



ST JOHN THE BAPTIST
the church in Windlesham

Loving God.

About people.

For you.

2023

Annual Report



Windlesham Parochial Church
Council

Charity No: 1128009

2023 Report and Accounts for the Parochial Church Council of St John the Baptist, Windlesham
Charity No: 1128098

The Members of the Council present their report and accounts for the year ended 31 December 2023.

Independent Examiner
FCA

A R Mitchell BA

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2023 Report and Accounts for the Parochial Church Council of St John the Baptist, Windlesham
Charity No: 1128098

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REPORT OF THE PAROCHIAL CHURCH COUNCIL FOR THE YEAR ENDED 31ST DECEMBER 2023

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 God's 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's caring compassionate concern **about people** has been revealed 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 2023 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' and the impacts of the COVID pandemic. It is a vision of a diverse, growing, intergenerational church at the heart of each community, working alongside our chaplaincies and schools in living and proclaiming the Good News of God in Jesus Christ with 3 related priorities that refresh and evolve the original vision: Growing Disciples; Growing Diversity; Growing Community.

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 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 2023, the Parish Safeguarding Officer, 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.

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. Over the past year we have recruited two volunteers to the Children's Team and sixteen volunteers to our Adult Team. Any new 'regulated activities' are discussed at PCC meetings and the requirement and timelines for risk assessments and safer recruitment are considered. New regular hirers of the church and the Link are highlighted at PCC meetings and a process is in place to ensure that they comply with our safeguarding practises or have their own in place.

Our Safeguarding Team continues to ensure that safeguarding and inclusion is embedded into the culture of St Johns and together we led the Safeguarding Sunday service in November 2023. We are currently focusing on the CofE renewed National Safeguarding Standards and over the next year we will be exploring culture, leadership and capacity and learning, supervision and support.

1. **Culture, Leadership and Capacity.**
2. Prevention.
3. Recognising, assessing and managing risk.
4. Victims and Survivors.
5. **Learning, Supervision and Support.**

The Defibrillator, purchased through funding from the Pram Race and members of our congregation, has been installed on the outside of the Office and is available 24 hours a day for community use.

Regular Worship, Teaching and Prayer

Throughout the year our in-church Sunday offering continued to be available online via our YouTube channel.

For the first part of the year, Sunday Worship 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 a more formal classic-style service in Church and a contemporary style service in St John's Hall. The Church family then came together again afterwards for further fellowship. Seasonal services e.g. Remembrance Sunday, Harvest, etc continued with one congregation.

In July the PCC reviewed a report from the Ministry Leadership Team on proposed changes to the service pattern in consideration of how we could sustain and grow our worship following Sean's departure in September for his new appointment as Rector of Frimley. The 2 simultaneous services were maintained for 3 out of 4 weeks, with the first Sunday being an altogether Worship Together service, and with the introduction of prayer meetings and said communion alternating fortnightly at 9.00 and Morning Prayer twice a month. The PCC set a date to get feedback on this service pattern in January 2024. There were also a number of services held together as one congregation in the Autumn for Harvest, Remembrance, Advent and Christmas.

This year the Lent course was based on 'The Chosen' and had a regular attendance

The Mid-week service continues to flourish and has a regular core attendance

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, and we were able to walk through family joys and bereavement with many through the year:

In 2023 there were 9 baptisms, 7 weddings and 13 funerals.

At the end of 2023 there were 118 people on the Electoral Roll, 38 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; 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 also give especial thanks to Revd. Sean Beagley, who served with us as Curate until the end of September and is now Rector of the Parish of Frimley, for all that he and Jen and their family, have contributed to the life of St John's. We send Sean every blessing in his new role.

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 2023, and in particular to the Churchwardens for their hard work and leadership.

The Parish Office team has been very busy over 2023, with demand increasing on bookings for the Link and Church. 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 work remains an area the Ministry Leadership Team prayerfully seek to further develop and 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 2023

Buildings

Our buildings are public facing and give an impression of who we are and what we do. Keeping them in good order and welcoming to all users is essential, and our thanks go to all who make this possible, including the gardening and cleaning teams. In addition to serving the needs of our existing users the projects announced last year are to ensure our buildings remain fit for purpose and serve us for the work we have to do now and going forward.

The "New Link building" was completed in 1999 and officially opened in 2000, meaning the infrastructure and major fittings are now a quarter of a century old. The success of the Link is testament to the vision, prayer and planning that went before, and for this we give thanks. Understandably some parts have begun to show their age and along with the Church and St John's Hall we are constantly faced with repairs and replacements, and also enhancements. In addition to normal maintenance activities some of the things that kept us busy in 2023 are noted below:

- Following the structural engineers visit and recommendations a stabilising baton was fixed to cracked storeroom wall in January 2023, resulting in a reduction in the movement to the wall.
- The boiler serving the hall & kitchen failed in January and took several visits from the engineer to get behaving properly, has worked well for the last year!
- Upgrades to the wiring and connectivity were made to St John's Hall, including a video link to the Olive Room to serve creche users when services were held in the hall. NB this has since been repurposed.
- The Church boilers were repaired and serviced, ensuring that they were in good working order in readiness for the winter. A plan of maintenance activities to address identified issues has been put in place and is being worked through.
- Replacing the domestic fridge in the kitchen with an industrial model.
- Working with the Safeguarding team we installed a defibrillator outside the Parish Office, available to all 24/7.

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- Health & Safety check to ensure the church could be re-opened for visitors during the week.

In 2024 we will have an Archdeacons Visitation, which includes a health check of our buildings to ensure we are doing what we should. This is a good thing, but will no doubt bring more challenges along the way.

SJB Kids Junior Church

The focus for 2023 was to grow and develop the SJB Kids team so that we could run a consistent timetable of sessions. This continues to be a work-in-progress, but we are getting there! We also purchased a curriculum package to help us with our planning and provide greater consistency with our sessions. We have begun to run two different age group sessions and hope to be able to extend this offering as the team grows. We tried a Family service on a Sunday afternoon and look forward to exploring this ministry further in 2024. Our prayer request for the next year is to consolidate our programme and therefore be able to advertise what we are offering and see an increase in the number of children and families attending.

Ma'Mites

The Ma'Mites group continues to increase in number and popularity. Many attendees come every week and are developing friendships and support networks through the group. Some families are also attending other services and groups in other parts of St John's life - including one family bringing an older sibling along to be Mary in our Nativity Service on Christmas Eve. The team is beginning to grow again which allows for greater contact with those attending and more meaningful and supportive conversations - especially for those parents who are new or feeling overwhelmed. Our Prayer request for the next year is to be able to provide more opportunities for our families to integrate into the wider life of St John's, including opportunities to explore their faiths.

SJB Families Baptism Celebrations

We wanted to celebrate the children baptised at St. John's and their families, and one way to do this is with cake! So, we invited the families to join us after our Sunday morning service and before their Baptism service for refreshments and cake. The presence of cake also helps us to remember to celebrate the Baptism as a church family. The families were blown away by the gesture and felt celebrated and welcomed. Our prayer request for next year is to find other ways to celebrate with our Baptism families and further invite them into the family of St. John's.

Schools work

We have enjoyed working with some of our local schools this year and also being able to invite them to visit us for various different sessions. Year 1 from Windlesham Village Infant School (WVIS) have been to visit St. John's to learn about Easter and Remembrance and we went to them to conduct a Harvest assembly. The whole WVIS came to St. John's for their annual Christmas Service and this year we included lighting Christingles as a part of the service - this was enjoyed by all of the children and we avoided any singed eyebrows!

Both the WVIS and Connaught Junior School Choirs were involved in the Family Carol Service and it was lovely to welcome the children and their families into St. John's.

Community

Big Help Out

After having to postpone the initial event we went ahead with a smaller but still successful event. The event was focused on giving back to the community and we enjoyed working with the Field of Remembrance and WVI School to provide volunteering opportunities across the three sites.

Warm Space

From January to March, in response to the impacts of the rising fuel bills, we offered up a 'Warm Space' on Thursday afternoons with tea and coffee.

Dementia Café

In September we started a Dementia Café for those in Windlesham with Dementia and their carers. This has been very successful and continues on Thursday afternoons fortnightly. It is led by Lesley Morris and manned by a number of volunteers from the Church, and has regular attendees, who receive a warm welcome with tea, coffee, cake and biscuits. Our thanks go to Lesley and the team for all that they do in providing this support to the community.

Easter, Christmas and other Significant Events

Easter

PANCAKE CAFÉ

Busy and well attended – there was a flow of people throughout the day with a post school pick up rush. There was a good mix of community and church family attendees.

AGAPE MEAL

Very well attended and a lovely chance to share a meal together before the start of the Easter Weekend.

GOOD FRIDAY EASTER TRAIL

Again, this year we ran the outside Easter Egg trail with crafts and refreshments inside and simple stations of the cross in the church. The event was busy throughout the morning and was relaxed and sociable. We also invited everyone to join us in the church for a short 'Hot Cross Bun' themed reflection during the morning.

HOLY WEEK

In-person Compline was offered through the week. On Easter Day we celebrated with a Dawn service, followed by bacon butties, and then had a celebratory Easter service at 10.00.

His Majesty King Charles III



On 6th May we were delighted to welcome everyone to the live streaming of the Coronation of His Majesty King Charles III, to share this historic moment together. Cream teas were available, and this was followed by the ever-popular Teddy Bear zip line (despite the rain!). The following day, Sunday 7th May, we held a commemorative service celebrating the coronation, with prayers for King Charles and Queen Camilla and the Choir singing an anthem commissioned by the Royal

School of Church Music for the occasion 'The Mountains shall bring peace' by Joanna Forbes-L'Estrange.

Christmas

WREATH MAKING

Another popular event, primarily attended this year by members of the wider community – some who had a previous relationship with St. John's and some who had never attended anything before.

CHRISTMAS CRAFT MORNING

This was a trial session to gauge interest and to cover the requests of the previous year to do a family wreath making session. It was a quietly busy session and it was lovely to see one of our Baptism families come and join us. Probably not a session that will be repeated in exactly the same format but could be incorporated in some way into a different, bigger event or service.

TODDLER PRAISE

This year we ran two Toddler Praise Services – one on a Sunday and one mid-week both had small attendances, although different families came to each one.

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FAMILY CAROLS

This year we had choirs performing from both Windlesham Village Infant School and Connaught Junior School. The service was well attended and went smoothly. It was good to see some familiar faces as well as some new families attending.

COMMUNITY CAROLS

This event remained in partnership with the Field of Remembrance Trust and Fieldhouse Coffee, to whom we give our thanks. We gathered in the Field of Remembrance car park to sing Christmas Carols led by St John's Choir and to hear the Christmas Story, with refreshments supplied by Fieldhouse Coffee. This was well-attended by people from the whole community.

NINE LESSONS AND CAROLS

The enhanced Christmas Choir once again led the traditional service of Nine Lessons and Carols in candlelight, which was also streamed online.

NATIVITY

A successful and fun service on Christmas Eve, which was well attended by all ages from both within the St. John's church family and those from the wider community. People enjoyed the chance to socialise before and after service, and felt welcomed in.

We are very grateful for the support of the Hospitality and Coffee teams providing refreshments all year round and at many services and events.

Holiday at Home

In 2023 we had three film shows, one each term.

In August we put on events over three days: an accordion player, which was thoroughly enjoyed; reminiscence the following day, which always produces good stories; and the last afternoon was a film show.

All these sessions are accompanied by tea, plenty of cake and lots of good chat!

Our Christmassy afternoon was slightly different this year, a Christmas quiz with Carols.

We had good support for all the events and we hope we can do the same again this year.

Sue, Corinne, Chris, Jane and Helen.

Charitable Giving



The PCC has supported a number of charitable initiatives throughout the year. In February, responding to a devastating earthquake, we acted as a collection point in Windlesham for clothing for the Turkey and Syria Earthquake Appeal. We had a terrific response, and we took multiple car loads to the Woking Mosque, who were loading up lorries to take them

abroad.

We continue to support a child sponsored through Compassion UK, and give food and goods to The Besom in Camberley, with particular efforts at Harvest and Christmas.

Organisational Structure of PCC

The PCC and Ministry Leadership Team have been working hard within the 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, and the revitalisation of the Diocese of Guildford's vision of 'A Transforming Church, Transforming Lives'.

SJB 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 simple, humble and bold 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. 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. The commitment and dedication of our Church Wardens throughout 2023 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 Teams detailed above and 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

After the rapid changes wrought by the pandemic and the consolidation of the irreversible (and broadly welcome) modernisation of our processes it forced upon us, 2023 was a relatively quiet year. The volunteers on our telephone rota, operating from 10am to 12pm Monday to Friday, still perform a vital role, but the use of WhatsApp to match clients to drivers/helpers enables us to be so much more responsive than hitherto. While we have never claimed to be an emergency service, it enables us to fulfil requests often within hours if not minutes. We can offer no guarantees, but there have been several instances of 'on the day' requests being fulfilled in 2023. (Please note however that we still appreciate as much notice as possible!)

This background of relative calm in 2023 has enabled the Committee to step back a little and, looking ahead to 2024 with the PCC- plan a reappraisal of Windlesham

Caring. Three key members of the Committee have been in situ since 1994 when the current organisation was set up, and we need to plan the succession. Thirty years seems an appropriate time to do this; further, to consider how needs in the community have changed, and how we might respond to them. There could be opportunities both for celebration and raising awareness of future needs. Towards the end of the year, we set a date in March to hold an 'awayday' for the Committee plus our two extra co-ordinators to meet with a facilitator and begin this process.

Our accounts as always can be found in the APCM Report. The day-to-day work continues much as ever, meeting approximately 250 requests during the year. Reliance on our excellent 40-50 strong group of volunteers is total- our warm thanks to all of them. We again held our annual 'thank you' Ploughman's event in January and will probably continue to do so. It seems an appropriate point to reflect over the previous 12 months, and perhaps banish a little of the January blues!
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 £16,749 (2022 deficit £15,460).

Total Income

Total Income for the year was £191,627 compared with £207,426 in 2022. Income arising from donations and legacies was reduced compared with 2022 offset by increases in income from charitable activities and investments.

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.

Link/Hall rental income continued to pick up in 2023. Whilst income levels have not yet reached pre-pandemic levels, we are continuing to see increases from this income stream and are hopeful that this trend continues.

Sales of the Windlesham Magazine continue to create a healthy surplus. 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. 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.

Investment Income showed small increase year on year with interest rates remaining low.

Total Expenditure

Total Expenditure for the year was £208,376 (2022: £222,886).

Our Parish Share, payable to the diocese, remains the most significant expenditure. It amounts to approximately 43% of expenditure costs and 45% of total income. 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.

Payroll costs were slightly higher in 2023 as would be expected as a result of inflationary pressures and increases in minimum wage.

Where possible the PCC uses designated and restricted funds against applicable expenditure.

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 2023 is adequate.

Free Unrestricted General Fund Reserves of £113,116 are considered suitable for present needs.

Our Restricted Reserves of £275,605 are largely related to Property investments, and a smaller amount available for property repairs.

Finance Team

Robin Bateman
Mark Mainwaring
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.

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 2022) and a charity registered with the Charity Commission (1128098).

PCC members who have served during the reporting period are:

Ex Officio members:

Incumbent	Rev. Jonathan Hillman	(Chair)	
Curate	Rev. Sean Beagley		(until Sept 2023)
Churchwardens	Hannah Taylor	(Lay Chair)	(from May 2022)
	Jo Wilkins		(from March 2018)
Honorary Priest	Rev. Kate Hillman		
Parish Safeguarding Officer	Mrs Fiona Vernon		

Elected members:

Deanery Synod	Mr John Woods		(from Oct 2023)
PCC members	Mrs Jane Jennings		(from April 2021)
	Caroline Isaac-Hamdan		(resigned Sept 2023)
	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)
	Judith Payne		(from May 2023)
	Corinne Martinez		(from May 2023)
	Brian Pickthall		(from May 2023)

Co-opted members

Kate Howard	(from May 2023)
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Approved by the PCC on 28th April 2024 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 2023

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 2023.

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:

Andrew Mitchell BA FCA

Statement of Financial Activities Including Income and Expenditure Account for the Year Ended 31st December 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:									
Donations and legacies		139,692	-	2,325	142,017	143,564	-	19,556	163,120
Charitable activities		40,447	-	2,126	42,573	38,419	-	446	38,865
Investments		6,404	-	634	7,037	5,397	-	44	5,441
Total income		<u>186,542</u>	<u>-</u>	<u>5,085</u>	<u>191,627</u>	<u>187,380</u>	<u>-</u>	<u>20,046</u>	<u>207,426</u>
Expenditure									
<u>Charitable activities</u>									
Charitable Giving	3	353	-	-	353	336	-		336
Work of the Church	3	137,588	-	7,037	144,625	145,663	-	7,610	153,273
Property	3	26,731	-	1,284	28,015	27,714	-	21,589	49,303
Administration	3	29,383	6,000	-	35,383	19,974	-		19,974
Total charitable expenditure		<u>194,055</u>	<u>6,000</u>	<u>8,321</u>	<u>208,376</u>	<u>193,687</u>	<u>-</u>	<u>29,199</u>	<u>222,886</u>
Net gains/(losses) on investments	6		18,915		18,915		(25,072)	-	(25,072)
Net incoming resources before transfers		<u>(7,513)</u>	<u>12,915</u>	<u>(3,236)</u>	<u>2,166</u>	<u>(6,307)</u>	<u>(25,072)</u>	<u>(9,153)</u>	<u>(40,532)</u>

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Charity No: 1128098

Net incoming resources before transfers	(7,513)	12,915	(3,236)	2,166	(6,307)	(25,072)	(9,153)	(40,532)
Gross transfers between funds			-	-	(5,000)	5,000	-	-
Net movement in funds	(7,513)	12,915	(3,236)	2,166	(11,307)	(20,072)	(9,153)	(40,532)
Fund balances at 1 January	120,629	150,360	278,840	549,829	131,936	170,432	287,993	590,361
Fund balances at 31 December	<u>113,116</u>	<u>163,276</u>	<u>275,604</u>	<u>551,995</u>	<u>120,629</u>	<u>150,360</u>	<u>278,840</u>	<u>549,829</u>

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

All income and expenditure derive from continuing activities.

Balance Sheet as at 31st December 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Investments	7		339,669		320,753
Current assets					
Stocks	8	19		341	
Debtors	9	7,730		16,044	
Cash at bank and in hand		228,405		236,377	
		236,153		252,762	
Creditors: amounts falling due within one year	10	(23,826)		(23,686)	
Net current assets			212,328		229,076
Total assets less current liabilities			551,997		549,829
Income funds					
General restricted funds		199,753		202,988	
Revaluation reserve		75,852		75,852	
	12		275,605		278,840
Unrestricted funds					
Designated funds	13	51,310		43,579	
		111,967		106,781	
General unrestricted funds		113,116		120,629	
			276,892		270,989
			551,997		549,829

The financial statements were approved by the Members Of The Council on

X

J Woods (PCC Treasurer)
Trustee

X

J Wilkins (Churchwarden)
Trustee

Notes to the Accounts for the Year Ended 31st December 2023

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.

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	Administration	Total	Total
	2023	2023	2023	2023		2022
	£	£	£	£	£	£
Staff costs	-	11,240	5,023	15,412	31,675	30,299
Charitable Activities	353	139,385	22,992	13,971	176,701	192,587
	<u>353</u>	<u>150,625</u>	<u>28,015</u>	<u>29,383</u>	<u>208,376</u>	<u>222,886</u>
Analysis by fund						
Unrestricted funds – General and Designated	353	137,588	26,731	35,383	200,055	193,687
	-	7,037	1,284	-	8,321	29,199
	<u>353</u>	<u>144,625</u>	<u>28,015</u>	<u>35,383</u>	<u>208,376</u>	<u>222,886</u>

For the year ended 31 December 2022

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

4. Members of the Council

One PCC member was reimbursed £716 (2022: £865) for travel, ministry, subsistence, telephone and entertaining expenditure. One member of the PCC was paid £14,000 for property rental (2022: £21,000).

5. Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Property Administration and Maintenance	0.5	0.5

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Office and Administration	0.5	0.5
Lay Ministry	0.5	0.5
	<u>1.5</u>	<u>1.5</u>

Employment costs	2023	2022
	£	£
Wages and salaries	29,862	29,184
Other pension costs	1,813	1,115
	<u>31,675</u>	<u>30,299</u>

There were 4 (2022: 4) positions during the year equating to 1.5 (2022: 1.5) full time equivalents.

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

6. Net Gains/(Losses) On Investments

	Unrestricted funds designated 2023	Unrestricted funds designated 2022
	£	£
Revaluation of investments	<u>18,915</u>	<u>(25,072)</u>

7. Fixed Asset Investments

	Listed investments £	Unlisted investments £	Total £
Cost or valuation			
At 1 January 2023	182,153	138,600	320,753
Valuation changes	18,915	-	18,916
	<u>201,068</u>	<u>138,600</u>	<u>339,668</u>
At 31 December 2023	201,068	138,600	339,668
Carrying amount			
At 31 December 2023	201,068	138,600	339,668
	<u>182,153</u>	<u>138,600</u>	<u>320,753</u>
At 31 December 2022	182,153	138,600	320,753

Fixed asset investments revalued

Investment held by CCLA have been revalued at Market Value, the historic cost of these as at 31/12/23 was £75,903 (2022: £75,903). Those attributed to the "May Brown" reserve were valued as at 31/12/23 at £34,570 (2022: £34,970).

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 on disposal.

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

8. Stocks

	2023 £	2022 £
Finished goods and goods for resale	19	341

9. Debtors

	2023 £	2022 £
Other debtors	7,730	16,044

10. Creditors: Amounts Falling Due Within One Year

	2023 £	2022 £
Other creditors	22,825	15,302
Accruals and deferred income	1,000	8,384
	<u>23,825</u>	<u>23,686</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 2023: £ 1,703 (2022: £1,115).

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.

A valuation was due as at 31 December 2022. Calculations for this are currently under way.

For the Pension Builder Classic section, the 2019 valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2024, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 5% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2023. There is no requirement for deficit payments at the current time.

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12. Restricted Funds

	Balance at 1 January 2022 £	Incoming Resources £	Resources Expended £	Balance at 1 January 2023 £	Incoming Resources £	Resources Expended £	Balance at 31 December 2023 £
Organ							
Restoration	9,978	446	-	10,424	385	-	10,809
St Alban's	205,216	44	-	205,260	634	-	205,894
Fabric Restoration	62,551	3,598	21,590	44,560		1,284	43,276
Ma'Mites	5,857	-	3,234	2,623	1,741	1,945	2,419
Religious Education	-	14,827	3,600	11,227		3,600	7,627
Windlesham Caring	4,391	1,131	775	4,747	2,325	1,492	5,580
	<u>287,993</u>	<u>20,046</u>	<u>29,199</u>	<u>278,840</u>	<u>5,085</u>	<u>8,321</u>	<u>275,605</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 31/12/18) 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.

Ma'mites is a parent, carer and pre-schoolers group run and managed by the PCC.

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.

Windlesham Caring is a voluntary-run service for people living in Windlesham who need help at home or with transport. The PCC has 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. Income of £2,325 includes the release to general income of a previously designated amount received from Surrey Heath Prepared for the Windlesham community response to the Covid pandemic.

Restricted Funds are used ahead of General Funds where the criteria specified in the Fund documents is appropriate.

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13. Designated Funds

	Balance at 1 January 2022	Transfers	Revaluation	Balance at 1 January 2023	Expenditure	Revaluation	Balance at 31 December 2023
	£	£	£	£	£	£	£
Fundays/AV	2,740	-	-	2,740	-	-	2,740
Property Repair Fund	15,000	5,000	-	20,000	-	-	20,000
Capital Appreciation "May Brown" Fund	117,721	-	(20,186)	97,535	-	14,432	111,967
	34,971	-	(4,886)	30,086	(6,000)	4,483	28,569
	<u>170,432</u>	<u>5,000</u>	<u>(25,072)</u>	<u>150,361</u>	<u>(6,000)</u>	<u>18,915</u>	<u>163,277</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

On review of the documentation supporting the original gift and on taking legal advice it was determined that the bequest did not have a restricted purpose and can be used for general purposes.

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14. Analysis of Net Assets Between Funds

	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:								
Investments	-	90,500	249,169	339,669	-	141,192	179,561	320,753
Current assets/(liabilities)	113,116	72,776	26,435	212,328	120,629	9,168	99,279	229,076
	<u>113,116</u>	<u>163,276</u>	<u>275,604</u>	<u>551,997</u>	<u>120,629</u>	<u>150,360</u>	<u>278,840</u>	<u>549,829</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 (2022 - 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 2023 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.

WINDLESHAM CARING - YEAR ENDED 31 DECEMBER 2023

INCOME AND EXPENDITURE ACCOUNT

	2023	2022
INCOME		
Donations from clients	<u>1,125.05</u>	<u>1,130.90</u>
DONATION TO COMMUNITY INITIATIVES		
Defibrillator training	<u>(500.00)</u>	-
EXPENSES		
Volunteers' expenses	(395.30)	(309.39)
Telephone line rental	(312.24)	(314.43)
Subscriptions	(24.00)	(24.00)
Regulatory matters	-	(9.20)
Stationery	(14.99)	(17.97)
Networking activities	(24.23)	(100.00)
Net Bank Charges (£97 reimbursed by PCC [2022:£99])	-	-
	<u>(770.76)</u>	<u>(774.99)</u>
(DEFICIT) / SURPLUS OF INCOME OVER EXPENDITURE IN THE YEAR	<u>(145.71)</u>	<u>355.91</u>

BALANCE SHEET AT 31 DECEMBER 2023

	2023	2022
ASSETS		
Cash at Bank	4,511.77	4,939.31
Petty Cash	<u>949.70</u>	<u>865.17</u>
	5,461.47	5,804.48
Debtors	196.87	99.57
LIABILITIES		
Creditors and accruals	(80.00)	(180.00)
NET ASSETS	<u>5,578.34</u>	<u>5,724.05</u>

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RESERVES

Opening balance at 1 January	5,724.05	5,368.14
(Deficit)/Surplus for year	(145.71)	355.91
Closing balance at 31 December	<u>5,578.34</u>	<u>5,724.05</u>