

# WONERSH BLACKHEATH

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## PARISH CHURCHES

### WONERSH WITH BLACKHEATH PAROCHIAL CHURCH COUNCIL

### ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023

CHARITY COMMISSION REGISTERED NUMBER 1127851

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

Administrative information

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

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

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

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

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

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

DCC Blackheath

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

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

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

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

Bank details:

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

Independent examiners:

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

Aim and purposes:

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

Objectives and activities:

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our parish community at Wonersh with Blackheath. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. It strives to optimise attendance numbers by fine tuning the types, timings and frequency of services to make the most of our facilities. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

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

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

Achievements and performance:

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

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

Achievements and performance: continued

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

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

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

Further information is given within the various reports.

Financial review:

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

Reserves policy:

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

Wonersh Church Reserves Policy:

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

**General Prudence Fund**

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

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

Wonersh Church Reserves Policy: continued

**Fabric Maintenance Fund**

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

**Special Project Fund**

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

**Specific Purpose Fund**

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

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

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

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

Wonersh Church Reserves Policy: continued

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

Plans for future periods:

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

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

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

Structure, Governance and Management:

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

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

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

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

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

Review of the year:

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

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

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

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

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

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

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

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

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

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

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

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


Review of the year: continued

Wonersh and Shamley Green School:

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

Accounts:

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

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

signed by

REVD. DAVID PETERS

CHAIRMAN

26 April 2024 date



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

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

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

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

- 1: accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- 2: the accounts do not accord with those records; or  
the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of
- 3: an independent examination.

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



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

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

Date: 26th April 2024

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

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


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

All income and expenditure derive from continuing activities.


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

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

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

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

REVD. DAVID PETERS  
Chairman

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

NICHOLAS GRAY FCA  
Joint Honorary Treasurer

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

**GENERAL INFORMATION AND BASIS OF PREPARATION**

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

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

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

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

**Funds**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the accounts.

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

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

**INCOME RECOGNITION**

**Voluntary income and capital sources**

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

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

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

**INCOME RECOGNITION continued**

**Other income**

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

Investment income is included in the accounts when receivable.

**Investment gains and losses**

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

**EXPENDITURE RECOGNITION**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. Expenditure is categorised in line with the layout set out in the 'PCC Accountability' guidance on accounts, reports and scrutiny – this is shown as follows:

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

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

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

**Grants**

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

**Activities directly relating to the work of the church**

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

**Tax**

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

**FIXED ASSETS**

**Land and buildings**

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

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

**Consecrated property and moveable church furnishings**

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

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

**FIXED ASSETS - Consecrated property and moveable church furnishings, continued**

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

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

**Other fixtures, fittings and office equipment**

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

**Investment property**

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

**Investments**

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

**Cash and cash equivalents**

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

**Debtors and creditors receivable/payable within one year**

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

**Provisions**

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

**Pensions**

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

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

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

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



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

**1. BLACKHEATH**

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

**2. CEMETERY EXTENSION - BEATRICE COOK FUND (RESTRICTED)**

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

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

**3. HARDSHIP FUND (RESTRICTED)**

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

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

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

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

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

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

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

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

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

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

**5. YOUTH FUND (RESTRICTED)**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance 1 January	45,171	4,986
Youth Fund donations	117	-
Legacy	-	42,042
Expenditure - books and materials for youth group activities	(4,874)	(1,857)
Expenditure - 40% of Youth Director costs from General Fund	note 11 (6,054)	-
Balance 31 December	<u>34,360</u>	<u>45,171</u>

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

**6. MARIE PETERS LEGACY (UNRESTRICTED DESIGNATED)**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance 1 January	543,740	543,740
Net gain on investment	note 16 35,000	-
Balance 31 December	<u>578,740</u>	<u>543,740</u>

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

**7. ROSEMARY WEDGWOOD LEGACY (UNRESTRICTED DESIGNATED)**

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

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

**8. AUDIO VISUAL FUND (UNRESTRICTED DESIGNATED)**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Balance 1 January	50,938	-
Donations (reversed)/received	(450)	47,390
Tax refundable for gift aid	-	9,208
10% Appropriation to Outward Giving	note 10 45	(5,660)
Depreciation of AV System	note 4 (8,648)	-
Balance 31 December	<u>41,885</u>	<u>50,938</u>

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

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

**9. FABRIC MAINTENANCE FUNDS (UNRESTRICTED DESIGNATED)**

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

**Expenditure**

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

**PRIOR YEAR FABRIC MAINTENANCE FUNDS**

	Church £	Vicarage £	Lawnsmead £	Springfield £	Total £
Balance from 1 January 2022	1,000	500	1,000	500	3,000
Income allocation from General Fund *	15,543	932	12,338	2,080	30,893
	<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>

**Expenditure**

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

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

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

**10. OUTWARD GIVING**

	2023 £	2022 £
General Church	29	27
Junior Church	98	98
	<b>127</b>	<b>125</b>

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

**10. OUTWARD GIVING, continued**

**General Church**

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

**Junior Church**

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

**Special Collections**

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

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

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

**Outward Giving**

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

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

**10. OUTWARD GIVING, continued**

Secular Charities:

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

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

**11. THE MINISTRY**

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

**12. THE CHURCH AND SERVICES**

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

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

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

**13. LAWNSMEAD HALL**

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

**14. OTHER CHURCH ACTIVITIES**

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

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

**15. STAFF COSTS**

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

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

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

**15. STAFF COSTS, continued**

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

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

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

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

**Pension Builder Scheme**

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

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

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

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

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

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

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

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

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

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

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

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

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

**17. OPERATING LEASES - LESSOR**

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

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

**18. DEBTORS AND PREPAYMENTS**

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

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



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

**19. CREDITORS**

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

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

**20. WONERSH FUND RECONCILIATION**

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

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

**21. ANALYSIS OF NET ASSETS BY FUND**

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

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

**22. RELATED PARTY TRANSACTIONS**

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