

APCM VICAR'S

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20th March 2022

ALL SAINTS WITLEY

Authored by: Revd James McKeran



Vicar's Report

For the APCM 20th March 2022

Despite a second difficult year in a row, what a pleasure to be giving a report for an in-person APCM in Church rather than another virtual meeting on Zoom. That said, 2021 has been tough. In many ways, the third lockdown was worse than the first and second in 2020, because we all hoped we were past the worse and things were happily improving. To start the year going backwards, suddenly losing the choir again and numbers attending services dropping as folks lost their confidence, was hugely challenging. I thank all involved in our operations for your resilience and continued good humour in January. Things gradually opened up in April and May and the postponed termination of nearly all regulations eventually came on the 19th July.

The exhaustion of the Pandemic, and a degree of anxiety over potential further waves of the virus, meant that the only real option was to respond with a gentle resumption of normal functioning rather than with a big splash of energy. Due to continued concern over the background reality of Covid, there has been an extremely cautious return to health in our Sunday worship and fellowship. Nevertheless, we have witnessed an excited buzz around our smaller scale weekday community activities and a joyful explosion in big weddings in the second half of the year. This steady progression and especially Christmastide were unfortunately dented by the sudden emergence of the Omicron variant; though the signs in the first quarter of 2022 are that things are picking up again and we now expect stability and moderate growth over the coming months. So, let's dive into the different spheres of parish life in greater depth: -

Management:

As restrictions lifted, both the Executive Committee and PCC have been able to meet in-person again; yet, with the febrile situation mentioned above, they have been agile enough to swap back to Zoom when required. In fact, whilst the Exec has found the return of its 'dinner meetings' essential for a more informal style and necessary day to day discussions, the PCC has quite naturally adapted to a new hybrid model – meeting in Church when the weather is good but moving onto Zoom for those cold Winter months or a short notice special meeting. Regular meetings of the Ministry Team, Pastoral Team and Office Team have all also likewise been continued on a flexible hybrid pattern as either necessary or requested. Notwithstanding, the return of even a partial physical dimension to these activities, has proved beneficial to both group dynamics and the delivery of our services.

Strategy – However, for a second year, our Mission Plan has been stalled, with large elements having to be shelved for the foreseeable future. Our aim had been to stabilize the parish in the Vicar's first two years and through a new focused strategy, modernizing of technology and employing a Children and Families' Worker, build and maintain a healthy and proliferating congregation and outreach. The Pandemic has blown this ship out of the water. These measures will now just enable us to survive. We are facing the situation of the current social and economic background persisting until at least the end of this coming year – with the reality of a substantive drop in income in 2021 and probably also in 2022.

Nonetheless, pressure was substantially alleviated by the truly wonderful response to Gift Day this year. You rallied to support your Church, despite the circumstances, and for the first time ever we raised just over £30,000. Utterly amazing and we are so grateful. I am very pleased to say this enabled us to both balance the books and make our usual percentage

of outward giving at the end of 2021. If we are careful and things consistently improve over the next year, we should be ok. The Exec and PCC don't feel any drastic surgery is warranted immediately. Indeed, it is important to be able to function at 100% to facilitate our rebuilding efforts.

Even so, we are going to require all our energies to invest in essential worship, ministry and activities / outreach. On this basis, the PCC reluctantly agreed that any fundraising for the new visual project be paused and reviewed after the APCM.

Services:

Until all restrictions were lifted in July 2021, we continued with our hybrid offering of weekly online worship alongside two services on a Sunday at 8am and 10am in-church (under whatever controls were currently in force). Despite the suddenness of government decisions and consequent change throughout the year, it is my great privilege to say we never stopped offering worship, service and praying for the world. We all owe a special appreciation to David Pepe and Jonathan Shaw for the invaluable technical support they provided for our online services, that kept us together as a spiritual family until the storm had passed.

I cannot praise enough everyone involved in our services over the last year. The pressure has been at times immense – especially when out of lockdown but still under curtailment in Church; which meant that in addition to the in-depth process for curating strong online worship, there were limited but often complicated physical services to undertake in parallel at All Saints – the health and safety regulations for which would often alter at very short notice. The response has been simply awe inspiring. A special thanks and my personal admiration go to both our Churchwardens for their wisdom and diplomacy, Ann Fraser – who has shared the heightened priestly burden of these days – and Iain Nisbet, who again this

year has used his ingenuity and resolve to provide the very best musical accompaniment possible, come what may. Thank you to every volunteer for your tireless cheerful commitment and participation at a time of profound anxiety and dislocation. I know from extensive feedback, that our services have been a source of great inspiration and comfort to many.

Special Services and Occasional Offices:

It is extremely difficult to judge the health and vitality of a community at this stage, but here are the Key Points of Interest for information:

	2021	2020
2019		
	(in-church / online)	(online)
(in-church)		
Easter attendance		
Palm Sunday	24 / 88	153
90		
Maundy Thursday	21	192
32		
Good Friday	82 (online)	161
74		
Easter Day	61 / 106	257
186		
Christmas attendance		
Carol Service	90	444
150		
Christmas Day	132	137 (+56 in-ch)
244		
Crib Service / Christingle	cancelled	157
308		

Occasional Offices

Baptisms	0	4
9		
Weddings	9	2
4		
Funerals	11	10
11		

Groups and Activities:

Our group activities were able to restart in July. CAMEO coffee morning on Wednesdays and the Little Saints toddler group on Fridays blossomed quite quickly, and both are now back to pre-Pandemic levels of attendance. With the change in family routines during lockdown, Pop-Up Coffee on a Tuesday sadly failed to pick up and has been suspended. We are considering alternative ways of meeting and serving our school parents. However, our faithful band of PAs continue to keep in touch with, pray for and assist those in need in the parish. They still meet monthly, in-person or via Zoom. Having agreed funding with the Church House Trust, we have reviewed our needs, advertised and appointed Mrs Zoe Mawhinney as our new Children and Families' Worker. She has started work in February 2022 to revitalize and coordinate Young Saints on a Sunday morning, but the hope is to expand this ministry into the week and connect with Little Saints and our local schools. We have also taken the opportunity to relaunch the Parish Magazine in a new colour format once a quarter, instead of 10 times a year in black and white. With a special mention to Ali Collins, for her incredible work over many years as editor and in keeping this important community organ going through the Pandemic, we would welcome your feedback on the changes.

Schools' Ministry:

It's been super to move our meetings and assemblies at Witley Infants and Chandler Junior Schools, where feasible, back into school. What a joy to welcome Witley Infants into

Church for their Christmas Carol Service, but sadly the Covid rates among the older age group at Chandler saw their Christmas services and activities cancelled. A big thank you and acknowledgement to all our members who serve as governors at either school, a valuable and interesting but increasingly administrative ministry.

Thank You:

Most importantly, thank you. Thank you to our Churchwardens and Treasurer for our partnership. Thank you to all members of the PCC for sharing in the stewardship of this Church in 2021. To all who selflessly give every week in making our worship and witness come alive, thank you. For those who have been on furlough from your duties during the Pandemic, please come back! We want you. To Debbie, our Administrator, and Ruby, our Cleaner, thank you both for your faithful service in another really challenging year. I am personally so grateful and fortunate to work with you. I am truly sorry Debbie is retiring, we will all miss her in the Office but wish her well in her new ventures. Ann and Iain, I've mentioned you already, but again, thank you for your exceptional service under exceptional conditions. It has been a rather testing and tiring time, but still a pleasure and joy to collaborate in our vocations together. And thank you to all of you who have done so much behind the scenes, whether it be helping out your neighbours or keeping in contact with others. Thank you everyone and let's pray for a brighter and better year ahead.

Special Note on Safeguarding Report:

I ask everyone to take note of the important Safeguarding Report submitted to this meeting, and as a headline to that am happy to confirm as required that your PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of

Bishops' guidance on safeguarding children and vulnerable adults).

James McKeran
Vicar

END OF REPORT

ALL SAINTS FOR ALL PEOPLE:
Our vision is for All Saints to be the beating heart of a
Community filled with the love of God and for God.



ALL SAINTS CHURCH WITLEY

FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER 2021

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Financial Review

The accounts have been prepared using Accrual Accounting and have four fund types:

- Unrestricted – used for the General Fund only.
- Designated – used for specific named funds.
- Restricted – used for individual items within specific named funds.
- Endowment – funds the capital of which must be maintained, only income arising from the investment of the endowment may be used.

2021 has been another challenging year with Coronavirus causing several lockdown periods during the year with limited church services and reduced congregations. Our planned giving was down by £5,597 (8.94%) from 2020. However, service collections and one-off donations were up on 2020, our Gift Day appeal did extremely well this year with a total of £24,698 – of which £23,538 was gift aided, providing us a further £5,884 reclaim. Again, this year we had no income from fund raising and very little from church activities. Our costs were up by £14,650 (11.99%) compared with 2020 due to increased activity. When all considered together, we made a small surplus of £476– though with the General Fund having a deficit of £6,659.

The revaluation of the Knutsford Grant showed a gain of £185 making a total surplus of £661

Please note that the comparisons below are against 2020, which was a relatively very poor year.

Income

Our total income of £137,316 was up by £25,374 (22.67%). Important highlights include: our Donations of £127,110 – up by £22,850 (21.92%); which includes an exceptionally good Gift Day of £24,698 excluding gift aid (please note the Gift Day income is included in the overall donations total); Other Income was up by £2,524 (22.67%), this includes Income from Church Activities, PCC Fees, Magazine Sales & Advertising and Church Lettings.

Expenditure

Our total expenditure of £136,840 was up by £14,650 (11.99%). An important highlight is Maintenance, which was up by £12,666 (107.59%) – this included £5,422 for boiler repair, £6,645 for the new gates and £4,585 for the refurbishment of the clock faces. Utilities costs were up by £754 (23.67%). The Maintenance costs include an annual set aside provision of £2,500 for the Church and £1,000 for the Vicarage. Outward Giving was slightly down by £585 (11.82%) [**please see outward giving below for details**]. All other cost were in line with last year.

Outward Giving – Charities

Outward giving was down by £585 (11.82%).

This year we made donations to the following charities:

- Chandler School
- Guildford Bell Restoration Fund
- Child of Hope
- Embrace the Middle East
- The Children's Society
- Williams Syndrome Foundation
- Mission Aviation Fellowship (MAF)
- Witley Infants' School
- Godalming Food Bank

The total value given to the above charities was £4,365, which included 50% of our Christmas Services collections.

- In addition to the above made from our annual review in November, the Church collected £254 at our Remembrance Sunday service on behalf of the Royal British Legion.

Conclusion

As can be seen, for 2021 the Church has made a small gain of £475. The revaluation of the Knutsford Grant showed a gain of £185 which gave us a total surplus of £660.

Income Review

Although our planned giving was slightly down, the rest of our donations fared better than expected. We received significant donations from: Fosters 1883 Club of £5,000 for the new gates, The Friends of All Saints donating £4,585 for the refurbishment of the clock faces and donations to the sound and vision fund of £10,199. Service Collections, Church Activities, PCC Fees, Magazine Sales and Advertising and Church Lettings were all slightly up on 2020. We had an amazing Gift Day with donations of £24,698 which yielded a further gift aid reclaim of £5,884, making a total of £30,585 for which we were incredibly grateful.

Expenditure Review

At the beginning of 2021, the PCC agreed to continue the policy of actively containing and stringently monitoring our costs. The 2021 budget was set with this in mind. However, we have had some unexpected costs, which included maintenance on the boiler in the amount of £5,423.

The PCC noted every few years there is the likelihood of major expenditure to the fabric of the Church and / or the Vicarage. It was agreed when setting the budget for 2021 that we would continue to allocate a maintenance provision of £2,500 for the church building and £1,000 for the Vicarage. This is to build up a strategic reserve for future capital projects. The initiative was started in 2018. The PCC now has £11,992 in the Maintenance provision on the Balance Sheet.

The budget for 2022 has now been prepared, and as we are expecting the pandemic to have an ongoing impact on our services and activities, we still need to be very careful with our expenditure – ensuring that management always look for the most economical suppliers and think of new ways of fundraising to keep on target with the 2022 budget.

Statement of Financial Activities

	Unrestricted	Designated	Restricted	Endowed	Total Funds	Total Funds	Notes
	<u>Funds</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2021</u>	<u>2020</u>	
	£		£	£	£	£	
Income and endowments from:							
Donations and legacies	107,208	19,902	-	-	127,110	104,260	
Charitable activities	8,083	-	-	-	8,083	3,212	
Other trading activities	2,068	-	-	-	2,068	4,295	
Investments	17	38	-	-	55	175	
Other receipts	-	-	-	-	-	-	
Total income	117,376	19,940	-	-	137,316	111,942	2
Expenditure on:							
Raising funds	199	-	-	-	199	221	
Charitable activities	122,891	12,804	-	-	135,695	121,209	
Other trading activities	945	-	-	-	945	759	
Total expenditure	124,035	12,804	-	-	136,839	122,189	3
Net Income / (Expenditure)	(6,659)	7,135	-	-	476	(10,248)	
Net gains (or losses) on investments					-		
Net income or (net expenditure)	(6,659)	7,135	-	-	476	(10,248)	
Transfers between funds	72	(72)	-	-	-	-	
Total Transfers between funds	(6,587)	7,063	-	-	476	(10,248)	
Other recognised gains/(losses):							
Gains/(losses) on revaluation of fixed assets	-	-	-	185	185	82	
	-	-	-	-	-	-	
Other gains/(losses)	(6,587)	7,063	-	185	661	(10,166)	
Reconciliation of funds:							
Total funds brought forward	31,864	19,504	-	1,306	52,674	62,839	
Total funds carried forward	25,277	26,566	-	1,491	53,334	52,673	

Balance Sheet (also known as Statement of Financial Position)

	Total Funds	Total Funds	Notes
	2021	2020	
	£	£	
Fixed Assets - Investments			
Knutsford Fund	1,473	1,288	
Total Fixed Assets - Investments	1,473	1,288	
Current Assets			
Lloyds Bank - Current Account	28,194	27,961	
CCLA (CBF) - General Deposit Account	32,864	32,847	
CCLA (CBF) - Fabric Account	-	-	
CCLA (CBF) - Churchyard Account	-	-	
Petty Cash	80	53	
Debtors - Account Receivables	8,043	4,834	
Total current assets	69,181	65,695	
Liabilities			
Provisions	11,992	8,492	
Agency Collection	-	24	
Creditors - Accounts Payable	5,328	5,794	
Total Liabilities	17,320	14,310	
Net assets	53,334	52,673	
Reserves			
Excess/(deficit) to date	476	(10,249)	
Opening Balance	52,673	62,839	
Gains /(losses) on Investment Assets	185	83	
Total assets less current liabilities	53,334	52,673	
The funds of the charity:			
Endowment funds	1,491	1,305	
Restricted funds	-	-	
Unrestricted funds	25,277	31,864	
Designated	26,566	19,504	
Total charity funds	53,334	52,673	

This Annual Financial Report, for the year ended 31st December 2021, including the notes, was

Approved by the PCC on 15th February 2022 and signed on its behalf by:



The Revd. James McKeran
Vicar All Saints Church Witley



Vivienne Wright
Treasurer

Statement of Assets & Liabilities

	Unrestricted	Designated	Restricted	Endowed	Total Funds	Total Funds	Notes
	<u>Funds</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2021</u>	<u>2020</u>	
	£	£	£	£	£	£	
Fixed Assets - Tangible Assets			-	-			
Investments - Knutsford Fund	-	-	-	1,473	1,473	1,288	
Fixed Asset Total	-	-	-	1,473	1,473	1,288	
Current Assets - Cash at Bank & in hand							
Lloyds Bank - Current Account	20,845	7,332		17	28,194	27,960	
CCLA (CBF) General Deposit Account	13,564	19,300	-	-	32,864	32,847	
CCLA (CBF) Fabric Deposit Account	-	-	-	-	-	-	
CCLA (CBF) Churchyard Deposit Account	-	-	-	-	-	-	
Petty Cash	80	-	-	-	80	53	
Current Assets Total	34,489	26,632	-	17	61,138	60,860	
Current Assets - Debtors			-	-	-		
Accounts Receivables	8,043	-	-	-	8,043	4,835	
Current Assets - Debtors Total	8,043	-	-	-	8,043	4,835	
Liabilities - Provision for Liabilities after one year							
Maintenance Provisions	11,992	-	-	-	11,992	8,492	
Liabilities - Provision for Liabilities after one year Total	11,992	-	-	-	11,992	8,492	
Liabilities - Agency Accounts							
Agency Collections	-	-		-	-	24	
Liabilities - Agency Accounts Totals	-	-	-	-	-	24	
Liabilities Creditors - Amounts falling due in one year							
Accounts Payable	5,263	65	-	-	5,328	5,794	
Liabilities Creditors - Amounts falling due in one year Totals	5,263	65	-	-	5,328	5,794	
Net Assets	£25,277	£26,566	-	£1,491	£53,334	£52,673	

Notes to the financial report

1 Accounting policies

a Accounting convention

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current (2015) Statement Of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. The financial statements 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 affiliation to another body, nor those which are informal gatherings of church members.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment funds - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment

c Income and endowments

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding, is received by the PCC.

Charitable activities

Advertising income for the Parish Magazine is recognised when received.

Other trading activities

Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised when received.

Investment income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

Notes to the financial report (continued)

All other income

All other income is recognised in accordance with the above overall policy.

Gains and losses on investments

Realised gains are recognised when the investments are sold

Unrealised gains and losses are accounted for on revaluation at 31 December.

d Expenditure

Expenditure is accounted for on an accruals basis and accounted for gross.

Grants

Grants and donations are accounted for when paid over, or when awarded where the award creates a binding obligation on the PCC.

Church Activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our Deanery. Any parish contribution 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.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011. Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2007 there is insufficient cost information available and therefore the cost of such assets is not stated in the financial statements.

All expenditure on consecrated or beneficed buildings and individual items costing under £3,000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

□ Fixtures and fittings	20%
□ Audio visual equipment	33%
□ Office equipment	25%

These assets will be subject to annual impairment reviews. Provision will be made if there has been any permanent diminution in value.

Investments

Investments are stated at market value at the balance sheet date.

f Current Assets

Amounts owing to the PCC at 31 December in respect of fees, or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the bank.

Notes to the financial report (continued)

	Unrestricted	Designated	Restricted	Endowed	Total Funds	Total Funds	Notes
	<u>Fund</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2021</u>	<u>2020</u>	
	£	£	£	£	£	£	
2 Analysis of income and endowments:							
Planned giving (excluding tax refunds)	57,002	-	-	-	57,002	62,599	
Collections Inc. Blue Envelopes	5,281	-	-	-	5,281	3,555	
Other & 1 off Donations	3,376	14,804	-	-	18,180	5,507	
Gift Day	19,698	5,000	-	-	24,698	13,198	
Imperial War Memorial Grant	-	48	-	-	48	48	
Gift Aid recoverable	21,851	50	-	-	21,901	19,353	
Legacies	-	-	-	-	-	-	
Grants	-	-	-	-	-	-	
Donations and legacies	£107,208	£19,902	-	-	£127,110	£104,260	
Fund raising activities	-	-	-	-	-	468	
Fees for weddings & funerals	7,697	-	-	-	7697	2,744	
Income from church activities	386	-	-	-	386	-	
Income from Charitable Activities	£8,083	-	-	-	£8,083	£3,212	
Magazine Advertisement & Sales	1,878	-	-	-	1,878	3,590	
Church letting & Other Income	190	-	-	-	190	705	
Other Trading Actives	£2,068	-	-	-	£2,068	£4,295	
Bank interest and dividends	17	38	-	-	£55	175	
Insurance claims	-	-	-	-	-	-	
Investments	£17	£38	-	-	£55	£175	
Other receipts	-	-	-	-	-	-	
Total received on all funds	£117,376	£19,940	-	-	£137,316	£111,942	

Notes to the financial report (continued)

	Unrestricted	Designated	Restricted	Endowed	Total Funds	Total Funds	Notes
	<u>Funds</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2021</u>	<u>2020</u>	
	£		£	£	£	£	
3 Analysis of expenditure on:							
Fund raising costs	199	-	-	-	199	221	
Other fundraising (non-trading) costs	-	-	-	-	-	-	
Raising funds	£199	-	-	-	£199	£221	
Missionary and outreach	234		-	-	234	-	
Ministry:					-	-	
<i>diocesan parish share</i>	81,474	-	-	-	81,474	81,474	
<i>clergy & vicarage expenses</i>	-	-	-	-	-	115	
Maintenance of Properties	9,708	11,230	-	-	20,938	8,279	
Maintenance Provision	3,500	-			3,500	3,492	
Outward Giving	4,365	-	-	-	4,365	4,950	
Capital Appeal	-	-	-	-	-	-	
Organist and choir	3,380		-	-	3,380	3,451	
Administration Expenses	10,833		-	-	10,833	11,343	
Young People	189		-	-	189	102	
Church Services	1,316	207	-	-	1,523	731	
Utilities	3,939		-	-	3,939	3,185	
Insurance	3,518		-	-	3,518	3,467	
PCC Costs	435		-	-	435	620	
Churchyard upkeep	-	538	-	-	538	-	
Audio Visual Enhancement	-	829	-	-	829	-	
Internal & Exterior Repairs	-	-	-	-	-	-	
Architects Fees	-	-	-	-	-	-	
Governance	-		-	-	-	-	
Charitable activities	£122,891	£12,804	-	-	£135,695	£121,209	
Parish magazine costs	676	-	-	-	676	603	
Subscriptions	269	-	-	-	269	156	
Other trading activities	£945	-	-	-	£945	£759	
Total expended on all funds	£124,035	£12,804	-	-	£136,839	£122,189	

Notes to the financial report (continued)

	Balances b/fwd 01-Jan-20 £	Income £	Expenditure £	Transfers, other gains and losses £	Balances c/fwd 31-Dec-21 £
4 Statement of funds					
Endowment Fund					
Knutsford Fund	1,306			185	1,491
Total Endowment	1,306	-	-	185	1,491
Restricted Funds					
Fabric	-	-	-	-	-
Churchyard Upkeep	-	-	-	-	-
Total Restricted	-	-	-	-	-
Unrestricted Funds					
General funds	31,864	117,377	(124,035)	72	25,277
Total Unrestricted	31,864	117,377	(124,035)	72	25,277
Designated Funds					
Choir	100	-	-	-	100
Churchyard Path	482	-	-	-	482
Church Clock	1,000		-	(1,000)	-
Flower Fund	570	20	(207)	-	383
KWASA	-	-	-		-
Church Lighting	-	-			-
Fabric	5,822	9,585	(11,230)	1,000	5,177
Churchyard Upkeep	10,003	86	(538)		9,551
Vicarage Re-decoration				-	-
Sound & Visual System	1,527	10,248	(830)	(72)	10,873
Total Designated	19,504	19,939	(12,805)	(72)	26,566
Total funds	52,675	137,316	(136,840)	185	53,334

Independent Examiner's Report to the PCC of All Saints Church, Witley for the Year Ended 31st December, 2021

This is my report to the Parochial Church Council of the Ecclesiastical Parish (PCC) of All Saints, Witley on the annual accounts for the year ended 31st December 2021 set out on pages 3 to 10.

Respective responsibilities of trustees and examiner

The PCC members are responsible for the preparation of the annual reports. The PCC members consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Basis of independent examiner's statement

It is my responsibility to:

1. examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
3. to state whether particular matters have come to my attention.

Independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with my examination, no matter has come to my attention

1. that gives me reasonable cause to believe that in, any material respect, the requirements:
 - a. to keep accounting records in accordance with section 130 of the Charities Act; and
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Reginald V Webb FCA, FCMA, CGMA
Cranleigh

16 February 2022

ALL SAINTS CHURCH WITLEY

FINANCIAL STATEMENTS OF THE PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31ST DECEMBER 2021

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Financial Review

The accounts have been prepared using Accrual Accounting and have four fund types:

- Unrestricted – used for the General Fund only.
- Designated – used for specific named funds.
- Restricted – used for individual items within specific named funds.
- Endowment – funds the capital of which must be maintained, only income arising from the investment of the endowment may be used.

2021 has been another challenging year with Coronavirus causing several lockdown periods during the year with limited church services and reduced congregations. Our planned giving was down by £5,597 (8.94%) from 2020. However, service collections and one-off donations were up on 2020, our Gift Day appeal did extremely well this year with a total of £24,698 – of which £23,538 was gift aided, providing us a further £5,884 reclaim. Again, this year we had no income from fund raising and very little from church activities. Our costs were up by £14,650 (11.99%) compared with 2020 due to increased activity. When all considered together, we made a small surplus of £476– though with the General Fund having a deficit of £6,659.

The revaluation of the Knutsford Grant showed a gain of £185 making a total surplus of £661

Please note that the comparisons below are against 2020, which was a relatively very poor year.

Income

Our total income of £137,316 was up by £25,374 (22.67%). Important highlights include: our Donations of £127,110 – up by £22,850 (21.92%); which includes an exceptionally good Gift Day of £24,698 excluding gift aid (please note the Gift Day income is included in the overall donations total); Other Income was up by £2,524 (22.67%), this includes Income from Church Activities, PCC Fees, Magazine Sales & Advertising and Church Lettings.

Expenditure

Our total expenditure of £136,840 was up by £14,650 (11.99%). An important highlight is Maintenance, which was up by £12,666 (107.59%) – this included £5,422 for boiler repair, £6,645 for the new gates and £4,585 for the refurbishment of the clock faces. Utilities costs were up by £754 (23.67%). The Maintenance costs include an annual set aside provision of £2,500 for the Church and £1,000 for the Vicarage. Outward Giving was slightly down by £585 (11.82%) [**please see outward giving below for details**]. All other cost were in line with last year.

Outward Giving – Charities

Outward giving was down by £585 (11.82%).

This year we made donations to the following charities:

- Chandler School
- Guildford Bell Restoration Fund
- Child of Hope
- Embrace the Middle East
- The Children's Society
- Williams Syndrome Foundation
- Mission Aviation Fellowship (MAF)
- Witley Infants' School
- Godalming Food Bank

The total value given to the above charities was £4,365, which included 50% of our Christmas Services collections.

- In addition to the above made from our annual review in November, the Church collected £254 at our Remembrance Sunday service on behalf of the Royal British Legion.

Conclusion

As can be seen, for 2021 the Church has made a small gain of £475. The revaluation of the Knutsford Grant showed a gain of £185 which gave us a total surplus of £660.

Income Review

Although our planned giving was slightly down, the rest of our donations fared better than expected. We received significant donations from: Fosters 1883 Club of £5,000 for the new gates, The Friends of All Saints donating £4,585 for the refurbishment of the clock faces and donations to the sound and vision fund of £10,199. Service Collections, Church Activities, PCC Fees, Magazine Sales and Advertising and Church Lettings were all slightly up on 2020. We had an amazing Gift Day with donations of £24,698 which yielded a further gift aid reclaim of £5,884, making a total of £30,585 for which we were incredibly grateful.

Expenditure Review

At the beginning of 2021, the PCC agreed to continue the policy of actively containing and stringently monitoring our costs. The 2021 budget was set with this in mind. However, we have had some unexpected costs, which included maintenance on the boiler in the amount of £5,423.

The PCC noted every few years there is the likelihood of major expenditure to the fabric of the Church and / or the Vicarage. It was agreed when setting the budget for 2021 that we would continue to allocate a maintenance provision of £2,500 for the church building and £1,000 for the Vicarage. This is to build up a strategic reserve for future capital projects. The initiative was started in 2018. The PCC now has £11,992 in the Maintenance provision on the Balance Sheet.

The budget for 2022 has now been prepared, and as we are expecting the pandemic to have an ongoing impact on our services and activities, we still need to be very careful with our expenditure – ensuring that management always look for the most economical suppliers and think of new ways of fundraising to keep on target with the 2022 budget.

Statement of Financial Activities

	Unrestricted	Designated	Restricted	Endowed	Total Funds	Total Funds	Notes
	<u>Funds</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2021</u>	<u>2020</u>	
	£		£	£	£	£	
Income and endowments from:							
Donations and legacies	107,208	19,902	-	-	127,110	104,260	
Charitable activities	8,083	-	-	-	8,083	3,212	
Other trading activities	2,068	-	-	-	2,068	4,295	
Investments	17	38	-	-	55	175	
Other receipts	-	-	-	-	-	-	
Total income	117,376	19,940	-	-	137,316	111,942	2
Expenditure on:							
Raising funds	199	-	-	-	199	221	
Charitable activities	122,891	12,804	-	-	135,695	121,209	
Other trading activities	945	-	-	-	945	759	
Total expenditure	124,035	12,804	-	-	136,839	122,189	3
Net Income / (Expenditure)	(6,659)	7,135	-	-	476	(10,248)	
Net gains (or losses) on investments					-		
Net income or (net expenditure)	(6,659)	7,135	-	-	476	(10,248)	
Transfers between funds	72	(72)	-	-	-	-	
Total Transfers between funds	(6,587)	7,063	-	-	476	(10,248)	
Other recognised gains/(losses):							
Gains/(losses) on revaluation of fixed assets	-	-	-	185	185	82	
Other gains/(losses)	(6,587)	7,063	-	185	661	(10,166)	
Reconciliation of funds:							
Total funds brought forward	31,864	19,504	-	1,306	52,674	62,839	
Total funds carried forward	25,277	26,566	-	1,491	53,334	52,673	

Balance Sheet (also known as Statement of Financial Position)

	Total Funds	Total Funds	Notes
	2021	2020	
	£	£	
Fixed Assets - Investments			
Knutsford Fund	1,473	1,288	
Total Fixed Assets - Investments	1,473	1,288	
Current Assets			
Lloyds Bank - Current Account	28,194	27,961	
CCLA (CBF) - General Deposit Account	32,864	32,847	
CCLA (CBF) - Fabric Account	-	-	
CCLA (CBF) - Churchyard Account	-	-	
Petty Cash	80	53	
Debtors - Account Receivables	8,043	4,834	
Total current assets	69,181	65,695	
Liabilities			
Provisions	11,992	8,492	
Agency Collection	-	24	
Creditors - Accounts Payable	5,328	5,794	
Total Liabilities	17,320	14,310	
Net assets	53,334	52,673	
Reserves			
Excess/(deficit) to date	476	(10,249)	
Opening Balance	52,673	62,839	
Gains /(losses) on Investment Assets	185	83	
Total assets less current liabilities	53,334	52,673	
The funds of the charity:			
Endowment funds	1,491	1,305	
Restricted funds	-	-	
Unrestricted funds	25,277	31,864	
Designated	26,566	19,504	
Total charity funds	53,334	52,673	

This Annual Financial Report, for the year ended 31st December 2021, including the notes, was

Approved by the PCC on 15th February 2022 and signed on its behalf by:



The Revd. James McKeran
Vicar All Saints Church Witley



Vivienne Wright
Treasurer

Statement of Assets & Liabilities

	Unrestricted	Designated	Restricted	Endowed	Total Funds	Total Funds	Notes
	<u>Funds</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2021</u>	<u>2020</u>	
	£	£	£	£	£	£	
Fixed Assets - Tangible Assets			-	-			
Investments - Knutsford Fund	-	-	-	1,473	1,473	1,288	
Fixed Asset Total	-	-	-	1,473	1,473	1,288	
Current Assets - Cash at Bank & in hand							
Lloyds Bank - Current Account	20,845	7,332		17	28,194	27,960	
CCLA (CBF) General Deposit Account	13,564	19,300	-	-	32,864	32,847	
CCLA (CBF) Fabric Deposit Account	-	-	-	-	-	-	
CCLA (CBF) Churchyard Deposit Account	-	-	-	-	-	-	
Petty Cash	80	-	-	-	80	53	
Current Assets Total	34,489	26,632	-	17	61,138	60,860	
Current Assets - Debtors			-	-	-		
Accounts Receivables	8,043	-	-	-	8,043	4,835	
Current Assets - Debtors Total	8,043	-	-	-	8,043	4,835	
Liabilities - Provision for Liabilities after one year							
Maintenance Provisions	11,992	-	-	-	11,992	8,492	
Liabilities - Provision for Liabilities after one year Total	11,992	-	-	-	11,992	8,492	
Liabilities - Agency Accounts							
Agency Collections	-	-		-	-	24	
Liabilities - Agency Accounts Totals	-	-	-	-	-	24	
Liabilities Creditors - Amounts falling due in one year							
Accounts Payable	5,263	65	-	-	5,328	5,794	
Liabilities Creditors - Amounts falling due in one year Totals	5,263	65	-	-	5,328	5,794	
Net Assets	£25,277	£26,566	-	£1,491	£53,334	£52,673	

Notes to the financial report

1 Accounting policies

a Accounting convention

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current (2015) Statement Of Recommended Practice, Accounting and Reporting by Charities SORP (FRS 102).

The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at market value. The financial statements 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 affiliation to another body, nor those which are informal gatherings of church members.

b Funds accounting

Funds held by the PCC are:

Unrestricted funds - general funds which can be used for PCC ordinary purposes

Designated funds - monies set aside by the PCC out of unrestricted funds for specific future purposes or projects.

Restricted funds - a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest; b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund.

Endowment funds - funds the capital of which must be maintained; only income arising from the investment of the endowment may be used, either as restricted or unrestricted funds, depending on the purpose set out in the terms of the original endowment

c Income and endowments

All income and endowments are accounted for without deduction for any costs of receivability, are recognised when there is evidence of entitlement, receipt is probable, and the amount can be measured reliably.

Donations and legacies

Collections are recognised when received.

Planned giving receivable is recognised when there is evidence of entitlement, receipt is probable, and the amount accords with the Gift Aid declaration or other record of intention to donate.

Gift aid recovered is recognised when the income to which it is attached is recognised.

Grants and legacies are recognised when the formal offer in writing of the funding, is received by the PCC.

Charitable activities

Advertising income for the Parish Magazine is recognised when received.

Other trading activities

Trading activities are where income is receivable in return for selling goods or providing services. Income from trading is recognised when received.

Investment income

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

Notes to the financial report (continued)

All other income

All other income is recognised in accordance with the above overall policy.

Gains and losses on investments

Realised gains are recognised when the investments are sold

Unrealised gains and losses are accounted for on revaluation at 31 December.

d Expenditure

Expenditure is accounted for on an accruals basis and accounted for gross.

Grants

Grants and donations are accounted for when paid over, or when awarded where the award creates a binding obligation on the PCC.

Church Activities

The diocesan parish contribution is accounted for on an annual basis, reflecting the allocation set by our Deanery. Any parish contribution 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.

e Fixed Assets

Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the accounts by s.10(2) of the Charities Act 2011. Movable church furnishing held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected but are not included in the financial statements. For other property acquired prior to 2007 there is insufficient cost information available and therefore the cost of such assets is not stated in the financial statements.

All expenditure on consecrated or beneficed buildings and individual items costing under £3,000 are written off in the year they were incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold properties, over their expected useful lives. The rates generally applicable are:

□ Fixtures and fittings	20%
□ Audio visual equipment	33%
□ Office equipment	25%

These assets will be subject to annual impairment reviews. Provision will be made if there has been any permanent diminution in value.

Investments

Investments are stated at market value at the balance sheet date.

f Current Assets

Amounts owing to the PCC at 31 December in respect of fees, or other income are shown as debtors less provision for amounts that may prove uncollectible.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the bank.

Notes to the financial report (continued)

	Unrestricted	Designated	Restricted	Endowed	Total Funds	Total Funds	Notes
	<u>Fund</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2021</u>	<u>2020</u>	
	£	£	£	£	£	£	
2 Analysis of income and endowments:							
Planned giving (excluding tax refunds)	57,002	-	-	-	57,002	62,599	
Collections Inc. Blue Envelopes	5,281	-	-	-	5,281	3,555	
Other & 1 off Donations	3,376	14,804	-	-	18,180	5,507	
Gift Day	19,698	5,000	-	-	24,698	13,198	
Imperial War Memorial Grant	-	48	-	-	48	48	
Gift Aid recoverable	21,851	50	-	-	21,901	19,353	
Legacies	-	-	-	-	-	-	
Grants	-	-	-	-	-	-	
Donations and legacies	£107,208	£19,902	-	-	£127,110	£104,260	
Fund raising activities	-	-	-	-	-	468	
Fees for weddings & funerals	7,697	-	-	-	7697	2,744	
Income from church activities	386	-	-	-	386	-	
Income from Charitable Activities	£8,083	-	-	-	£8,083	£3,212	
Magazine Advertisement & Sales	1,878	-	-	-	1,878	3,590	
Church letting & Other Income	190	-	-	-	190	705	
Other Trading Actives	£2,068	-	-	-	£2,068	£4,295	
Bank interest and dividends	17	38	-	-	£55	175	
Insurance claims	-	-	-	-	-	-	
Investments	£17	£38	-	-	£55	£175	
Other receipts	-	-	-	-	-	-	
Total received on all funds	£117,376	£19,940	-	-	£137,316	£111,942	

Notes to the financial report (continued)

	Unrestricted	Designated	Restricted	Endowed	Total Funds	Total Funds	Notes
	<u>Funds</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>Fund/s</u>	<u>2021</u>	<u>2020</u>	
	£		£	£	£	£	
3 Analysis of expenditure on:							
Fund raising costs	199	-	-	-	199	221	
Other fundraising (non-trading) costs	-	-	-	-	-	-	
Raising funds	£199	-	-	-	£199	£221	
Missionary and outreach	234		-	-	234	-	
Ministry:					-	-	
<i>diocesan parish share</i>	81,474	-	-	-	81,474	81,474	
<i>clergy & vicarage expenses</i>	-	-	-	-	-	115	
Maintenance of Properties	9,708	11,230	-	-	20,938	8,279	
Maintenance Provision	3,500	-			3,500	3,492	
Outward Giving	4,365	-	-	-	4,365	4,950	
Capital Appeal	-	-	-	-	-	-	
Organist and choir	3,380		-	-	3,380	3,451	
Administration Expenses	10,833		-	-	10,833	11,343	
Young People	189		-	-	189	102	
Church Services	1,316	207	-	-	1,523	731	
Utilities	3,939		-	-	3,939	3,185	
Insurance	3,518		-	-	3,518	3,467	
PCC Costs	435		-	-	435	620	
Churchyard upkeep	-	538	-	-	538	-	
Audio Visual Enhancement	-	829	-	-	829	-	
Internal & Exterior Repairs	-	-	-	-	-	-	
Architects Fees	-	-	-	-	-	-	
Governance	-		-	-	-	-	
Charitable activities	£122,891	£12,804	-	-	£135,695	£121,209	
Parish magazine costs	676	-	-	-	676	603	
Subscriptions	269	-	-	-	269	156	
Other trading activities	£945	-	-	-	£945	£759	
Total expended on all funds	£124,035	£12,804	-	-	£136,839	£122,189	

Notes to the financial report (continued)

	Balances b/fwd 01-Jan-20 £	Income £	Expenditure £	Transfers, other gains and losses £	Balances c/fwd 31-Dec-21 £
4 Statement of funds					
Endowment Fund					
Knutsford Fund	1,306			185	1,491
Total Endowment	1,306	-	-	185	1,491
Restricted Funds					
Fabric	-	-	-	-	-
Churchyard Upkeep	-	-	-	-	-
Total Restricted	-	-	-	-	-
Unrestricted Funds					
General funds	31,864	117,377	(124,035)	72	25,277
Total Unrestricted	31,864	117,377	(124,035)	72	25,277
Designated Funds					
Choir	100	-	-	-	100
Churchyard Path	482	-	-	-	482
Church Clock	1,000		-	(1,000)	-
Flower Fund	570	20	(207)	-	383
KWASA	-	-	-		-
Church Lighting	-	-			-
Fabric	5,822	9,585	(11,230)	1,000	5,177
Churchyard Upkeep	10,003	86	(538)		9,551
Vicarage Re-decoration				-	-
Sound & Visual System	1,527	10,248	(830)	(72)	10,873
Total Designated	19,504	19,939	(12,805)	(72)	26,566
Total funds	52,675	137,316	(136,840)	185	53,334

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Basis of independent examiner's statement

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1. examine the accounts under section 145 of the Charities Act,
2. to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
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In connection with my examination, no matter has come to my attention

1. that gives me reasonable cause to believe that in, any material respect, the requirements:
 - a. to keep accounting records in accordance with section 130 of the Charities Act; and
 - b. to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



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16 February 2022