

# **WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL**

## **ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020**

**CHARITY COMMISSION REGISTERED NUMBER 1127851**

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# 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 31<sup>st</sup> 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 31<sup>st</sup> 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 &amp; 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	
<b>TOTAL</b>	<b>£1,116,571</b>	<b>£75,000</b>	<b>£52,000</b>	<b>£74,826</b>	<b>£914,745</b>

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 31<sup>st</sup> 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

<b>FUNDS</b>	<b>Note</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
<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>
<b>TOTAL FUNDS</b>		<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 £
<b>FIXED ASSETS</b>			
Tangible assets	4	351,052	767,559
Investments	15	519,521	18,265
		<hr/> 870,573	<hr/> 785,824
<b>CURRENT ASSETS</b>			
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
		<hr/> 292,749	<hr/> 311,088
<b>LIABILITIES FALLING DUE WITHIN ONE YEAR</b>			
Creditors and accruals	17	46,751	28,576
<b>NET CURRENT ASSETS</b>		<hr/> 245,998	<hr/> 282,512
<b>NET ASSETS</b>		<hr/> 1,116,571	<hr/> 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**

	<b>Restricted Blackheath £</b>	<b>Restricted Wonersh £</b>	<b>Unrestricted Wonersh £</b>	<b>2020 Total £</b>	<b>2019 Total £</b>
<b>INCOMING RESOURCES</b>					
<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>
 <b>TOTAL INCOME</b>	<u><u>14,691</u></u>	<u><u>11,865</u></u>	<u><u>194,279</u></u>	<u><u>220,835</u></u>	<u><u>268,152</u></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**

	<b>Restricted Blackheath</b>	<b>Restricted Wonersh</b>	<b>Unrestricted Wonersh</b>	<b>2020 Total</b>	<b>2019 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>RESOURCES USED</b>					
<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
<b>TOTAL EXPENDITURE</b>	<b>17,325</b>	<b>11,120</b>	<b>230,098</b>	<b>258,543</b>	<b>243,682</b>
<b>NET (EXPENDITURE)/INCOME</b>	<b>(2,634)</b>	<b>745</b>	<b>(35,819)</b>	<b>(37,708)</b>	<b>24,470</b>
Net gains on investments (note 15)	1,256	0	84,687	85,943	2,686
<b>NET MOVEMENT IN FUNDS</b>	<b>(1,378)</b>	<b>745</b>	<b>48,868</b>	<b>48,235</b>	<b>27,156</b>
Balance at 1 January	40,320	371,324	656,692	1,068,336	1,041,180
Balance at 31 December	<b>38,942</b>	<b>372,069</b>	<b>705,560</b>	<b>1,116,571</b>	<b>1,068,336</b>

# **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**

	<b>Note</b>	<b>2020 £</b>	<b>2019 £</b>
<b>INCOME</b>			
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>
<b>EXPENDITURE</b>			
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>
<b>Net income for the year</b>	18	<u>(4,566)</u>	<u>2,745</u>
<b>General Fund balance 1 January</b>		<u>124,273</u>	<u>121,528</u>
<b>General Fund balance 31 December</b>		<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		-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	72,881	5,735	4,764	83,380
Expenditure	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Balance 31 December 2019	72,881	5,735	4,764	83,380
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## 9. OUTWARD GIVING

	2020 £	2019 £
General Church	29	29
Junior Church	98	98
	<hr/>	<hr/>
	127	127

#### General Church

Balance 1 January	29	29
Income: Appropriation from General Fund	16,599	20,821
Special Collections	8,520	3,687
	<hr/>	<hr/>
Outward Giving (page 15)	(16,599)	(20,821)
Distributions: Special Collections (page 15)	(8,520)	(3,687)
Balance 31 December	<hr/>	<hr/>
	29	29

#### Junior Church

Balance 1 January	98	98
Collections	0	0
	<hr/>	<hr/>
Distribution: Compassion	0	0
	<hr/>	<hr/>
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**

<b>10. THE MINISTRY</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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
<b>UNRESTRICTED WONERSH</b>	<b>34,590</b>	<b>40,806</b>
Blackheath contribution to expenses	(3,521)	(3,368)
<b>Wonersh Total</b>	<b>31,069</b>	<b>37,438</b>

<b>11. THE CHURCH AND SERVICES</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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
	<b>28,239</b>	<b>32,614</b>

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

<b>12. LAWSMEAD HALL</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<u>Income</u>		
Letting	1,503	7,833
Donation towards refurbishment	-	12,856
<b>Total Income</b>	<b>1,503</b>	<b>20,689</b>
<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
<b>Total Expense</b>	<b>8,391</b>	<b>28,516</b>
<b>Net Cost</b>	<b>(6,888)</b>	<b>(7,827)</b>

  

<b>13. OTHER CHURCH ACTIVITIES</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
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)	-	-
<b>Total Expense</b>	<b>4,142</b>	<b>13,759</b>
 Blackheath contribution to expenses	 (1,490)	 (1,061)
 <b>Wonersh contribution to expenses</b>	 <b>2,652</b>	 <b>12,698</b>

\*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](http://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
	£	£
<b>Listed investments:</b>		
Market value at 1 <sup>st</sup> January 2020	18,265	14,266
Additions	-	1,313
Net gains	<u>1,256</u>	<u>2,686</u>
Market value at 31 <sup>st</sup> December 2020	19,521	18,265
<b>Investment properties*</b>		
Reclassified from freehold properties at historic cost	415,313	
Net gains	<u>84,687</u>	
Market value at 31 <sup>st</sup> December 2020	<u>500,000</u>	
Total Market value at 31 <sup>st</sup> 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**

	<b>Restricted Blackheath £</b>	<b>Restricted Wonersh £</b>	<b>Unrestricted Wonersh £</b>	<b>2019 Total £</b>	<b>2018 Total £</b>
<b>INCOMING RESOURCES</b>					
<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>
 <b>TOTAL INCOME</b>	<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**

	<b>Restricted Blackheath</b>	<b>Restricted Wonersh</b>	<b>Unrestricted Wonersh</b>	<b>2019 Total</b>	<b>2018 Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>RESOURCES USED</b>					
<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
<b>TOTAL EXPENDITURE</b>	<b>19,377</b>	<b>12,856</b>	<b>211,449</b>	<b>243,682</b>	<b>246,145</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>1,326</b>	<b>176</b>	<b>22,968</b>	<b>24,470</b>	<b>(14,158)</b>
Net gains on investments (note 15)	2,686	-	-	2,686	(218)
<b>NET MOVEMENT IN FUNDS (note 18)</b>	<b>4,012</b>	<b>176</b>	<b>22,968</b>	<b>27,156</b>	<b>(14,376)</b>
Balance at 1 January	36,308	371,148	633,724	1,041,180	1,055,556
<b>Balance at 31 December</b>	<b>40,320</b>	<b>371,324</b>	<b>656,692</b>	<b>1,068,336</b>	<b>1,041,180</b>

**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.