

# WONERSH BLACKHEATH

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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 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:

<b>2022</b>	<b>Total</b>	<b>General Prudence Fund</b>	<b>Fabric Maintenance Fund</b>	<b>Special Project Fund</b>	<b>Specific Purpose Fund</b>
	£	£	£	£	£
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		
<b>TOTAL</b>	<b>1,177,772</b>	<b>75,000</b>	<b>17,000</b>	<b>101,106</b>	<b>984,666</b>
<b>2021</b>	<b>1,097,059</b>	<b>75,000</b>	<b>3,000</b>	<b>68,648</b>	<b>950,411</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 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**

		<b>Restricted Blackheath</b>	<b>Restricted Wonersh</b>	<b>Unrestricted Wonersh</b>	<b>2022 Total</b>	<b>2021 Total</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOMING RESOURCES</b>						
<b><u>Voluntary income</u></b>						
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
		<b>16,718</b>	<b>43,136</b>	<b>224,287</b>	<b>284,141</b>	<b>189,468</b>
<b><u>Church activities</u></b>						
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
		<b>188</b>	<b>-</b>	<b>11,759</b>	<b>11,947</b>	<b>11,365</b>
<b><u>Income from investments</u></b>						
Springfield rental income				15,000	15,000	14,600
Interest and Dividends Received		777	170	2,040	2,987	661
		<b>777</b>	<b>170</b>	<b>17,040</b>	<b>17,987</b>	<b>15,261</b>
<b>TOTAL INCOME</b>		<b>17,683</b>	<b>43,306</b>	<b>253,086</b>	<b>314,075</b>	<b>216,094</b>
<b>RESOURCES USED</b>						
		<b>Restricted Blackheath</b>	<b>Restricted Wonersh</b>	<b>Unrestricted Wonersh</b>	<b>2022 Total</b>	<b>2021 Total</b>
	<b>Note</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b><u>Church activities</u></b>						
<b><u>Mission giving and Donations</u></b>						
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
<b><u>Ministry</u></b>						
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
<b>TOTAL EXPENDITURE</b>		<b>21,073</b>	<b>3,049</b>	<b>206,628</b>	<b>230,750</b>	<b>278,369</b>
<b>NET (EXPENDITURE)/INCOME</b>		<b>(3,390)</b>	<b>40,257</b>	<b>46,458</b>	<b>83,325</b>	<b>(62,275)</b>
Net (loss)/gains on investments	16	(2,612)	-	-	(2,612)	42,763
<b>NET MOVEMENTS IN FUNDS</b>		<b>(6,002)</b>	<b>40,257</b>	<b>46,458</b>	<b>80,713</b>	<b>(19,512)</b>
Balance at 1 January		39,626	367,051	690,382	1,097,059	1,116,571
Balance at 31 December		<b>33,624</b>	<b>407,308</b>	<b>736,840</b>	<b>1,177,772</b>	<b>1,097,059</b>

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>	<b>2021 Total</b>	<b>2020 Total</b>
	<i>Note</i>	£	£	£	£	£
<b>INCOMING RESOURCES</b>						
<b><u>Voluntary income</u></b>						
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>
<b><u>Church activities</u></b>						
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>
<b><u>Income from investments</u></b>						
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>
<b>TOTAL INCOME</b>		<u>15,363</u>	<u>588</u>	<u>200,143</u>	<u>216,094</u>	<u>220,835</u>
<b>RESOURCES USED</b>						
		<i>Restricted Blackheath</i>	<i>Restricted Wonersh</i>	<i>Unrestricted Wonersh</i>	<b>2021 Total</b>	<b>2020 Total</b>
	<i>Note</i>	£	£	£	£	£
<b><u>Church activities</u></b>						
<b><u>Mission giving and Donations</u></b>						
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
<b><u>Ministry</u></b>						
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	-
<b>TOTAL EXPENDITURE</b>		<u>17,442</u>	<u>5,606</u>	<u>255,321</u>	<u>278,369</u>	<u>258,543</u>
<b>NET (EXPENDITURE)/INCOME</b>		(2,079)	(5,018)	(55,178)	(62,275)	(37,708)
Net gains on investments	16	2,763		40,000	42,763	85,943
<b>NET MOVEMENTS IN FUNDS</b>		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
		£	£
<b>FIXED ASSETS</b>			
Tangible Assets	4	350,000	350,000
Investments	16	559,672	562,284
		<u>909,672</u>	<u>912,284</u>
<b>CURRENT ASSETS</b>			
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>
<b>LIABILITIES FALLING DUE WITHIN ONE YEAR</b>			
Creditors and accruals	19	37,898	22,240
<b>NET CURRENT ASSETS</b>		<u>268,100</u>	<u>184,775</u>
<b>NET ASSETS</b>		<u>1,177,772</u>	<u>1,097,059</u>
<b>FUNDS</b>	Note	2022	2021
<b><u>Restricted</u></b>		£	£
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
<b><u>Unrestricted</u></b>		£	£
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>
<b>TOTAL FUNDS</b>		<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>	<b>2022</b> £	<b>2021</b> £
<b>INCOME</b>			
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			
		<b>167,253</b>	<b>175,081</b>
Less:			
10% Appropriation to Outward Giving	10	(16,956)	(16,897)
		<b>150,297</b>	<b>158,184</b>
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
		<b>174,947</b>	<b>180,766</b>
<b>EXPENDITURE</b>			
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
		<b>193,823</b>	<b>186,957</b>
<b>Net income for the year</b>	<b>20</b>	<b>(18,876)</b>	<b>(6,191)</b>
<b>General Fund balance 1 January</b>		<b>113,516</b>	<b>119,707</b>
<b>General Fund balance 31 December</b>		<b>94,640</b>	<b>113,516</b>

\*\* 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)**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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)**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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)**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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)**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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)**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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)**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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)**

	<b>Church</b>	<b>Vicarage</b>	<b>Lawnsmead</b>	<b>Springfield</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<b>16,543</b>	<b>1,432</b>	<b>13,338</b>	<b>2,580</b>	<b>33,893</b>
Expenditure *	(6,543)	(432)	(8,338)	(1,580)	(16,893)
Balance as 31 December 2022	<b>10,000</b>	<b>1,000</b>	<b>5,000</b>	<b>1,000</b>	<b>17,000</b>

  

<b>Expenditure</b>					
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
<b>Total</b>	<b>6,543</b>	<b>432</b>	<b>8,338</b>	<b>1,580</b>	<b>16,893</b>

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**

	<b>Church</b>	<b>Vicarage</b>	<b>Lawnsmead</b>	<b>Springfield</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
	<b>59,458</b>	<b>6,571</b>	<b>6,433</b>	<b>500</b>	<b>72,962</b>
Expenditure *	(58,458)	(6,071)	(5,433)	-	(69,962)
Balance as 31 December 2021	<b>1,000</b>	<b>500</b>	<b>1,000</b>	<b>500</b>	<b>3,000</b>

  

<b>Expenditure</b>					
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
<b>Total</b>	<b>58,458</b>	<b>6,071</b>	<b>5,433</b>	<b>-</b>	<b>69,962</b>

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

**10. OUTWARD GIVING**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
General Church	27	26
Junior Church	98	98
	<b>125</b>	<b>124</b>

**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**

		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
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**

		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
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. LAWSMEAD HALL**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Listed Investments:</b>		
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>
<b>Investment Properties*</b>		
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>
<b>Total Market value 31 December</b>	<u><u>559,672</u></u>	<u><u>562,284</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 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:

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
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**

		<b>2022</b>	<b>2021</b>
		<b>£</b>	<b>£</b>
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>

	<i>Unrestricted</i>	<i>Restricted</i>	<i>Total</i>
	<i>£</i>	<i>£</i>	<i>£</i>
<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)
<i>As at 31 December 2021</i>	<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.