



ST JOHN THE BAPTIST
the church in Windlesham

Loving God.

About people.

For you.

2022

Annual Report



Windlesham Parochial Church Council

Charity No: 1128098

The Members of the Council present their report and accounts
for the year ended 31 December 2022.

Independent Examiner

A R Mitchell BA FCA
Mitchell and Co Ltd
13 Verran Road
Camberley
Surrey
GU15 2ND

Table of Contents

Table of Contents	ii
REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2022	1
Aim and Purposes.....	1
Objectives and Activities.....	1
Safeguarding	2
Regular Worship, Teaching and Prayer	2
Ministry Leadership Team & Parish Office	3
Other Key Highlights and Updates from 2022.....	4
Charitable Giving	8
Organisational Structure of PCC.....	8
Windlesham Caring.....	9
Financial Review.....	10
Total Income	10
Total Expenditure	10
Cash and Investments.....	11
Mission	11
Reserves.....	11
Finance Team.....	11
Administration.....	11
Structure, Governance and Management.....	11
Administrative Information.....	12
ACCOUNTS OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31 ST DECEMBER 2022	13
Independent Examiner's Report.....	13
Statement of Financial Activities Including Income and Expenditure Account for the Year Ended 31 st December 2022.....	14
Notes to the Accounts for the Year Ended 31 st December 2022	17
1. Accounting Policies.....	17
2. Critical accounting estimates and judgements	20
3. Charitable Activities.....	20
4. Members of the Council	21
5. Employees	21
6. Net Gains/(Losses) On Investments	21
7. Fixed Asset Investments	22
8. Stocks.....	22
9. Debtors	22
10. Creditors: Amounts Falling Due Within One Year	22

11. Retirement Benefit Schemes.....	23
12. Restricted Funds.....	24
13. Designated Funds	25
14. Analysis of Net Assets Between Funds.....	26
15. Financial commitments, guarantees and contingent liabilities.....	26
16. Related Party Transactions.....	26
17. Contingent Assets.....	27
18. Subsidiaries.....	27
APPENDICES.....	28

REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2022

Aim and Purposes

St. John's Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Jonathan Hillman, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the following:

- St John's Church & Link, Church Road, Windlesham, GU20 6BL.

And has an investment in:

- 57 Poplar Avenue, Windlesham, GU20 6PW

Objectives and Activities

The PCC is committed to enabling as many people as possible to be part of the church in Windlesham. We believe that everybody is on a personal journey with God and, as a community, we strive to support that journey whether it is just starting or well established. Our desire is to build a firm foundation from which to grow God's Kingdom through worship, prayer, teaching, fellowship and service. Our Mission statement, as the church in Windlesham, is:

LOVING GOD. ABOUT PEOPLE. FOR YOU.

This underpins all that we are and our desire is to create an environment where all can experience the tangible love of God in their lives.

LOVING GOD

We believe in a **loving God** and that His love has been explicitly shown to us through His son Jesus Christ. We believe that as the people of God we must show our **loving God** in and through all we say, think and do.

ABOUT PEOPLE

We believe God has revealed His caring compassionate concern **about people** throughout history. We believe the church is **about people** just like you who are on journey of discovery with God.

FOR YOU

We believe that God is **for you** whatever your life situation or circumstance. We pray that whether you are walking, struggling or dancing through life that you will find St John's to be a place **for you**.

The Church of England's vocation is and always has been to proclaim the good news of Jesus Christ afresh in each generation. The vision and strategy for the Church in the 2020s is an invitation to dioceses and parishes to examine and develop existing strategies and processes in the light of these ideas. The Vision is to provide a Church for the whole nation which is Jesus Christ centred; a Church that is simpler, humbler, bolder.

There are three main priorities that the Church of England have identified:

- To become a church of missionary disciples where all God's people are free to live the Christian life, wherever we spend our time Sunday to Saturday.
- To be a church where mixed ecology is the norm – where every person in England has access to an enriching and compelling community of faith by adding new churches and new forms of Church to our parishes, cathedrals, schools and chaplaincies.
- To be a church that is younger and more diverse.

Throughout 2022 our discussions and actions have been in the light of this Vision, the revitalisation of the Diocese of Guildford's vision of 'A Transforming Church, Transforming Lives', new and ongoing legislations and in the light of the impacts of the COVID pandemic.

The PCC maintains an overview of worship throughout the parish and holds a key role in ensuring our activities reach out to involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable people to live out their faith in their everyday situations as part of our parish community.

To facilitate this work, it is important that we maintain the fabric of the Church of St John the Baptist, The Link and St John's Hall.

The PCC also ensures that during the week and over the course of the year a wide range of worship services that our community find both beneficial and spiritually fulfilling are offered.

Safeguarding

Safeguarding and inclusion of children and adults continues to be a key aspect of St Johns and is something that we take seriously. During 2022, the safeguarding representative, Fiona Vernon, has continued to report to the PCC at each meeting by providing both written and oral reports. The Diocese Audit tool provides a continuous reminder of the minimum requirements and good practice that is required. Our PCC safeguarding team was set up to ensure that safeguarding and inclusion is embedded into the culture of St Johns and together we led the Safeguarding Sunday service in October.

All concerns raised in respect of children and adults are dealt with and documented electronically as required and, where necessary, the advice of the Diocesan Safeguarding Advisor is sought.

We have continued to be mindful of the need for safe recruitment and safer working practices. Any new 'regulated activities' are discussed at PCC meetings and the requirement and timelines for risk assessments and safer recruitment are considered. The renewal period of DBS certificates has been shortened to once every three years and additional training modules have been made available from the diocese both of which are being rolled out to volunteers. During 2022 we have recruited four volunteers to the Children's Team and one volunteer to our Adult Team and there are a number of applications to be completed to ensure our children's work is fully compliant with safeguarding guidance.

First aid has been an important feature of 2022. A number of us completed the one-day course in January 2023 and we have purchased a defibrillator which will soon be positioned on the outside of the church for anybody to use if necessary.

Regular Worship, Teaching and Prayer

Our Regular Worship and Prayer during 2022 continued in our post-COVID format, with the majority of services, teaching series and prayer meetings taking place predominately in person, with some teaching series and prayer meetings online via Zoom. Our on-site Sunday offering continued to be available online via our YouTube channel and comes from our Classic Worship.

Highlights of 2022 include:

- Sunday Worship has continued in the form of 'The Gathering'; meeting to set up from 9.00am with refreshments being served from 9.15am and breaking for worship at 10.00 a.m. with more formal classic style worship in Church and contemporary style worship in St John's Hall. The Church family then comes together again afterwards for further fellowship. Some seasonal services e.g. Remembrance Sunday, Harvest, etc have continued as a one congregation in our Worship Together.
- It has been a joy to witness the development of the Contemporary Worship as it has settled into a new way of being and begun to form its identity in new surroundings.
- 2022 saw the relaunch of our 'Worship Together', overseen by Kate Howard, with the intention of creating a truly intergenerational worship experience, with its own dedicated musical resource and team, and a soft ending, with an optional eucharist.
- The Mid-week communion has flourished through 2022 with steadily growing congregation and a real community feel developing within the service and the following time of fellowship.
- From February 2022 to the last few weeks of Lent, the Church community engaged with The Bible Society's 'The Bible Series' within our Sunday morning sermon series, and our Thursday night teaching series both online and onsite.
- Closer to God, led by Marcia Page has continued via Zoom on a monthly basis.

As well as our regular services, we enable our community to engage with God at significant points of their journey through life, with limitations of attendance numbers for weddings, funerals and baptisms fully lifted. Although the number of wedding services remained low, there were a large number of Baptisms and we were able to walk through family joys and bereavement with many through the year.

In 2022 there were 19 baptisms, 3 weddings and 20 funerals.

At the end of 2022 there were 127 people on the Electoral Roll, 44 of whom were not resident within the Parish.

Ministry Leadership Team & Parish Office

The Ministry Leadership Team continues to work hard ensuring the delivery of Ministry across all areas of parish life.

The PCC would like to give sincere thanks to the Ministry Leadership Team of the Rector, Revd. Jonathan Hillman; Curate, Revd. Sean Beagley; Pioneer Community Worker, Kate Howard; Honorary Priest Revd. Kate H; and Occasional Preacher Paul Howard, for all their time, effort and immense work that they have put in to bring the services together - delivering, producing, recording and broadcasting - and for their leadership of the whole Church community.

We would especially like to thank the wider team and congregation for their increased support during the Rector, Revd Jonathan Hillman's Extended Ministerial Development Leave and subsequent illness, and in particular to Sean and the Churchwardens for their hard work and leadership during this time.

The PCC would also like to thank all those who have contributed in any and every way to maintain and enhance the life of our Church throughout 2022.

The Parish Office team has seen some significant change over 2022, with Esther Westwood stepping down from Link bookings, although she remains within her finance role.

Claire Minne has become an inimitable member of the team as Parish Administrator and has expanded her hours in the later part of the year to incorporate the link bookings into her existing role.

The Ministry Leadership Team and PCC would like to express their deepest thanks to both Esther and Claire for their continued diligence and devotion to their work, which enhances all facets of parish life.

Pastoral care remains an area the Ministry Team prayerfully seek to further develop in the coming year. We thank Lesley Morris for her continued work as Pastoral Assistant in support of the pastoral outreach at St John's.

Other Key Highlights and Updates from 2022

Buildings

In October the PCC announced that we are going to be embarking upon projects to repair or rebuild our church hall and to consider the benefits of reordering our beautiful church. These two projects are summarised as follows:

St John's Hall

A structural engineer came in early November to carry out a full assessment of the hall, which has been impacted by subsidence resulting in damage to the floor and cracks due to ground movement. His report will form the baseline of our plans moving forwards and inform key decisions on feasibility and timescales. A number of interim remedial actions are being undertaken, including monitoring of the cracks in the walls, reducing the drainage of water from the back of the hall towards the neighbouring land and repairing some cracks. Regular inspection will be required over the next months and years, for the time being the hall remains safe to use.

Church

Throughout the autumn, discussions started at PCC about the possible re-ordering of our church, The term "reordering" refers to the rearranging or repurposing of church space in order to better accommodate worship or other religious or non-church activities and to ensure our church meets the needs of generations to come. If we decide to move forwards, the first step would be a Feasibility Study carried out in collaboration with our church architect, John Bailey. The key issues we would seek to address in any re-ordering are as follows:

- Accessibility: it is currently challenging for anyone to regularly use our church with a wheelchair or pushchair, due to the many different floor levels.
- Income: over the next few years, we must increase our income in order to protect the future sustainability of our church buildings and activities. One way to do this is to have more flexible use of our church space so that our ministry activities can make use of the space (meetings, small groups etc) so that the Link rooms and the hall can be hired out on a more continuous and regular basis.
- Energy-efficiency: ensuring our church is ready to meet the Church of England Net Zero goal of 2030.

SJB Kids

Junior Church

2022 has been a year of trying to establish a new normal with the SJB Kids and families on a Sunday morning. We have been working to find out what this looks like in amongst a new style of Sunday morning worship. In 2023 we are seeking to grow our team and cement a new programme. We hope this will further increase the consistency of attendance and the quality of what is offered.

Ma'Mites

Ma'mites has grown and developed greatly over 2022. We have a committed group of attendees and great relationships are being formed. It is a supportive, friendly and inclusive group. Over the summer break we had a few meet-ups at the park which were appreciated and welcomed. Christmas saw quite a few Ma'Mites families attending services, including a targeted Christmas Toddler Praise session. We also saw quite a few of the Ma'Mites adults attending our Wreath Making session. For 2023 we would like to expand our offering of preschool friendly services and opportunities to grow the relationships with the adults attending.

Christmas Toddler Praise

Jo Wilkins and Kate Howard ran a Christmas Toddler Praise service which was well attended by several Ma'Mites families. We would like to explore re-launching this ministry on a more regular basis in 2023.

SJB Youth

Sundays

Towards the end of 2022 we were beginning to really seek the right way forward for the Youth on a Sunday morning. The numbers are still low but we are hoping to begin more structured and age appropriate provision for this age group throughout 2023.

Youth Alpha

Kate Howard accompanied the young people to join with a deanery wide Youth Alpha course at St. Paul's Camberley. This was a great opportunity for the young people to begin to form more of a group and for us to start a return to more structured youth work. We hope and pray for guidance and growth in this ministry over the next year.

Community Links

We had a number of wonderful opportunities in 2022 to link with Windlesham Village Infant School (WVIS)

Easter visit

Kate Howard and Sean visited WVIS to run a session about Easter with the Year 1 classes. This is the first time since COVID that we have been able to run this session and support the school in their curriculum teaching about Easter.

Harvest

Kate Howard and Sean led a Harvest Assembly in WVIS with the whole school sharing about some of the meaning behind Harvest celebrations and in particular, this year, how God has made us all special and unique.

Kate Howard went into WVIS to lead a lesson with the Year 1 class about why Christians celebrate Harvest and creation. We talked about being good stewards of our planet and made 'bird kebabs' to hang up to feed the birds in the garden in the winter.

Remembrance

All of Year 1 came to St. John's for a visit to learn more about Remembrance Day which was their topic at the time. They found all of the Remembrance items in church, had a look at the war memorial and helped to make a poppy display for us.

Christmas

The whole of WVIS walked to St. John's for their annual Christmas Service. This was a lovely service and a good way to introduce the children to a service in a church. We provided tea and coffee for the parents on collection as well as some star-themed biscuits and cakes for the children (and parents!). Some families stayed for a while and it was nice to make some wider links with the families and invite them to our Christmas Services.

Pancake Café

Another good turnout this year and a great event to invite the wider community into church for an all-age event. This event is still getting back to full strength after the disruption of COVID, with some groups still nervous to attend bigger events like this. Families made up the bulk of attendees this year but hopefully that will shift back to a wider cross section over time. As always, this event could not be run without the team of volunteers – thank you!

Macmillan Coffee Morning

In September we ran a MacMillan coffee morning with cakes kindly donated by members of church. The Queen's death impacted our advertising slightly so attendance was lighter than expected but there was a lovely atmosphere for those that did come along for some cake and we raised a reasonable sum. We look forward to hopefully running this morning again in 2023.

Christmas Wreath making

The wreath-making evening continues to grow with around 20 people attending this year. There was a good cross section of the community attending the session, with Ma'Mites parents and grandparents showing up in force! It is encouraging to see individuals attending in one ministry area feeling welcome to other events run by St. John's. We had a lot of greenery left so ran an impromptu session for some of the attendees to bring their children to on the Sunday after. We look forward to 2023 being even bigger and hope to run an additional weekend session for families as well.

Family life vision and dreams

Kate Howard and the team have many dreams and vision for the future of the children's, youth's and families ministries and one of these dreams is centered around Baptisms and the wider church celebration of Baptisms. We would love to extend the Baptism Ministry to facilitate a wider church celebration of all baptisms, welcoming the baptism family and their guests, cake for all and an annual celebration for all baptism families. If this is something that you feel like you could be called to explore with us, please do talk to one of the leadership team.

Easter, Christmas and other Significant Events

Easter and Christmas were more representative of previous years, with all services taking place in person, and some of our more popular services took place in both livestreamed and in-person format. We also held additional services for some significant events in 2022.

Easter

Easter saw in-person Compline offered throughout Holy Week, both a family and an all-age Maundy Thursday meal, and a new intergenerational Good Friday 'Interactive Easter Experience' in the morning, followed by the 'Hour at the Cross' Service in the afternoon. The Good Friday morning event was in the form of a more relaxed Easter egg trail accompanied by crafts and refreshments. We had a good turnout of church families and the wider community coming to explore the outside trail and then coming inside to see what else was on offer. Alongside this we ran a 'Hot Cross Bun' reflection for those seeking to go a little bit deeper. For 2023 we would like to increase the level of interaction on the trail to allow for greater engagement with the Easter story.

On Easter Sunday the Dawn Service took place once again on the lawn outside of church, followed by a traditional BCP 8am Communion, and the 10am 'all age' Easter Celebration.

Her Majesty Queen Elizabeth II

Together with the United Kingdom and Commonwealth, we celebrated the Queen Elizabeth II Platinum Jubilee with events over the first weekend of June. This included our Teddy Bear Zipwire, which was not only a great fun occasion but also raised funds for the Church; a special service of celebration on the

Sunday morning; followed by attendance by a group from the Church at the village picnic and concert on the Field of Remembrance in which the Church Choir sang, including an anthem that was also sung in Church and was written specifically for the occasion.

Later in the year, with the sad passing of our Late Sovereign Lady, Her Majesty Queen Elizabeth II on the 8th September 2022, the Church was opened for private prayer and for the signing of a book of condolence throughout the official mourning period. A special service of commemoration took place on Sunday 11th September, led by Jonathan, Sean and the Archdeacon of Surrey, Paul Davies, followed by a Service of Choral Evensong of Thanksgiving and Remembrance on Sunday 18th September.

Christmas

Advent and Christmas 2022 continued as predominantly an in-person offering, with some services offering an online live stream option via our YouTube channel.

- Our Church Christmas Card continued to be delivered to all private residences within the GU20 postcode, as well as other local members and businesses.
- Bishop Jo joined us for our First Sunday of Advent 'Worship Together' Service, both preaching and presiding.
- Our Christingle service was moved from Advent to the first Sunday morning service at the beginning of Epiphany 2023.
- Family Carols (during which we enjoyed a performance by Connaught Junior School Choir) and Nine Lessons and Carols both took place on Sunday 11th December owing to the Football World Cup final taking place on the weekend of the 18th and the latter was also streamed to a wider audience to compensate for the later start time.
- Our Advent Story Time – an online daily story time for our younger members, written by Caitlin Wilkins, following the story of Christmas and read by warm and familiar faces from our church family was made available once again this year via YouTube.
- The Crib Service continued to cater for a wider age range this year and included bacon sandwiches before and refreshments following. We extended the time before and after the service allowing more opportunity to make links and relationship-build with the wider community.
- Our Nativity Service was relaunched this year as part of our Fourth Sunday of Advent morning service offering.
- Community Carols continued this year with support by the Community Engagement Team and in participation by the St John's Church Choir. Three readers from the Church read a story written by Catlin Wilkins, and the event remained in partnership with the Field of Remembrance Trust, Rainbow Corner Day Nursery, and Fieldhouse Coffee. We gathered with the community in the Field of Remembrance car park to sing Christmas Carols and hear the Christmas Story, with seasonal refreshments supplied by Fieldhouse Coffee.
- Midnight Communion – reverted to an in-person form only.
- 8am Christmas Day BCP Communion Service – in-person.
- 10am Christmas Day Celebration Service – in-person and livestreamed
- 10am New Year's Day Service – in-person and livestreamed

The Community Christmas day lunch unfortunately did not take place after community partners had to pull out of helping host the event.

Holiday at Home

This year we had a full programme of events. We began with a film show in the spring and

there were three days of activities in the summer. On the first afternoon we were entertained by the U3A Ukulele band, followed by a cream tea, which made for a very jolly afternoon. The second afternoon we had Songs of Praise with a full afternoon tea and the hymns were chosen by members of the lunch club.

Finally, a filmshow on our third day and on Sunday the church service was a 'celebration of age'. We had another filmshow in the autumn and our annual Christmassy afternoon in December.

Overall we were pleased with the numbers attending. It was lovely to see people enjoying themselves again after being together had been so restricted.

Our thanks go to Corinne, Sue, Jane, and Helen

Charitable Giving

Throughout the year the PCC discussed our commitment to our Partnership Charities and the Church's charitable giving initiatives. It was with deep regret that, due to the worsening financial climate and the PCC having gone out to the Church family asking for financial support due to increasing costs, the difficult decision was made that we would continue to support the two local charities until March 2022, Camberley Youth for Christ and Connect Counselling Service, but after that time we would take a holiday on providing financial support to Partnership Charities for the time-being.

However, that does not mean that as a Church we have stopped giving. The PCC has supported a number of charitable initiatives throughout the year. We continue to support a child sponsored through Compassion UK; a coffee morning was held for Macmillan Cancer Support; we encouraged and provided a drop-off point for the whole community to give food to The Besom, Camberley and they were delighted with the offerings given at Harvest and Christmas.

We became a drop off point for the community to provide clothing and urgent items required when the war broke out in Ukraine, working with a local resident. The PCC led the local 'Ukraine Response' initiative, whereby we engaged with local Ukrainian refugees and their hosts and held a few 'Meet and Greet' sessions, which enabled Ukrainian families and hosts to get to know each other and provide mutual support. We also provided information and offers of help as well as service material in Ukrainian for visitors.



Organisational Structure of PCC

The PCC and Ministry Leadership Team have been working hard on revitalising the functions and structure of the organisational management aspects of being church. This has been done in the light of the Vision for the Church of England in the 2020s, the revitalisation of the Diocese of Guildford's vision of 'A Transforming Church, Transforming Lives', new and ongoing legislations and in the light of the COVID pandemic.

We recognise and value every contribution that members of St John's make to our life together and are deeply grateful for all that the members of the Church give in so many different ways. We have been aware that at times our structures have not always allowed such contributions to living life together to flow well, so this has been acknowledged and addressing this has formed part of our current Church Development Plan. SJB Groups is the result of this piece of work. Groups set and oversee the Teams needed to support and facilitate the mission and to further the core work of the Group. All are oversighted by the PCC, Standing Committee and Ministry Leadership Team. It is our hope and prayer that SJB Groups, which are Christ-centred and Jesus-shaped, provide a simpler, humbler and bolder structure that enables us to continue to grow the mission and ministry of St John's in this post-pandemic era.

The SJB Groups are:

- Safeguarding and Inclusion
- Sustainability
- Premises, Building and Infrastructure

- Finance
- Partnerships
- Community Engagement
- Hospitality and Events

The PCC and Ministry Leadership Team would like to thank all members of the church for their continued support throughout the year that has enabled us, in so many ways, to continue to grow our mission and our ministry in the midst of a continuing changing landscape. The commitment and dedication of our Church Wardens throughout 2022 have continued to inspire us.

It is hoped that more volunteers will contribute time and energy from their broad spectrum of skills into any of the areas detailed above. We ask for the prayers of our church family and wider community to open their hearts to offer support to the church community in this way.

Windlesham Caring

2022 saw further consolidation of the newly structured Windlesham Caring organisation following the pandemic, particularly in the co-ordination of day-to-day activities and allocation of volunteers to tasks. Two further co-ordinators have been recruited so that the existing group can more effectively manage its workload now that all of us are back to our normal routines and demands on our time. The fact that the rota now changes on a daily, rather than a monthly, basis with a more pro-active role for the co-ordinator (rather than as simply a backstop/trouble-shooter) in fielding the calls via WhatsApp, led substantially to this need to expand the group. We are very grateful to Tina Richardson and Graham Simpson for coming forward to fill these roles.

The use of WhatsApp has transformed the operation of Caring and eliminated the need for telephone volunteers to tediously ring round those on the list, often having to leave messages and wait for calls back. It's been our experience so far that once a request is recorded on WhatsApp, a volunteer generally comes forward very promptly. All messages on WhatsApp are end-to-end encrypted so confidentiality is assured.

We are now holding at least one Coffee Morning a year in order that volunteers can get together both for social contact and to share any issues with the Committee. This augments the annual Ploughman's 'Thank You' event which we have moved to the autumn/winter as it seems to gather more people, well out of the holiday season. The 2022 event 'slipped' into January 2023 but was very well attended, including as it did contributions from Churchwarden Hannah Taylor and a volunteer with the Citizens' Advice Bureau, Sue Champion- both also on our volunteer list. The current fuel and cost-of-living crisis were, and remain, important matters for consideration. It was useful too, to raise awareness of the 'warm space' initiative at the Link, and the need for appropriate advice to clients in this period.

While some shopping requests still are being received, with a few needing still to be very careful due to COVID, the main call on our services continues to be for transport to hospitals and clinics. Supportive phone chatting also continues, now not so much COVID-related but as a service in its own right - the pandemic having revealed that there is a limited, but ongoing need.

Financially we remain in good fettle and the Committee recently decided to contribute towards the cost of installation of a publicly accessible defibrillator at the St John's Church/Link/Cemetery site. Our accounts can be found attached to the APCM report.

As always, we are hugely grateful to our volunteers and for the support and guidance of St John's Church and PCC in all our activities.

Larry Jennings
Chairman

Financial Review

Most Income and Expenditure is transacted through the General Fund which is Unrestricted in how it can be used.

Other income and expenditure arise in funds that are restricted in their use, and some repair costs are charged to the funds that are set up for specific purposes.

The Accounts show a deficit of income over expenditure before investment gains/losses across all funds of £15,460 (2021 surplus £47,383).

Total Income

Total Income for the year was £207,426 compared with £216,902 in 2021. Income arising from legacies was £20,000 in 2021 with no legacies received in 2022, accounting for the decrease in income during the year.

All our regular income comes from the continued generous support of members of our congregation, and we are thankful for their continued commitment to the Church.

The surplus income (£14,827) arising from the running of the Chertsey Road Hall which did not form part of the sale of the land and buildings) has been treated as a one-off donation and restricted for use in a Religious Education fund in accordance with original gift of the land and building.

Link/Hall rental income began to pick up in 2022 as groups started to meet in person again. Whilst the income levels have not yet reached pre-pandemic levels, we are continuing to see increases from this income stream.

PCC fees dropped a little compared with previous years.

Income arising from the Windlesham Magazine amounted to £18,079 with associated costs of £12,681. We are tremendously grateful to the Magazine team who work hard to create this publication for the community.

Windlesham Caring is run by a dedicated committee and team of volunteers who work tirelessly to help members of our community. It has been a busy year for them as they have continued to support the community during lockdown. Further details can be found in a separate report dedicated to their work and their accounts are found in the annexes to the accounts.

Grants for Property includes amounts received from the Listed Places of Worship Grant Scheme (LPWGS) and from the Rosaline Eastes Trust for the housing of the curate. The LPWGS gives grants that cover the VAT incurred in making repairs to the fabric of listed buildings which are in use as places of worship.

Other Investment Income remained broadly static year on year with interest rates remaining low.

Total Expenditure

Total Expenditure for the year was £222,886 (2021: £169,519).

Our Parish Share £91,974 (2021 £90,444), payable to the diocese, remains the most significant expenditure. Parish share is what every parish contributes to resource mission and ministry across the diocese and includes, amongst other things, a share of the employment and housing costs of local and diocesan clergy, administrative and legal costs and a contribution to the national church. The credit against church repairs in 2021 was due to the release of an over provision for repair costs related to the last quinquennial inspection. This year's costs of £21,753 is predominantly made up of the replacement of the heating controllers for the church and link buildings after they failed in early 2022

Payroll costs were lower in 2021 as a result of our Community Worker being on Maternity Leave for part of the year and returned to usual levels in 2022. We are very fortunate that a team of volunteers led by

Steve Ciupak have taken on maintenance and care of our Link and Church buildings and we have not needed to employ a caretaker. Link costs reduced from 2021 as we only had a Link administrator in post for part of the year. Part of this role has been taken on by the Parish Administrator.

Cash and Investments

Cash is held at Barclays Bank, with surplus funds on deposit but interest income is poor due to prevailing rates available.

Longer term investments are held in CBF Church of England Investment funds.

Mission

Following a PCC decision charitable giving was reduced during the year whilst the prevailing financial position was challenging post pandemic.

Reserves

We review the level of our reserves held, and the PCC is satisfied that the level of reserves held at 31st December 2022 is adequate.

Free Unrestricted General Fund Reserves of £120,629 are considered suitable for present needs.

Our Restricted Reserves of £278,840 are largely related to Property investments, and a smaller amount available for property repairs.

Finance Team

Robin Bateman
Sue Mainwaring (Caring)
Ken Peterson (Magazine)
Esther Westwood
John Woods

Grateful thanks go to these members of the finance team for their work on the accounts, budgets and all matters financial during the year.

Administration

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Finance Team

Our thanks go to the Finance Team for all the work on financial matters that they have carried out throughout the year – Jo Wilkins, John Woods, Robin Bateman, Sue Mainwaring, Ken Petersen and Esther Westwood.

Structure, Governance and Management

PCC members are appointed as set out in the Church Representation Rules. At St. John's the membership of the PCC consists of the incumbent (our rector), churchwardens, and members elected by those members of the congregation who are on the electoral roll of the church. All those who are regular attenders at our services are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

The Members of the Council has assessed the major risks and created relevant Risk Assessments to which the Parochial Church Council is exposed. The PCC is satisfied that systems are in place to mitigate exposure to the major risks.

Administrative Information

The Church of St John the Baptist is situated in Church Road, Windlesham. It is part of the Diocese of Guildford within the Church of England.

The correspondence address is St John the Baptist, Church Road, Windlesham, GU20 6BL. The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2020) and a charity registered with the Charity Commission (1128098).

PCC members who have served during the reporting period are:

Ex Officio members:

Incumbent	Revd. Jonathan Hillman	(Chair)	
Curate	Revd. Sean Beagley		
Churchwardens	Hannah Taylor	(Lay Chair)	(from May 2022)
	Jo Wilkins		(from March 2018)
Honorary Priest	Revd. Kate Hillman		
Parish Safeguarding Officer	Mrs Fiona Vernon		

Elected members:

Deanery Synod	Mrs Hannah Taylor	(from Nov 2018)
	Mr John Woods	(from Oct 2020)
PCC members	Mrs Jane Jennings	(from April 2021)
	Caroline Isaac-Hamdan	(from April 2021)
	Mrs Sue Mainwaring	(from May 2022)
	Mr Mark Mainwaring	(from Oct 2020)
	Mr Steve Ciupak	(from May 2022)
	Mr Paul Howard	(from April 2019)
	Corinne Wilson	(from May 2022)
	Graham Howland	(from April 2021)
	Fiona Burlinson	(from April 2022)
	Julie Taylor	(resigned August 2022)

Co-opted members

Approved by the PCC on 24th March 2022 and signed on their behalf by the Revd. Jonathan Hillman (PCC Chair)

X

Revd Jonathan Hillman
Chair- Windlesham PCC

ACCOUNTS OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2022

Independent Examiner's Report

TO THE MEMBERS OF THE COUNCIL OF WINDLESHAM PAROCHIAL CHURCH COUNCIL

I report to the Members of the Council on my examination of the financial statements of Windlesham Parochial Church Council (the Parochial Church Council) for the year ended 31 December 2022.

Responsibilities and basis of report

As the Members of the Parochial Church Council you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the Parochial Church Council's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015

I have completed my examination. I confirm that no 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 Parochial Church Council as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Dated: 19th April 2023

Andrew Mitchell BA FCA

Statement of Financial Activities Including Income and Expenditure Account for the Year Ended 31st December 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:									
Donations and legacies		143,564	-	19,556	163,120	160,712	-	20,960	181,672
Charitable activities		38,419	-	446	38,865	29,222	-	758	29,980
Investments		5,397	-	44	5,441	5,243	-	7	5,250
Total income		<u>187,380</u>	<u>-</u>	<u>20,046</u>	<u>207,426</u>	<u>195,177</u>	<u>-</u>	<u>21,725</u>	<u>216,902</u>
Expenditure on:									
<u>Charitable activities</u>									
Charitable Giving	3	336	-	-	336	14,171	-	14,171	14,171
Work of the Church	3	145,663	-	7,610	153,273	133,925	-	1,586	135,511
Property	3	27,714	-	21,589	49,303	34,891	-	(26,916)	7,975
Administration	3	19,974	-	-	19,974	11,862	-	-	11,862
Total charitable expenditure		<u>193,687</u>	<u>-</u>	<u>29,199</u>	<u>222,886</u>	<u>194,849</u>	<u>-</u>	<u>(25,330)</u>	<u>169,519</u>
Net gains/(losses) on investments	6	-	(25,072)	-	(25,072)		26,530	-	26,530
Net incoming resources before transfers		<u>(6,307)</u>	<u>(25,072)</u>	<u>(9,153)</u>	<u>(40,532)</u>	<u>328</u>	<u>26,530</u>	<u>47,055</u>	<u>73,913</u>

2022 Report and Accounts for the Parochial Church Council of St John the Baptist, Windlesham

Charity No: 1128098

Net incoming resources before transfers	(6,307)	(25,072)	(9,153)	(40,532)	328	26,530	47,055	73,913
Gross transfers between funds	(5,000)	5,000	-	-	(5,000)	5,000	-	-
Net movement in funds	(11,307)	(20,072)	(9,153)	(40,532)	(4,672)	31,530	47,055	73,913
Fund balances at 1 January 2021	131,936	170,432	287,993	590,361	136,608	138,902	240,938	516,448
Fund balances at 31 December 2022	120,629	150,360	278,840	549,829	131,936	170,432	287,993	590,361

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

2022 Report and Accounts for the Parochial Church Council of St John the Baptist, Windlesham
Charity No: 1128098

Balance Sheet as at 31st December 2021

	Notes	2022 £	£	2021 £	£
Fixed assets					
Investments	7		320,753		345,825
Current assets					
Stocks	8	341		204	
Debtors	9	16,044		7,459	
Cash at bank and in hand		236,377		272,042	
		<u>252,762</u>		<u>279,705</u>	
Creditors: amounts falling due within one year	10	<u>(23,686)</u>		<u>(35,169)</u>	
Net current assets			229,076		244,536
Total assets less current liabilities			<u>549,829</u>		<u>590,361</u>
Income funds					
General restricted funds		202,988		212,141	
Revaluation reserve		<u>75,852</u>		<u>75,852</u>	
	12		278,840		287,993
Unrestricted funds					
Designated funds	13	43,579		38,579	
Capital appreciation of investments		106,781		131,853	
General unrestricted funds		<u>120,629</u>		<u>131,936</u>	
			270,989		302,368
			<u>549,829</u>		<u>590,361</u>

The financial statements were approved by the Members of The Council on 16th March 2023

X

J Wilkins (Churchwarden & PCC Treasurer)
Trustee

X

H Taylor (Churchwarden)
Trustee

Notes to the Accounts for the Year Ended 31st December 2022

1. Accounting Policies

Charity Information

Windlesham Parochial Church Council is a charity established by the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules. The Parish is within the Diocese of Guildford.

1.1. Accounting Convention

The accounts have been prepared in accordance with the Parochial Church Council's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Parochial Church Council is a Public Benefit Entity as defined by FRS 102.

The Parochial Church Council has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the Parochial Church Council. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2. Going Concern

At the time of approving the financial statements, the Members of the Council have a reasonable expectation that the Parochial Church Council has adequate resources to continue in operational existence for the foreseeable future. Thus the Members of the Council continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3. Charitable Funds

Unrestricted funds are available for use at the discretion of the Members of the Council in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Parochial Church Council.

1.4. Income

Income is recognised when the Parochial Church Council is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Parochial Church Council has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.4 Income contd.

Legacies are recognised on receipt or otherwise if the Parochial Church Council has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5. Expenditure

A liability is recognised when a legal or constructive obligation is identified.

Expenses include VAT where applicable as the charity cannot reclaim it.

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

The PCC has maintenance responsibility for the consecrated land and buildings and certain other benefice properties within the Parish. Charity Law states that benefice and consecrated property are removed from the definition of charity for the purposes of the Charities Act and therefore these assets are not included in the financial statements and costs associated with their maintenance or improvement are written off in the year they are incurred.

Various items of moveable church furnishings are vested in churchwardens for the use and benefit of the parishioners and cannot be disposed of without a faculty. These assets are regarded as 'inalienable' property held on special trust on behalf of the PCC and are therefore not accounted for within the PCC's accounts.

St John's Hall

St John's Hall is built on land with no public access and there is a covenant stating that the land shall not be used for any other purposes than as a site for a Church Room or Hall or for such purposes as may be ancillary thereto. Therefore we consider that this property has no commercial market value.

The Link

The Link is built on land with no public access. It is attached at one end to the Church and at the other end to St John's Hall. There is a complicated ownership structure of the land, between the Diocesan Board of Finance in trust for the PCC, the incumbent for the time being, and the PCC. Therefore we consider that the property has no commercial market value.

Equipment

Individual items with a purchase price of under £5,000 are written off in the year in which it is acquired.

1.6. Fixed Asset Investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7. Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.8. Cash And Cash Equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9. Financial Instruments

The Parochial Church Council has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Parochial Church Council's balance sheet when the Parochial Church Council becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Parochial Church Council's contractual obligations expire or are discharged or cancelled.

1.10. Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Parochial Church Council is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11. Retirement Benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12. Leases

Rentals payable under operating leases, including any lease incentives received, are charged to income on a straight line basis over the term of the relevant lease.

2. Critical accounting estimates and judgements

In the application of the Parochial Church Council's accounting policies, the Members of the Council are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. Charitable Activities

	Charitable Giving	Work of the Church	Property Administration		Total	Total
	2022	2022	2022	2022	2022	2021
	£	£	£	£	£	£
Staff costs	-	11,458	6,175	12,666	30,299	19,173
Charitable Activities	336	141,815	43,128	7,308	192,587	150,346
	<u>336</u>	<u>153,273</u>	<u>49,303</u>	<u>19,974</u>	<u>222,886</u>	<u>169,519</u>
Analysis by fund						
Unrestricted funds – general	336	145,663	27,714	19,974	193,687	194,849
Restricted funds	-	7,610	21,589	-	29,199	(25,330)
	<u>336</u>	<u>153,273</u>	<u>49,303</u>	<u>19,974</u>	<u>222,886</u>	<u>169,519</u>

For the year ended 31 December 2021

	Charitable Giving	Work of the Church	Property Administration		Total
	2021	2021	2021	2021	2021
	£	£	£	£	£
Staff costs	-	4,268	9,751	5,154	19,173
Charitable Activities	14,171	131,243	(1,776)	6,708	150,346
	<u>14,171</u>	<u>135,511</u>	<u>7,975</u>	<u>11,862</u>	<u>169,516</u>
Analysis by fund					
Unrestricted funds – general	14,171	133,925	34,891	11,862	194,849
Restricted funds	-	1,586	(26,916)	-	(25,330)
	<u>14,171</u>	<u>135,511</u>	<u>7,975</u>	<u>11,862</u>	<u>169,519</u>

4. Members of the Council

Two PCC members were reimbursed £865 (2021: £810) for travel, ministry, subsistence, telephone and entertainment expenditure. One member of the PCC was paid £21,000 for property rental.

5. Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Property Administration and Maintenance	0.5	0.5
Office and Administration	0.5	0.5
Lay Ministry	0.5	
	<u>1.5</u>	<u>1.0</u>

Employment costs

	2022 £	2021 £
Wages and salaries	29,184	17,554
Other pension costs	1,115	1,619
	<u>30,299</u>	<u>19,173</u>

There were 4 (2021: 3) positions during the year equating to 1.5 (2021: 1.0) full time equivalents.

There were no employees whose annual remuneration was £60,000 or more.

6. Net Gains/(Losses) On Investments

	Unrestricted funds designated 2022 £	Unrestricted funds designated 2021 £
Revaluation of investments	(25,072)	26,530

7. Fixed Asset Investments

	Listed investments £	Unlisted investments £	Total £
Cost or valuation			
At 1 January 2022	207,225	138,600	345,825
Valuation changes	(25,072)	-	(25,072)
	<u>182,153</u>	<u>138,600</u>	<u>320,753</u>
At 31 December 2022	182,153	138,600	320,753
Carrying amount			
At 31 December 2022	<u>182,153</u>	<u>138,600</u>	<u>320,753</u>
At 31 December 2021	<u>207,225</u>	<u>138,600</u>	<u>345,825</u>

Fixed asset investments revalued

Investment held by CCLA have been revalued at Market Value, the historic cost of these as at 31/12/21 was £75,903 (2021: £75,903). Those attributed to the "May Brown" reserve were valued as at 31/12/21 at £34,970 (2021: £30,094).

Unlisted investments represent the PCC's loan receivable from the Rosaline Eastes Trust which was used to finance the purchase of a property in Poplar Avenue Windlesham. The loan is repayable at 25.1% of the prevailing market value of the property.

The Rosaline Eastes Trust advised the PCC that the market value of the loan at 31/12/18 was £138,600 and do not consider that this has materially changed since. The historic cost of the loan was £62,748.

8. Stocks

	2022 £	2021 £
Finished goods and goods for resale	<u>341</u>	<u>204</u>

9. Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	<u>16,044</u>	<u>7,459</u>

10. Creditors: Amounts Falling Due Within One Year

	2022 £	2021 £
Other creditors	15,302	29,910
Accruals and deferred income	8,384	5,259
	<u>23,686</u>	<u>35,169</u>

11. Retirement Benefit Schemes

Defined contribution schemes

St John the Baptist (Windlesham) PCC participates in the Pension Builder Scheme section of CWPF for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

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

Pension Builder Scheme

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

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

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

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

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2022: £1,115, 2021: £1,619).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022.

12. Restricted Funds

	Balance at 1 January 2021	Incoming Resources	Resources Expended	Balance at 1 January 2022	Incoming Resources	Resources Expended	Balance at 31 December 2022
	£	£	£	£	£	£	£
Organ Restoration	9,638	340	-	9,978	446	-	10,424
St Alban's	205,209	7	-	205,216	44	-	205,260
Fabric Restoration	15,635	20,000	26,916	62,551	3,598	21,590	44,559
Ma'Mites	5,689	418	(250)	5,857	-	3,234	2,623
Religious Education	-	-	-	-	14,827	3,600	11,227
Windlesham Caring	4,767	960	(1,336)	4,391	1,131	775	4,747
	<u>240,938</u>	<u>21,725</u>	<u>25,330</u>	<u>287,993</u>	<u>20,046</u>	<u>29,199</u>	<u>278,840</u>

Organ Restoration Fund is held to provide funding in case of major repair to the organ.

St Albans Fund emanates from the sale of St Albans Church building in 1973 plus profit from subsequent property investment. Currently £62,748 (cost) plus £75,852 (revaluation at 31/12/17) is invested in the PCC's loan to a trust which owns a house (see investments) and is therefore not available for other purposes, and the balance is held for building work.

Fabric Restoration Fund is set aside to meet future significant building repairs.

Windlesham Caring is a voluntary-run service for people living in Windlesham who need help at home or with transport. Reserves of £3,887 were introduced as a donation on 1 January 2018, the date at which the PCC was considered to have taken on ultimate responsibility for governance. The service had been run for more than 20 years prior to this and continues to be managed on a day to day basis by an enthusiastic committee of volunteers.

The Religious Education fund arose from the surplus income from running the Chertsey Road Hall. It is restricted in accordance with original gift of the land and building.

13. Designated Funds

	Balance at 1 January 2021 £	Transfers £	Revaluation £	Balance at 1 January 2022 £	Transfers £	Revaluation £	Balance at 31 December 2022 £
Fundays/AV	2,740	-	-	2,740	-	-	2,740
Property Repair Fund	10,000	5,000	-	15,000	5,000	-	20,000
Capital Appreciation	96,067	-	21,654	117,721	-	(20,186)	97,535
"May Brown" Fund	30,095	-	4,876	34,971	-	(4,886)	30,085
	<u>138,902</u>	<u>5,000</u>	<u>26,530</u>	<u>170,432</u>	<u>5,000</u>	<u>(25,072)</u>	<u>150,360</u>

Designated funds are set up for the following purposes:

Capital appreciation (Investment revaluation) reserve represents the excess of market value of investments over their historical cost at the balance sheet date; this will be available to the general fund when the investments are sold.

May Brown Bequest is held to provide income to the general fund. The fund was transferred from the restricted fund during the year ended 31 December 2018, on review of the documentation supporting the original gift and on taking legal advice it was determined that the Bequest did not have restricted purpose.

2022 Report and Accounts for the Parochial Church Council of St John the Baptist, Windlesham

Charity No: 1128098

14. Analysis of Net Assets Between Funds

	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:								
Investments	-	141,192	179,561	320,753	-	152,692	196,133	348,825
Current assets/(liabilities)	120,629	9,168	99,279	229,076	131,936	17,740	91,860	241,536
	<u>120,629</u>	<u>150,360</u>	<u>278,840</u>	<u>549,829</u>	<u>131,936</u>	<u>170,432</u>	<u>287,993</u>	<u>590,361</u>

15. Financial commitments, guarantees and contingent liabilities

There are no financial commitments, guarantees or contingent liabilities.

16. Related Party Transactions

There were no disclosable related party transactions during the year (2021 - none).

17. Contingent Assets

Poplar Avenue

The PCC has a loan receivable from the Rosaline Eastes Trust who own a property in Poplar Avenue Windlesham. The loan is repayable at 25.1% of the prevailing market value of the property. The terms of the trust restrict who may occupy the property and on this basis rental income is not always generated. In previous years the PCC had incurred the running costs of the property.

Currently more has been expended than received in rental income, meaning that the Trust has a liability to the Parochial Church Council. The relative difference is monitored on an on-going basis. As crystallisation of this asset is contingent on the Trust disposing of the property to generate liquid funds, the asset is considered to be contingent on this event and therefore not valued and included in these financial statements.

18. Subsidiaries

The registered charity Jonathan Polewhele reports to the Charity Commission in accordance with the requirements for its size. As the group is small, there is no requirement in law to produce consolidated accounts. The assets of the charity are not therefore included within the accounts of the PCC.

Details of the Parochial Church Council's subsidiaries at 31 December 2022 are as follows:

The Parochial Church Council is the sole trustee of the registered charity Jonathan Polewhele number 277176.

Name of undertaking	Registered Office	Nature of business	Class of shares held	% Held	
				Direct	Indirect
Jonathan Polewhele Number 277176	UK	Charity	Beneficial interest in and control of registered charity	100.00	

The aggregate capital and reserves and the result for the year of subsidiaries excluded from consolidation was as follows:

Name of undertaking	Surplus/(Deficit)	Capital and Reserves
	£	£
Jonathan Polewhele Number 277176	-	25,000

The investments in subsidiaries are stated at cost, as there is no identifiable cost associated with Jonathan Polewhele registered charity number: 277176, there is no cost on the accounts of the PCC.

APPENDICES

The following are included solely for information. They do not form part of the accounts.

2022 Report and Accounts for Parochial Church Council of St John the Baptist, Windlesham

APPENDIX 1

	General Fund £	Un-restricted Desig Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOME					
Donations and Legacies					
Donations and Gifts					
<i>Regular income:</i>					
Donations Giftaided	98,981			98,981	96,163
Giftaid income	28,221			28,221	25,760
Gross tax efficient	117			117	126
Donations (no Giftaid)	3,568			3,568	3,994
Total	130,887	-	-	130,887	126,043
<i>One Off income:</i>					
Donations Giftaided	1,138			1,138	11,380
Offertory Collections	2,420			2,420	1,273
Donations (no Giftaid)	560		15,958	16,518	2,619
Appeals	-			-	8,350
Giftaid income	-			-	-
Non-recurring grants - General	-			-	6,007
Grants for Youth Activities	-			-	-
Grants for Property	8,559		3,598	12,157	6,000
Total	12,677	-	19,556	32,233	35,629
Legacies	-	-	-	-	20,000
Total Donations and Legacies	143,564	-	19,556	163,120	181,672
Charitable Activities					
PCC Fees	4,475			4,475	5,960
Youth & Children	1,395			1,395	418
154 Mission & Outreach	2,338		446	2,784	988
Windlesham Magazine	18,079			18,079	17,908
Property rental income	12,132			12,132	4,706
Total Charitable Activities	38,419	-	446	38,865	29,980
Investment Income					
Income from listed Investments	5,374			5,374	5,215
Interest receivable	23		44	67	35
Total Investment Income	5,397	-	44	5,441	5,250
TOTAL INCOME	187,380	-	20,046	207,426	216,902

2022 Report and Accounts for Parochial Church Council of St John the Baptist, Windlesham

APPENDIX 2

Charitable Activities

	General Fund £	Un- restricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
EXPENDITURE					
Charitable Giving	336			336	14,171
Work of the Church					
Parish Share	91,974			91,974	90,444
Ministry Costs	36,668		3,600	40,268	29,160
Youth & Children	275		3,235	3,510	657
Mission & Outreach	4,065			4,065	2,024
Windlesham Caring			775	775	1,336
Windlesham Magazine	12,681			12,681	11,890
Total Work of the Church	145,663	-	7,610	153,273	135,511
Property					
Insurance	3,151			3,151	2,920
Church running expenses	11,104			11,104	11,447
Church Repairs	164		21,589	21,753	(25,690)
Garden & Churchyard	1,173			1,173	85
Link running expenses	11,356			11,356	17,298
Link Repairs	766		-	766	1,915
Total Property	27,714	-	21,589	49,303	7,975
Administration					
Payroll	12,666			12,666	5,154
Stationery	839			839	-
Photocopying and printing	2,258			2,258	1,689
IT and telephone	2,844			2,844	3,233
Professional fees	(262)			(262)	14
Bank Charges	517			517	509
Independent Examination	990			990	1,084
Sundries	122			122	179
Total Administration	19,974	-	-	19,974	11,862
TOTAL EXPENDITURE	193,687	-	29,199	222,886	169,519
Includes Payroll					
Ministry Costs	7,858		3,600	11,458	4,268
Link	6,175			6,175	9,751
Administration	12,666			12,666	5,154
Total payroll	26,699	-	3,600	30,299	19,173

