

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HAWLEY

England & Wales · Charity number 1130589

Details

Other names HAWLEY GREEN PAROCHIAL CHURCH COUNCIL

Status Registered

Legal form Previously excepted

Registered 2009-07-16

Register [View on the Charity Commission register](#)

Contact

Address The Vicarage
Fernhill Road
Blackwater
Camberley
Surrey
GU17 9BN

Phone 01276 609498

Email hawleyenquiries@outlook.com

Website www.parishofhawley.org.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: The Parochial Church Council is a Body Corporate for the advancement of religion created by statute (namely The PCC (Powers) Measure 1956)

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Hampshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£150,390	£153,940	-	-
2023-12-31	£152,125	£131,046	-	-
2022-12-31	£75,663	£106,924	-	-
2021-12-31	£73,284	£113,619	-	-
2020-12-31	£178,344	£133,928	-	-

Trustees

Name	Role	Appointed
Rev William Francis Pitfield Perry	Chair	2018-11-20
Allen Brown		2024-05-19
Carol Carter		2023-05-28
Derek Harry Bangs		2021-05-30
Diane Christine Brown		2026-05-16
James Earl Rapley		2021-05-30
Keith Blanchard		2020-10-25
Lorna Wilkinson		2021-05-30
MIKE GUNSTON		2021-05-30
Philip Popay		2024-05-19
Rita Audrey DAVIES		2020-10-25
Susan Ann Brown		2021-05-30

Accounts

HOLY TRINITY AND ALL SAINTS' CHURCHES, HAWLEY

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

OF

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL

Registered Charity No. 1130589

for the year ended 31st December 2024

Incumbent

The Rev'd Canon William Perry, SSC

Bank

**Lloyds Bank PLC
18, Prince of Wales Walk
Camberley
Surrey GU15 3SJ**

Accountants

**Azets Audit Services Limited
Ashcombe Court
Woolsack Way
Godalming
Surrey GU7 1LQ**

The Parish of Hawley

Overview

The Parish of Hawley in the Diocese of Guildford is situated in the extreme northeast of Hampshire. The Parish Church of Holy Trinity, Hawley (1857) and the daughter church of All Saints', South Hawley (1976) serve an estimated population of 12,500 souls. In 2015, the Parochial Church Council passed a Resolution under the House of Bishops' Declaration on the Ministry of Bishops and Priests. Extended episcopal care is provided by the Bishop of Richborough by arrangement with the diocesan bishop. The parish is registered with Forward in Faith and affiliated to The Society.

The Parochial Church Council (PCC)

Under the terms of the Charities Act 2006, the PCC is registered with the Charity Commission. Our registered charity number is 1130589. Correspondence for the PCC may be addressed to Hawley Vicarage, Fernhill Road, Blackwater, Camberley, GU17 9BN. Lloyds Bank plc, 18 Prince of Wales Walk, Camberley, Surrey GU15 3SJ are bankers to the PCC. The PCC uses the services of the Azets Audit Services Limited of Ashcombe Court, Woolsack Way, Godalming, Surrey GU7 1LQ as Independent Examiners. Nye Saunders Ltd. has been appointed inspecting architects to the PCC under the Inspection of Churches Measure 1955. Among its other responsibilities, the PCC "is to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical".

Members of the Parochial Church Council during 2024

Ex-Officio Members

Incumbent: The Revd. Canon William Perry SSC (*Chairman*)

Churchwardens: Mrs Rita Davies, Mr Stuart Murton (to 19 May), Mr Philip Popay (from 12 June)

Deanery Synod Representatives: Mr Keith Blanchard, Mrs Rita Davies

Elected (or Co-opted) Members: Mr Derek Bangs, Mr Allen Brown (from 19 May), Mrs Susan Brown (Hon. Secretary), Mrs Carol Carter (to 19 May and then co-opted from 24 July), Mrs Jackie Davies (from 19 May), Mr Michael Gunston (Vice-Chairman), Mr Robert Hoy, Mrs Marian King (from 19 May), Mr Stuart Murton (from 19 May, previously Churchwarden), Mr Philip Popay (from 19 May then as Churchwarden from 12 June), Mr James Rapley, Miss Julie Saunders (to 19 May), Miss Lorna Wilkinson.

The PCC formed a Standing Committee, as required by law, to transact the business of the PCC between meetings. A Halls Committee oversees the operation and maintenance of the Church Halls, and a Stewardship Committee encourages Christian Stewardship of time, talents, and money within the congregation.

PCC Policies

Group Acting Treasurer (GAT): During 2024, the Group Acting Treasurer (GAT), four individuals acting collegiately, continued to handle accounts and finance tasks.

Cash Spend Permissions: At the September meeting, the PCC adopted cash spending limit permissions for several key roles in the church, such as vicar, halls manager, and churchwardens – and the GAT itself.

Investment: A new investment strategy was accepted and approved by the PCC at the November meeting. An amount will be held in the Lloyds Bank current account for imminent spending requirements. Approximately £25,000 - £30,000 will be held on deposit with the Central Board of Finance (CBF) of the Church of England in their Deposit Fund to top up the current account as and when needed. Monies over this threshold will be held in a newly opened CBF investment account for longer term growth. All Saints' Parsonage continues to be let on a periodic lease. The monthly rental amount has been reviewed and will increase by 10%. The existing arrangements with our current tenant remain satisfactory.

Reserve Funds: Our Unrestricted General Purposes Fund shows a deficit of £37,351 for the year. The surplus from our halls and parsonage are maintained in separate Designated Funds and amounted to £26,016 for the year. All other funds are for restricted purposes and cannot be used for the everyday running costs of the church. We continue to rely on past legacies to cover this ongoing deficit. The figures quoted are subject to confirmation following examination by our independent examiner.

Church Attendance

The average Sunday attendance was 64 (67). The 2024 Church Electoral Roll listed 134 names (143). There were 5 baptisms (6), 0 confirmations (0), 8 weddings (1), 0 wedding blessings (0), and 8 funerals in church (14). A further 0 funerals (1) were held at a crematorium or local cemetery and 3 committals of cremated remains (7). (2023 figures bracketed in italics)

Revised Annual Report for 2024

Fr William Perry is the incumbent for the Parishes of Hawley and Minley and Priest-in-charge at St Augustine's Aldershot. During periods of absence he was ably assisted by our honorary assistant priest Fr Glyn Williams and other clergy.

Mr James Rapley was the Parish Safeguarding Officer and DBS Validator for the year.

Among regular long-term parishioners who sadly died in 2024 was Joan Young who had fulfilled multiple rôles over the years including as branch leader of the Mother's Union and the originator of 'Tea at Two'.

Holy Trinity continued to be open for private prayer from 10 am to 12 noon, Monday to Saturday. We thank the church sitters for their continued help.

In the ongoing absence of a PCC Treasurer as a consequence of the death of John Chapman in late 2023, the Group Acting Treasurers (GAT) has been handling day-to-day financial affairs as well as preparing revised accounts for the years from 2021 onwards and sorting the large quantities of parish paperwork resulting from John's long tenure of the Treasurership.

Revenue from the hiring of the Church Halls, both by regular hirers and for social bookings, continued to increase. The Holy Trinity Fair/Open Day and the Holly Fair raised income for church funds. Our thanks go to the organisers and helpers on these days.

We thank all members for their committed giving during the year.

Phil and Sally Popay continued to collect items for use at the Farnborough Food Bank, well supported by our parishioners.

As detailed in the Churchwardens' Report, much work continues to be carried out on our buildings, including the large number of major and minor works highlighted in the quinquennial reports compiled in 2021 for both Churches and for Trinity Hall.

Our Parish Share for 2024 was set at £69,474.24, which was paid in full.

The Diocese of Guildford proposed a Pastoral Scheme for the formal merger of Hawley and Minley Parishes, which for fifty years have been "held in plurality", that is to say legally separate parishes which share an Incumbent. The Scheme was put out to public consultation and no objections were received. It is expected that this will take effect in 2025.

Bishop Norman Banks retired as Bishop of Richborough, the Bishop to whom we look for pastoral and sacramental care. His "farewell" to Hawley parish was made on February 10th when he celebrated Mass for the Annual General Meeting of Forward in Faith Guildford. In December 2024, it was announced that his successor is to be Fr Luke Irvine-Capel, presently Archdeacon of Chichester, whom we look forward to welcoming to the parish in due course.

The various parish groups – Mothers' Union, Hawley Anglican Men's Society (HAMS), Bellringers, Bible Study Group and the Walsingham Cell – have met regularly during the year. Please see the minutes of the proceedings of the Annual Parochial Church Meeting and the parish website www.parishofhawley.org.uk for more information.

The Reverend Canon William Perry SSC
(Incumbent)

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

The Parochial Church Council (PCC) is a Body Corporate for the advancement of religion created by statute (namely the PCC (Powers) Measure 1956).

STATEMENT OF MEMBERS' RESPONSIBILITIES

The Members are responsible for preparing the Members' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Parochial Church Council and of the incoming resources and application of resources of the Parochial Church Council for that period. In preparing these financial statements, the members are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Parochial Church Council and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of Hawley Green Parochial Church Council

I report to the charity trustees on my examination of the financial statement of Hawley Green Parochial Church Council (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 charity 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 accounts to be reached.

Azets Audit Services Limited

Jonathan Vickery BA FCA
Azets Audit Services Limited
Ashcombe Court
Woolsack Way
Godalming
Surrey GU7 1LQ

Dated: *30 March 2026*

**HAWLEY GREEN PAROCHIAL CHURCH COUNCIL - STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

INCOME AND ENDOWMENT FROM		UNRESTRICTED FUNDS General Purposes £	Designated £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	FUNDS 2023 £
Donations and legacies	2 A1	52,963	-	8,169	-	61,132	66,850
Charitable activities	2 A2	4,118	10	-	-	4,128	1,981
Other trading activities	2 A3	2,216	41,067	-	-	43,283	38,280
Investments	2 A4	17,139	17,640	2,889	-	37,668	35,384
Other	2 A5	1,636	-	-	-	1,636	-
TOTAL		<u>78,072</u>	<u>58,717</u>	<u>11,058</u>	<u>-</u>	<u>147,847</u>	<u>142,495</u>
EXPENDITURE ON:							
Raising funds	3 B1	97	-	-	-	97	88
Charitable activities	3 B2	115,326	32,701	5,816	-	153,843	130,958
Other		-	-	-	-	-	-
TOTAL		<u>115,423</u>	<u>32,701</u>	<u>5,816</u>	<u>-</u>	<u>153,940</u>	<u>131,046</u>
Net Income/(expenditure) before gains and transfers		(37,351)	26,016	5,242	-	(6,093)	11,449
Gains(losses) on investment assets 5(b) D2		-	-	-	2,543	2,543	9,630
Net Income/(expenditure) before Transfers		(37,351)	26,016	5,242	2,543	(3,550)	21,079
Transfers between funds	9(b)	-	-	-	-	-	-
NET MOVEMENT IN FUNDS		<u>(37,351)</u>	<u>26,016</u>	<u>5,242</u>	<u>2,543</u>	<u>(3,550)</u>	<u>21,079</u>
BALANCES BROUGHT FORWARD AT 1 JANUARY 2024(2023)		167,015	255,826	63,239	111,480	597,560	576,481
BALANCES CARRIED FORWARD AT 31 DECEMBER 2024(2023)		<u>129,664</u>	<u>281,842</u>	<u>68,481</u>	<u>114,023</u>	<u>594,010</u>	<u>597,560</u>

**HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
BALANCE SHEET AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets	5(a)	118,914	124,043
Investment assets	5(b)	<u>113,644</u>	<u>111,101</u>
		<u>232,558</u>	<u>235,144</u>
CURRENT ASSETS			
Stock		350	450
Debtors and prepayments	7	45,559	34,510
Short term deposits		333,798	329,481
Cash at bank and in hand		<u>8,006</u>	<u>19,046</u>
		<u>387,713</u>	<u>383,487</u>
LIABILITIES			
Creditors - amounts falling due within one year	8	26,261	21,071
NET CURRENT ASSETS/(LIABILITIES)		361,452	362,416
Total assets less current liabilities		594,010	597,560
TOTAL NET ASSETS		<u>594,010</u>	<u>597,560</u>
PARISH FUNDS			
	6		
Unrestricted - General		129,664	167,015
Unrestricted - Designated		281,842	255,826
Restricted		68,481	63,239
Endowment		114,023	111,480
		<u>594,010</u>	<u>597,560</u>

Approved by the Parochial Church Council on 25 MARCH 2026 ~~2025~~ and signed on its behalf by:-



The Rev'd Canon WFP Perry
(Incumbent)

25/3/26



Mrs. RA Davies
(Churchwarden)

27/3/2026

The notes on pages 7 – 18 form part of these accounts

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 ACCOUNTING POLICIES - See Appendix "A"

<u>2 INCOME AND ENDOWMENT FROM</u>		UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	FUNDS 2023
		General Purposes	Designated			
		£	£	£	£	£
A1	DONATIONS AND LEGACIES					
	Planned Giving					
	Gift Aid	34,977	-	-	34,977	41,945
	Income Tax recoverable	8,676	-	-	8,676	10,474
	Parish Giving Scheme	3,007	-	-	3,007	-
	Other planned giving	1,199	-	-	1,199	1,069
	Unplanned Giving:-					
	Gift Aid	738	-	-	738	708
	Income Tax recoverable	771	-	-	771	361
	Other unplanned giving	203	-	-	203	-
	Collections at all services	2,092	-	-	2,092	5,356
	Sundry donations	1,300	-	-	1,300	-
	Grants	-	-	-	-	-
	Donations, appeals etc.	-	-	8,169	8,169	6,937
		52,963	-	8,169	61,132	66,850
A2	CHARITABLE ACTIVITIES					
	Fees – statutory	4,118	10	-	4,128	1,981
	Fees – associated income	-	-	-	-	-
		4,118	10	-	4,128	1,981
A3	OTHER TRADING ACTIVITIES					
	Church hall lettings	-	41,067	-	41,067	36,801
	Traidcraft sales	-	-	-	-	33
	Fetes, bazaars and other fund raising activities	2,216	-	-	2,216	1,446
		2,216	41,067	-	43,283	38,280
A4	INVESTMENTS					
	Dividends	-	-	2,889	2,889	2,844
	Interest	17,139	-	-	17,139	14,810
	Rent	-	17,640	-	17,640	17,730
		17,139	17,640	2,889	37,668	35,384
A5	OTHER INCOME					
	Insurance Claim	1,636	-	-	1,636	-
		1,636	-	-	1,636	-
2 TOTAL		78,072	58,717	11,058	147,847	142,495

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

3 EXPENDITURE ON

	UNRESTRICTED FUNDS General Purposes £	Designated £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2024 £	FUNDS 2023 £
B1 RAISING FUNDS						
Stewardship programme costs	97	-	-	-	97	88
Traidcraft purchases	-	-	-	-	-	-
	<u>97</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>97</u>	<u>88</u>
B2 CHARITABLE ACTIVITIES						
Missionary & Charitable giving						
Overseas	265	-	-	-	265	280
Home missions & other church societies	1,455	-	-	-	1,455	1,035
Secular charities	600	-	-	-	600	840
Note 14	<u>2,320</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,320</u>	<u>2,155</u>
Ministry: Diocesan Parish Share	67,891	-	-	-	67,891	65,050
Working Expenses Incumbent	3,536	-	-	-	3,536	2,106
Housing Expenses Incumbent	361	-	-	-	361	1,151
Church Operating Expenses	29,827	-	-	-	29,827	21,537
Church Halls running costs	-	27,980	-	-	27,980	17,468
All Saints' Parsonage (in vacancy)	-	4,721	-	-	4,721	5,737
Major repairs to churches	-	-	-	-	-	-
Salaries/wages	1,122	-	-	-	1,122	1,710
Furnishing & Equipment depreciation	857	-	-	-	857	857
Publications, stationery, postage, photocopier and administration costs	1,841	-	-	-	1,841	2,541
Independent Examiners fees	2,920	-	-	-	2,920	6,424
Other	4,651	-	5,816	-	10,467	4,222
	<u>113,006</u>	<u>32,701</u>	<u>5,816</u>	<u>-</u>	<u>151,523</u>	<u>128,803</u>
TOTAL	<u>115,423</u>	<u>32,701</u>	<u>5,816</u>	<u>-</u>	<u>153,940</u>	<u>130,958</u>

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

4 STAFF COSTS

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Wages & salaries	<u>11,779</u>	<u>10,215</u>

During the year the PCC employed 4 persons. Their total remuneration and expenses amounted to £11,779 in 2024 and as such no one individual earned £10,000 or more.

5 FIXED ASSETS FOR USE BY THE PCC

5(a)	Tangible fixed assets	Freehold Land and Buildings at cost £	Fixtures Fittings & Equipment £	Total £
ACTUAL/DEEMED COST	At 1 January 2024	230,487	28,827	259,314
	Addition during year	-	-	-
	At 31 December 2024	<u>230,487</u>	<u>28,827</u>	<u>259,314</u>
DEPRECIATION	At 1 January 2024	113,359	21,912	135,271
	Charge for the year	4,272	857	5,129
	At 31 December 2024	<u>117,631</u>	<u>22,769</u>	<u>140,400</u>
NET BOOK VALUE	At 31 December 2024	<u>112,856</u>	<u>6,058</u>	<u>118,914</u>
	At 31 December 2023	<u>117,128</u>	<u>6,915</u>	<u>124,043</u>

The freehold land and buildings comprise a) The curate's house known as All Saints' Parsonage and located at 295, Fernhill Road, Farnborough, Hants b) Holy Trinity Church Hall located at c/o Hawley Vicarage, Fernhill Road, Blackwater, Camberley, Surrey and c) the capitalised cost of the new extension, refurbishment works and Hall re-roof at All Saints' Church Centre, located at 128, Chapel Lane, Farnborough, Hants.

For accounting purposes the historical cost of these properties together with the cost of subsequent improvements of a capital nature are deemed to be their 2024 valuation.

a) 1974	£19,111	b) 1968	£3,278	c) 2005	£107,365
2009	£10,866	1999/2002 -	£38,913	2006	£191
Cap Refurbishment	<u>£29,977</u>	Cap Refurbishment	<u>£42,191</u>	2011	£(1,733)
				2019	£51,158
				2020	£1,338
				Cap Refurbishment	<u>£158,319</u>

Fixtures, Fittings and Equipment:-

Replacement in 2017 of the Electronic Organ at All Saints' with a new instrument from Viscount Classical Organs Ltd.
 – Model Envoy 35F – being depreciated over 15 years.

The insured cover of freehold land and buildings above with landlords fittings and/or contents is:

a) £417,852 plus inflationary uplift from day 1. averaged over period of insurance.	b) Up to a loss limit of £2,900,000
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In addition, certain assets which are consecrated or dedicated as described under the fixed assets section in Appendix A on page 17 have been excluded in the accounts. The insured cover of these assets is as follows:

Holy Trinity Church	Up to a loss limit of £11,590,000
All Saints' Church and Hall	Up to a loss limit of £2,900,000 .

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

5(b) D2 Investment Assets:	2024	2023	2024 £	2023 £
	Valuation at 31 December			
	Price per share			
Permanent Endowments				
Mrs Humphries's - Grave	Pence	Pence		
Holding of 379.86 shares in 2 ½% Consolidated Stock (Cost £200). Stock redeemed at par, 5 th July 2015 Funds at bank pending reinvestment. To yield income for upkeep of grave in Holy Trinity Churchyard.	-	-		
All Saints' Clergy House Trust				
Holding of 4,604 shares in Central Board of Finance Investment Fund, held in the name of Guildford Diocesan Board of Finance.	Pence 2312.27	Pence 2260.53	106,457	104,075
To yield income solely to form part of the Asst. Curate of Hawley's stipend. In times when there is no licensed Asst. Curate of Hawley in post, the Managing Trustees shall apply the clear yearly income of the Asst. Clergy Fund to pay the cost of provision of retired clergy to cover the ecclesiastical services when the incumbent is not available.				
Glebe Endowment (Holy Trinity)				
Holding of 310.82 shares in Central Board of Finance Investment Fund, held in the name of Guildford Diocesan Board of Finance.	Pence 2312.27	Pence 2260.53	7,187	7,026
To yield income solely to form part of the Incumbent of Hawley's stipend.				
			<u>113,644</u>	<u>111,101</u>
5(c) Inventory Assets:			2024 £	2023 £
All Saints' Church, South Hawley Memorial to Father Michael Moore SSC Icon of the "Last Supper" commissioned from St Andrew's Abbey Zevenkerken, Brugge, Belgium in November 2002				
Cost 21 October 2003	€1,500	£1,056	Book Value	Book Value
Now fully depreciated		<u>£1,056</u>	Nil	Nil
All Saints' Church, South Hawley Icons of "Our Lord" and "Our Lady" commissioned from "Evegenia Inimia" of Romania through the Director of Children in Distress Charity from its Glasgow office.				
Cost 17 October 2007		£1,250	Book Value	Book Value
Now fully depreciated		<u>£1,250</u>	Nil	Nil

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

6 ANALYSIS OF NET ASSETS BY FUND	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2024	FUNDS 2023
	£	£	£	£	£
Fixed assets	118,914	-	113,644	232,558	235,144
Current Assets	319,232	68,481	-	387,713	383,487
Liabilities					
Amounts falling due within one year	(26,261)	-	-	(26,261)	(21,071)
	<u>411,885</u>	<u>68,481</u>	<u>113,644</u>	<u>594,010</u>	<u>597,560</u>

7 DEBTORS	2024	2023
	£	£
Debtors for goods and services	-	-
Other debtors	40,284	30,645
Prepayments and accrued interest	5,275	3,865
	<u>45,559</u>	<u>34,510</u>

8 LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR		
Creditors for goods and services	9,063	4,736
Amounts owed to any institution or body corporate which are related parties to the PCC.	-	-
Other creditors	17,198	16,335
	<u>26,261</u>	<u>21,071</u>

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

9 FUNDS

	INCOMING RESOURCES	RESOURCES EXPENDED	TRANSFERS	NET INCOMING RESOURCES	TOTAL B/Fwd 1/1/2024	FUNDS TOTAL 31/12/2024
	£	£	£	£	£	£
a) UNRESTRICTED DESIGNATED FUNDS						
All Saints' Parsonage	17,640	4,722	-	12,918	110,759	123,677
Halls Reserve	41,067	27,979	-	13,088	99,904	112,992
Holy Trinity Building Reserve	10	-	-	10	45,163	45,173
	<u>58,717</u>	<u>32,701</u>	<u>-</u>	<u>26,016</u>	<u>255,826</u>	<u>281,842</u>
b) RESTRICTED FUNDS						
Holy Trinity Fabric Fund	1,850	-	-	1,850	16,312	18,162
Missionary & Charitable giving	-	-	-	-	24	24
201 Club	36	-	-	36	142	178
Children in Distress	-	-	-	-	-	-
Education	-	-	-	-	39	39
Churchyard	-	-	-	-	184	184
Flowers	407	573	-	-166	-122	-288
Memorial Garden for Children Fund	-	-	-	-	196	196
Insurance claims	-	-	-	-	277	277
Parishioners' donations	305	-	-	305	861	1,166
All Saints' Building Fund	277	-	-	277	9,419	9,696
Our Lady of Walsingham	4,468	4,444	-	24	241	265
Hawley Anglican Men's Society	631	799	-	-168	1,493	1,325
Stipend Endowment	195	-	-	195	192	387
Sub Total	<u>8,169</u>	<u>5,816</u>	<u>-</u>	<u>2,353</u>	<u>29,258</u>	<u>31,611</u>
Mrs Humphries's Grave	-	-	-	-	35	35
All Saints' Clergy House Trust	2,889	-	-	2,889	33,946	36,835
	<u>11,058</u>	<u>5,816</u>	<u>-</u>	<u>5,242</u>	<u>63,239</u>	<u>68,481</u>

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

NATURE and PURPOSE

a) Designated Funds

All Saints' Parsonage	Reserve funds - to meet the PCC's liability for future building and operational costs.
Halls Reserve	To fund future major repairs/refurbishments to our halls, car parks and surrounding areas.
Holy Trinity Building Reserve	To fund future major repairs/refurbishment of Holy Trinity Church. To include expenditure which under its terms could not be taken from Holy Trinity Fabric Fund.

b) Restricted Funds

Holy Trinity Fabric Fund	Incoming resources given specifically for fabric repairs and fittings replacements at Holy Trinity Church.
Missionary and Charitable Giving	Collections and donations specifically received towards missionary and charitable organisations, where at the time of the giving the recipient had not been determined by the PCC.
Easter and Whitsun Offerings	Collections on Easter Day and Whitsunday and contents of special envelopes specifically given towards the parish contribution to clergy stipends paid to the diocese through the Parish Share scheme.
Education	All monies received given specifically to meet costs of educational work incurred in the parish.
Churchyard	Monies received specifically for the upkeep of graves and/or maintenance of the churchyard and burial grounds at Holy Trinity Church.
Flowers	Donations received from individuals specifically for the purchase of flowers/ decorations.
Memorial Garden for Children Fund	Monies given specifically towards the cost of establishing a memorial garden for children in the churchyard/burial ground at Holy Trinity Church and its ongoing maintenance.
Insurance Claims	Insurance proceeds received in response to claims for: Holy Trinity Church – Re-decoration of internal surfaces on the north walls of the church following water damage due to theft of external lead.
Parishioner's donations	Donations received specifically for use at Holy Trinity Church and/or All Saints' Church.
All Saints' Building Fund	Monies raised to assist with the funding of major refurbishment works necessary at All Saints' Hall. Phase 1 of the works to include toilet block extension together with complete renovation of the kitchen – to accord with current disabled access and environmental legislation and provision of a soundproof partition between the church and hall. The fund is continuing to assist with future works/repairs.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

Our Lady of Walsingham	Subscriptions and donations received from members of the Walsingham Cell and monies raised through the Cell's activities.
Hawley Anglican Men's Society	Subscriptions and donations received from members of the Hawley Anglican Men's Society and monies raised through activities of the society, other than donations/collections received for a named charity.

c) Endowment Funds

Mrs Humphries's grave	See page 10
All Saints' Clergy House Trust	See page 10
Glebe Endowment (Holy Trinity)	See page 10

10. INDEPENDENT EXAMINER'S FEES

	<u>2024</u>	<u>2023</u>
	£	£
Payment to Azets Audit services Limited for professional services rendered in acting as Independent Examiners in respect of the Accounts to 31 st December in accordance with the Charities Act 2011	<u>2,920</u>	<u>6,424</u>

11 CONNECTED CHARITIES TO THE PCC

The Parochial Church Council places short term funds with the Central Board of Finance of the Church of England on its Deposit Fund Account with their Investment Office at CCLA Investment Management Ltd, Senator House, 85 Queen Victoria Street, London EC4V 4ET.

Deposits at 31 December	<u>333,798</u>	<u>329,039</u>
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12. INDEMNITY INSURANCE

The Vicar/Churchwardens/PCC are insured by the Parish Plus Insurance Policies under the Guildford Group Insurance Scheme for churches operated by the Ecclesiastical Insurance Office PLC (EIO), Gloucester in respect of Holy Trinity Church/Hall and All Saints' Church Centre.

This insurance provides cover as indicated on Page 9 at an annual premium of £6,006 and includes cover for theft by Church Officials up to £10,000 in any one claim at either church.

13. CONTINGENT LIABILITIES

We are in the process of determining who is responsible for the payment of the repairs (£600) to the Vicarage/Trinity Hall boundary fence. The Diocesan Surveyor is currently investigating whether this is a diocesan or parish responsibility.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

14 GRANTS – MISSIONARY & CHARITABLE GIVING

Analysis of grants shown under note 3 B2 on Page 8

	<u>2024</u>	<u>2023</u>
	£	£
The Children's Society	200	210
St Francis Outreach Trust – South Africa	265	280
Additional Curates Society	265	280
Farnborough Christian Outreach Trust – The Triangle Bookshop	265	280
Forward in Faith	325	280
Anglo Catholic Ordination Candidates Fund	200	-
Wessex Children's Hospice Trust – Naomi House	200	210
Churches Together in Fleet and Crookham – Fleet Angels	200	210
Camberley All Night Café – A safe place for homeless people	200	210
Barnabas Fund	-	210
Through the Roof	200	210
Donation returned from previous year	-	(225)
	<u>2,320</u>	<u>2,155</u>

In addition the following collections were taken and donations received/processed in 2024 towards the work of a number of advised designated charities. These amounts include Gift Aid Tax recoverable, if relevant. This information is reported to parishioners by way of a note as under current national guidelines the relevant accounting entries are now excluded from these financial statements.

a) Received through our churches

Children in Distress - -

b) Other - arranged through the Church by Hawley Anglican Men's Society and other organisations within the church.

Phyllis Tuckwell Hospice	<u>572</u>	<u>307</u>
	<u>572</u>	<u>307</u>

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

Appendix "A"

ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the charity'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 charity is a Public Benefit Entity as defined by FRS102.

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 have been prepared under the historical cost convention except the valuation of investment assets, which are shown at market value. The Parochial Church Council has adopted the accrual accounting basis for the preparation of the financial statements.

FUNDS

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 9.

Endowment funds, where capital must be retained, are explained in note 5(b).

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

INCOMING RESOURCES

VOLUNTARY INCOME AND CAPITAL SOURCES

Income represents the amount of voluntary donations as recorded whether by loose cash, bankers order or other form of instrument.

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income Tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by fetes, bazaars, catering at social functions, pilgrimages and similar events are accounted for gross.

OTHER INCOME

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

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

INCOME FROM INVESTMENTS

Dividends are accounted for when due and payable.
Interest entitlements are accounted for as they accrue.
Tax recoverable on such income is recognised in the same accounting year.

GAINS & LOSSES ON INVESTMENTS

Realised gains or losses are recognised when investments are sold.
Unrealised gains or losses are accounted for on revaluation of investments at 31st December 2024.

RESOURCES EXPENDED

GRANTS

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

ACTIVITIES DIRECTLY RELATING TO THE WORK OF THE CHURCH

The diocesan parish share is accounted for when due. Any share unpaid at 31st December 2024 will be provided for in these accounts as an operational (though not a legal) liability and shown as a creditor in the Balance Sheet.

FIXED ASSETS

CONSECRATED LAND - BUILDINGS AND MOVEABLE CHURCH FURNISHINGS

Consecrated and beneficed property of any kind is excluded from the accounts as required by the Charities Act 2011.

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

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings acquired before 1 January 2000 is written off.

OTHER LAND AND BUILDINGS

Except for inalienable property, non consecrated and non-beneficed property is depreciated on a straight-line basis to write off each asset over its anticipated useful economic life, initially 50 years or the residual period.

OTHER FIXTURES, FITTINGS AND OFFICE EQUIPMENT

Equipment used within the church premises is depreciated on a straight-line basis over 4 years, or 12 years depending on the useful life of the asset. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

INVESTMENTS

Investments are valued at market value at 31st December 2024.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 contd.

CURRENT ASSETS

Amounts owing to the PCC at 31st December 2024 in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

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

Stocks , including wine stocks and stationery are shown at the lower of cost and net realisable value after making allowance for obsolete and slow moving items.

CONTROLLING PARTY

There is no overall controlling party.

Accounts

HOLY TRINITY AND ALL SAINTS' CHURCHES, HAWLEY

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

OF

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL

Registered Charity No. 1130589

for the year ended 31st December 2023

Incumbent

The Rev'd Canon William Perry, SSC

Bank

**Lloyds Bank PLC
18, Prince of Wales Walk
Camberley
Surrey GU15 3SJ**

Accountants

**Azets Audit Services Limited
Ashcombe Court
Woolsack Way
Godalming
Surrey GU7 1LQ**

The Parish of Hawley

Overview

The Parish of Hawley in the Diocese of Guildford is situated in the extreme northeast of Hampshire. The Parish Church of Holy Trinity, Hawley (1857) and the daughter church of All Saints', South Hawley (1976) serve an estimated population of 11,800 souls. In 2015, the Parochial Church Council passed a Resolution under the House of Bishops' Declaration on the Ministry of Bishops and Priests. Extended episcopal care is provided by the Bishop of Richborough by arrangement with the diocesan bishop. The parish is registered with Forward in Faith and affiliated to The Society.

The Parochial Church Council (PCC)

Under the terms of the Charities Act 2006, the PCC is registered with the Charity Commission. Our registered charity number is 1130589. Correspondence for the PCC may be addressed to Hawley Vicarage, Fernhill Road, Blackwater, Camberley, GU17 9BN. Lloyds Bank plc, 18 Prince of Wales Walk, Camberley, Surrey GU15 3SJ are bankers to the PCC. The PCC uses the services of the AZETS Audit Services of Ashcombe Court, Woolsack Way, Godalming, Surrey GU7 1LQ as Independent Examiners. Nye Saunders Ltd. has been appointed inspecting architects to the PCC under the Inspection of Churches Measure 1955. Among its other responsibilities, the PCC "is to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical".

Members of the Parochial Church Council during 2023

Ex-Officio Members

Incumbent: The Revd. Canon William Perry SSC (*Chairman*)

Churchwardens: Mrs Rita Davies, Mr Stuart Murton,

Deanery Synod Representatives: Mr Keith Blanchard, Mrs Rita Davies

Elected Members: Mr Derek Bangs, Mrs Susan Brown (*Hon Secretary*), Mrs Carol Carter (*from 28 May*), Mr John Chapman (*to 18 October*) (*Hon PCC Treasurer*), Mr Peter Crouch (*to 28 May*), Mr Michael Gunston (*Vice-Chairman*), Mr Robert Hoy (*from 28 May*), Mr James Rapley, Miss Julie Saunders, Miss Lorna Wilkinson.

The PCC formed a Standing Committee, as required by law, to transact the business of the PCC between meetings, a Halls Committee to oversee the operation and maintenance of the Church Halls and a Stewardship Committee to encourage Christian Stewardship of time, talents, and money within the congregation.

PCC Policies

Investment: Apart from maintaining a small working balance, monies not immediately due for payment are placed on short-term deposit with the Central Board of Finance of the Church of England on their Deposit Fund (AAA Rated). In the absence of an assistant curate, All Saints' Parsonage continues to be let on a periodic lease.

Reserves: We continue to use the General Reserve Fund to cover any deficit in the running cost of our churches. We have continued to place any surplus from the halls and parsonage into respective designated funds, which have built up considerably over the years. The PCC will need to review these designated funds in 2024.

Risk: The PCC continued its risk audit with a view to establishing a more secure environment within Holy Trinity Church, reducing the vulnerability of the more valuable moveable items to theft and damage when the church is open during daylight hours. Theft of and damage to internal and external metal is of ongoing concern. Fire risk assessments continued to be reviewed in 2023 for the two churches and the two halls.

Church Attendance

As Covid restrictions were lifted the congregations at Holy Trinity and at All Saints' have started to recover. The average adult Sunday attendance was 67 (76). The 2023 Church Electoral Roll listed 143 names (143). There were 6 baptisms (18), 0 confirmations (0), 1 wedding (4), 0 wedding blessing (0), and 14 funerals in church (12). A further 1 funeral (3) was held at the crematoria or local cemeteries and 7 committals of cremated remains (5). (2022 figures bracketed in italics)

Revised Annual Report for 2023

This revised Annual Report for 2023 accompanies the 2023 accounts, which were examined by our Independent Examiner during May and June 2025.

Fr William Perry is the incumbent for the Parish of Hawley and is Priest-in-charge at St Augustine's Aldershot. During periods of leave he was ably assisted by our honorary assistant priest, Fr Glyn Williams, and other clergy.

Mr James Rapley was the Parish Safeguarding Officer and DBS Validator for the year.

In 2023 several of our long-term parishioners died. Don Leppard had been active in church life for many years and was a founder member of HAMS. Peter Dimmick served the parish for many years and was the long-term organist at All Saints'. Unfortunately, this has resulted in the organ remaining silent at the Sunday mass.

John Chapman, our honorary treasurer, died in October 2023. John held this role, and others, for over 50 years. John had all the financial paperwork stored in his house covering the whole of his tenure. A small team sorted the papers, storing the relevant ones, and preparing others for shredding; this task was finally completed in November 2024. A Group Acting Treasurer Team has been formed, consisting of Keith Blanchard, Allen Brown, Susan Brown, and Tony Evans. They are dealing with everyday financial affairs together with Mike Gunston who is dealing with cash receipts and banking. The Treasurer Team discovered that the accounts for 2021 and 2022 were incomplete and incorrect, and had only been completed as Management Accounts; neither set of accounts had ever been presented to the Independent Examiner for examination. As of December 2024, the revised 2021 and 2022 accounts had been completed, examined and signed off by the Independent Examiners.

Holy Trinity continued to be open for private worship from 10-12am Monday to Saturday. We thank the church sitters for their continued help.

Hiring of the Church Halls continued to recover during 2023 with regular hirers' returning and social bookings increasing. The Holy Trinity open day and the Holly Fair raised income for church funds. Our thanks go to the organisers and helpers on the day.

We thank all members for their committed giving during the year.

Phil and Sally Popay collected items for use at the Farnborough food bank. This has been well supported by our parishioners.

The quinquennial reports for both Churches and Trinity Hall were carried out in 2021. They have highlighted a considerable number of major and minor works for our attention. Some of the major equipment and fittings are at the end of their useful life and require replacement. The Churchwardens' Report gives details of some of the works as we try to establish the ultimate costs of replacing complex installations and determine priorities. Whilst at both churches and halls we have built up reserves to fund some of the heavy costs in dealing with certain items in the reports, we do, however, anticipate that the costs of implementing the architect's recommendations could well exceed those reserves. We financially need to proceed with the outstanding building works with all speed to preserve the purchasing power of our reserves.

We have found reliable gardening companies to maintain All Saints' hedges, and Holy Trinity churchyard and burial ground.

Our Parish Share for 2023 was set at £67,891.

Mothers' Union, Hawley Anglican Men's Society (HAMS), Bellringers, and the parish's Walsingham Cell have met regularly during the year. Please see the minutes of the proceedings of the Annual Parochial Church Meeting and the parish website www.parishofhawley.org.uk for more information.

The Reverend Canon William Perry SSC
(Incumbent)

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

The Parochial Church Council (PCC) is a Body Corporate for the advancement of religion created by statute (namely the PCC (Powers) Measure 1956).

STATEMENT OF MEMBERS' RESPONSIBILITIES

The Members are responsible for preparing the Members' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Parochial Church Council and of the incoming resources and application of resources of the Parochial Church Council for that period. In preparing these financial statements, the members are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Parochial Church Council and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of Hawley Green Parochial Church Council

I report to the charity trustees on my examination of the financial statement of Hawley Green Parochial Church Council (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 („the Act“).

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

Independent examiner's statement

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 charity 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 accounts to be reached.

Azets Audit Services Limited

Jonathan Vickery BA FCA
Azets Audit Services Limited
Ashcombe Court
Woolsack Way
Godalming
Surrey GU7 1LQ

Dated: *23 September* 2025

**HAWLEY GREEN PAROCHIAL CHURCH COUNCIL - STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

<u>INCOME AND ENDOWMENT FROM</u>		UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2023	FUNDS 2022
		General Purposes	Designated			
		£	£	£	£	£
Donations and legacies	2 A1	61,672	-	5,178	-	73,871
Charitable activities	2 A2	1,954	27	-	-	3,402
Other trading activities	2 A3	1,479	36,801	-	-	37,161
Investments	2 A4	14,810	17,730	2,844	-	23,935
Other		-	-	-	-	-
TOTAL		<u>79,915</u>	<u>54,558</u>	<u>8,022</u>	<u>-</u>	<u>138,369</u>
<u>EXPENDITURE ON:</u>						
Raising funds	3 B1	88	-	-	-	741
Charitable activities	3 B2	103,531	23,205	4,222	-	152,466
Other		-	-	-	-	-
TOTAL		<u>103,619</u>	<u>23,205</u>	<u>4,222</u>	<u>-</u>	<u>153,207</u>
Net Income/(expenditure) before gains and transfers		(23,704)	31,353	3,800	-	(14,838)
Gains(losses) on investment assets						
5(b) D2		-	-	-	9,630	(13,470)
Net Income/(expenditure) before Transfers		(23,704)	31,353	3,800	9,630	(28,308)
Transfers between funds	10(b)	-	-	-	-	-
NET MOVEMENT IN FUNDS		<u>(23,704)</u>	<u>31,353</u>	<u>3,800</u>	<u>9,630</u>	<u>(28,308)</u>
BALANCES BROUGHT FORWARD AT 1 JANUARY 2023(2022)		190,719	224,473	59,439	101,850	604,789
BALANCES CARRIED FORWARD AT 31 DECEMBER 2023(2022)		<u>167,015</u>	<u>255,826</u>	<u>63,239</u>	<u>111,480</u>	<u>576,481</u>

**HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
BALANCE SHEET AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets	5(a)	124,043	129,173
Investment assets	5(b)	111,101	101,471
		<u>235,144</u>	<u>230,644</u>
CURRENT ASSETS			
Stock		450	775
Debtors and prepayments	7	34,510	16,271
Short term deposits		329,481	327,171
Cash at bank and in hand		19,046	10,505
		<u>383,487</u>	<u>354,722</u>
LIABILITIES			
Creditors - amounts falling due within one year	8	21,071	8,885
NET CURRENT ASSETS/(LIABILITIES)		362,416	345,837
Total assets less current liabilities		597,560	576,481
TOTAL NET ASSETS		<u>597,560</u>	<u>576,481</u>
PARISH FUNDS			
Unrestricted - General	6	167,015	190,719
Unrestricted - Designated		255,826	224,473
Restricted		63,239	59,439
Endowment		111,480	101,850
		<u>597,560</u>	<u>576,481</u>

Approved by the Parochial Church Council on **7.9.2025** and signed on its behalf by:-


The Rev'd Canon WFP Perry
(Incumbent)


Mrs. RA Davies
(Churchwarden)

7.9.2025

The notes on pages 7 – 18 form part of these accounts

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 ACCOUNTING POLICIES - See Appendix "A"

2 INCOME AND ENDOWMENT FROM		UNRESTRICTED FUNDS	RESTRICTED	ENDOWMENT	TOTAL	FUNDS
		General	Designated	FUNDS	FUNDS	2023
		Purposes				2022
		£	£	£	£	£
A1	DONATIONS AND LEGACIES					
	Planned Giving					
	Gift Aid	41,945	-	-	41,945	46,641
	Income Tax recoverable	10,474	-	-	10,474	11,661
	Other planned giving	1,069	-	-	1,069	3,028
	Unplanned Giving:-					
	Gift Aid	708	-	-	708	1,205
	Income Tax recoverable	361	-	-	361	253
	Other unplanned giving	-	-	-	-	209
	Collections at all services	5,356	-	-	5,356	2,402
	Sundry donations 10(b)	-	-	-	-	940
	Grants	-	-	-	-	2,130
	Donations, appeals etc.	1,759	-	5,178	6,937	5,402
		61,672	-	5,178	66,850	73,871
A2	CHARITABLE ACTIVITIES					
	Fees – statutory	1,954	27	-	1,981	3,381
	Fees – associated income	-	-	-	-	21
		1,954	27	-	1,981	3,402
A3	OTHER TRADING ACTIVITIES					
	Church hall lettings	-	36,801	-	36,801	35,128
	Traidcraft sales	33	-	-	33	818
	Fetes, bazaars and other fund raising activities	1,446	-	-	1,446	1,215
		1,479	36,801	-	38,280	37,161
A4	INVESTMENTS					
	Dividends	-	-	2,844	2,844	2,829
	Interest	14,810	-	-	14,810	4,306
	Rent	-	17,730	-	17,730	16,800
		14,810	17,730	2,844	35,384	23,935
2 TOTAL		79,915	54,558	8,022	142,495	138,369

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 contd.

3 EXPENDITURE ON

	UNRESTRICTED FUNDS	RESTRICTED	ENDOWMENT	TOTAL	FUNDS
	General	Designated	FUNDS	FUNDS	2022
	Purposes				
	£	£	£	£	£
B1 RAISING FUNDS					
Stewardship programme costs	88	-	-	88	134
Traidcraft purchases	-	-	-	-	607
	88	-	-	88	741
B2 CHARITABLE ACTIVITIES					
Missionary & Charitable giving					
Overseas	280	-	-	280	300
Home missions & other church societies	1,035	-	-	1,035	2,239
Secular charities	840	-	-	840	675
Note 14	2,155	-	-	2,155	3,214
Ministry: Diocesan Parish Share	65,050	-	-	65,050	76,744
Working Expenses Incumbent	2,106	-	-	2,106	2,663
Housing Expenses Incumbent	1,151	-	-	1,151	1,029
Church Operating Expenses	21,537	-	-	21,537	19,014
Church Halls running costs	-	17,468	-	17,468	34,875
All Saints' Parsonage (in vacancy)	-	5,737	-	5,737	5,708
Major repairs to churches	-	-	-	-	-
Salaries/wages	1,710	-	-	1,710	1,707
Furnishing & Equipment depreciation	857	-	-	857	857
Publications, stationery, postage, photocopier and administration costs	2,541	-	-	2,541	2,086
Independent Examiners fees	6,424	-	-	6,424	1,400
Other	-	-	4,222	4,222	3,169
	101,376	23,205	4,222	128,803	149,252
TOTAL	103,531	23,205	4,222	130,958	152,466

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 contd.

4 STAFF COSTS

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Wages & salaries	<u>10,215</u>	<u>9,605</u>

During the year the PCC employed 4 persons. Their total remuneration and expenses amounted to £10,215 in 2023 and as such no one individual earned £10,000 or more.

5 FIXED ASSETS FOR USE BY THE PCC

5(a)	Tangible fixed assets		Freehold Land and Buildings at cost £	Fixtures Fittings & Equipment £	Total £
	ACTUAL/DEEMED COST	At 1 January 2023	230,487	28,827	259,314
		Addition during year	-	-	-
		At 31 December 2023	<u>230,487</u>	<u>28,827</u>	<u>259,314</u>
	DEPRECIATION	At 1 January 2023	109,085	21,055	130,140
		Charge for the year	4,274	857	5,131
		At 31 December 2023	<u>113,359</u>	<u>21,912</u>	<u>135,271</u>
	NET BOOK VALUE	At 31 December 2023	<u>117,128</u>	<u>6,915</u>	<u>124,043</u>
		At 31 December 2022	<u>121,401</u>	<u>7,772</u>	<u>129,173</u>

The freehold land and buildings comprise a) The curate's house known as All Saints' Parsonage and located at 295, Fernhill Road, Farnborough, Hants b) Holy Trinity Church Hall located at c/o Hawley Vicarage, Fernhill Road, Blackwater, Camberley, Surrey and c) the capitalised cost of the new extension, refurbishment works and Hall re-roof at All Saints' Church Centre, located at 128, Chapel Lane, Farnborough, Hants.

For accounting purposes the historical cost of these properties together with the cost of subsequent improvements of a capital nature are deemed to be their 2023 valuation.

a) 1974	£19,111	b) 1968	£3,278	c) 2005	£107,365
2009	£10,866	1999/2002 -	£38,913	2006	£191
Cap.Refurbishment	<u>£29,977</u>	Cap.Refurbishment	<u>£42,191</u>	2011	£(1,733)
				2019	£51,158
				2020	£1,338
				Cap Refurbishment	<u>£158,319</u>

Fixtures, Fittings and Equipment:-

Replacement in 2017 of the Electronic Organ at All Saints' with a new instrument from Viscount Classical Organs Ltd. – Model Envoy 35F – being depreciated over 15 years.

The insured cover of freehold land and buildings above with landlords fittings and/or contents is:

- a) £417,852 plus 30% inflationary uplift from day 1. b) Up to a loss limit of £2,900,000
 averaged over period of insurance.

In addition, certain assets which are consecrated or dedicated as described under the fixed assets section in Appendix A on page 17 have been excluded in the accounts. The insured cover of these assets is as follows:

Holy Trinity Church	Up to a loss limit of £11,590,000
All Saints' Church and Hall	Up to a loss limit of £2,900,000 .

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 contd.

5(b) D2 Investment Assets:	2023	2022	2023	2022
	Valuation at 31 December		£	£
	Price per share			
Permanent Endowments				
Mrs Humphries's - Grave	Pence	Pence		
Holding of 379.86 shares in 2 ½% Consolidated Stock (Cost £200). Stock redeemed at par, 5 th July 2015 Funds at bank pending reinvestment. To yield income for upkeep of grave in Holy Trinity Churchyard.	-	-		
All Saints' Clergy House Trust				
Holding of 4,604 shares in Central Board of Finance Investment Fund, held in the name of Guildford Diocesan Board of Finance.	Pence 2260.53	Pence 2064.59	104,075	95,054
To yield income solely to form part of the Asst. Curate of Hawley's stipend. In times when there is no licensed Asst. Curate of Hawley in post, the Managing Trustees shall apply the clear yearly income of the Asst. Clergy Fund to pay the cost of provision of retired clergy to cover the ecclesiastical services when the incumbent is not available.				
Glebe Endowment (Holy Trinity)				
Holding of 310.82 shares in Central Board of Finance Investment Fund, held in the name of Guildford Diocesan Board of Finance.	Pence 2260.53	Pence 2064.59	7,026	6,417
To yield income solely to form part of the Incumbent of Hawley's stipend.				
			<u>111,101</u>	<u>101,471</u>
5(c) Inventory Assets:			2023 £	2022 £
All Saints' Church, South Hawley Memorial to Father Michael Moore SSC Icon of the "Last Supper" commissioned from St Andrew's Abbey Zevenkerken, Brugge, Belgium in November 2002				
Cost 21 October 2003 €1,500	£1,056		Book Value	Book Value
Now fully depreciated	<u>£1,056</u>		Nil	Nil
All Saints' Church, South Hawley Icons of "Our Lord" and "Our Lady" commissioned from "Evegenia Inimia" of Romania through the Director of Children in Distress Charity from its Glasgow office.				
Cost 17 October 2007	£1,250		Book Value	Book Value
Now fully depreciated	<u>£1,250</u>		Nil	Nil

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 contd.

6 ANALYSIS OF NET ASSETS BY FUND	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2023	FUNDS 2022
	£	£	£	£	£
Fixed assets	123,664	-	111,480	235,144	230,644
Current Assets	320,248	63,239	0	383,487	354,722
Liabilities					
Amounts falling due within one year	(21,071)	-	-	(21,071)	(8,885)
	<u>422,841</u>	<u>63,239</u>	<u>111,480</u>	<u>597,560</u>	<u>576,481</u>

7 DEBTORS

	2023	2022
	£	£
Debtors for goods and services	-	-
Other debtors	30,645	15,491
Prepayments and accrued interest	3,865	780
	<u>34,510</u>	<u>16,271</u>

**8 LIABILITIES : AMOUNTS FALLING DUE WITHIN
ONE YEAR**

Creditors for goods and services	4,736	1,101
Amounts owed to any institution or body corporate which are related parties to the PCC.	-	-
Other creditors	16,335	7,784
	<u>21,071</u>	<u>8,885</u>

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 contd.

10 FUNDS

	INCOMING RESOURCES	RESOURCES EXPENDED	TRANSFERS	NET INCOMING RESOURCES	TOTAL B/Fwd 1/1/2023	FUNDS TOTAL 31/12/2023
	£	£	£	£	£	£
a) UNRESTRICTED DESIGNATED FUNDS						
All Saints' Parsonage	17,730	5,737	-	11,993	98,766	110,759
Halls Reserve	36,801	17,468	-	19,333	80,571	99,904
Holy Trinity Building Reserve	27	-	-	27	45,136	45,163
	54,558	23,205	-	31,353	224,473	255,826
b) RESTRICTED FUNDS						
Holy Trinity Fabric Fund	1,202	-	-	1,202	15,110	16,312
Missionary & Charitable giving	-	-	-	-	24	24
201 Club	46	-	-	46	96	142
Children in Distress	-	45	-	-45	45	-
Education	-	-	-	-	39	39
Churchyard	25	-	-	25	159	184
Flowers	222	631	-	-409	287	-122
Memorial Garden for Children Fund	-	-	-	-	196	196
Insurance claims	-	-	-	-	277	277
Parishioners' donations	-	-	-	-	861	861
All Saints' Building Fund	228	-	-	228	9,191	9,419
Our Lady of Walsingham	2,768	2,884	-	-116	357	241
Hawley Anglican Men's Society	495	662	-	-167	1,660	1,493
Stipend Endowment	192	-	-	192	-	192
Sub Total	5,178	4,222	-	956	28,302	29,258
Mrs Humphries's Grave	-	-	-	-	35	35
All Saints' Clergy House Trust	2,844	-	-	2,844	31,102	33,946
	8,022	4,222	-	3,800	59,439	63,239

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 contd.

NATURE and PURPOSE

a) Designated Funds

All Saints' Parsonage	Reserve funds - to meet the PCC's liability for future building and operational costs.
Halls Reserve	To fund future major repairs/refurbishments to our halls, car parks and surrounding areas.
Holy Trinity Building Reserve	To fund future major repairs/refurbishment of Holy Trinity Church. To include expenditure which under its terms could not be taken from Holy Trinity Fabric Fund.

b) Restricted Funds

Holy Trinity Fabric Fund	Incoming resources given specifically for fabric repairs and fittings replacements at Holy Trinity Church.
Missionary and Charitable Giving	Collections and donations specifically received towards missionary and charitable organisations, where at the time of the giving the recipient had not been determined by the PCC.
Easter and Whitsun Offerings	Collections on Easter Day and Whitsunday and contents of special envelopes specifically given towards the parish contribution to clergy stipends paid to the diocese through the Parish Share scheme.
Education	All monies received given specifically to meet costs of educational work incurred in the parish.
Churchyard	Monies received specifically for the upkeep of graves and/or maintenance of the churchyard and burial grounds at Holy Trinity Church.
Flowers	Donations received from individuals specifically for the purchase of flowers/ decorations.
Memorial Garden for Children Fund	Monies given specifically towards the cost of establishing a memorial garden for children in the churchyard/burial ground at Holy Trinity Church and its ongoing maintenance.
Insurance Claims	Insurance proceeds received in response to claims for: Holy Trinity Church – Re-decoration of internal surfaces on the north walls of the church following water damage due to theft of external lead.
Parishioner's donations	Donations received specifically for use at Holy Trinity Church and/or All Saints' Church.
All Saints' Building Fund	Monies raised to assist with the funding of major refurbishment works necessary at All Saints' Hall. Phase 1 of the works to include toilet block extension together with complete renovation of the kitchen – to accord with current disabled access and environmental legislation and provision of a soundproof partition between the church and hall. The fund is continuing to assist with future works/repairs.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 contd.

Our Lady of Walsingham	Subscriptions and donations received from members of the Walsingham Cell and monies raised through the Cell's activities.
Hawley Anglican Men's Society	Subscriptions and donations received from members of the Hawley Anglican Men's Society and monies raised through activities of the society, other than donations/collections received for a named charity.

c) Endowment Funds

Mrs Humphries's grave	See page 10
All Saints' Clergy House Trust	See page 10
Glebe Endowment (Holy Trinity)	See page 10

11. INDEPENDENT EXAMINER'S FEES

	<u>2023</u> £	<u>2022</u> £
Payment to Azets Audit services Limited for professional services rendered in acting as Independent Examiners in respect of the Accounts to 31 st December in accordance with the Charities Act 2011	2,800	1,400
	<u>2,800</u>	<u>1,400</u>

12. CONNECTED CHARITIES TO THE PCC

The Parochial Church Council places short term funds with the Central Board of Finance of the Church of England on its Deposit Fund Account with their Investment Office at CCLA Investment Management Ltd, Senator House, 85 Queen Victoria Street, London EC4V 4ET.

Deposits at 31 December	<u>329,039</u>	<u>327,171</u>
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13. INDEMNITY INSURANCE

The Vicar/Churchwardens/PCC are insured by the Parish Plus Insurance Policies under the Guildford Group Insurance Scheme for churches operated by the Ecclesiastical Insurance Office PLC (EIO), Gloucester in respect of Holy Trinity Church/Hall and All Saints' Church Centre.

This insurance provides cover as indicated on Page 9 at an annual premium of £6,006 and includes cover for theft by Church Officials up to £10,000 in any one claim at either church.

14. CONTINGENT LIABILITIES

We are in the process of determining who is responsible for the payment of the repairs (£600) to the Vicarage/Trinity Hall boundary fence. The Diocesan Surveyor is currently investigating whether this is a diocesan or parish responsibility.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 contd.

14 GRANTS – MISSIONARY & CHARITABLE GIVING

Analysis of grants shown under note 3 B2 on Page 8

	<u>2023</u>	<u>2022</u>
	£	£
The Children's Society	210	225
St Francis Outreach Trust – South Africa	280	300
Additional Curates Society	280	300
Farnborough Christian Outreach Trust – The Triangle Bookshop	280	300
Forward in Faith	280	300
Anglo Catholic Ordination Candidates Fund	-	225
Wessex Children's Hospice Trust – Naomi House	210	225
Churches Together in Fleet and Crookham – Fleet Angels	210	225
Camberley All Night Café – A safe place for homeless people	210	225
Barnabas Fund	210	225
Through the Roof	210	-
Donation returned from previous year	(225)	-
	<u>2,155</u>	<u>2,550</u>

In addition the following collections were taken and donations received/processed in 2021 towards the work of a number of advised designated charities. These amounts include Gift Aid Tax recoverable, if relevant. This information is reported to parishioners by way of a note as under current national guidelines the relevant accounting entries are now excluded from these financial statements.

a) Received through our churches

Children in Distress	-	350
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b) Other - arranged through the Church by Hawley Anglican Men's Society

Phyllis Tuckwell Hospice	<u>307</u>	<u>135</u>
	<u>307</u>	<u>485</u>

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 contd.

Appendix "A"

ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the charity'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 charity is a Public Benefit Entity as defined by FRS102.

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 have been prepared under the historical cost convention except the valuation of investment assets, which are shown at market value. The Parochial Church Council has adopted the accrual accounting basis for the preparation of the financial statements.

FUNDS

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 10.

Endowment funds, where capital must be retained, are explained in note 5(b).

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

INCOMING RESOURCES

VOLUNTARY INCOME AND CAPITAL SOURCES

Income represents the amount of voluntary donations as recorded whether by loose cash, bankers order or other form of instrument.

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income Tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by fetes, bazaars, catering at social functions, pilgrimages and similar events are accounted for gross.

OTHER INCOME

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

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 contd.

INCOME FROM INVESTMENTS

Dividends are accounted for when due and payable.
Interest entitlements are accounted for as they accrue.
Tax recoverable on such income is recognised in the same accounting year.

GAINS & LOSSES ON INVESTMENTS

Realised gains or losses are recognised when investments are sold.
Unrealised gains or losses are accounted for on revaluation of investments at 31st December 2023.

RESOURCES EXPENDED

GRANTS

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

ACTIVITIES DIRECTLY RELATING TO THE WORK OF THE CHURCH

The diocesan parish share is accounted for when due. Any share unpaid at 31st December 2023 will be provided for in these accounts as an operational (though not a legal) liability and shown as a creditor in the Balance Sheet.

FIXED ASSETS

CONSECRATED LAND - BUILDINGS AND MOVEABLE CHURCH FURNISHINGS

Consecrated and beneficed property of any kind is excluded from the accounts as required by the Charities Act 2011.

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

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings acquired before 1 January 2000 is written off.

OTHER LAND AND BUILDINGS

Except for inalienable property, non consecrated and non-beneficed property is depreciated on a straight-line basis to write off each asset over its anticipated useful economic life, initially 50 years or the residual period.

OTHER FIXTURES, FITTINGS AND OFFICE EQUIPMENT

Equipment used within the church premises is depreciated on a straight-line basis over 4 years, or 12 years depending on the useful life of the asset. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

INVESTMENTS

Investments are valued at market value at 31st December 2023.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 contd.

CURRENT ASSETS

Amounts owing to the PCC at 31st December 2023 in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

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

Stocks , including wine stocks and stationery are shown at the lower of cost and net realisable value after making allowance for obsolete and slow moving items.

CONTROLLING PARTY

There is no overall controlling party.

Accounts

HOLY TRINITY AND ALL SAINTS' CHURCHES, HAWLEY

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

OF

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL

Registered Charity No. 1130589

for the year ended 31st December 2022

Incumbent

The Rev'd Canon William Perry, SSC

Bank

**Lloyds Bank PLC
18, Prince of Wales Walk
Camberley
Surrey GU15 3SJ**

Accountants

**Azets Audit Services Limited
Ashcombe Court
Woolsack Way
Godalming
Surrey GU7 1LQ**

The Parish of Hawley

Overview

The Parish of Hawley in the Diocese of Guildford is situated in the extreme northeast of Hampshire. The Parish Church of Holy Trinity, Hawley (1857) and the daughter church of All Saints', South Hawley (1976) serve an estimated population of 11,800 souls. In 2015, the Parochial Church Council passed a Resolution under the House of Bishops' Declaration on the Ministry of Bishops and Priests. Extended episcopal care is provided by the Bishop of Richborough by arrangement with the diocesan bishop. The parish is registered with Forward in Faith and affiliated to The Society.

The Parochial Church Council (PCC)

Under the terms of the Charities Act 2006, the PCC is registered with the Charity Commission. Our registered charity number is 1130589. Correspondence for the PCC may be addressed to Hawley Vicarage, Fernhill Road, Blackwater, Camberley, GU17 9BN. Lloyds Bank plc, 18 Prince of Wales Walk, Camberley, Surrey GU15 3SJ are bankers to the PCC. The PCC uses the services of the Azets Audit Services Limited of Ashcombe Court, Woolsack Way, Godalming, Surrey GU7 1LQ as Independent Examiners. Nye Saunders Ltd. has been appointed inspecting architects to the PCC under the Inspection of Churches Measure 1955. Among its other responsibilities, the PCC "is to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical".

Members of the Parochial Church Council during 2022

Ex-Officio Members

Incumbent: The Revd. Canon William Perry SSC (*Chairman*)

Churchwardens: Mrs Rita Davies, Mr Stuart Murton (*from 29 May*),

Mr Roy Joseph (*to 29 May*)

Deanery Synod Representatives: Mr Keith Blanchard, Mrs Rita Davies

Elected Members: Mr Derek Bangs, Mrs Susan Brown (*Hon Secretary*),

Mr John Chapman (*Hon PCC Treasurer*), Mr Peter Crouch, Mrs Jackie Davies (*to 29 May*), Mr Michael Gunston (*Vice-Chairman*), Mr Stuart Murton (*to 29 May*), Mr James Rapley, Miss Julie Saunders (*from 29 May*), Miss Lorna Wilkinson.

The PCC formed a Standing Committee, as required by law, to transact the business of the PCC between meetings, a Halls Committee to oversee the operation and maintenance of the Church Halls and a Stewardship Committee to encourage Christian Stewardship of time, talents and money within the congregation.

PCC Policies

Investment: Apart from maintaining a small working balance, monies not immediately due for payment are placed on short-term deposit with the Central Board of Finance of the Church of England on their Deposit Fund (AAA Rated). In the absence of an assistant curate, All Saints' Parsonage continues to be let on a periodic lease.

Reserves: We hold all our financial reserves to maintain and promote the whole mission of the Church in Hawley. These include the legacy monies of £107,369 received in 2018/2019 and £66,143 received in 2020. Although our financial position benefited from the receipt of these legacy monies in 2022 we needed to draw on our reserves to pay the day to day Parish running expenses. During the year we increased the Halls Reserve by some £253. The Reserve is maintained to meet future repairs and refurbishment. We placed £11,092 (£5,764 in 2021) into the All Saints' Parsonage account to fund operational costs and future repairs and maintenance. We recognise that the major repairs and replacement works identified in the quinquennial reports will vastly reduce, even exhaust, our reserves. We are, however, working to maintain a minimum reserve of £15,000 to fund emergencies. Our reserves will be kept under regular review.

Risk: The PCC continued its risk audit with a view to establishing a more secure environment within Holy Trinity Church, reducing the vulnerability of the more valuable moveable items to theft and damage when the church is open during daylight hours. Theft of and damage to internal and external metal is of ongoing concern. Fire risk assessments continued to be reviewed in 2022 for the two churches and the two halls.

Church Attendance

As Covid restrictions were lifted the congregations at Holy Trinity and at All Saints' have started to recover. The average adult Sunday attendance was 76 (67). The 2022 Church Electoral Roll listed 143 names (141). There were 18 baptisms (19), 0 confirmations (0), 4 weddings (3), 0 wedding blessing (0), and 12 funerals in church (5). A further 3 funerals (3) were held at the crematoria or local cemeteries and 5 committals of cremated remains (4). (2021 figures bracketed in italics)

Revised Annual Report for 2022

Subject to approval by the PCC

Fr William Perry is the incumbent for the Parishes of Hawley and Minley. During periods of leave he was ably assisted by our honorary assistant priest Fr Glyn Williams and other clergy. Fr William was licensed as Priest-in-Charge at St Augustine's, Aldershot on 7 June. In June Fr William celebrated his silver jubilee. Mr James Rapley was the Parish Safeguarding Officer and DBS Validator for the year.

During 2022 Church life continued returning towards a form of normality. The full Sung Mass was celebrated at both Churches. Some weekday masses restarted and we were able to fully celebrate high feast days. Trinity continued to be open for private worship from 10-12am Monday to Saturday.

Hiring of the Church Halls continued to recover during 2022 with regular hirers' gradually returning and social bookings increasing. The Hawley Fayre was cancelled again but we had a successful Holly Fair raising £1,185 towards church funds. Our thanks go to Rachel Robertson and Diane Brown for organising the Holly Fair.

We thank all members for their committed giving during the year.

Unfortunately Traidcraft ceased trading in 2022. Prior to this, during the year we raised £211. Our thanks go to Diane Brown for running the stall.

As we come out from the effects of the pandemic, very little work has been carried out on the Church buildings. We have had the fence down the side of Trinity Hall replaced, which has vastly improved the outlook. We have also had Trinity Hall roof cleaned and 50 roof tiles replaced. The cost of these works has been paid from the hall reserve restricted fund.

We have found reliable gardening companies to maintain All Saints' hedges, and Holy Trinity churchyard and burial ground.

The quinquennial reports for both Churches and Trinity Hall were carried out in 2021. They have highlighted a considerable number of major and minor works for our attention. Some of the major equipment and fittings are at the end of their useful life and require replacement. The Churchwardens report gives details of some of the works as we try to establish the ultimate costs of replacing complex installations and determine priorities. Whilst at both churches and halls we have built up reserves to counter some of the heavy costs in dealing with certain items in the reports, we do, however, anticipate that the costs of implementing the architect's recommendations could well exceed those reserves. We financially need to proceed with the outstanding building works with all speed to preserve the purchasing power of our reserves.

Our Parish Share for 2022 was initially set at £83,784 (£82,140 in 2021). The share was reduced to £66,948 when Fr William became priest-in-charge of St Augustine's. Our Parish Share has been set at £67,891 for 2023 – a 1.41% increase.

Apart from £59,439 (£54,956 in 2021) held for restricted purposes, the net surplus funds on the unrestricted balance decreased to £415,192. We continued to receive rent on All Saints' Parsonage and the level of income through our church halls recovered by some £7,366. In 2022 we had to dip into reserves as the running costs exceeded regular income and collections by some £30,687 (£40,335 in 2021). This was partly due to the effect of the pandemic as income is still running at a lower level from both church activities and parishioners.

Mothers' Union, Hawley Anglican Men's Society (HAMS), Bellringers, and the parish's Walsingham Cell have met regularly during the year. Please see the minutes of the proceedings of the Annual Parochial Church Meeting and the parish website www.parishofhawley.org.uk for more information.

The Reverend Canon William Perry SSC
(Incumbent)

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

The Parochial Church Council (PCC) is a Body Corporate for the advancement of religion created by statute (namely the PCC (Powers) Measure 1956).

STATEMENT OF MEMBERS' RESPONSIBILITIES

The Members are responsible for preparing the Members' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Parochial Church Council and of the incoming resources and application of resources of the Parochial Church Council for that period. In preparing these financial statements, the members are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Parochial Church Council and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of Hawley Green Parochial Church Council

I report to the charity trustees on my examination of the financial statement of Hawley Green Parochial Church Council (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 charity 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 accounts to be reached.

Jonathan Vickery BA FCA
Azets Audit Services Limited
Ashcombe Court
Woolsack Way
Godalming
Surrey GU7 1LQ

Dated: 2024

**HAWLEY GREEN PAROCHIAL CHURCH COUNCIL - STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

<u>INCOME AND ENDOWMENT FROM</u>		UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2022	FUNDS 2021
		General Purposes	Designated			
		£	£	£	£	£
Donations and legacies	2 A1	66,498	-	7,373	-	73,871
Charitable activities	2 A2	3,381	21	-	-	3,402
Other trading activities	2 A3	2,033	35,128	-	-	37,161
Investments	2 A4	4,306	16,800	2,829	-	239,35
Other		-	-	-	-	-
TOTAL		<u>76,218</u>	<u>51,949</u>	<u>10,202</u>	<u>-</u>	<u>138,369</u>
<u>EXPENDITURE ON:</u>						
Raising funds	3 B1	741	-	-	-	741
Charitable activities	3 B2	106,164	40,583	5,719	-	152,466
Other		-	-	-	-	-
TOTAL		<u>106,905</u>	<u>40,583</u>	<u>5,719</u>	<u>-</u>	<u>153,207</u>
Net Income/(expenditure) before gains and transfers		(30,687)	11,366	4,483	-	(14,838)
Gains(losses) on investment assets						
5(b) D2		-	-	-	(13,470)	(13,470)
Net Income/(expenditure) before Transfers		(30,687)	11,366	4,483	(13,470)	(28,308)
Transfers between funds	10(b)	-	-	-	-	-
NET MOVEMENT IN FUNDS		<u>(30,687)</u>	<u>11,366</u>	<u>4,483</u>	<u>(13,470)</u>	<u>(8,037)</u>
BALANCES BROUGHT FORWARD AT 1 JANUARY 2021(2020)		221,406	213,107	54,956	115,320	604,789
BALANCES CARRIED FORWARD AT 31 DECEMBER 2022(2021)		<u>190,719</u>	<u>224,473</u>	<u>59,439</u>	<u>101,850</u>	<u>604,789</u>

**HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
BALANCE SHEET AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets	5(a)	129,173	134,305
Investment assets	5(b)	101,471	114,941
		<u>230,644</u>	<u>249,246</u>
CURRENT ASSETS			
Stock		775	722
Debtors and prepayments	7	16,271	17,796
Short term deposits		327,171	332,875
Cash at bank and in hand		10,505	19,343
		<u>354,722</u>	<u>370,736</u>
LIABILITIES			
Creditors - amounts falling due within one year	8	8,885	15,193
NET CURRENT ASSETS/(LIABILITIES)		345,837	355,543
Total assets less current liabilities		576,481	604,789
TOTAL NET ASSETS		<u>576,481</u>	<u>604,789</u>
PARISH FUNDS			
	6		
Unrestricted - General		190,719	221,406
Unrestricted - Designated		224,473	213,107
Restricted		59,439	54,956
Endowment		101,850	115,320
		<u>576,481</u>	<u>604,789</u>

Approved by the Parochial Church Council on

2024 and signed on its behalf by:-

The Rev'd Canon WFP Perry
(Incumbent)

Mrs. RA Davies
(Churchwarden)

The notes on pages 7 - 18 form part of these accounts

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1 ACCOUNTING POLICIES - See Appendix "A"

2 INCOME AND ENDOWMENT FROM		UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2022	FUNDS 2021
	General Purposes	Designated				
	£	£	£	£	£	£
A1 DONATIONS AND LEGACIES						
Planned Giving						
Gift Aid	45,064	-	1,577	-	46,641	49,527
Income Tax recoverable	11,267	-	394	-	11,661	12,441
Other planned giving	3,028	-	-	-	3,028	3,747
Unplanned Giving:-						
Gift Aid	1,205	-	-	-	1,205	1,282
Income Tax recoverable	253	-	-	-	253	719
Other unplanned giving	209	-	-	-	209	867
Collections at all services	2,402	-	-	-	2,402	1,684
Sundry donations 10(b)	940	-	-	-	940	1,035
Grants	2,130	-	-	-	2,130	-
Donations, appeals etc.	-	-	5,402	-	54,02	6,006
	66,498	-	7,373	-	73,871	77,308
A2 CHARITABLE ACTIVITIES						
Fees - statutory	3,381	-	-	-	3,381	2,178
Fees - associated income	-	21	-	-	21	344
	3,381	21	-	-	3,402	2,522
A3 OTHER TRADING ACTIVITIES						
Church hall lettings	-	35,128	-	-	35,128	27,762
Traidcraft sales	818	-	-	-	818	730
Fetes, bazaars and other fund raising activities	1,215	-	-	-	1,215	1,358
	2,033	35,128	-	-	37,161	29,850
A4 INVESTMENTS						
Dividends	-	-	2,829	-	2,829	2,736
Interest	4,306	-	-	-	4,306	189
Rent	-	16,800	-	-	16,800	16,800
	4,306	16,800	2,829	-	23,935	19,725
TOTAL	76,218	51,949	10,202	-	138,369	129,405

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 contd.

3 EXPENDITURE ON

	UNRESTRICTED FUNDS General Purposes £	Designated £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2022 £	FUNDS 2021 £
B1 RAISING FUNDS						
Stewardship programme costs	134	-	-	-	134	173
Traidcraft purchases	607	-	-	-	607	548
	741	-	-	-	741	721
B2 CHARITABLE ACTIVITIES						
Missionary & Charitable giving						
Overseas	300	-	-	-	300	300
Home missions & other church societies	1,575	-	664	-	2,239	1,702
Secular charities	675	-	-	-	675	675
Note 14	2,550	-	664	-	3,214	2,677
Ministry: Diocesan Parish Share	76,744	-	-	-	76,744	79,101
Working Expenses Incumbent	2,663	-	-	-	2,663	1,811
Housing Expenses Incumbent	1,029	-	-	-	1,029	967
Church Operating Expenses	17,128	-	1,886	-	19,014	20,172
Church Halls running costs	-	34,875	-	-	34,875	20,826
All Saints' Parsonage (in vacancy)	-	5,708	-	-	5,708	11,037
Major repairs to churches	-	-	-	-	-	4,500
Salaries/wages	1,707	-	-	-	1,707	1,291
Furnishing & Equipment depreciation	857	-	-	-	857	857
Publications, stationery, postage, photocopier and administration costs	2,086	-	-	-	2,086	1,948
Independent Examiners fees	1,400	-	-	-	1,400	1,300
Other	-	-	3,169	-	3,169	4,682
	103,614	40,583	5,055	-	149,252	151,169
TOTAL	106,164	40,583	5,719	-	152,466	151,890

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 contd.

4 STAFF COSTS

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Wages & salaries	9,605	8,891
	<u>9,605</u>	<u>8,891</u>

During the year the PCC employed 7 persons. Their total remuneration and expenses amounted to £9,605 in 2022 and as such none of them earned £10,000 or more.

5 FIXED ASSETS FOR USE BY THE PCC

5(a)	Tangible fixed assets	Freehold Land and Buildings at cost	Fixtures Fittings & Equipment	Total
		£	£	£
ACTUAL/DEEMED COST	At 1 January 2022	230,487	28,827	259,314
	Addition during year	-	-	-
	At 31 December 2022	<u>230,487</u>	<u>28,827</u>	<u>259,314</u>
DEPRECIATION	At 1 January 2022	104,811	20,198	125,009
	Charge for the year	4,274	857	5,131
	At 31 December 2022	<u>109,085</u>	<u>21,055</u>	<u>130,140</u>
NET BOOK VALUE	At 31 December 2022	<u>121,401</u>	<u>7,772</u>	<u>129,173</u>
	At 31 December 2021	<u>125,676</u>	<u>8,629</u>	<u>134,305</u>

The freehold land and buildings comprise a) The curate's house known as All Saints' Parsonage and located at 295, Fernhill Road, Farnborough, Hants b) Holy Trinity Church Hall located at c/o Hawley Vicarage, Fernhill Road, Blackwater, Camberley, Surrey and c) the capitalised cost of the new extension, refurbishment works and Hall re-roof at All Saints' Church Centre, located at 128, Chapel Lane, Farnborough, Hants.

For accounting purposes the historical cost of these properties together with the cost of subsequent improvements of a capital nature are deemed to be their 2022 valuation.

a) 1974	£19,111	b) 1968	£3,278	c) 2005	£107,365
2009	£10,866	1999/2002 -	£38,913	2006	£191
Cap.Refurbishment	<u>£29,977</u>	Cap.Refurbishment	<u>£42,191</u>	2011	£(1,733)
				2019	£51,158
				2020	£1,338
				Cap Refurbishment	<u>£158,319</u>

Fixtures, Fittings and Equipment:-

Replacement in 2017 of the Electronic Organ at All Saints' with a new instrument from Viscount Classical Organs Ltd. – Model Envoy 35F – being depreciated over 15 years.

The insured cover of freehold land and buildings above with landlords fittings and/or contents is:

- a) £417,852 plus 30% inflationary uplift from day 1. b) Up to a loss limit of £2,900,000 averaged over period of insurance.

In addition, certain assets which are consecrated or dedicated as described under the fixed assets section in Appendix A on page 17 have been excluded in the accounts. The insured cover of these assets is as follows:

Holy Trinity Church	Up to a loss limit of £11,590,000
All Saints' Church and Hall	Up to a loss limit of £2,900,000 .

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 contd.

5(b) D2 Investment Assets:	2022	2021	2022 £	2021 £
	Valuation at 31 December			
	Price per share			
Permanent Endowments				
Mrs Humphries's - Grave	Pence	Pence		
Holding of 379.86 shares in 2 ½% Consolidated Stock (Cost £200). Stock redeemed at par, 5 th July 2015 Funds at bank pending reinvestment. To yield income for upkeep of grave in Holy Trinity Churchyard.	-	-		
All Saints' Clergy House Trust				
Holding of 4,604 shares in Central Board of Finance Investment Fund, held in the name of Guildford Diocesan Board of Finance.	Pence 2064.59	Pence 2338.67	95,054	107,672
To yield income solely to form part of the Asst. Curate of Hawley's stipend. In times when there is no licensed Asst. Curate of Hawley in post, the Managing Trustees shall apply the clear yearly income of the Asst. Clergy Fund to pay the cost of provision of retired clergy to cover the ecclesiastical services when the incumbent is not available.				
Glebe Endowment (Holy Trinity)				
Holding of 310.82 shares in Central Board of Finance Investment Fund, held in the name of Guildford Diocesan Board of Finance.	Pence 2064.59	Pence 2338.67	6,417	7,269
To yield income solely to form part of the Incumbent of Hawley's stipend.				
			101,471	114,941
5(c) Inventory Assets:			2022 £	2021 £
All Saints' Church, South Hawley Memorial to Father Michael Moore SSC Icon of the "Last Supper" commissioned from St Andrew's Abbey Zevenkerken, Brugge, Belgium in November 2002				
Cost 21 October 2003 €1,500	£1,056		Book Value	Book Value
Now fully depreciated	<u>£1,056</u>		Nil	Nil
All Saints' Church, South Hawley Icons of "Our Lord" and "Our Lady" commissioned from "Evegenia Inimia" of Romania through the Director of Children in Distress Charity from its Glasgow office.				
Cost 17 October 2007	£1,250		Book Value	Book Value
Now fully depreciated	<u>£1,250</u>		Nil	Nil

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 contd.

6 ANALYSIS OF NET ASSETS BY FUND	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2022	FUNDS 2021
	£	£	£	£	£
Fixed assets	129,173	-	101,471	230,644	249,246
Current Assets	294,904	59,439	379	354,722	370,736
Liabilities					
Amounts falling due within one year	(8,885)	-	-	(8,885)	(15,193)
	<u>415,192</u>	<u>59,439</u>	<u>101,850</u>	<u>576,481</u>	<u>604,789</u>
7 DEBTORS				<u>2022</u>	<u>2021</u>
				£	£
Debtors for goods and services				-	-
Other debtors				15,491	14,812
Prepayments and accrued interest				780	2,984
				<u>16,271</u>	<u>17,796</u>
8 LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR					
Creditors for goods and services				1,101	5,185
Amounts owed to any institution or body corporate which are related parties to the PCC.				-	5,750
Other creditors				7,784	4,258
				<u>8,885</u>	<u>15,193</u>

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 contd.

10 FUNDS

	INCOMING RESOURCES	RESOURCES EXPENDED	TRANSFERS	NET INCOMING RESOURCES	TOTAL B/Fwd 1/1/2021	FUNDS TOTAL 31/12/2022
	£	£	£	£	£	£
a) UNRESTRICTED DESIGNATED FUNDS						
All Saints' Parsonage	16,800	5,708	-	11,092	87,674	98,766
Halls Reserve	35,128	34,875	-	253	80,318	80,571
Holy Trinity Building Reserve	21	-	-	21	45,115	45,136
	51,949	40,583	-	11,366	213,107	224,473
b) RESTRICTED FUNDS						
Holy Trinity Fabric Fund	1,621	-	-	1,621	13,489	15,110
Missionary & Charitable giving	604	664	-	(60)	84	24
201 Club	48	-	-	48	48	96
Children in Distress	45	-	-	45	-	45
Education	-	-	-	-	39	39
Churchyard	54	-	-	54	105	159
Flowers	1,394	1,886	-	(492)	779	287
Memorial Garden for Children Fund	--	-	-	-	196	196
Insurance claims	-	-	-	-	277	277
Parishioners' donations	100	-	-	100	761	861
All Saints' Building Fund	350	-	-	350	8,841	9,191
Our Lady of Walsingham	2,633	2,580	-	53	304	357
Hawley Anglican Men's Society	524	550	-	(26)	1,686	1,660
Wedding & Funeral Flowers	-	39	-	(39)	39	-
Sub Total	7,373	5,719	-	1,654	26,648	28,302
Mrs Humphries's Grave	-	-	-	-	35	35
All Saints' Clergy House Trust	2,829	-	-	2,829	28,273	31,102
	10,202	5,719	-	4,483	54,956	59,439

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 contd.

NATURE and PURPOSE

a) Designated Funds

All Saints' Parsonage	Reserve funds - to meet the PCC's liability for future building and operational costs.
Halls Reserve	To fund future major repairs/refurbishments to our halls, car parks and surrounding areas.
Holy Trinity Building Reserve	To fund future major repairs/refurbishment of Holy Trinity Church. To include expenditure which under its terms could not be taken from Holy Trinity Fabric Fund.

b) Restricted Funds

Holy Trinity Fabric Fund	Incoming resources given specifically for fabric repairs and fittings replacements at Holy Trinity Church.
Missionary and Charitable Giving	Collections and donations specifically received towards missionary and charitable organisations, where at the time of the giving the recipient had not been determined by the PCC.
Easter and Whitsun Offerings	Collections on Easter Day and Whitsunday and contents of special envelopes specifically given towards the parish contribution to clergy stipends paid to the diocese through the Parish Share scheme.
Education	All monies received given specifically to meet costs of educational work incurred in the parish.
Churchyard	Monies received specifically for the upkeep of graves and/or maintenance of the churchyard and burial grounds at Holy Trinity Church.
Flowers	Donations received from individuals specifically for the purchase of flowers/ decorations.
Memorial Garden for Children Fund	Monies given specifically towards the cost of establishing a memorial garden for children in the churchyard/burial ground at Holy Trinity Church and its ongoing maintenance.
Insurance Claims	Insurance proceeds received in response to claims for: Holy Trinity Church – Re-decoration of internal surfaces on the north walls of the church following water damage due to theft of external lead.
Parishioner's donations	Donations received specifically for use at Holy Trinity Church and/or All Saints' Church.
All Saints' Building Fund	Monies raised to assist with the funding of major refurbishment works necessary at All Saints' Hall. Phase 1 of the works to include toilet block extension together with complete renovation of the kitchen – to accord with current disabled access and environmental legislation and provision of a soundproof partition between the church and hall. The fund is continuing to assist with future works/repairs.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 contd.

Our Lady of Walsingham	Subscriptions and donations received from members of the Walsingham Cell and monies raised through the Cell's activities.
Hawley Anglican Men's Society	Subscriptions and donations received from members of the Hawley Anglican Men's Society and monies raised through activities of the society, other than donations/collections received for a named charity.
c) Endowment Funds	
Mrs Humphries's grave	See page 10
All Saints' Clergy House Trust	See page 10
Glebe Endowment (Holy Trinity)	See page 10

11. INDEPENDENT EXAMINER'S FEES

	<u>2022</u>	<u>2021</u>
	<u>£</u>	<u>£</u>
Payment to Azets Audit services Limited for professional services rendered in acting as Independent Examiners in respect of the Accounts to 31 st December in accordance with the Charities Act 2011	1,400	1,300
	1,400	1,300

12. CONNECTED CHARITIES TO THE PCC

The Parochial Church Council places short term funds with the Central Board of Finance of the Church of England on its Deposit Fund Account with their Investment Office at CCLA Investment Management Ltd, Senator House, 85 Queen Victoria Street, London EC4V 4ET.

Deposits at 31 December	<u>327,171</u>	<u>332,875</u>
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13. INDEMNITY INSURANCE

The Vicar/Churchwardens/PCC are insured by the Parish Plus Insurance Policies under the Guildford Group Insurance Scheme for churches operated by the Ecclesiastical Insurance Office PLC (EIO), Gloucester in respect of Holy Trinity Church/Hall and All Saints' Church Centre.

This insurance provides cover as indicated on Page 9 at an annual premium of £5,608 and includes cover for theft by Church Officials up to £10,000 in any one claim at either church.

14. CONTINGENT LIABILITIES

We are in the process of determining who is responsible for the payment of the repairs (£600) to the Vicarage/Trinity Hall boundary fence. The Diocesan Surveyor is currently investigating whether this is a diocesan or parish responsibility.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 contd.

14 GRANTS – MISSIONARY & CHARITABLE GIVING	2022	2021
Analysis of grants shown under note 3 B2 on Page 8	£	£
The Children's Society	225	225
St Francis Outreach Trust – South Africa	300	300
Additional Curates Society	300	300
Farnborough Christian Outreach Trust – The Triangle Bookshop	300	300
Forward in Faith	300	300
Anglo Catholic Ordination Candidates Fund	225	225
Wessex Children's Hospice Trust – Naomi House	225	225
Churches Together in Fleet and Crookham – Fleet Angels	225	225
Camberley All Night Café – A safe place for homeless people	225	225
Barnabas Fund	225	-
White Lodge Centre	-	225
	<u>2,550</u>	<u>2,550</u>

In addition the following collections were taken and donations received/processed in 2021 towards the work of a number of advised designated charities. These amounts include Gift Aid Tax recoverable, if relevant. This information is reported to parishioners by way of a note as under current national guidelines the relevant accounting entries are now excluded from these financial statements.

a) Received through our churches

Children in Distress	350	350
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b) Other - arranged through the Church by Hawley Anglican Men's Society

Phyllis Tuckwell Hospice	135	-
	<u>485</u>	<u>350</u>

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 contd.

Appendix "A"

ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the charity'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 charity is a Public Benefit Entity as defined by FRS102.

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 have been prepared under the historical cost convention except the valuation of investment assets, which are shown at market value. The Parochial Church Council has adopted the accrual accounting basis for the preparation of the financial statements.

FUNDS

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 10.

Endowment funds, where capital must be retained, are explained in note 5(b).

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

INCOMING RESOURCES

VOLUNTARY INCOME AND CAPITAL SOURCES

Income represents the amount of voluntary donations as recorded whether by loose cash, bankers order or other form of instrument.

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income Tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by fetes, bazaars, catering at social functions, pilgrimages and similar events are accounted for gross.

OTHER INCOME

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

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 contd.

INCOME FROM INVESTMENTS

Dividends are accounted for when due and payable.
Interest entitlements are accounted for as they accrue.
Tax recoverable on such income is recognised in the same accounting year.

GAINS & LOSSES ON INVESTMENTS

Realised gains or losses are recognised when investments are sold.
Unrealised gains or losses are accounted for on revaluation of investments at 31st December 2022.

RESOURCES EXPENDED

GRANTS

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

ACTIVITIES DIRECTLY RELATING TO THE WORK OF THE CHURCH

The diocesan parish share is accounted for when due. Any share unpaid at 31st December 2022 will be provided for in these accounts as an operational (though not a legal) liability and shown as a creditor in the Balance Sheet.

FIXED ASSETS

CONSECRATED LAND - BUILDINGS AND MOVEABLE CHURCH FURNISHINGS

Consecrated and beneficed property of any kind is excluded from the accounts as required by the Charities Act 2011.

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

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings acquired before 1 January 2000 is written off.

OTHER LAND AND BUILDINGS

Except for inalienable property, non consecrated and non-beneficed property is depreciated on a straight-line basis to write off each asset over its anticipated useful economic life, initially 50 years or the residual period.

OTHER FIXTURES, FITTINGS AND OFFICE EQUIPMENT

Equipment used within the church premises is depreciated on a straight-line basis over 4 years, or 12 years depending on the useful life of the asset. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

INVESTMENTS

Investments are valued at market value at 31st December 2022.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 contd.

CURRENT ASSETS

Amounts owing to the PCC at 31st December 2022 in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

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

Stocks , including wine stocks and stationery are shown at the lower of cost and net realisable value after making allowance for obsolete and slow moving items.

CONTROLLING PARTY

There is no overall controlling party.

Accounts

HOLY TRINITY AND ALL SAINTS' CHURCHES, HAWLEY

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

OF

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL

Registered Charity No. 1130589

for the year ended 31st December 2021

Incumbent

The Rev'd Canon William Perry, SSC

Bank

**Lloyds Bank PLC
18, Prince of Wales Walk
Camberley
Surrey GU15 3SJ**

Accountants

**Azets Audit Services Limited
Ashcombe Court
Woolsack Way
Godalming
Surrey GU7 1LQ**

The Parish of Hawley

Overview

The Parish of Hawley in the Diocese of Guildford is situated in the extreme northeast of Hampshire. The Parish Church of Holy Trinity, Hawley (1857) and the daughter church of All Saints', South Hawley (1976) serve an estimated population of 11,800 souls. In 2015, the Parochial Church Council passed a Resolution under the House of Bishops' Declaration on the Ministry of Bishops and Priests. Extended episcopal care is provided by the Bishop of Richborough by arrangement with the diocesan bishop. The parish is registered with Forward in Faith and affiliated to The Society. The Incumbent holds the living of St Andrew, Minley in plurality.

The Parochial Church Council (PCC)

Under the terms of the Charities Act 2006, the PCC is registered with the Charity Commission. Our registered charity number is 1130589. Correspondence for the PCC may be addressed to Hawley Vicarage, Fernhill Road, Blackwater, Camberley, GU15 3SJ are bankers to the PCC. The PCC uses the services of Azets Audit Services Limited of Ashcombe Court, Woolsack Way, Godalming, Surrey GU7 1LQ as Independent Examiners. Nye Saunders Ltd. has been appointed inspecting architects to the PCC under the Inspection of Churches Measure 1955. Among its other responsibilities, the PCC "is to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical".

Members of the Parochial Church Council during 2021

Ex-Officio Members

Incumbent: The Revd. Canon William Perry SSC (*Chairman*)

Churchwardens: Mrs Rita Davies, Mr Roy Joseph

Deanery Synod Representatives: Mr Keith Blanchard, Mrs Rita Davies

Elected Members: Mr Derek Bangs, Mrs Susan Brown (*Hon Secretary*), Mr John Chapman (*Hon PCC Treasurer*), Mr Peter Crouch, Mrs Jackie Davies, Mr Michael Gunston (*Vice-Chairman*), Mr Stuart Murton, Mr James Rapley, Miss Lorna Wilkinson.

The PCC formed a Standing Committee, as required by law, to transact the business of the PCC between meetings, a Halls Committee to oversee the operation and maintenance of the Church Halls and a Stewardship Committee to encourage Christian Stewardship of time, talents and money within the congregation. Due to Covid restrictions the PCC met once. Business was carried out by telephone or email.

PCC Policies

Investment: Apart from maintaining a small working balance, monies not immediately due for payment are placed on short-term deposit with the Central Board of Finance of the Church of England on their Deposit Fund (AAA Rated). In the absence of an assistant curate, All Saints' Parsonage continues to be let on a periodic lease.

Reserves: We hold all our financial reserves to maintain and promote the whole mission of the Church in Hawley. These include the legacy monies of £107,369 received in 2018/2019 and £66,143 received in 2020. Although our financial position benefited from the receipt of these legacy monies in 2021 we needed to draw on our reserves to pay the day to day Parish running expenses. During the year we increased the Halls Reserve by some £6,935 having withdrawn £3,100 in 2020 to fund depreciation costs relating to All Saints' Hall roof repair. The Reserve is maintained to meet future repairs and refurbishment. We placed £5,764 (£5,643 in 2020) into the All Saints' Parsonage account to fund operational costs and future repairs and maintenance. We recognise that the major repairs and replacement works identified in the quinquennial reports will vastly reduce, even exhaust, our reserves. We are, however, working to maintain a minimum reserve of £15,000 to fund emergencies. Our reserves will be kept under regular review.

Risk: The PCC continued its risk audit with a view to establishing a more secure environment within Holy Trinity Church, reducing the vulnerability of the more valuable moveable items to theft and damage when the church is open during daylight hours. Theft of and damage to internal and external metal is of ongoing concern. Fire risk assessments continued to be reviewed in 2020 for the two churches and the two halls.

Church Attendance

Due to the Covid restrictions the congregations at Holy Trinity and at All Saints' have been greatly reduced over the year. The average adult Sunday attendance was 67 (68). The 2021 Church Electoral Roll listed 141 names (138). There were 19 baptisms (2), 0 confirmations (5), 3 weddings (1), 1 wedding blessing (0), and 5 funerals in church (4). A further 3 funerals (9) were held at the crematoria or local cemeteries and 4 committals of cremated remains (3). (2020 figures bracketed in italics)

Annual Report for 2021

Fr William Perry is the incumbent for the Parishes of Hawley and Minley. During periods of leave he was ably assisted by our honorary assistant priest Fr Glyn Williams and other clergy. Mr James Rapley was the Parish Safeguarding Officer and DBS Validator for the year.

During 2021 Church life started returning towards a form of normality. The singing of Hymns during the service was allowed, as was receiving of the host during communion. Wearing of face masks was no longer required, however we maintained social distancing and the use of face masks in parts of the Church. After service refreshments resumed in All Saints' but not in Holy Trinity. Some weekday masses resumed. Holy Trinity continued to be open for private worship from 10-12am Monday to Saturday. The weekly masses continue to be recorded by Fr William and posted on you-tube for those unable to attend church in person.

Hiring of the Church Halls started to recover during 2021 with regular hirers' gradually returning and social bookings increasing. The Hawley Fayre was cancelled again but we had a successful Holly Fair raising £1358 towards church funds. We thank all members for their committed giving during the year.

Traidcraft sales totalled £730, with the profit of £182 reinvested in stock. Our thanks to Diane Brown for running the stall and achieving such a good result.

Again, due to the pandemic, very little work has been carried out on the Church buildings; the exception was fire protection work on Holy Trinity Steeple to accord with the 2012 British Standard.

Unfortunately Ingrid Low and her colleagues from The Little Garden Company moved away from the area during 2021 so we have had to find alternative contractors to maintain All Saints' hedges, and Holy Trinity churchyard and burial ground.

During 2021 we have had quinquennial reports for both Churches and Trinity Hall. They have highlighted a considerable number of major and minor works for our attention. Some of the major equipment and fittings are at the end of their useful life and require replacement. The Churchwardens report gives details of some of the works as we try to establish the ultimate costs of replacing complex installations and determine priorities. Whilst at both churches and halls we have built up reserves to counter some of the heavy costs in dealing with certain items in the reports, we do, however, anticipate that the costs of implementing the architect's recommendations could well exceed those reserves. We financially need to proceed with the outstanding building works with all speed to preserve the purchasing power of our reserves.

Our Parish Share for 2021 was maintained at £82,140 (£82,140 in 2020). We are no longer being given a reduction for the Parish of Minley. Our Parish Share has been set at £83,784 for 2022 - a 2% increase

Apart from £54,956 (£50,149 in 2020) held for restricted purposes, the net surplus funds on the unrestricted balance decreased to £434,513 (£461,805 in 2020). We continued to receive rent on All Saints' Parsonage and the level the level of income through our church halls by some £9,611. In 2021 we had to dip into reserves as the running costs exceeded regular income and collections by some £40,335 (£30,102 in 2020). This was partly due to the effect of the pandemic as income is still running at a lower level from both church activities and parishioners.

CATS (our Friday evening version of Sunday school), Mothers' Union, Hawley Anglican Men's Society (HAMS), Bellringers, and the parish's Walsingham Cell have been unable to meet regularly due to the pandemic. Please see the minutes of the proceedings of the Annual Parochial Church Meeting and the parish website www.parishofhawley.org.uk for more information.

The Reverend Canon William Perry SSC
(Incumbent)

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

The Parochial Church Council (PCC) is a Body Corporate for the advancement of religion created by statute (namely the PCC (Powers) Measure 1956).

STATEMENT OF MEMBERS' RESPONSIBILITIES

The Members are responsible for preparing the Members' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Parochial Church Council and of the incoming resources and application of resources of the Parochial Church Council for that period. In preparing these financial statements, the members are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Parochial Church Council and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Trustees of Hawley Green Parochial Church Council

I report to the charity trustees on my examination of the financial statement of Hawley Green Parochial Church Council (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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 charity 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 accounts to be reached.

Jonathan Vickery BA FCA
Azets Audit Services Limited
Ashcombe Court
Woolsack Way
Godalming
Surrey GU7 1LQ

Dated: 2024

**HAWLEY GREEN PAROCHIAL CHURCH COUNCIL - STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

<u>INCOME AND ENDOWMENT FROM</u>		UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2021	FUNDS 2020
		General Purposes	Designated			
		£	£	£	£	£
Donations and legacies	2 A1	69,376	-	7,932	-	77,308
Charitable activities	2 A2	2,178	344	-	-	2,522
Other trading activities	2 A3	2,088	27,762	-	-	29,850
Investments	2 A4	189	16,800	2,736	-	19,725
Other		-	-	-	-	-
TOTAL		<u>73,831</u>	<u>44,906</u>	<u>10,668</u>	<u>-</u>	<u>129,405</u>
<u>EXPENDITURE ON:</u>						
Raising funds	3 B1	721	-	-	-	721
Charitable activities	3 B2	113,445	31,863	5,861	-	151,169
Other		-	-	-	-	-
TOTAL		<u>114,166</u>	<u>31,863</u>	<u>5,861</u>	<u>-</u>	<u>151,890</u>
Net Income/(expenditure) before gains and transfers		(40,335)	13,043	4,807	-	(22,485)
Gains(losses) on investment assets						
5(b) D2		-	-	-	14,448	14,448
Net Income/(expenditure) before Transfers		(40,335)	13,043	4,807	14,448	(8,037)
Transfers between funds	10(b)	-	-	-	-	-
NET MOVEMENT IN FUNDS		<u>(40,335)</u>	<u>13,043</u>	<u>4,807</u>	<u>14,448</u>	<u>(8,037)</u>
BALANCES BROUGHT FORWARD AT 1 JANUARY 2021(2020)		261,741	200,064	50,149	100,872	612,826
BALANCES CARRIED FORWARD AT 31 DECEMBER 2021(2020)		<u>221,406</u>	<u>213,107</u>	<u>54,956</u>	<u>115,320</u>	<u>612,826</u>

**HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
BALANCE SHEET AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	5(a)	134,305	139,436
Investment assets	5(b)	114,941	100,492
Inventory assets	5(c)	-	-
		<u>249,246</u>	<u>239,928</u>
CURRENT ASSETS			
Stock		722	899
Debtors and prepayments	7	17,796	6,716
Short term deposits		332,875	365,684
Cash at bank and in hand		19,343	12,157
		<u>370,736</u>	<u>385,456</u>
LIABILITIES			
Creditors - amounts falling due within one year	8	15,193	11,724
NET CURRENT ASSETS/(LIABILITIES)		355,543	373,732
Total assets less current liabilities		604,789	613,660
Creditors – amounts falling due after one year	9	-	834
TOTAL NET ASSETS		<u>604,789</u>	<u>612,826</u>
PARISH FUNDS			
	6		
Unrestricted - General		221,406	261,741
Unrestricted - Designated		213,107	200,064
Restricted		54,956	50,149
Endowment		115,320	100,872
		<u>604,789</u>	<u>612,826</u>

Approved by the Parochial Church Council on

2024 and signed on its behalf by:-

The Rev'd Canon WFP Perry
(Incumbent)

Mrs. RA Davies
(Churchwarden)

The notes on pages 7 - 18 form part of these accounts

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES - See Appendix "A"

2 INCOME AND ENDOWMENT FROM		UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2021	FUNDS 2020
	General Purposes	Designated				
	£	£	£	£	£	£
A1 DONATIONS AND LEGACIES						
Planned Giving						
Gift Aid	48,048	-	1,479	-	49,527	49,705
Income Tax recoverable	12,072	-	369	-	12,441	12,239
Other planned giving	3,747	-	-	-	3,747	3,796
Unplanned Giving:-						
Gift Aid	1,270	-	12	-	1,282	1,227
Income Tax recoverable	717	-	2	-	719	693
Other unplanned giving	803	-	64	-	867	516
Collections at all services	1,684	-	-	-	1,684	496
Sundry donations 10(b)	1,035	-	-	-	1,035	794
Grants	-	-	-	-	-	525
Donations, appeals etc.	-	-	6,006	-	6,006	221
Legacies	-	-	-	-	-	66,143
	69,376	-	7,932	-	77,308	136,355
A2 CHARITABLE ACTIVITIES						
Fees - statutory	2,178	-	-	-	2,178	868
Fees - associated income	-	344	-	-	344	176
	2,178	344	-	-	2,522	1,044
A3 OTHER TRADING ACTIVITIES						
Church hall lettings	-	27,762	-	-	27,762	18,151
Traidcraft sales	730	-	-	-	730	576
Fetes, bazaars and other fund raising activities	1,358	-	-	-	1,358	146
	2,088	27,762	-	-	29,850	18,873
A4 INVESTMENTS						
Dividends	-	-	2,736	-	2,736	2,820
Interest	189	-	-	-	189	1,310
Rent	-	16,800	-	-	16,800	16,800
	189	16,800	2,736	-	19,725	20,930
A5 OTHER						
Insurance Receipts	-	-	-	-	-	1,142
	-	-	-	-	-	1,142
TOTAL	73,831	44,906	10,668	-	129,405	178,344

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 contd.

3 EXPENDITURE ON

	UNRESTRICTED FUNDS General Purposes £	Designated £	RESTRICTED FUNDS £	ENDOWMENT FUNDS £	TOTAL 2021 £	FUNDS 2020 £
B1 RAISING FUNDS						
Stewardship programme costs	173	-	-	-	173	98
Traidcraft purchases	548	-	-	-	548	474
	721	-	-	-	721	572
B2 CHARITABLE ACTIVITIES						
Missionary & Charitable giving						
Overseas	300	-	-	-	300	300
Home missions & other church societies	1,575	-	127	-	1,702	1,680
Secular charities	675	-	-	-	675	880
Note 14	2,550	-	127	-	2,677	2,860
Ministry: Diocesan Parish Share	79,101	-	-	-	79,101	73,140
Working Expenses Incumbent	1,811	-	-	-	1,811	2,138
Housing Expenses Incumbent	967	-	-	-	967	984
Church Operating Expenses	19,120	-	1,052	-	20,172	9,332
Church Halls running costs	-	20,826	-	-	20,826	17,602
All Saints' Parsonage (in vacancy)	-	11,037	-	-	11,037	11,491
Major repairs to churches	4,500	-	-	-	4,500	5,956
Major repairs to church halls	-	-	-	-	-	3,956
Salaries/wages	1,291	-	-	-	1,291	1,310
Furnishing & Equipment depreciation	857	-	-	-	857	857
Pilgrimages	-	-	-	-	-	30
photocopier and administration costs	1,948	-	-	-	1,948	1,424
Independent Examiners fees	1,300	-	-	-	1,300	1,239
Other	-	-	4,682	-	4,682	1,037
	113,445	31,863	5,861	-	151,169	133,356
TOTAL	114,166	31,863	5,861	-	151,890	133,928

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 contd.

4 STAFF COSTS

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Wages & salaries	8,891	8,704
	8,891	8,704

During the year the PCC employed 7 persons. Their total remuneration and expenses amounted to £8,891 in 2021 and as such none of them earned £10,000 or more.

5 FIXED ASSETS FOR USE BY THE PCC

5(a)	Tangible fixed assets	Freehold Land and Buildings at cost	Fixtures Fittings & Equipment	Total
		£	£	£
ACTUAL/DEEMED COST	At 1 January 2021	230,487	28,827	259,314
	Addition during year	-	-	-
	At 31 December 2021	<u>230,487</u>	<u>28,827</u>	<u>259,314</u>
DEPRECIATION	At 1 January 2021	100,537	19,341	119,878
	Charge for the year	4,274	857	5,131
	At 31 December 2021	<u>104,811</u>	<u>20,198</u>	<u>125,009</u>
NET BOOK VALUE	At 31 December 2021	<u>125,676</u>	<u>8,629</u>	<u>134,305</u>
	At 31 December 2020	<u>129,950</u>	<u>9,486</u>	<u>139,436</u>

The freehold land and buildings comprise a) The curate's house known as All Saints' Parsonage and located at 295, Fernhill Road, Farnborough, Hants b) Holy Trinity Church Hall located at c/o Hawley Vicarage, Fernhill Road, Blackwater, Camberley, Surrey and c) the capitalised cost of the new extension, refurbishment works and Hall re-roof at All Saints' Church Centre, located at 128, Chapel Lane, Farnborough, Hants.

For accounting purposes the historical cost of these properties together with the cost of subsequent improvements of a capital nature are deemed to be their 2021 valuation.

a) 1974	£19,111	b) 1968	£3,278	c) 2005	£107,365
2009	£10,866	1999/2002 -	£38,913	2006	£191
Cap.Refurbishment	<u>£29,977</u>	Cap.Refurbishment	<u>£42,191</u>	2011	£(1,733)
				2019	£51,158
				2020	£1,338
				Cap Refurbishment	<u>£158,319</u>

Fixtures, Fittings and Equipment:-

Replacement in 2017 of the Electronic Organ at All Saints' with a new instrument from Viscount Classical Organs Ltd. – Model Envoy 35F – being depreciated over 15 years.

The insured cover of freehold land and buildings above with landlords fittings and/or contents is:

- a) £417,852 plus 30% inflationary uplift from day 1. b) Up to a loss limit of £2,900,000 averaged over period of insurance.

In addition, certain assets which are consecrated or dedicated as described under the fixed assets section in Appendix A on page 17 have been excluded in the accounts. The insured cover of these assets is as follows:

Holy Trinity Church	Up to a loss limit of £11,590,000
All Saints' Church and Hall	Up to a loss limit of £2,900,000 .

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 contd.

5(b) D2 Investment Assets:	2021	2020	2021 £	2020 £
	Valuation at 31 December			
	Price per share			
Permanent Endowments				
Mrs Humphries's - Grave	Pence	Pence		
Holding of 379.86 shares in 2 ½% Consolidated Stock (Cost £200). Stock redeemed at par, 5 th July 2015 Funds at bank pending reinvestment. To yield income for upkeep of grave in Holy Trinity Churchyard.	-	-	-	-
All Saints' Clergy House Trust				
Holding of 4604 shares in Central Board of Finance Investment Fund, held in the name of Guildford Diocesan Board of Finance.	Pence 2338.67	Pence 2044.67	107,672	94,137
To yield income solely to form part of the Asst. Curate of Hawley's stipend. In times when there is no licensed Asst. Curate of Hawley in post, the Managing Trustees shall apply the clear yearly income of the Asst. Clergy Fund to pay the cost of provision of retired clergy to cover the ecclesiastical services when the incumbent is not available.				
Glebe Endowment (Holy Trinity)				
Holding of 310.82 shares in Central Board of Finance Investment Fund, held in the name of Guildford Diocesan Board of Finance.	Pence 2338.67	Pence 2044.67	7,269	6,355
To yield income solely to form part of the Incumbent of Hawley's stipend.				
			114,941	100,492
5(c) Inventory Assets:			2021 £	2020 £
All Saints' Church, South Hawley Memorial to Father Michael Moore SSC Icon of the "Last Supper" commissioned from St Andrew's Abbey Zevenkerken, Brugge, Belgium in November 2002				
Cost 21 October 2003 €1, 500	£1,056		Book Value	Book Value
Now fully depreciated	<u>£1,056</u>		Nil	Nil
All Saints' Church, South Hawley Icons of "Our Lord" and "Our Lady" commissioned from "Evegenia Inimia" of Romania through the Director of Children in Distress Charity from its Glasgow office.				
Cost 17 October 2007	£1,250		Book Value	Book Value
Now fully depreciated	<u>£1,250</u>		Nil	Nil

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 contd.

6 ANALYSIS OF NET ASSETS BY FUND	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2021	FUNDS 2020
	£	£	£	£	£
Fixed assets	134,306	-	114,940	249,246	239,928
Current Assets	315,400	54,956	380	370,736	385,456
Liabilities					
Amounts falling due within one year	(15,193)	-	-	(15,193)	(11,724)
Amounts falling due after one year	-	-	-	-	(834)
	<u>434,513</u>	<u>54,956</u>	<u>115,320</u>	<u>604,789</u>	<u>612,826</u>
7 DEBTORS				2021	2020
				£	£
Other debtors				14,812	3,411
Prepayments and accrued interest				2,984	3,305
				<u>17,796</u>	<u>6,716</u>
8 LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR					
Creditors for goods and services				5,185	6,450
Amounts owed to any institution or body corporate which are related parties to the PCC.				5,750	2,962
Other creditors				4,258	2,282
Accruals & deferred income				-	30
				<u>15,193</u>	<u>11,724</u>
9 LIABILITIES : AMOUNTS FALLING DUE AFTER ONE YEAR					
Accruals & deferred income				-	834
				<u>-</u>	<u>834</u>

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 contd.

10 FUNDS

	INCOMING RESOURCES	RESOURCES EXPENDED	TRANSFERS	NET INCOMING RESOURCES	TOTAL B/Fwd 1/1/2021	FUNDS TOTAL 31/12/2021
	£	£	£	£	£	£
a) UNRESTRICTED DESIGNATED FUNDS						
All Saints' Parsonage	16,800	11,037	-	5,764	81,910	87,674
Halls Reserve	27,762	20,826	-	6,935	73,383	80,318
Holy Trinity Building Reserve	344	-	-	344	44,771	45,115
	44,906	31,863	-	13,043	200,064	213,107
b) RESTRICTED FUNDS						
Holy Trinity Fabric Fund	1,500	-	-	1,500	11,989	13,489
Missionary & Charitable giving	1,211	1,127	-	84	-	84
201 Club	48	-	-	48	-	48
Easter/Whitsun Offering	77	77	-	-	-	-
Education	-	-	-	-	39	39
Churchyard	25	32	-	(7)	112	105
Flowers	881	943	-	(62)	841	779
Memorial Garden for Children Fund	-	-	-	-	196	196
Insurance claims	-	-	-	-	277	277
Parishioners' donations	2,708	2,520	-	188	573	761
All Saints' Building Fund	285	-	-	285	8,556	8,841
Our Lady of Walsingham	858	826	-	32	272	304
Hawley Anglican Men's Society	300	336	-	(36)	1,722	1,686
Wedding & Funeral Flowers	39	-	-	39	-	39
Sub Total	7,932	5,861	-	2,071	24,577	26,648
Mrs Humphries's Grave	-	-	-	-	35	35
All Saints' Clergy House Trust	2,736	-	-	2,736	25,537	28,273
	10,668	5,861	-	4,807	50,149	54,956

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 contd.

NATURE and PURPOSE

a) Designated Funds

All Saints' Parsonage	Reserve funds - to meet the PCC's liability for future building and operational costs.
Halls Reserve	To fund future major repairs/refurbishments to our halls, car parks and surrounding areas.
Holy Trinity Building Reserve	To fund future major repairs/refurbishment of Holy Trinity Church. To include expenditure which under its terms could not be taken from Holy Trinity Fabric Fund.

b) Restricted Funds

Holy Trinity Fabric Fund	Incoming resources given specifically for fabric repairs and fittings replacements at Holy Trinity Church.
Missionary and Charitable Giving	Collections and donations specifically received towards missionary and charitable organisations, where at the time of the giving the recipient had not been determined by the PCC.
Easter and Whitsun Offerings	Collections on Easter Day and Whitsunday and contents of special envelopes specifically given towards the parish contribution to clergy stipends paid to the diocese through the Parish Share scheme.
Education	All monies received given specifically to meet costs of educational work incurred in the parish.
Churchyard	Monies received specifically for the upkeep of graves and/or maintenance of the churchyard and burial grounds at Holy Trinity Church.
Flowers	Donations received from individuals specifically for the purchase of flowers/ decorations.
Memorial Garden for Children Fund	Monies given specifically towards the cost of establishing a memorial garden for children in the churchyard/burial ground at Holy Trinity Church and its ongoing maintenance.
Insurance Claims	Insurance proceeds received in response to claims for: Holy Trinity Church – Re-decoration of internal surfaces on the north walls of the church following water damage due to theft of external lead.
Parishioner's donations	Donations received specifically for use at Holy Trinity Church and/or All Saints' Church.
All Saints' Building Fund	Monies raised to assist with the funding of major refurbishment works necessary at All Saints' Hall. Phase 1 of the works to include toilet block extension together with complete renovation of the kitchen – to accord with current disabled access and environmental legislation and provision of a soundproof partition between the church and hall. The fund is continuing to assist with future works/repairs.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 contd.

Our Lady of Walsingham	Subscriptions and donations received from members of the Walsingham Cell and monies raised through the Cell's activities.
Hawley Anglican Men's Society	Subscriptions and donations received from members of the Hawley Anglican Men's Society and monies raised through activities of the society, other than donations/collections received for a named charity.
c) Endowment Funds	
Mrs Humphries's grave	See page 10
All Saints' Clergy House Trust	See page 10
Glebe Endowment (Holy Trinity)	See page 10

11. INDEPENDENT EXAMINER'S FEES

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Payment to Azets Audit Services Limited for professional services rendered in acting as Independent Examiners in respect of the Accounts to 31 st December in accordance with the Charities Act 2011	<u>1,300</u>	<u>1,239</u>
	<u>1,300</u>	<u>1,239</u>

12. CONNECTED CHARITIES TO THE PCC

The Parochial Church Council places short term funds with the Central Board of Finance of the Church of England on its Deposit Fund Account with their Investment Office at CCLA Investment Management Ltd, Senator House, 85 Queen Victoria Street, London EC4V 4ET.

Deposits at 31 December	<u>332,875</u>	<u>365,249</u>
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13. INDEMNITY INSURANCE

The Vicar/Churchwardens/PCC are insured by the Parish Plus Insurance Policies under the Guildford Group Insurance Scheme for churches operated by the Ecclesiastical Insurance Office PLC (EIO), Gloucester in respect of Holy Trinity Church/Hall and All Saints' Church Centre.

This insurance provides cover as indicated on Page 9 at an annual premium of £5,476 and includes cover for theft by Church Officials up to £10,000 in any one claim at either church.

14. CONTINGENT LIABILITIES

We are in the process of determining who is responsible for the payment of the repairs (£600) to the Vicarage/Trinity Hall boundary fence. The Diocesan Surveyor is currently investigating whether this is a diocesan or parish responsibility.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 contd.

14 GRANTS – MISSIONARY & CHARITABLE GIVING	2021	2020
Analysis of grants shown under note 3 B2 on Page 8	£	£
The Children's Society	225	260
St Francis Outreach Trust – South Africa	300	300
Additional Curates Society	300	300
Farnborough Christian Outreach Trust – The Triangle Bookshop	300	300
Forward in Faith	300	300
Anglo Catholic Ordination Candidates Fund	225	260
Wessex Children's Hospice Trust – Naomi House	225	260
Churches Together in Fleet and Crookham – Fleet Angels	225	260
The Shrine of Our Lady of Walsingham	-	-
Camberley All Night Café – A safe place for homeless people	225	260
White Lodge Centre	225	-
Leprosy Mission	-	260
Phyllis Tuckwell Hospice	-	100
	<u>2,550</u>	<u>2,860</u>

In addition the following collections were taken and donations received/processed in 2021 towards the work of a number of advised designated charities. These amounts include Gift Aid Tax recoverable, if relevant. This information is reported to parishioners by way of a note as under current national guidelines the relevant accounting entries are now excluded from these financial statements.

a) Received through our churches

Children in Distress	350	325
Step by Step Partnership Ltd	-	950

c) Other - arranged through the Church by Hawley Anglican Men's Society

Phyllis Tuckwell Hospice	-	295
	<u>350</u>	<u>1,570</u>

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 contd.

Appendix "A"

ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the charity'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 charity is a Public Benefit Entity as defined by FRS 102.

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 which is referred to in the Regulations but has since been withdrawn.

The financial statements have been prepared under the historical cost convention except the valuation of investment assets, which are shown at market value. The Parochial Church Council has adopted the accrual accounting basis for the preparation of the financial statements.

FUNDS

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 10.

Endowment funds, where capital must be retained, are explained in note 5(b).

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

INCOMING RESOURCES

VOLUNTARY INCOME AND CAPITAL SOURCES

Income represents the amount of voluntary donations as recorded whether by loose cash, bankers order or other form of instrument.

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income Tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by fetes, bazaars, catering at social functions, pilgrimages and similar events are accounted for gross.

OTHER INCOME

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

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 contd.

INCOME FROM INVESTMENTS

Dividends are accounted for when due and payable.
Interest entitlements are accounted for as they accrue.
Tax recoverable on such income is recognised in the same accounting year.

GAINS & LOSSES ON INVESTMENTS

Realised gains or losses are recognised when investments are sold.
Unrealised gains or losses are accounted for on revaluation of investments at 31st December 2021.

RESOURCES EXPENDED

GRANTS

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

ACTIVITIES DIRECTLY RELATING TO THE WORK OF THE CHURCH

The diocesan parish share is accounted for when due. Any share unpaid at 31st December 2021 will be provided for in these accounts as an operational (though not a legal) liability and shown as a creditor in the Balance Sheet.

FIXED ASSETS

CONSECRATED LAND - BUILDINGS AND MOVEABLE CHURCH FURNISHINGS

Consecrated and beneficed property of any kind is excluded from the accounts as required by the Charities Act 2011.

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

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings acquired before 1 January 2000 is written off.

OTHER LAND AND BUILDINGS

Except for inalienable property, non consecrated and non-beneficed property is depreciated on a straight-line basis to write off each asset over its anticipated useful economic life, initially 50 years or the residual period.

OTHER FIXTURES, FITTINGS AND OFFICE EQUIPMENT

Equipment used within the church premises is depreciated on a straight-line basis over 4 years, or 12 years depending on the useful life of the asset. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

INVESTMENTS

Investments are valued at market value at 31st December 2021.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021 contd.

CURRENT ASSETS

Amounts owing to the PCC at 31st December 2021 in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

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

Stocks , including wine stocks and stationery are shown at the lower of cost and net realisable value after making allowance for obsolete and slow moving items.

CONTROLLING PARTY

There is no overall controlling party.

Accounts

HOLY TRINITY AND ALL SAINTS' CHURCHES, HAWLEY

ANNUAL REPORT

AND

FINANCIAL STATEMENTS

OF

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL

Registered Charity No. 1130589

for the year ended 31st December 2020

Incumbent

The Rev'd Canon William Perry, SSC

Bank

**Lloyds Bank PLC
18, Prince of Wales Walk
Camberley
Surrey GU15 3SJ**

Accountants

**Azets
Ashcombe Court
Woolsack Way
Godalming
Surrey GU7 1LQ**

The Parish of Hawley

Overview

The Parish of Hawley in the Diocese of Guildford is situated in the extreme northeast of Hampshire. The Parish Church of Holy Trinity, Hawley (1857) and the daughter church of All Saints', South Hawley (1976) serve an estimated population of 11,800 souls. In 2015, the Parochial Church Council passed a Resolution under the House of Bishops' Declaration on the Ministry of Bishops and Priests. Extended episcopal care is provided by the Bishop of Richborough by arrangement with the diocesan bishop. The parish is registered with Forward in Faith and affiliated to The Society. The Incumbent holds the living of St Andrew, Minley in plurality.

The Parochial Church Council (PCC)

Under the terms of the Charities Act 2006, the PCC is registered with the Charity Commission. Our registered charity number is 1130589. Correspondence for the PCC may be addressed to Hawley Vicarage, Fernhill Road, Blackwater, Camberley, GU17 9BN. Lloyds Bank plc, 18 Prince of Wales Walk, Camberley, Surrey GU15 3SJ are bankers to the PCC. The PCC uses the services of Messrs Roffe Swayne of Ashcombe Court, Woolsack Way, Godalming, Surrey GU7 1LQ as Independent Examiners, however we now understand this business has recently become part of the AZETS Group, operating from the same premises. Nye Saunders Ltd. has been appointed inspecting architects to the PCC under the Inspection of Churches Measure 1955. Among its other responsibilities, the PCC "is to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical".

Members of the Parochial Church Council during 2020

Ex-Officio Members

Incumbent: The Revd. Canon William Perry SSC (*Chairman*)

Churchwardens: Mrs Rita Davies, Mr Roy Joseph

Deanery Synod Representatives: Mr Keith Blanchard, Mrs Rita Davies

Elected Members: Mr Derek Bangs (*from 25 October*), Mrs Susan Brown, Mr John Chapman (*Hon PCC Treasurer*), Mr Peter Crouch, Mrs Jackie Davies, Mr Michael Gunston (*Vice-Chairman*), Mr Stuart Murton (*from 25 October*), Mr James Rapley, Miss Lorna Wilkinson, Mr Christopher Young (*to 25 October*), Mrs Joan Young (*to 25 October*).

The PCC formed a Standing Committee, as required by law, to transact the business of the PCC between meetings, a Halls Committee to oversee the operation and maintenance of the Church Halls and a Stewardship Committee to encourage Christian Stewardship of time, talents and money within the congregation. Due to Covid restrictions the PCC met once. Business was carried out by telephone or email.

PCC Policies

Investment: Apart from maintaining a small working balance, monies not immediately due for payment are placed on short-term deposit with the Central Board of Finance of the Church of England on their Deposit Fund (AAA Rated). In the absence of an assistant curate, All Saints' Parsonage continues to be let on a periodic lease.

Reserves: We hold all our financial reserves to maintain and promote the whole mission of the Church in Hawley. These include the legacy monies of £107,369 received in 2018/2019 and £66,143 received in 2020. Although our financial position benefited from the receipt of these legacy monies in 2020 we needed to draw on our reserves to pay the day to day Parish running expenses. During the year we withdrew £3,100 from the Halls Reserve to fund depreciation costs relating to All Saints' Hall roof repair (having placed £17,331 into the Reserve in 2019). The Reserve is maintained to meet future repairs and refurbishment. We placed £5,643 (£12,409 in 2019) into the All Saints' Parsonage account to fund operational costs and future repairs and maintenance. We recognise that the major repairs and replacement works identified in the quinquennial reports will vastly reduce, even exhaust, our reserves. We are, however, working to maintain a minimum reserve of £15,000 to fund emergencies. The balance of free reserves at the year-end was £122,305 (£82,474 in 2019). Our reserves will be kept under regular review.

Risk: The PCC continued its risk audit with a view to establishing a more secure environment within Holy Trinity Church, reducing the vulnerability of the more valuable moveable items to theft and damage when the church is open during daylight hours. Theft of and damage to internal and external metal is of ongoing concern. Fire risk assessments continued to be reviewed in 2020 for the two churches and the two halls.

Church Attendance

Due to the Covid restrictions the congregations at Holy Trinity and at All Saints' have been greatly reduced over the year. The average adult Sunday attendance was 69 (*106*). The 2020 Church Electoral Roll listed 138 names (*138*). There were 2 baptisms (*23*), 5 confirmations (*0*), 1 wedding (*4*), 0 wedding blessing (*1*), and 4 funerals in church (*10*). A further 9 funerals (*1*) were held at the crematoria or local cemeteries and 3 committals of cremated remains (*4*). (*2019 figures bracketed in italics*)

Annual Report for 2020

Fr William Perry is the incumbent for the Parishes of Hawley and Minley. During periods of leave he was ably assisted by our honorary assistant priest Fr Glyn Williams and Fr Barry Burbidge. Mr James Rapley was the Parish Safeguarding Officer and DBS Validator for the year.

During 2020 Church activities were seriously curtailed due to the Covid-19 pandemic. The churches were closed for services from 29 March until 5 July. Holy Trinity was reopened on 22 June for private worship from 10-12am Monday to Saturday. The Churches reopened with social distancing and Covid-19 precautions in place which restricted the number of people allowed in the buildings. The weekly masses were recorded by Emily Brown and posted on you-tube for those unable to attend church in person. We wish to express our thanks to Emily for her invaluable support during 2020.

Due to the pandemic, hiring of the church halls was greatly reduced with most regular hirers being unable to continue their activities. Pre-Schools were closed from 29 March until 1 June. The Hawley Fayre and Holly Fair were cancelled which also reduced our income. We thank all members for their committed giving during the year.

Traidcraft sales totalled £576, with the profit of £102 reinvested in stock. Our thanks to Diane Brown for running the stall and achieving such a good result.

Again, due to the pandemic, very little work has been carried out on the Church buildings. We now have new noticeboards at each church, two of which have been positioned to highlight the church to the passing public. The cost of these two additional noticeboards was £2,658.

The parish is most grateful to all who have helped to maintain Holy Trinity churchyard and burial ground in good order, especially Ingrid Low and her colleagues from The Little Garden Company.

The quinquennial reports have highlighted a considerable number of major and minor works for our attention. Some of the major equipment and fittings are at the end of their useful life and require replacement. The Churchwardens report gives details of some of the works as we try to establish the ultimate costs of replacing complex installations and determine priorities. Whilst at both churches and halls we have built up reserves to counter some of the heavy costs in dealing with certain items in the reports, we do, however, anticipate that the costs of implementing the architect's recommendations could well exceed those reserves. We financially need to proceed with the outstanding building works with all speed to preserve the purchasing power of our reserves.

Our Parish Share for 2020 increased by £7,588 to £82,140 (£74,552 in 2019) an increase of 10.2% over 2019. We understand that this hefty increase is due to the diocese adding Minley's cost to Hawley's. We have raised this matter with the diocese and the subject continues to be ongoing. The Parish Share for 2021 has been held at £82,140.

Apart from £50,149 (£44,688 in 2019) held for restricted purposes, the net surplus funds on the unrestricted balance increased to £322,370 (£279,624 in 2019). We continued to receive rent on All Saints' Parsonage but there was a reduction in the level of income through our church halls by some £16,891 due to Covid conditions. In 2020 we had to dip into reserves as the running costs exceeded regular income and collections by some £30,102. This was partly attributed to the pandemic which saw income fall from both church activities and parishioners.

CATS (our Friday evening version of Sunday school), Mothers' Union, Hawley Anglican Men's Society (HAMS), Bellringers, and the parish's Walsingham Cell have been unable to meet regularly due to the pandemic. Please see the minutes of the proceedings of the Annual Parochial Church Meeting and the parish website www.parishofhawley.org.uk for more information.

The Reverend Canon William Perry SSC
(Incumbent)

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS

The Parochial Church Council (PCC) is a Body Corporate for the advancement of religion created by statute (namely the PCC (Powers) Measure 1956).

STATEMENT OF MEMBERS' RESPONSIBILITIES

The Members are responsible for preparing the Members' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Parochial Church Council and of the incoming resources and application of resources of the Parochial Church Council for that period. In preparing these financial statements, the members are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the Parochial Church Council and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Parochial Church Council and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Independent Examiner's Report
to the members of Hawley Green Parochial Church Council
for the Year Ended 31 December 2020**

I report on the accounts of the Parochial Church Council for the year ended 31 December 2020 which are set out on pages 5 to 18.

Respective responsibilities of members and examiner

The members of the Parochial Church Council are responsible for the preparation of the accounts. The charity's members consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

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

Other Matters

Your attention is drawn to the fact that the charity has prepared the accounts (financial statements) in accordance with 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 (FRS102) issued on 16 July 2014 in preference to the Accounting and Reporting Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations that has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 Jan 2015.

Independent examiner's statement

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

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

J Vickery BA FCA
Azets
Chartered Accountants
Ashcombe Court
Woolsack Way, Godalming
SURREY GU7 1LQ Dated August 2021

**HAWLEY GREEN PAROCHIAL CHURCH COUNCIL - STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

INCOME AND ENDOWMENTS FROM:		UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2020	FUNDS 2019
		General Purposes	Designated			
		£	£	£	£	£
Donations and legacies	2 A1	133,193	6	3,156	-	136,355
Charitable activities	2 A2	868	176	-	-	1,044
Other trading activities	2 A3	18,873	-	-	-	18,873
Investments	2 A4	289	17,630	3,011	-	20,930
Other		1,142	-	-	-	1,142
TOTAL		<u>154,365</u>	<u>17,812</u>	<u>6,167</u>	<u>-</u>	<u>178,344</u>
EXPENDITURE ON:						
Raising funds	3 B1	572	-	-	-	572
Charitable activities	3 B2	117,752	14,898	706	-	133,356
Other		-	-	-	-	-
TOTAL		<u>118,324</u>	<u>14,898</u>	<u>706</u>	<u>-</u>	<u>133,928</u>
Net Income/(expenditure) before gains and transfers		36,041	2,914	5,461	-	44,416
Gains(losses) on investment assets 5(b) D2		-	-	-	6,491	6,491
Net Income/(expenditure) before Transfers		36,041	2,914	5,461	6,491	50,907
Transfers between funds 10(b)		-	-	-	-	-
NET MOVEMENT IN FUNDS		<u>36,041</u>	<u>2,914</u>	<u>5,461</u>	<u>6,491</u>	<u>50,907</u>
BALANCES BROUGHT FORWARD AT 1 JANUARY 2020(2019)		225,700	197,150	44,688	94,381	561,919
BALANCES CARRIED FORWARD AT 31 DECEMBER 2020(2019)		<u>261,741</u>	<u>200,064</u>	<u>50,149</u>	<u>100,872</u>	<u>612,826</u>

**HAWLEY GREEN PAROCHIAL CHURCH COUNCIL - STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

COMPARATIVE ANALYSIS

INCOME AND ENDOWMENTS FROM:		General Purposes		Designated		Restricted		Endowment		Totals	
		2020	2019	2020	2019	2020	2019	2020	2019	2020	2019
		£	£	£	£	£	£	£	£	£	£
Donations and legacies	2 A1	133,193	78,886	6	319	3,156	8,159	-	-	136,355	87,364
Charitable Activities	2 A2	868	2,721	176	377	-	-	-	-	1,044	3,098
Other Trading Activities	2 A3	18,873	21,730	-	16,873	-	172	-	-	18,873	38,775
Investments	2 A4	289	882	17,630	18,104	3,011	3,145	-	-	20,930	22,131
Other		1,142	-	-	-	-	-	-	-	1,142	-
TOTAL		<u>154,365</u>	<u>104,219</u>	<u>17,812</u>	<u>35,673</u>	<u>6,167</u>	<u>11,476</u>	<u>-</u>	<u>-</u>	<u>178,344</u>	<u>151,368</u>
EXPENDITURE ON:											
Other Trading Activities	3 B1	572	897	-	-	-	38	-	-	572	935
Charitable Activities	3 B2	117,752	122,302	14,898	4,912	706	5,624	-	-	133,356	132,838
Other		-	-	-	-	-	-	-	-	-	-
TOTAL		<u>118,324</u>	<u>123,199</u>	<u>14,898</u>	<u>4,912</u>	<u>706</u>	<u>5,662</u>	<u>-</u>	<u>-</u>	<u>133,928</u>	<u>133,773</u>
Net Income/(expenditure) before gains and transfers		36,041	(18,980)	2,914	30,761	5,461	5,814	-	-	44,416	17,595
Gains(losses) on investment assets	5(b)D2	-	-	-	-	-	-	6,491	14,825	6,491	14,825
Net income/(expenditure)before transfer		36,041	(18,980)	2,914	30,761	5,461	5,814	6,491	14,825	50,907	32,420
Transfers between funds	10(b)	-	-	-	-	-	-	-	-	-	-
NET MOVEMENT IN FUNDS		<u>36,041</u>	<u>(18,980)</u>	<u>2,914</u>	<u>30,761</u>	<u>5,461</u>	<u>5,814</u>	<u>6,491</u>	<u>14,825</u>	<u>50,907</u>	<u>32,420</u>
BALANCES BROUGHT FORWARD AT 1 JANUARY 2019 (2018)		<u>225,700</u>	<u>244,680</u>	<u>197,150</u>	<u>166,389</u>	<u>44,688</u>	<u>38,874</u>	<u>94,381</u>	<u>79,556</u>	<u>561,919</u>	<u>529,499</u>
BALANCES CARRIED FORWARD AT 31 DECEMBER 2019 (2018)		<u>261,741</u>	<u>225,700</u>	<u>200,064</u>	<u>197,150</u>	<u>50,149</u>	<u>44,688</u>	<u>100,872</u>	<u>94,381</u>	<u>612,826</u>	<u>561,919</u>

**HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
BALANCE SHEET AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible fixed assets	5(a)	139,436	143,226
Investment assets	5(b)	100,492	94,001
Inventory assets	5(c)	-	-
		<u>239,928</u>	<u>237,227</u>
CURRENT ASSETS			
Stock		899	1,042
Debtors and prepayments	7	6,716	7,890
Short term deposits		365,684	314,876
Cash at bank and in hand		12,157	9,545
		<u>385,456</u>	<u>333,353</u>
LIABILITIES			
Creditors - amounts falling due within one year	8	11,724	8,561
NET CURRENT ASSETS/(LIABILITIES)		373,732	324,792
Total assets less current liabilities		613,660	562,019
Creditors – amounts falling due after one year	9	834	100
TOTAL NET ASSETS		<u>612,826</u>	<u>561,919</u>
PARISH FUNDS			
	6		
Unrestricted - General		261,741	225,700
Unrestricted - Designated		200,064	197,150
Restricted		50,149	44,688
Endowment		100,872	94,381
		<u>612,826</u>	<u>561,919</u>
		=====	=====

Approved by the Parochial Church Council on August 2021 and signed on its behalf by:-

The Rev'd Canon WFP Perry
(Incumbent)

Mrs. RA Davies
(Churchwarden)

The notes on pages 7 - 18 form part of these accounts

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1 ACCOUNTING POLICIES - See Appendix "A"

2 INCOME AND ENDOWMENT FROM	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2020	FUNDS 2019
	General Purposes	Designated			
	£	£	£	£	£
A1 DONATIONS AND LEGACIES					
Planned Giving					
Gift Aid	48,289	-	1,416	-	52,593
Income Tax recoverable	11,446	-	793	-	13,588
Other planned giving	3,796	-	-	-	3,552
Unplanned Giving:-					
Gift Aid	956	-	271	-	3,508
Income Tax recoverable	372	1	320	-	1,917
Other unplanned giving	456	-	60	-	776
Collections at all services	491	5	-	-	2,805
Sundry donations 10(b)	744	-	50	-	2,065
Grants	500	-	25	-	2,405
Donations, appeals etc.	-	-	221	-	4,035
Legacies	66,143	-	-	-	120
	<u>133,193</u>	<u>6</u>	<u>3,156</u>	<u>-</u>	<u>87,364</u>
A2 CHARITABLE ACTIVITIES					
Fees - statutory	868	-	-	-	2,521
Fees - associated income		176	-	-	577
	<u>868</u>	<u>176</u>	<u>-</u>	<u>-</u>	<u>3,098</u>
A3 OTHER TRADING ACTIVITIES					
Church hall lettings	18,151	-	-	-	35,042
Traidcraft sales	576	-	-	-	753
Fetes, bazaars and other fund raising activities	146	-	-	-	2,980
	<u>18,873</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,775</u>
A4 INVESTMENTS					
Dividends	-	-	2,820	-	2,840
Interest	289	830	191	-	2,491
Rent	-	16,800	-	-	16,800
	<u>289</u>	<u>17,630</u>	<u>3,011</u>	<u>-</u>	<u>22,131</u>
A5 OTHER					
Insurance Receipts	1,142	-	-	-	-
	<u>1,142</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL	<u>154,365</u>	<u>17,812</u>	<u>6,167</u>	<u>-</u>	<u>151,368</u>

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 contd.

3 EXPENDITURE ON	UNRESTRICTED FUNDS	RESTRICTED	ENDOWMENT	TOTAL	FUNDS
	General	Designated	FUNDS	2020	2019
	Purposes				
	£	£	£	£	£
B1 RAISING FUNDS					
Stewardship programme costs	98	-	-	98	219
Traidcraft purchases	474	-	-	474	678
Fetes, bazaars, other fund raising events	-	-	-	-	38
	<u>572</u>	<u>-</u>	<u>-</u>	<u>572</u>	<u>935</u>
B2 CHARITABLE ACTIVITIES					
Missionary & Charitable giving					
Overseas	300	-	-	300	300
Relief & development agencies	-	-	-	-	-
Home missions & other church societies	1,680	-	-	1,680	1,782
Secular charities	780	-	100	880	780
Note 14	<u>2,760</u>	<u>-</u>	<u>100</u>	<u>2,860</u>	<u>2,862</u>
Ministry : Diocesan Parish Share	73,045	-	95	73,140	74,552
: Working Expenses Incumbent	2,138	-	-	2,138	2,898
: Housing Expenses Incumbent	984	-	-	984	880
: Locums and Interregnum.	-	-	-	-	-
: Clergy Fees/Expenses	-	-	-	-	71
Church Operating Expenses	9,181	-	151	9,332	15,144
Church Halls running costs	14,195	3,407	-	17,602	18,169
All Saints' Parsonage (in vacancy)	-	11,491	-	11,491	4,912
Major repairs to churches	5,956	-	-	5,956	1,404
Major repairs to church halls	3,956	-	-	3,956	-
Salaries/wages	1,132	-	178	1,310	2,936
Furnishing & Equipment depreciation	857	-	-	857	940
Pilgrimages	-	-	30	30	2,247
Publications, stationery, postage, photocopier and administration costs	1,424	-	-	1,424	1,340
Independent Examiners fees	1,239	-	-	1,239	1,197
Other	885	-	152	1,037	3,286
	<u>117,752</u>	<u>14,898</u>	<u>706</u>	<u>133,356</u>	<u>132,838</u>
TOTAL	118,324	14,898	706	133,928	133,773
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 contd.

4 STAFF COSTS

	<u>2020</u>	<u>2019</u>
	£	£
Wages & salaries	8,704	10,143
Social security costs	-	-
Pensions costs	-	-
	<u>8,704</u>	<u>10,143</u>

During the year the PCC employed 8 persons. Their total remuneration and expenses amounted to £8,526 in 2020 and as such none of them earned £10,000 or more.

5 FIXED ASSETS FOR USE BY THE PCC

5(a) Tangible fixed assets

		Freehold Land and Buildings at cost	Fixtures Fittings & Equipment	Total
		£	£	£
ACTUAL/DEEMED COST	At 1 January 2020	229,149	28,827	257,976
	Addition during year	<u>1,338</u>	<u>-</u>	<u>1,338</u>
	At 31 December 2020	<u>230,487</u>	<u>28,827</u>	<u>259,314</u>
DEPRECIATION (2% over 50 years)	At 1 January 2020	96,266	18,484	114,750
	Charge for the year	<u>4,271</u>	<u>857</u>	<u>5,128</u>
	At 31 December 2020	<u>100,537</u>	<u>19,341</u>	<u>119,878</u>
NET BOOK VALUE	At 31 December 2020	<u>129,950</u>	<u>9,486</u>	<u>139,436</u>
	At 31 December 2019	<u>132,883</u>	<u>10,343</u>	<u>143,226</u>

The freehold land and buildings comprise a) The curate's house known as All Saints' Parsonage and located at 295, Fernhill Road, Farnborough, Hants b) Holy Trinity Church Hall located at c/o Hawley Vicarage, Fernhill Road, Blackwater, Camberley, Surrey and c) the capitalised cost of the new extension, refurbishment works and Hall re-roof at All Saints' Church Centre, located at .128, Chapel Lane, Farnborough, Hants.

For accounting purposes the historical cost of these properties together with the cost of subsequent improvements of a capital nature are deemed to be their 2020 valuation.

a) 1974	£19,111	b) 1968	£3,278	c) 2005	£107,365
2009	<u>£10,866</u>	1999/2002 -	<u>£38,913</u>	2006	£191
Cap.Refurbishment	<u>£29,977</u>	Cap.Refurbishment	<u>£42,191</u>	2011	£(1,733)
				2019	£51,158
				2020	<u>£1,338</u>
				Cap Refurbishment	<u>£158,319</u>

Fixtures, Fittings and Equipment:-

Replacement in 2017 of the Electronic Organ at All Saints' with a new instrument from Viscount Classical Organs Ltd. – Model Envoy 35F – being depreciated over 15 years.

The insured cover of freehold land and buildings above with landlords fittings and/or contents is:

- a) £417,852 plus 30% inflationary uplift from day 1. b) Up to a loss limit of £2,900,000
 averaged over period of insurance.

In addition, certain assets which are consecrated or dedicated as described under the fixed assets section in Appendix A on page 17 have been excluded in the accounts. The insured cover of these assets is as follows:

Holy Trinity Church	Up to a loss limit of £11,590,000
All Saints' Church and Hall	Up to a loss limit of £2,900,000 .

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 contd.

5(b) D2 Investment Assets:

	2020	2019	2020 £	2019 £
	Valuation at 31 December Price per share			
Permanent Endowments				
Mrs Humphries's - Grave	Pence	Pence		
Holding of 379.86 shares in 2 ½% Consolidated Stock (Cost £200). Stock redeemed at par, 5 th July 2015 Funds at bank pending reinvestment. To yield income for upkeep of grave in Holy Trinity Churchyard.	-	-	380	380
All Saints' Clergy House Trust				
Holding of 4604 shares in Central Board of Finance Investment Fund, held in the name of Guildford Diocesan Board of Finance.	Pence 2044.67	Pence 1912.60	94,137	88,056
To yield income solely to form part of the Asst. Curate of Hawley's stipend. In times when there is no licensed Asst. Curate of Hawley in post, the Managing Trustees shall apply the clear yearly income of the Asst. Clergy Fund to pay the cost of provision of retired clergy to cover the ecclesiastical services when the incumbent is not available.				
Glebe Endowment (Holy Trinity)				
Holding of 310.82 shares in Central Board of Finance Investment Fund, held in the name of Guildford Diocesan Board of Finance.	Pence 2044.67	Pence 1912.60	6,355	5,945
To yield income solely to form part of the Incumbent of Hawley's stipend.			<u>100,872</u>	<u>94,381</u>

5(c) Inventory Assets:

All Saints' Church, South Hawley
 Memorial to Father Michael Moore SSC
 Icon of the "Last Supper" commissioned from St Andrew's Abbey
 Zevenkerken, Brugge, Belgium in November 2002

Cost 21 October 2003	€1, 500	£1,056	Book Value	Book Value
Now fully depreciated		<u>£1,056</u>	Nil	Nil

All Saints' Church, South Hawley
 Icons of "Our Lord" and "Our Lady" commissioned from
 "Evegenia Inimia" of Romania through the Director of Children in Distress
 Charity from its Glasgow office.

Cost 17 October 2007	£1,250	Book Value	Book Value
Now fully depreciated	<u>£1,250</u>	Nil	Nil

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 contd.

6 ANALYSIS OF NET ASSETS BY FUND	UNRESTRICTED FUNDS	RESTRICTED FUNDS	ENDOWMENT FUNDS	TOTAL 2020	FUNDS 2019
	£	£	£	£	£
Fixed assets	139,436	-	100,492	239,928	237,227
Current Assets	333,740	51,336	380	385,456	333,353
Liabilities					
Amounts falling due after one year	(10,537)	(1,187)	-	(11,724)	(8,561)
Amounts falling due after one year	<u>(834)</u>	<u>-</u>	<u>-</u>	<u>(834)</u>	<u>(100)</u>
	<u>461,805</u>	<u>50,149</u>	<u>100,872</u>	<u>612,826</u>	<u>561,919</u>
	=====	=====	=====	=====	=====

7. DEBTORS

	<u>2020</u>	<u>2019</u>
	£	£
Debtors for goods and services	-	199
Amounts owed by any institution or body corporate which are related parties to the PCC	-	-
Other debtors	3,411	3,918
Prepayments and accrued interest	<u>3,305</u>	<u>3,773</u>
	<u>6,716</u>	<u>7,890</u>

8. LIABILITIES : AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors for goods and services	6,450	5,345
Amounts owed to any institution or body corporate which are related parties to the PCC.	2,962	217
Other creditors	1,343	1,360
Accruals & deferred income	<u>30</u>	<u>1,639</u>
	<u>10,785</u>	<u>8,561</u>

9. LIABILITIES : AMOUNTS FALLING DUE AFTER ONE YEAR

Other creditors	-	-
Accruals & deferred income	<u>834</u>	<u>100</u>
	<u>834</u>	<u>100</u>

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 contd.

10 FUNDS

	INCOMING RESOURCES	RESOURCES EXPENDED	TRANSFERS	NET INCOMING RESOURCES	TOTAL B/Fwd 1/1/20	FUNDS TOTAL 31/12/20
	£	£	£	£	£	£
a) UNRESTRICTED DESIGNATED FUNDS						
All Saints' Parsonage	17,134	11,491	-	5,643	76,267	81,910
Halls Reserve	307	3,407	-	(3,100)	76,483	73,383
Holy Trinity Building Reserve	371	-	-	371	44,400	44,771
	<u>17,812</u>	<u>14,898</u>	<u>-</u>	<u>2,914</u>	<u>197,150</u>	<u>200,064</u>
b) RESTRICTED FUNDS						
Holy Trinity Fabric Fund	2,022	-	-	2,022	9,967	11,989
Missionary & Charitable giving	-	-	-	-	-	-
201 Club	-	-	-	-	-	-
Easter/Whitsun Offering	95	95	-	-	-	-
Education	-	-	-	-	39	39
Churchyard	75	21	-	54	58	112
Flowers	181	130	-	51	790	841
Memorial Garden for Children Fund	-	-	-	-	196	196
Insurance claims	1	-	-	1	276	277
Parishioners' donations	184	-	-	184	389	573
All Saints' Building Fund	358	-	-	358	8,198	8,556
Our Lady of Walsingham	159	120	-	39	233	272
Hawley Anglican Men's Society	170	162	-	8	1,714	1,722
Sub Total	<u>3,245</u>	<u>528</u>	<u>-</u>	<u>2,717</u>	<u>21,860</u>	<u>24,577</u>
Mrs Humphries's Grave	-	-	-	-	35	35
All Saints' Clergy House Trust	2,744	-	-	2,744	22,793	25,537
Glebe Stipend Endowment	178	178	-	-	-	-
	<u>6,167</u>	<u>706</u>	<u>-</u>	<u>5,461</u>	<u>44,688</u>	<u>50,149</u>

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 contd.

NATURE and PURPOSE

a) Designated Funds

All Saints' Parsonage	Reserve funds - to meet the PCC's liability for future building and operational costs.
Halls Reserve	To fund future major repairs/refurbishments to our halls, car parks and surrounding areas.
Holy Trinity Building Reserve	To fund future major repairs/refurbishment of Holy Trinity Church. To include expenditure which under its terms could not be taken from Holy Trinity Fabric Fund.

b) Restricted Funds

Holy Trinity Fabric Fund	Incoming resources given specifically for fabric repairs and fittings replacements at Holy Trinity Church.
Missionary and Charitable Giving	Collections and donations specifically received towards missionary and charitable organisations, where at the time of the giving the recipient had not been determined by the PCC.
201 Club	That part of monies received from club members specifically for the purchase of chances for inclusion in the twelve draws, which defrays the cost of prizes and expenses. The balance of monies is given to Step by Step Partnership Ltd, Aldershot.
Easter and Whitsun Offerings	Collections on Easter Day and Whitsunday and contents of special envelopes specifically given towards the parish contribution to clergy stipends paid to the diocese through the Parish Share scheme.
Education	All monies received given specifically to meet costs of educational work incurred in the parish.
Churchyard	Monies received specifically for the upkeep of graves and/or maintenance of the churchyard and burial grounds at Holy Trinity Church.
Flowers	Donations received from individuals specifically for the purchase of flowers/ decorations.
Memorial Garden for Children Fund	Monies given specifically towards the cost of establishing a memorial garden for children in the churchyard/burial ground at Holy Trinity Church and its ongoing maintenance.
Insurance Claims	Insurance proceeds received in response to claims for: Holy Trinity Church – Re-decoration of internal surfaces on the north walls of the church following water damage due to theft of external lead.
Parishioner's donations	Donations received specifically for use at Holy Trinity Church and/or All Saints' Church.
All Saints' Building Fund	Monies raised to assist with the funding of major refurbishment works necessary at All Saints' Hall. Phase 1 of the works to include toilet block extension together with complete renovation of the kitchen – to accord with current disabled access and environmental legislation and provision of a soundproof partition between the church and hall. The fund is continuing to assist with future works/repairs.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 contd.

Our Lady of Walsingham	Subscriptions and donations received from members of the Walsingham Cell and monies raised through the Cell's activities.
Hawley Anglican Men's Society	Subscriptions and donations received from members of the Hawley Anglican Men's Society and monies raised through activities of the society, other than donations/collections received for a named charity.

c) Endowment Funds

Mrs Humphries's grave	See page 10
All Saints' Clergy House Trust	See page 10
Glebe Endowment (Holy Trinity)	See page 10

11. INDEPENDENT EXAMINER'S FEES

	<u>2020</u> £	<u>2019</u> £
Payment to Azets for professional services rendered in acting as Independent Examiners in respect of the Accounts to 31 st December in accordance with the Charities Act 2011	<u>1,239</u>	<u>1,197</u>

12. CONNECTED CHARITIES TO THE PCC

The Parochial Church Council places short term funds with the Central Board of Finance of the Church of England on its Deposit Fund Account with their Investment Office at CCLA Investment Management Ltd, Senator House, 85 Queen Victoria Street, London EC4V 4ET.

Deposits at 31 December	<u>365,249</u>	<u>314,444</u>
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13. INDEMNITY INSURANCE

The Vicar/Churchwardens/PCC are insured by the Parish Plus Insurance Policies under the Guildford Group Insurance Scheme for churches operated by the Ecclesiastical Insurance Office PLC (EI0), Gloucester in respect of Holy Trinity Church/Hall and All Saints' Church Centre.

This insurance provides cover as indicated on Page 9 at an annual premium of £5,353 and includes cover for theft by Church Officials up to £10,000 in any one claim at either church.

14. CONTINGENT LIABILITIES

We are in the process of determining who is responsible for the payment of the repairs (£600) to the Vicarage/Trinity Hall boundary fence. The Diocesan Surveyor is currently investigating whether this is a diocesan or parish responsibility.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 contd.

14 GRANTS – MISSIONARY & CHARITABLE GIVING
Analysis of grants shown under note 3 B2 on Page 8

	<u>2020</u>	<u>2019</u>
	£	£
The Children's Society	260	260
St Francis Outreach Trust – South Africa	300	300
Additional Curates Society	300	300
Farnborough Christian Outreach Trust – The Triangle Bookshop	300	300
Forward in Faith	300	300
Anglo Catholic Ordination Candidates Fund	260	260
Wessex Children's Hospice Trust – Naomi House	260	260
Churches Together in Fleet and Crookham – Fleet Angels	260	260
The Shrine of Our Lady of Walsingham	-	-
Camberley All Night Café – A safe place for homeless people	260	260
Barnabas Fund	-	-
White Lodge Centre	-	260
Leprosy Mission	260	-
Phyllis Tuckwell Hospice	100	-
Step by Step Partnership Ltd	-	102
	<u>2,860</u>	<u>2,862</u>

In addition the following collections were taken and donations received/processed in 2020 towards the work of a number of advised designated charities. These amounts include Gift Aid Tax recoverable, if relevant. This information is reported to parishioners by way of a note as under current national guidelines the relevant accounting entries are now excluded from these financial statements.

a) Received through our churches

Lenten appeal 2019 – Additional Curates Society	-	488
Children in Distress	325	379
Additional Curates Society	-	189
Phyllis Tuckwell Hospice	-	593
Step by Step Partnership Ltd	950	440
The Children's Society	-	288
Christian Aid	-	749
-		

b) Raised by Public collection

Children in Distress – Carol singing	-	188
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c) Other -arranged through the Church by Hawley Anglican Men's Society

Hawley Anglican Men's Society – Virtual Carol Service		
Phyllis Tuckwell Hospice	295	-
	<u>1,570</u>	<u>3,314</u>

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 contd.

Appendix "A"

ACCOUNTING POLICIES

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Northern Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has been withdrawn.

The financial statements have been prepared under the historical cost convention except the valuation of investment assets, which are shown at market value. The Parochial Church Council has adopted the accrual accounting basis for the preparation of the financial statements.

FUNDS

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 10.

Endowment funds, where capital must be retained, are explained in note 5(b).

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

INCOMING RESOURCES

VOLUNTARY INCOME AND CAPITAL SOURCES

Income represents the amount of voluntary donations as recorded whether by loose cash, bankers order or other form of instrument.

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under Gift Aid is recognised only when received.

Income Tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by fetes, bazaars, catering at social functions, pilgrimages and similar events are accounted for gross.

OTHER INCOME

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

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 contd.

INCOME FROM INVESTMENTS

Dividends are accounted for when due and payable.
Interest entitlements are accounted for as they accrue.
Tax recoverable on such income is recognised in the same accounting year.

GAINS & LOSSES ON INVESTMENTS

Realised gains or losses are recognised when investments are sold.
Unrealised gains or losses are accounted for on revaluation of investments at 31st December 2020.

RESOURCES EXPENDED

GRANTS

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

ACTIVITIES DIRECTLY RELATING TO THE WORK OF THE CHURCH

The diocesan parish share is accounted for when due. Any share unpaid at 31st December 2020 will be provided for in these accounts as an operational (though not a legal) liability and shown as a creditor in the Balance Sheet.

FIXED ASSETS

CONSECRATED LAND - BUILDINGS AND MOVEABLE CHURCH FURNISHINGS

Consecrated and beneficed property of any kind is excluded from the accounts as required by the Charities Act 2011.

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

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings acquired before 1 January 2000 is written off.

OTHER LAND AND BUILDINGS

Except for inalienable property, non consecrated and non-beneficed property is depreciated on a straight-line basis to write off each asset over its anticipated useful economic life, initially 50 years or the residual period.

OTHER FIXTURES, FITTINGS AND OFFICE EQUIPMENT

Equipment used within the church premises is depreciated on a straight-line basis over 4 years, or 12 years depending on the useful life of the asset. Individual items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

INVESTMENTS

Investments are valued at market value at 31st December 2020.

HAWLEY GREEN PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 contd.

CURRENT ASSETS

Amounts owing to the PCC at 31st December 2020 in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

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

Stocks , including wine stocks and stationery are shown at the lower of cost and net realisable value after making allowance for obsolete and slow moving items.

CONTROLLING PARTY

There is no overall controlling party.