
Churchyard upkeep	947	307
	28,239	32,614

Included in the donations figure on page 10 of £33,982 is a donation of £5,000 – this was received in response to clergy mentioning in a church service that the existing boiler needed replacing, though no formal restriction was placed on the donation. As noted in the trustees' report, a designated allowance has been made for an amount of £42,000 for replacing boilers and that amount is held in the Fabric Maintenance Fund as shown in note 8. The £5,000 is included in the Wonersh General Fund balance carried forward, but has been offset with the fabric maintenance provision top-up noted above.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

NOTES TO ACCOUNTS – WONERSH, continued

FOR THE YEAR ENDED 31 DECEMBER 2020

12. LAWSMEAD HALL	2020	2019
	£	£
<u>Income</u>		
Letting	1,503	7,833
Donation towards refurbishment	-	12,856
Total Income	1,503	20,689
<u>Expense</u>		
Heat, light, water & telephone	2,818	2,404
Insurance	1,456	1,430
Cleaning	1,000	2,691
Repairs and maintenance	4,881	17,491
Transfer from fabric fund (note 8)	(3,115)	-
Top up fabric maintenance provision (note 8)	1,351	4,500
Total Expense	8,391	28,516
Net Cost	(6,888)	(7,827)

13. OTHER CHURCH ACTIVITIES	2020	2019
	£	£
Parish magazine costs	1,232	3,980
Depreciation – equipment (note 4)	1,194	1,343
Sundry expenses	107	71
Vicarage Expenses *	9,149	7,201
Transfer from fabric fund (note 8)	(7,540)	-
Social activities (incl vicar leaving party)	-	1,164
Church events (Pilgrimage)	-	-
Total Expense	4,142	13,759
 Blackheath contribution to expenses	 (1,490)	 (1,061)
 Wonersh contribution to expenses	 2,652	 12,698

*includes a top up of the fabric maintenance provision of £nil (2019 £5,500).

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

NOTES TO ACCOUNTS – WONERSH, continued

FOR THE YEAR ENDED 31 DECEMBER 2020

14. STAFF COSTS	2020 £	2019 £
Youth Director's salary and national insurance	17,491	19,729
Youth Director's pension contributions	1,710	1,710
Other salaries and national insurance	10,300	9,278
Totals	<u>29,501</u>	<u>30,717</u>

During the year the PCC employed a 'children and young families Youth Director', a church secretary, a contract Youth worker to cover maternity leave (to April 2020) and an intern (from October 2020). All social security costs were covered by the Employment Allowance. The average number of staff employed during the year was 3 (2019 - 3). There are no employees who received total emoluments of more than £60,000. Expenses were reimbursed to 6 (2019 – 8) PCC members (trustees) in the year, totalling £1,945 (2019 £2,326). All expenses related to the running of the church (2019 - during the year, the PCC collected monies from the congregation for a leaving gift for the vicar amounting to £2,345 and, in addition, paid £564 for a leaving party).

In 2020, the PCC was asked to consider making payment for bookkeeping services to Charlie Wakefield (Treasurer) who is an Elected Member of the PCC and a Trustee of the Charity. The PCC reviewed the guidance issued by the Archbishops' Council, available via parishresources.org.uk, and concluded that payment for the services would be separate to the services of acting as a Trustee. This was discussed and agreed at PCC meetings, with Mr Wakefield not being present, and agreed. The total amount paid in the year was £3,500. As outlined in the above-mentioned guidance, a written agreement has been produced and agreed and will be formally signed once face-to-face PCC meetings are recommenced.

There are no further related party transactions that require disclosure. Total trustee and key management personnel remuneration benefits were £3,500 as outlined above – key management personnel are considered to be the officers and elected members of the PCC, as listed on the first page of the trustees report.

Donations received from trustees in the year amounted to £9,350, as a combination of regular giving, one-off giving and Special Collections/Special Giving Appeals.

NOTES ON CHURCH WORKERS PENSION FUND (CWPF) – December 2020 Year End

Wonersh with Blackheath PCC participates in the Pension Builder Scheme section of CWPF for lay staff. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the schemes separately from those of the Employer and the other participating employers.

The Church Workers Pension Fund has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Pension Builder Scheme of the Church Workers Pension Fund is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes.

Pension Builder Classic provides a pension for members for payment from retirement, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

NOTES TO ACCOUNTS - WONERSH

FOR THE YEAR ENDED 31 DECEMBER 2020

14. STAFF COSTS continued

factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal-Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers, and means that contributions are accounted for as if the Scheme were a defined contribution scheme.

The pensions costs charged to the SOFA in the year are contributions payable £1,710 (2019 - £1,710).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2019. The next valuation is due at 31 December 2022.

For the Pension Builder Classic ('PB Classic') section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used, and a recovery plan was prepared. The deficit in the PB Classic will be recovered through holding back discretionary bonuses until such time as the deficit is removed, which is expected to be within five years.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used.

The legal structure of the scheme is such that if another employer fails, Wonersh with Blackheath PCC could become responsible for paying a share of that employer's pension liabilities. An actuarial report was received in July 2021 relating to 2020 – this indicated that by the end of 2020, the estimated deficits in the PB Classic section increased compared to the position at the last valuation but there has been improvement in 2021 which more than recovered the worsening in 2020. The current position in the PB Classic section is positive. For the Pension Builder 2014 section, a bonus of 6% was declared in April 2021 in respect of performance to the end of 2020.

15. FIXED ASSET INVESTMENTS

	2020	2019
	£	£
Listed investments:		
Market value at 1 st January 2020	18,265	14,266
Additions	-	1,313
Net gains	<u>1,256</u>	<u>2,686</u>
Market value at 31 st December 2020	19,521	18,265
Investment properties*		
Reclassified from freehold properties at historic cost	415,313	
Net gains	<u>84,687</u>	
Market value at 31 st December 2020	<u>500,000</u>	
Total Market value at 31 st December 2020	<u>519,521</u>	<u>18,265</u>

Listed investments are all with the Central Board of Finance of the Church of England Investment Account, relating to Blackheath DCC Income Endowment fund – fair value at 31 December 2020 was £19,521 (2019 £18,265).

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

NOTES TO ACCOUNTS – WONERSH, continued

FOR THE YEAR ENDED 31 DECEMBER 2020

15. FIXED ASSET INVESTMENTS continued

A freehold residential property 'Springfield' was purchased in September 2014 (see note 6) to house a church youth worker – the property was previously included in the accounts as a freehold property and was included at its historic cost. This asset is included within the Marie Peters Fund. The insured value of Springfield is approximately £200,000 - this is the cost of reinstating the building, and is not equivalent to the market value of the land with the building on it. At the end of 2019, the youth worker moved out of the property and the PCC decided to let it for a 6 month initial term with a 3 month rolling notice period thereafter. In 2019, the property was not reallocated in the accounts to investment properties as there was a possibility that this property let would be only temporary and the PCC might require it to be vacated to house church staff again in the future. Throughout 2020 and continuing in to 2021 the property has continued to be let, and the PCC have therefore decided to reclassify the asset as an investment property and restate the property to fair value. The PCC asked Seymours Estate Agents in December 2020 to supply a marketing value and the property was visited by an agent and a value of £500k was supplied. Seymours is based in the locale and has experience in the location and the type of property being valued.

16. DEBTORS AND PREPAYMENTS

	2020	2019
	£	£
Accrued income	-	807
Prepayments	88	31
Other debtors (incl Hardship loan)	385	799
PAYE refund	5,109	4,889
	<u>5,582</u>	<u>6,526</u>

17. CREDITORS

	2020	2019
	£	£
Outward giving	17,415	24,874
Accruals	29,336	3,702
	<u>46,751</u>	<u>28,576</u>

18. WONERSH FUND RECONCILIATION

		2020	2019
		£	£
Net income/(expenditure) - Wonersh general fund	(page 10)	(4,564)	2,745
Fabric maintenance fund movement (church)	(note 8)	(23,881)	10,000
Fabric maintenance fund movement (vicarage)	(note 8)	(5,735)	5,500
Fabric maintenance fund movement (Lawnsmead)	(note 8)	(1,764)	4,500
Interest rec'd Rosemary Wedgwood legacy fund	(note 7)	127	223
Rounding		-	-
		<u>(35,819)</u>	<u>22,968</u>

The Wonersh General Fund as shown on page 10 does not include any restricted or designated fund movements. This note shows a reconciliation between the Wonersh General Fund and the Wonersh unrestricted column as shown on the Statement of Financial Activities as shown on page 6.

19. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	1,052	350,000	351,052
Investment fixed assets	500,000	19,521	519,521
Current assets	251,227	41,522	292,749
Current liabilities	(46,713)	(38)	(46,751)
At 31 December 2020	705,566	411,005	1,116,571

	Unrestricted	Restricted	Total
	£	£	£
Tangible fixed assets	417,559	350,000	767,559
Investment fixed assets	–	18,265	18,265
Current assets	267,490	43,598	311,088
Current liabilities	(28,351)	(225)	(28,576)
At 31 December 2019	656,698	411,638	1,068,336

20. RELATED PARTY TRANSACTIONS

There are no related party transactions other than those disclosed in note 14.

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2019

	Restricted Blackheath £	Restricted Wonersh £	Unrestricted Wonersh £	2019 Total £	2018 Total £
INCOMING RESOURCES					
<u>Voluntary income</u>					
Planned giving	10,812	12,856	136,057	159,725	153,465
Gift Aid Recovered	2,893	-	36,202	39,095	37,788
Collections at Services and all other giving	3,971	-	39,658	43,629	20,861
	<u>17,676</u>	<u>12,856</u>	<u>211,917</u>	<u>242,449</u>	<u>212,114</u>
 <u>Church activities</u>					
Lawnsmead & Selwyn Room lettings	-	-	7,833	7,833	8,985
PCC fees	2,369	-	6,013	8,382	5,797
Magazine advertising and sundry income	-	-	5,231	5,231	3,698
	<u>2,369</u>	<u>-</u>	<u>19,077</u>	<u>21,446</u>	<u>18,480</u>
 <u>Income from investments</u>					
Springfield rental income	-	-	2,400	2,400	
Interest and dividends received	658	176	1,023	1,857	1,393
	<u>658</u>	<u>176</u>	<u>3,423</u>	<u>4,257</u>	<u>1,393</u>
 TOTAL INCOME	<u>20,703</u>	<u>13,032</u>	<u>234,417</u>	<u>268,152</u>	<u>231,987</u>

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2019

	Restricted Blackheath	Restricted Wonersh	Unrestricted Wonersh	2019 Total	2018 Total
	£	£	£	£	£
RESOURCES USED					
<u>Church activities</u>					
<u>Mission giving and donations</u>					
- Missionary Societies and other Overseas	450	-	14,643	15,093	18,067
- Home Missions and other Church Societies	200	-	3,899	4,099	824
- Secular – Charities and Other	1,221	-	5,966	7,187	8,987
<u>Ministry</u>					
- Parish share	8,471	-	98,547	107,018	104,616
- Clergy and staff costs (note 10)	3,368	-	37,438	40,806	42,559
Church running expenses	4,606	-	31,329	35,935	38,853
Church management and administration	1,061	-	8,467	9,528	11,854
Church Fundraising Costs	-	-	-	-	262
Church Hall running and refurbishment costs		12,856	11,160	24,016	9,305
Cemetery Extension	-	-	-	-	10,818
TOTAL EXPENDITURE	19,377	12,856	211,449	243,682	246,145
NET INCOME/(EXPENDITURE)	1,326	176	22,968	24,470	(14,158)
Net gains on investments (note 15)	2,686	-	-	2,686	(218)
NET MOVEMENT IN FUNDS (note 18)	4,012	176	22,968	27,156	(14,376)
Balance at 1 January	36,308	371,148	633,724	1,041,180	1,055,556
Balance at 31 December	40,320	371,324	656,692	1,068,336	1,041,180

WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL
NOTES TO ACCOUNTS – WONERSH, continued
FOR THE YEAR ENDED 31 DECEMBER 2019

9. OUTWARD GIVING, continued - OUTWARD GIVING DISTRIBUTIONS

Special Collections (current year)

Missionary Societies and other Overseas:

	Tearfund (Big Quiz)	1,247	
	Tearfund (Harvest collection)	147	
	Tulpans (Harvest Collection)	326	
Secular Charities			1,720
	Food Bank (Harvest Collection)	113	
	Children with Cancer UK	425	
	Phylis Tuckwell	270	
	Parkinsons UK	555	
	Royal British Legion	151	
	Footsteps	130	
	Age Concern	323	
			1,967
			3,687

Special Collections are funds collected by the charity to be paid out to or passed on to another charity – usually these funds do not pass through the PCC bank accounts. The figure of £3,687 (2018 £4,675) is included in the Statement of Financial Activities on page 5 and 6 (as income and expenditure) but is not included in the Wonersh General Fund on page 10.

Outward Giving (current year)

Missionary Societies and other Overseas:

	Tear Fund	1,826	
	Charlotte Richards (World Horizons)	3,399	
	Ema and Viorel Tulpan (Golgotha Church)	3,399	
	Bible Society	900	
	Viva	3,399	
	Short term mission budget	0	
			12,923
Home Mission			
	Wonersh & Shamley Green School	3,399	
	Wonersh Church Green Trust	350	
	Guildford Bell Ringers	150	
Secular Charities:			3,899
	Four Villages Day Centre	300	
	YMCA	3,399	
	WonCare	100	
	Age Concern	200	
			3,999
			20,821

The donations above are all paid to institutions. At the year end, a provision of 10.0% is made (see page 10). The allocation of this provision is proposed by the Missionary Committee and approval is made by the PCC. The intention of the PCC is for funds to be paid to the donees in the first half of the next financial year. There are no performance-related conditions attached to these provisions. The provision made at 31 December 2019 of £20,821 is included in creditors and accruals of £28,576 (2018 £19,532 included in £39,587). At 31 December 2019, an amount of £4,053 (2018 £6,006) for mission giving awarded in prior years has not yet been paid out and is carried forward in creditors.