

Ecclesiastical Parish of Badshot Lea and Hale

Registered with the Charity Commission, England; No. 1128239

Accounts for the Parochial Church Council of The Ecclesiastical Parish of Badshot Lea and Hale

for the

Year Ended 31 December 2022



AIMS AND PURPOSES

The predominant objective of the Badshot Lea and Hale Parochial Church Council (PCC) is to co-operate with the Rector to promote the gospel of our Lord Jesus Christ according to the doctrine and practice of the Church of England. The main objectives also encompass the whole mission of the Church, collectively pastoral, evangelistic, social and ecumenical, within the ecclesiastical Parish.

The PCC is solely responsible for the preparation of the financial statements, keeping proper accounting records, for safeguarding church assets and for the detection of fraud.

The PCC is committed to enabling as many people as possible to worship at, and to participate in the full life of our Parish community at Badshot Lea and Hale. The PCC also maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within the Parish bounds. All of our services and worship aim to put faith into practice through prayer, scripture, music and sacrament.

The PCC is responsible for the maintenance of St. John's, St. George's and St. Mark's churches, the Church Centre complexes associated with St. Mark's and St. George's churches, and for the Parish property located at 195 Eton Place, Farnham.

OBJECTIVES AND ACTIVITIES

Mission Statement.

- We are one Parish of welcoming and inclusive churches.
Our vision is for the growth of God's Kingdom so we aim to:
- Grow in Spiritual Maturity
 - Grow in Numbers
 - Grow Younger
 - Grow in Community Engagement

Activities

When planning our activities during the year, the clergy and the PCC have considered The Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The parish tries especially to enable ordinary people to live out their faith as part of our Parish community through:-

- Worship, prayer and teaching through regular services and meetings; learning about the Gospel; developing our knowledge and trust in Jesus Christ.
- Provision of pastoral care for all people living in the parish, e.g. visiting the sick, the bereaved and those with special needs; conducting preparation for baptism, confirmation and marriage services.
- Missionary and Outreach work; including offering an imaginative programme of teaching to children and youths, in parallel with other relevant events and activities; and Mother & Toddler facilities.
- Promoting and supporting mission partnerships with churches, organisations and people who have broadly similar aims and objectives both at home and abroad.
- To facilitate this work it is important that the Parish maintain the fabric of our three Churches and the two Church Annexes.

ACHIEVEMENTS & PERFORMANCE

2022

Services ran as usual during the year, and whilst the sharing of the peace is permitted, and the chalice may be received at communion services, large numbers of the congregation remain cautious. Video services have been broadcast for those unable to join us in person. Work done on Hall Bookings and 195 Eton Place during the pandemic have left us well placed to benefit financially this year.

Although the Parish remains cash poor it was able to pay its Parish Share in full in 2022, the overall financial position of the Parish has continued to improve compared to previous years and it is projected that continued improvements will be seen in 2023.

Thanks to the generous and committed support of the congregations, giving to the Parish has remained broadly level.

In addition, hall hire income increased and, following the investments made in 2021, the renting out of 195 Eton place has, as anticipated, yielded a substantial profit. Fundraising income was a little down despite having two parish fayres, one in St George's and one in St John's.

The amount of money held by the Parish in restricted funds has decreased marginally.

Looking forward to 2023, it is likely that the Parish will see a significant increase in utility bills. Although, thanks to having agreed a fixed tariff with utility providers, it is protected from the well publicised increases in gas and electricity costs, the gas meter at St Georges has been broken for sometime. We are waiting for the gas company to provide us with an estimated bill for gas consumption, which could be for a significant sum. However, as at 31 December, we had unrestricted reserves of c£8k and expect that, as in 2022, unrestricted income will exceed expenditure. We therefore project that the Parish will be able to meet this cost.

Reserves Policy

The Parish does not maintain significant unrestricted liquid reserves. Although the cash reserves as shown in the accounts are c£34k, the vast majority of this is held in restricted funds. The Parish currently has unrestricted reserves of c£8k.

The main threat to the Parish's ongoing financial security is the lack of reserves to pay for unexpected building costs. The PCC has decided to set up a designated fund to pay for the general maintenance of the church buildings and grounds. During 2022 this started the year with ~£1k in the general maintenance fund, however events meant that at the end of the year it was empty.

Risk Management

The PCC is aware of, and fulfils, our statutory requirements with respect to managing risk.

An ongoing programme and practices concerning repairs, maintenance and servicing of equipment were continued throughout the year. All mandatory inspections with respect to building, fire, electrical, gas, safety and operation; including portable appliance testing, were completed during the year.

Financial management and recording procedures aim to prevent, or minimise, fraud in this area.

The promotion of the safety, health and protection of children, youths and vulnerable adults is extremely important to the PCC. Parish policy in this area embodies a formal child protection and vulnerable adult policy following Diocesan guidelines. This policy is emphatically enforced, as well as reviewed regularly.

VOLUNTEERS

The PCC & Trustees would like to take this opportunity to extend their grateful appreciation to all the volunteers who work so hard to make our churches the welcoming, vibrant and forward-looking community that it is. In particular the PCC would wish to mention the Churchwardens and Treasurer and Secretary who have worked so tirelessly on our behalf, and also to all those who lead worship or serve on other committees within the parish, for their valuable contribution to our ministry and for keeping the churches operational.

STRUCTURE, GOVERNANCE & MANAGEMENT

Our Church community is registered with the Charity Commission in England as the Parochial Church Council (PCC) of the Ecclesiastical Parish of Badshot Lea and Hale: Registration Number 1128239.

The structure, governance and management of the Parish, as well as the appointment of Members of the PCC are in accordance with the processes set out in the Church Representation Rules 2006. Governance is provided by the Rector, Associate Priest, Churchwardens and the PCC. Day-to-day management is the responsibility of the Standing Committee.

The PCC comprises the following members: the Rector (Incumbent), other licensed clergy, Churchwardens, Deputy Wardens, Deanery Synod Representatives, and representatives from each Church. The latter being elected by those who are listed on the Parish Electoral Roll. All eligible persons who attend services at St. John's, St. George's or St. Mark's churches are encouraged to register on the Electoral Roll and to stand for election to the PCC.

Members of the PCC have an overarching responsibility for all decisions relating to the aims and objectives of the Parish and for all matters of general concern and importance. The PCC is solely responsible for all decisions relating to the management of the parish finances.

The PCC aims to meet at least four times per year, including the Annual Parochial Church Meeting (APCM). Given its wide range of responsibilities, the PCC has a number of committees, each of which deals with a particular aspect of parish life. A Standing Committee meets regularly to consider appropriate urgent business and to arrange the PCC Agenda.

Other committees present a regular summary report of their deliberations to the full PCC for discussion and ratification as appropriate.

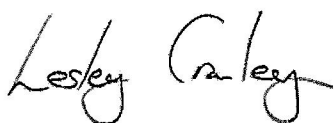
Ex Officio members:

Rector:	The Reverend Lesley Crawley (Chair)
Associate Priest:	The Reverend Alan Crawley
Assistant Curate:	The Reverend Stella Wiseman (from 3/7/22)
Wardens:	Bob Shatwell (until 8/5/22) Simon Alexander Kris Lawrence
Deputy Wardens:	Maxine Everitt Richard Myers Pamela Marsham (to 14/6/22)
Deanery Synod:	Stella Wiseman (to 3/7/22) Pamela Marsham (to 14/6/22)

Elected Representatives:

Jacquie Munroe	Debbie Nobbs (to 25/5/22)
Melisa Davies	Jenny Bull (to 8/5/22)
Michelle Chapman	Gemma Brown (to 8/5/22)
Carolyn Weston	John Boas (to 13/1/22)
Sarah Kay	Olivia Jasper (to 8/5/22)
	Simon Spiers (to 8/5/22)

Approved by the PCC on the 18th May 2023 and signed on their behalf by :-



Rev'd Lesley Crawley,
Rector, & Chair PCC



Richard Myers
Parish Treasurer

Independent Examiner's Report

Independent Examiner's Report to the PCC of the Parish of Badshot Lea & Hale

I report to the trustees on my examination of the accounts for the above charity for the year ending 31 December 2022 which are set out on pages 7-11.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 "the Act".

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and, in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

- Accounting records were not kept in accordance with section 130 of the Act;
- The accounts do not accord with the accounting records; or
- The accounts do not comply with the applicable requirements concerning the form and contents 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 order to enable a proper understanding of the accounts to be reached.

Tudor John Ltd

Tudor John Ltd
Nightingale House
46-48 East Street
Epsom
Surrey
KT17 1HQ

Date...*1st June 2023*...

RECEIPTS AND PAYMENTS ACCOUNT

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Receipts (note 7a)					
Planned giving	50,814		957	51,771	51,574
Digital giving	849		60	909	1,914
Collections at services	7,620			7,620	4,343
Other voluntary receipts	4,755		1,843	6,598	29,570
Gift Aid recovered	2,449		2,146	4,595	6,003
Grants	2,844			2,844	29,294
Activities for generating funds	9,540		1,923	11,463	11,287
Rent of Eton Place	17,974			17,974	7,693
Investment income	14		89	103	94
Statutory fees retained by the PCC	5,727			5,727	4,826
Trading activities	34,082			34,082	21,835
Other receipts			9,290	9,290	
Total receipts	136,668	-	16,308	152,976	168,433
Payments (note 7b)					
Cost of generating funds	2,814			2,814	2,305
Cost of renting Eton Place	4,559			4,559	9,243
Parish Share	76,170			76,170	45,000
Salaries, Wages and honoraria	610			610	183
Clergy and Staffing costs	2,735			2,735	768
Training					1,155
Church Running Expenses	44,827			44,827	41,698
Major repairs to church building		47	15,290	15,337	49,278
Church Repairs & Maintenance	105	6,934	2,965	10,004	16,973
Total payments	131,820	6,981	18,255	157,056	166,603
Excess of receipts over payments before transfer	4,848	(6,981)	(1,947)	(4,080)	1,830
Transfers	(6,500)	6,500	0		0
Gross transfers between funds					0
Net movement in funds	(1,652)	(481)	(1,947)	(4,080)	1,830
All assets at start of year	9,357	1,481	27,396	38,234	36,404
All assets at end of year	7,705	1,000	25,449	34,154	38,234

REPRESENTED BY

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Unrestricted					
General fund	7,705			7,705	9,357
Designated					
General maintenance		-		-	981
Rectory Dilapidations		1,000		1,000	500
Restricted					
St George's Fabric			7,995	7,995	5,716
St George's AV Fund			1,500	1,500	6,500
St Johns Fabric			0	0	0
St George's Car Park			749	749	749
St Marks fabric			0	0	0
St Johns Churchyard			2,393	2,393	1,507
St Johns Tower and Youth Hub			5,362	5,362	5,729
St Marks Organ Fund ("Emily")			0	0	203
Friends of St Marks			2,766	2,766	2,462
St George's Flower Fund			20	20	20
St George's churchyard			0	0	35
Parenting Course			474	474	474
Newcomb poor fund			4,090	4,090	4,001
Parish choir			100	100	0
TOTAL FUNDS	7,705	1,000	25,449	34,154	38,234

STATEMENT OF ASSETS AND LIABILITIES

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Current assets:					
Cash at bank and in hand					
Lloyds bank account	2,731			2,731	776
Newcombe PF – Lloyds			1,303	1,303	1,214
CAF bank account	4,974	1,000	6,711	12,685	18,605
BLAH Investment Account			14,144	14,144	14,144
Newcomb PF - Investment			2,787	2,787	2,787
Cash in hand			1,833	1,833	2,510
Totals	7,705	1,000	26,778	35,483	40,036
Liabilities					
Agency collections			1,329	1,329	1,802
Totals			1,329	1,329	1,802
Grand total	7,705	1,000	25,449	34,154	38,234

Notes to the Accounts

1. The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis.
2. The fixed asset retained for Church use is the freehold house at 195 Eton Place.
3. Assets recognised but not valued in the Statement of Assets and Liabilities include:
 - movable church furnishings held by the church-wardens on special trust for the PCC and which require a faculty for disposal; and
 - office and gardening equipment.
4. At 31st December 2022, there was an unquantified liability for gas used but not invoiced at one of the churches, and it is prudent to consider that it may be material. This came about due to the meter there being broken. We are in discussions with the gas provider about the liability.
5. The expenses paid to clergy may include a small immaterial proportion, which relates to their function as PCC members. Stella Wiseman has been paid as a parish administrator. This has been reported to the Charities Commission as required.
6. The Parish uses the Parish Giving Scheme to collect regular giving and to claim the Gift Aid, before remitting the total to the PCC. They only contact people who have already signed up to ask whether they wish to increase their giving in proportion to inflation.
7. The movements in designated and restricted funds during the year were:

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Closing
Unrestricted					
General fund	9,357	136,668	131,820	-6,500	7,705
Designated					
General maintenance	981	-	6,981	6,000	0
Rectory Dilapidation	500	-	-	500	1,000
Restricted					
St Georges Fabric	5,716	-	2,721	5,000	7,995
St Georges AV	6,500	-	-	-5,000	1,500
St Johns Fabric	0	123	123		0
St Georges Car Park	749	-	-		749
St Marks fabric	0	15	15		0
St Johns Churchyard	1,507	958	72		2,393
St John's Tower and Youth Hub	5,729	761	1,128		5,362
St Marks Organ Fund "Emily"	203	9,290	9,493		0
Friends of St Marks	2,462	4,972	4,668		2,766
St Georges Flowers	20	-	-		20
St Georges Churchyard	35	-	35		0
Parenting Course	474	-	-		474
Newcomb Poor Fund	4,001	89	-		4,090
Parish choir	0	100			100
Grand total	38,234	152,976	157,056	0	34,154

Transfers

Transfers between funds were made as follows:

- £6,000 was transferred from the general fund to the General Maintenance designated fund;
- £500 was transferred from the general fund to the Rectory Dilapidations fund;
- £5,000 was transferred from the St George's AV to the St George's Fabric fund. This transfer was made with the consent of the donor of the funds.

Loans

There are no outstanding loans between funds.

Notes to the funds

General Funds:

Represent those resources of the PCC that are not subject to any restriction regarding their use, and are thus available to be applied to the general purposes of the PCC.

Designated Funds:

Are resources that are 'ring-fenced' by the PCC for particular purposes, but which nevertheless remain unrestricted as the PCC is able to re-designate such funds as it so directs.

The most significant threat to the long term viability of the parish is the lack of reserves to fund repairs to the parish buildings. In order to address this risk the PCC has designated two funds. A 'general maintenance' fund to hold monies put aside for the upkeep of the church buildings and their churchyards and a 'rectory dilapidations' fund to pay for rectory upkeep.

In 2022 £6,000 was transferred from the general fund into the general maintenance fund. This transfer, plus the £981 opening balance was sufficient to fund general church maintenance in the year. However, the fund is now exhausted and there are no funds to carry forward into 2023. Church maintenance is also funded through the use of restricted funds. Although the PCC aims to ensure that restricted funds are reserved for improvement rather than general maintenance costs this is not always possible. Any maintenance that cannot be funded using the designated and restricted fund is paid for from the general fund. In 2022 £105 of general fund was used to pay for fabric costs.

Restricted Funds:

Are funds collected or donated for a particular purpose which cannot be used by the PCC for any other purpose except by specific agreement with the donor.

Following a successful fundraising effort the Kitty Milroy murals in St Marks church were refurbished in 2021. During the latter stages of the fundraising campaign to fund this work it was made clear to donors that funds not used to refurbish the murals would be used to maintain and improve the fabric of the church. A group of the 'Kitty fundraisers' have continued their work to look after St Marks church. In recognition of its new, wider remit, the St Marks Murals "Kitty" fund has been re-named Friends of St Marks fund. In 2022 the fund paid for new flooring in the Annexe at St Marks church and the current hope is to replace the carpet in the main body of the church.

The following funds were closed during the year:

- The fund for the running of the Brewing Friendships group following the closure of the group;
- St Marks Organ fund ("Emily") as the available funds have been spent and additional fundraising for the organ is unlikely in the future. The principal transaction in the Emily fund in 2022 was a significant repair bill which was funded under the church's insurance policy. The damage occurred in 2021 when rainwater leaked through a hole in the church roof.
- St George's churchyard fund. The funds donated specifically for churchyard maintenance are now exhausted.

Although they had nil balances at the end of the year the St Johns Fabric and St Marks fabric funds were not closed as income is expected in 2023.

Following the receipt of a ring fenced donation a new restricted fund to hold monies for the parish choir was opened.

NOTES TO THE FUNDS	
General maintenance	Money designated to allow for maintenance and upkeep of church buildings and churchyards.
Rectory Dilapidations	Money designated to allow for the redecoration of the Rectory at some future date.
St George's Fabric	Maintenance of the general fabric and grounds of St. George's Church and Church Room, including renewal of the heating system.
St George's AV fund	Money given specifically for the installation of an AV system in St George's church. The donor has agreed that, in the event that not all monies are required for this purpose the remainder can be transferred to the St George's fabric fund.
St John's Fabric	Maintenance of the general fabric and grounds of St. John's Church and Church Room.
St Mark's Fabric	Maintenance of the general fabric and grounds of St. Marks Church
St Georges Car Park	Maintenance of the Car Park enclosure and associated features at St. George's church.
St Johns Churchyard	Money given specifically for the upkeep of St John's Churchyard.
St John's Tower and Youth Hub	Money given specifically for the improvement of St John's Church in order that the Tower can be repaired and a new youth hub set up to support outreach.
St Marks Organ Fund ("Emily")	The fund set up to manage an appeal to refurbish and maintain St Mark's Organ.
Friends of St Marks	A fund to hold the monies raised by the Friends of St Marks to maintain the fabric of St Marks church.
St George's Flowers	The funds that hold donations and appeals specifically in support of the provision of flowers (notably Easter and Christmas) at St. George's churches.
St George's churchyard	Maintenance of the churchyard at St George's church
Parenting Course	The fund that holds donations and appeals specifically in support of the Parenting Course run by the Families Matter Co-ordinator
Newcomb Poor Fund	A fund that holds the Vicar's discretionary fund, monies available for the Vicar to distribute as they see fit
Parish choir	A fund to hold monies for parish choir resources.

7a. Analysis of unrestricted income:

Planned giving by PGS, including gift aid	47,728
Online giving (via Sum-up function)	849
Planned giving by standing order into Lloyds account	3,086
Collections at services	7,620
Other voluntary receipts	4,755
Gift aid recovered	2,449
Activities for generating funds:	
Craft Fayre	1,716
Summer Fayre	2,508
Autumn Fayre	1,541
Flower festival	810
Church activities	1,669
Other	1,296
Investment income	14
Rent of Eton Place	17,974
Statutory fees retained by PCC	5,727
Trading activities:	
Magazine profit	1,664
Room hire	31,202
Car parking	1,216
Grants	2,844
TOTAL UNRESTRICTED INCOME	136,668

7b. Analysis of unrestricted expenditure

Cost of generating funds	2,814
Cost of renting Eton Place	4,559
2022 Parish Share	76,170
Salaries wages and honoraria	610
Clergy and staffing costs	2,735
Church running	1,495
Cleaning	1,078
Insurance	5,241
Office costs and sundries	26,853
Cost of services	685
Governance	600
Utility bills	8,875
Maintenance	105
TOTAL UNRESTRICTED EXPENDITURE	131,820

FIXED ASSETS

195 Eton Place

Market value as unfurnished sale
Revalued at 14th September, 2016

255,000

Asset Notes:

- The benefice property, formerly the Curate's house, is currently shown as a tangible fixed asset (for church use) until such time as the PCC decides otherwise (investment holding or disposal).
- The St. Mark's Centre & St George's Church Hall are deemed part of their churches, and are thus not formally valued.