

**The Parochial Church Council of  
the Ecclesiastical Parish of Horley  
(also known as Horley PCC)**

**ANNUAL REPORT AND FINANCIAL STATEMENTS OF THE  
PAROCHIAL CHURCH COUNCIL**

**for the year ended  
31 December 2022**

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## **REFERENCE AND ADMINISTRATIVE DETAILS**

Registered Name – The Parochial Church Council of the Ecclesiastical Parish of Horley  
Registered number – 1133737

### ***Parish address***

The Parish Office  
St Bartholomew's Church  
Church Road  
Horley

Tel: 01293 782218

### ***Clergy***

Team Rector – Rev Canon Les Wells  
4 Russells Crescent  
Horley

Team Vicar – Rev Naomi Ngururi  
St Wilfrid's Vicarage  
Horley Row  
Horley

Curate – Rev Sue Bosley  
St Francis Vicarage  
Balcombe Road  
Horley

### ***Lay staff***

**Clergy PA**  
Sue Middleton

### ***Independent Examiner***

Janice Roberts FCCA  
3 Yew Tree Court  
Yew Tree Close  
Horley

### ***Banker***

Lloyds TSB  
Horley Branch  
High Street  
Horley

## **ANNUAL REPORT FOR 2022**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### ***Background***

Horley Parochial Church Council (PCC) has the responsibility of co-operating with the clergy in promoting the whole mission of the Church of Christ within the ecclesiastical parish of Horley. The PCC is also responsible for the maintenance of our buildings, which include the historic church of St Bartholomew's, St Wilfrid's Church, St Francis Church ('the Churches') and the vicarages for St Wilfrid's and St Francis. The Team Rectory is classed as Parsonage Housing by the Diocese of Southwark.

Each of the churches has its own District Church Council (DCC) which has delegated authority from the PCC for the running of their respective church. Income and expenditure which relates to the individual churches is controlled by the DCCs. Central parish expenditure is financed by a contribution from each church.

Members of the PCC are elected by the individual churches at the annual church meetings and ratified at the Annual Parochial Church Meeting (APCM).

#### ***PCC membership following the APCM 2022***

##### ***Ex Officio Members***

Rev Canon Leslie Wells – Team Rector  
Rev Naomi Ngururi – Team Vicar  
Rev Sue Bosley – Curate  
Mandy Hill – Parish Warden – St Barts  
Dirk Douglas – Parish Warden – St Barts  
Neil Painter – Parish Warden – St Wilfrids  
Cathy Mowatt – Parish Warden – St Wilfrid's  
Lester Sonden – Parish Warden – St Francis  
Penny Lothead – Reader and Deanery Synod  
Tim Hill – Reader  
Dorothy Lupinda – Southwark Pastoral Auxiliary  
Scott Coe – PCC Treasurer

##### ***Elected Members***

Guido Guanzetti – St Barts  
Gavin Lambert – St Barts  
Sue Lunn – St Barts, Deanery Synod  
Mandy Hill – St Barts  
Roger Kidd – St Francis  
Jon Digby – St Wilfrids  
Maria Digby – St Wilfrids  
Lorna Meech – St Wilfrids, Deanery Synod  
Sally Horder – St Wilfrids, Deanery Synod

## ANNUAL REPORT FOR 2022

The following changes were made to the above list during the period from the 2022 APCM to the date of this report:

### ***Elected at APCM on 25 April 2022***

Secretary: position vacant

### ***Resigned at APCM on 25 April 2022***

Victoria Naish Gordon – Secretary

### ***Membership***

Members of the PCC, who are also Trustees for the purpose of charity law, are either elected by each of the three churches at their respective annual meetings and confirmed by the Annual Parochial Church Meeting in accordance with the Church Representation Rules, or serve as ex officio members. The PCC can also exercise its right to invite co-opted members as it deems fit.

The training of new PCC members is on-going and information is cascaded to them from the Diocese, the Deanery, the Clergy, the Churchwardens and Treasurer as appropriate.

### ***Committees***

The PCC operates through three committees that report to the main meeting from time to time.

#### **Standing Committee**

This is the only committee required by law. It exists to transact the business of the PCC between meetings and may form the agenda for meetings of the PCC.

#### **Treasury Committee**

This is comprised of the Team Rector, the PCC Treasurer and the Treasurer of each of the Churches. It exists to oversee the finances of the parish as a whole and meets as necessary. Between meetings, there is email communication between the members of this committee.

#### **Churchyard Committee**

This comprises several members co-opted by the PCC, together with two Horley Town Councillors. It oversees the maintenance of the churchyard on Church Road. Reports are made to the PCC by its co-opted members. The Town Councillors report to the Local Authority which provides the PCC with a grant for the maintenance of the Churchyards.

## **OBJECTIVES AND ACTIVITIES**

As a Parish within the Church of England's Diocese of Southwark, the Churches exist for the benefit of its wider community as well as for those who form part of its week-by-week worshipping community.

One of our key objectives is to serve Horley with the love of Christ. Throughout the week we seek to serve the town in which we are based by using the gifts and talents of the clergy, staff and lay members of the churches. Through a wide variety of activities and services - both on Sundays and throughout the week - the church seeks to share the life and transforming love of God in word and in action, bringing to this task the numerous gifts and talents of a very significant number of lay people as well as the clergy and staff team.

During the COVID pandemic, all church building were closed and services were conducted via Zoom. Following the lifting of restrictions, services have now resumed in all three churches.

The PCC ensures that decisions are in line with Church of England requirements which in turn take account of the guidance on public benefit published by the Charities Commission.

## ANNUAL REPORT FOR 2022

### ACHIEVEMENTS AND PERFORMANCE

The character and style of the services that are held on Sundays and during the week reflect the diverse needs and worship styles of the congregations in the churches. Services include traditional BCP, Taize, Common Worship, Evensong and informal services.

At the APCM on 24 April 2023 there were 237 names on the roll (2022: 211).

#### *PCC activities*

The PCC has met 4 times since the 2022 APCM and meetings took place at St Bartholomew's Church with Zoom links for those unable to attend in person.

Among other matters, the following areas were the focus of meetings during the past year:

- *St. Bart's Spire and Roof repair*  
Lester Sonden was appointed Project Manager in October 2020. St. Bart's received faculty approval in 2021 and contracted with Clarke Roofing to commence Phase 1 (Spire renovation) in Spring 2022 as sufficient funding was in place. This project is now nearly complete despite significant additional works being required to replace the timbers within the Spire which were found to have been damaged beyond repair. We are grateful to the following benefactors for their financial support given during the project: Marshalls, the All Churches Trust and Cornerstone.
- *Maintenance work at St. Francis*  
Works to the vestry floor and some capital groundworks were undertaken during the year.
- *Maintenance work at St. Wilfrid's*  
Work was carried out to the vicarage fencing and rear door.
- *Parish Rooms Fund*  
During the year the PCC resolved to ask the Charity Commission permission for them to release this endowment fund which had arisen from the sale, in 1985, of the former Parish Rooms in Albert Road, Horley and which had originally been intended for use in constructing permanent new Parish Rooms on the site of St Bartholomew's Church. Subsequently, some rooms were constructed within the church building to be used on a temporary basis as Parish Rooms with more permanent rooms being constructed at a later date. However, owing to the impossibility of securing the required planning permission to proceed with this project, this project cannot now go ahead and so the PCC decided it should be released and re-deployed for use on building works throughout the Parish as this was deemed similar in character. We are still awaiting permission from the Charity Commission. This fund had originally been shown as a restricted fund rather than an endowment fund, so the comparative figures for 2021 now reflect the revised status of this fund.
- *Youth group*  
A parish youth group for young people in school years 7 and upwards is run by Tim Hill and Sue Bosley. The group meets at St Bart's Church on a Friday evening during term time.

#### *Major activities in the parish*

All three churches were fully open during 2022, offering Sunday services and other meetings. In addition, there were some fundraising activities held during 2022 in aid of the Spire and Tower fund, including concerts by local musicians and dedication of shingles forming part of the new spire.

#### **Youth and children's work**

This continues to be a major focus of the parish and includes mums and toddler groups, youth meetings, as well as our various Sunday Schools.

A church school, Trinity Oaks, opened in September 2014 and the PCC now has three Foundation Governors elected by the PCC.

## **ANNUAL REPORT FOR 2022 (continued)**

### **Evangelism**

In the past this has included Alpha, Christianity Explored and Emmaus which are run on a periodic basis.

### **Pastoral Care**

Pastoral care is part of the work of the clergy, plus the SPA and members of the church pastoral team. Clergy and pastoral teams go into local residential homes to conduct services and bed side visits.

### **Community**

In the past, working with Churches for Horley, the parish contributes to Horley Food Bank. There are Welcare reps in each church and Toy Services are held each Christmas as well as contributing to the Samaritan's Purse shoebox appeal and to the Romanian Aid Foundation.

The halls at both St Francis and St Wilfrid's are rented to community groups such as Playgroups, Guides and exercise classes.

Harvest parcels are distributed from St Francis to Crawley Open House.

## **FINANCIAL REVIEW OF THE YEAR**

For 2022 the parish financial statements have been prepared in accordance with the FRS102 SORP. The 2021 results were affected by the effect of the COVID pandemic when the churches were closed during the early part of 2021. Activities have been returning to pre-pandemic levels.

Financial highlights include:

- Total income decreased by £38,137 (12.4%) to £269,575 (2021: £307,712). General unrestricted income increased by £5,667 (82.7%) to £12,522 (2021: £6,855) and income in designated combined funds increased by £13,319 (7.7%) to £185,880 (2021: £172,561) as regular giving started to recover to pre-pandemic levels;
- Total expenditure increased by £233,377 (123.9%) to £421,679 (2021: £188,302), as the Spire and Tower repair works progressed with total costs incurred of £226,993 (2021: £5,188);
- Total restricted income funds stood at £50,577 at 31 December 2022 (2021 restated: £218,228), including £5,450 on the St Bartholomew's Tower and Spire project (2021: £136,528).

### **Missionary and charitable giving**

It is PCC policy to give 10% of our income after deducting amounts collected on behalf of other organisations. Each church decides on the organisations which it wishes to support in this way.

### **Reserves Policy**

It is PCC policy to maintain a balance on unrestricted funds (if possible), sufficient to cover emergency situations that may arise from time to time. The closing balance of £154,563 (PCC General plus Designated Combined excluding the vicarages) on unrestricted funds represents approximately 10.2 months of unrestricted payments at current operating levels (2021: £139,473 representing 9.4 months).

### **Risk Policy**

The PCC has considered the major risks to which the church is exposed including safeguarding children and vulnerable adults (in which regard the PCC follows the Diocese of Southwark Safeguarding procedures in full and has experienced safeguarding officers to assist it), disability discrimination, health and safety and fire protection. We continue to ensure that we meet GDPR requirements.

## **FUTURE PLANS**

The work of the parish will continue as we seek the counsel of the Holy Spirit. The St Bartholomew's Church Spire and Tower repair project is due to be completed in the early part of 2023.

## STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees (the PCC) are responsible for preparing the trustees report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees (the PCC) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the year end and of its incoming resources and resources expended during that year. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

On behalf of the PCC



*Rev S Bosley - Curate*  
Date: 24 April 2023



*S Coe - PCC Treasurer*



# HORLEY PAROCHIAL CHURCH COUNCIL

## STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 December 2022

	Note	2022					2021				
		Unrestricted		Restricted		TOTAL FUNDS	Unrestricted		Restricted		TOTAL FUNDS
		General PCC	Designated Combined	Income	Endowment		General PCC	Designated Combined	Income	Endowment	
		£	£	£	£	£	£	£	£	£	£
<b>INCOME FROM</b>											
Donations and legacies	2a	12,470	135,806	67,293	-	215,569	6,809	121,179	126,174	-	254,162
Charitable activities	2b	-	49,157	3,480	-	52,637	-	51,360	1,727	-	53,087
Other trading activities	2c	-	150	-	-	150	-	-	-	-	-
Investments	2d	52	767	400	-	1,219	46	22	395	-	463
Other	2e	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>		<b>12,522</b>	<b>185,880</b>	<b>71,173</b>	<b>-</b>	<b>269,575</b>	<b>6,855</b>	<b>172,561</b>	<b>128,296</b>	<b>-</b>	<b>307,712</b>
<b>EXPENDITURE ON</b>											
Raising funds	3a	-	-	-	-	-	-	-	-	-	-
Charitable activities	3b	11,879	153,741	239,058	-	404,678	6,171	164,901	10,869	-	181,941
Other	3c	-	17,001	-	-	17,001	650	5,711	-	-	6,361
<b>TOTAL</b>		<b>11,879</b>	<b>170,742</b>	<b>239,058</b>	<b>-</b>	<b>421,679</b>	<b>6,821</b>	<b>170,612</b>	<b>10,869</b>	<b>-</b>	<b>188,302</b>
Gains/(losses) on investment assets		-	-	(457)	665	208	-	-	481	26	507
<b>NET INCOME(EXPENDITURE)</b>		<b>643</b>	<b>15,138</b>	<b>(168,342)</b>	<b>665</b>	<b>(151,896)</b>	<b>34</b>	<b>1,949</b>	<b>117,908</b>	<b>26</b>	<b>119,917</b>
<b>Transfers between funds</b>		<b>-</b>	<b>(691)</b>	<b>691</b>	<b>-</b>	<b>-</b>	<b>(3,000)</b>	<b>-</b>	<b>3,000</b>	<b>-</b>	<b>-</b>
<b>OTHER RECOGNISED GAINS/(LOSSES)</b>											
Gains/(losses) on revaluation of fixed assets		-	55,000	-	-	55,000	-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>643</b>	<b>69,447</b>	<b>(167,651)</b>	<b>665</b>	<b>(96,896)</b>	<b>(2,966)</b>	<b>1,949</b>	<b>120,908</b>	<b>26</b>	<b>119,917</b>
<b>RECONCILIATION OF FUNDS</b>											
Total funds brought forward as originally stated		(20,511)	1,509,984	218,228	64,388	1,772,089	(17,545)	1,508,035	97,320	64,362	1,652,172
<b>Total funds carried forward</b>		<b>(19,868)</b>	<b>1,579,431</b>	<b>50,577</b>	<b>65,053</b>	<b>1,675,193</b>	<b>(20,511)</b>	<b>1,509,984</b>	<b>218,228</b>	<b>64,388</b>	<b>1,772,089</b>

**HORLEY PAROCHIAL CHURCH COUNCIL**  
**BALANCE SHEET as at 31 December 2022**

	Note	2022 TOTAL FUNDS £	2021 restated TOTAL FUNDS £
<b>FIXED ASSETS</b>			
Vicarages	5	1,405,000	1,350,000
Long term investments in R&S DCT A/cs	5	54,692	54,484
<b>TOTAL FIXED ASSETS</b>		<b>1,459,692</b>	<b>1,404,484</b>
<b>CURRENT ASSETS</b>			
Stock	6	800	800
Debtors	7	78,910	42,625
Short term deposits		1,425	1,426
Cash at bank and in hand		234,256	323,935
<b>TOTAL CURRENT ASSETS</b>		<b>315,391</b>	<b>368,786</b>
<b>LIABILITIES:</b>			
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	8	<b>(99,890)</b>	<b>(1,181)</b>
<b>NET CURRENT ASSETS</b>		<b>215,501</b>	<b>367,605</b>
<b>NET ASSETS</b>		<b>1,675,193</b>	<b>1,772,089</b>
<b>PARISH FUNDS</b>			
Unrestricted	9	(19,868)	(20,511)
Unrestricted Designated		1,579,431	1,509,984
Restricted Income		50,577	218,228
Restricted Endowment		65,053	64,388
<b>TOTAL FUNDS</b>		<b>1,675,193</b>	<b>1,772,089</b>

Approved by the Parochial Church Council on 24 April 2023 and signed on their behalf by:

  
Rev S Bosley - Curate

  
S Coe - PCC Treasurer

## **HORLEY PAROCHIAL CHURCH COUNCIL**

### **NOTES TO THE FINANCIAL ACTIVITIES for the year ended 31 December 2022**

#### **1. ACCOUNTING POLICIES**

The Parochial Church Council of the Ecclesiastical Parish of Horley (also known as the Horley Parochial Church Council) is a charity registered in England and Wales (charity no. 1133767). Its principal address of business is: The Parish Office, St Bartholomew's Church, Church Road, Horley RH6 8AB.

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### **Basis of preparation**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011, Financial Reporting Standard 102 (FRS102) and the Charities' Statement of Recommended Practice, *Accounting and Reporting by Charities*, issued in 2016 and updated in 2019 (Charities SORP (FRS102)).

The charity meets the definition of a public benefit entity under FRS102.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value, and vicarages which are shown at fair value.

The financial statements include all transactions, assets, and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

The financial statements have been presented in pounds sterling, rounded to the nearest £1.

##### **Going concern**

The trustees consider that there are no material uncertainties about the PCC's ability to continue as a going concern.

##### **Funds**

The unrestricted general fund may be used at the discretion of the PCC. The unrestricted designated funds comprise the unrestricted general funds for the three churches and other funds held for specific purposes as described in note 10 below.

Restricted Income funds comprise those for which the Rochester and Southwark Diocesan Church Trust acts as trustee or are held for other non-discretionary purposes.

Endowment funds comprise trusts given to the parish to provide income for its needs, but whose capital cannot normally be used.

##### **Income**

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received.

Grants and legacies are accounted for when the PCC is legally entitled to the amounts due and it is probable that they will be received. Dividends and interest are accounted for when receivable.

All other income is recognised when it is probable that it will be received. All income is accounted for gross.

The churches depend on the services of volunteers for many of their activities. The PCC does not account for services donated by volunteers as their fair value cannot be measured reliably.

**1. ACCOUNTING POLICIES (continued)**

**Expenditure**

All expenditure is accounted for when there is a binding or constructive obligation on the PCC. The primary purpose of the churches is not grant making. Monies given to individuals and other Christian organisations are not considered as grants. The diocesan parish share is accounted for when due. All other expenditure is recognised when it is incurred and is accounted for gross.

**Fixed assets**

Consecrated and benefice property is not included in the accounts in accordance with the Charities Act 2011. Such property is held for the purposes of housing clergy.

Therefore, even when parish clergy are not resident and rental income is obtained, the vicarages are not considered as investment properties.

They are held in a separate fund and rentals during vacancies will be used for repairs. The vicarages were revalued last year at fair value by an estate agent, and were revalued this year by the trustees using readily available market data via the Nationwide House Price Index.

No value is placed on moveable church furnishings held by the churchwardens on a special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the SOFA.

**Investments**

Fixed asset investments represent grave trusts and the net proceeds from the sale of Albert Rooms. They are valued at market value as supplied by the Rochester and Southwark Diocesan Trust.

Short term deposits are placed with the Church Board of Finance and are available on demand. They are valued at the original deposit plus accrued interest less withdrawals.

Realised gains and losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December. The Statement of Financial Activities includes the net gains and losses on revaluations and disposals throughout the year and are shown as a component of net income.

**Stocks**

These represent a notional value of oil held in the tanks at St Bartholomew's.

**Debtors and Creditors**

Debtors are measured at the amount receivable less impairment. Creditors are recognised when the parish incurs a binding obligation and they are measured at amortised cost.

**Financial Instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**HORLEY PAROCHIAL CHURCH COUNCIL**  
**NOTES TO THE FINANCIAL ACTIVITIES for the year ended 31 December 2022**

**2 INCOME AND ENDOWMENTS FROM**

Note	2022					2021				
	Unrestricted		Restricted		TOTAL FUNDS	Unrestricted		Restricted		TOTAL FUNDS
	General PCC	Designated Combined	Income	Endowment		General PCC	Designated Combined	Income	Endowment	
	£	£	£	£	£	£	£	£	£	£
<b>2a Donations and legacies</b>										
Bank transfer/envelopes	10,646	90,778	5,381	-	106,805	7,800	93,453	5,030	-	106,283
Income tax recovered	954	29,656	594	-	31,204	(2,004)	11,964	22,076	-	32,036
CAF giving/other giving	-	4,905	-	-	4,905	-	4,702	-	-	4,702
Cash and cheque collections	-	6,285	16,290	-	22,575	-	3,219	88,418	-	91,637
Grants	850	500	43,763	-	45,113	1,013	410	8,650	-	10,073
Legacies	-	-	-	-	-	-	-	-	-	-
Other donations	20	3,682	1,265	-	4,967	-	7,431	2,000	-	9,431
	<b>12,470</b>	<b>135,806</b>	<b>67,293</b>	<b>-</b>	<b>215,569</b>	<b>6,809</b>	<b>121,179</b>	<b>126,174</b>	<b>-</b>	<b>254,162</b>
<b>2b Charitable activities</b>										
Fees from Weddings and Funerals	-	15,397	1,116	-	16,513	-	14,480	1,727	-	16,207
Church hall lettings	-	33,760	-	-	33,760	-	36,880	-	-	36,880
Fundraising events	-	-	2,364	-	2,364	-	-	-	-	-
	<b>-</b>	<b>49,157</b>	<b>3,480</b>	<b>-</b>	<b>52,637</b>	<b>-</b>	<b>51,360</b>	<b>1,727</b>	<b>-</b>	<b>53,087</b>
<b>2c Other trading activities</b>										
St Bart's Church rent	-	150	-	-	150	-	-	-	-	-
	<b>-</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>150</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2d Investments</b>										
Dividend/interest	52	767	400	-	1,219	46	22	395	-	463
	<b>52</b>	<b>767</b>	<b>400</b>	<b>-</b>	<b>1,219</b>	<b>46</b>	<b>22</b>	<b>395</b>	<b>-</b>	<b>463</b>
<b>2e Other</b>										
Insurance claims	-	-	-	-	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>12,522</b>	<b>185,880</b>	<b>71,173</b>	<b>-</b>	<b>269,575</b>	<b>6,855</b>	<b>172,561</b>	<b>128,296</b>	<b>-</b>	<b>307,712</b>

# HORLEY PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL ACTIVITIES for the year ended 31 December 2022

### 3 EXPENDITURE ON

Note		2022					2021				
		Unrestricted	Designated	Restricted			Unrestricted	Designated	Restricted		
		General PCC	Combined	Income	Endowment	TOTAL FUNDS	General PCC	Combined	Income	Endowment	TOTAL FUNDS
3a	<b>Raising funds</b>										
	Events	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
3b	<b>Charitable activities</b>										
	Diocesan PSF	-	66,509	-	-	66,509	-	64,874	-	-	64,874
	Diocese fees	-	7,910	-	-	7,910	-	8,875	-	-	8,875
	Clergy/readers/staff expenses	6,196	-	-	-	6,196	5,731	-	-	-	5,731
	Youthwork/children's ministry	-	-	-	-	-	-	-	-	-	-
	Outreach Projects	1,205	1,217	932	-	3,354	-	173	600	-	773
	Church running expenses	-	18,064	-	-	18,064	-	15,520	-	-	15,520
	Church maintenance	166	15,103	226,993	-	242,262	5	17,437	5,188	-	22,630
	Vicarages running costs	9,416	-	-	-	9,416	10,095	-	-	-	10,095
	Vicarages maintenance	-	2,216	-	-	2,216	-	8,274	-	-	8,274
	Sundries	920	685	-	-	1,605	650	675	-	-	1,325
	Upkeep of churchyard	-	-	11,033	-	11,033	-	-	4,581	-	4,581
	Church halls maintenance and running costs	-	14,830	-	-	14,830	-	18,991	-	-	18,991
	Staff salaries	12,388	-	-	-	12,388	12,053	-	-	-	12,053
	Equipment purchases	-	-	-	-	-	-	-	-	-	-
	Musicians/vergers fees	659	3,209	100	-	3,968	-	3,012	500	-	3,512
	Income from churches	(23,998)	23,998	-	-	-	(27,070)	27,070	-	-	-
	Printing/ stationery/office costs/publicity/fund raising	4,927	-	-	-	4,927	4,707	-	-	-	4,707
		11,879	153,741	239,058	-	404,678	6,171	164,901	10,869	-	181,941
3c	<b>Other</b>										
	Missionary/charitable giving	-	17,001	-	-	17,001	650	5,711	-	-	6,361
		-	17,001	-	-	17,001	650	5,711	-	-	6,361
<b>TOTAL</b>		<b>11,879</b>	<b>170,742</b>	<b>239,058</b>	<b>-</b>	<b>421,679</b>	<b>6,821</b>	<b>170,612</b>	<b>10,869</b>	<b>-</b>	<b>188,302</b>

## HORLEY PAROCHIAL CHURCH COUNCIL

### NOTES TO THE FINANCIAL ACTIVITIES for the year ended 31 December 2022

#### 5 FIXED ASSETS

	Vicarages	Listed investments	Total
	£	£	£
Opening balance at 1 January	1,350,000	54,484	<b>1,404,484</b>
Revaluation	55,000	208	<b>55,208</b>
Closing balance at 31 December	<b>1,405,000</b>	<b>54,692</b>	<b>1,459,692</b>

Investments comprise Church Board of Finance Deposit Funds

#### 6 STOCK

Fuel oil stock has been estimated at £800 and included in unrestricted designated funds

#### 7 DEBTORS

	2022 TOTAL FUNDS £	2021 restated TOTAL FUNDS £
Sundry debtors	<b>68,973</b>	-
Income tax recoverable	<b>9,937</b>	42,625
Total	<b>78,910</b>	42,625

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

	2022 TOTAL FUNDS £	2021 restated TOTAL FUNDS £
Accruals and deferred income	<b>59,890</b>	1,181
Short-term loans from individuals	<b>40,000</b>	-
Total	<b>99,890</b>	1,181

## HORLEY PAROCHIAL CHURCH COUNCIL

### NOTES TO THE FINANCIAL ACTIVITIES for the year ended 31 December 2022

#### 9 NET ASSETS BY FUND

	Unrestricted		Restricted		
	General PCC	Designated Combined	Income	Endowment	TOTAL FUNDS
	£	£	£	£	£
<b>2022</b>					
Fixed Assets	-	1,405,000	54,692	-	1,459,692
Endowments	-	-	-	13,545	13,545
Net current assets/(liabilities)	(19,868)	174,431	(4,115)	51,508	201,956
Fund balances	(19,868)	1,579,431	50,577	65,053	1,675,193
<b>2021 restated</b>					
Fixed Assets	-	1,350,000	54,484	-	1,404,484
Endowments	-	-	-	13,545	13,545
Net current assets/(liabilities)	(20,511)	159,984	163,744	50,843	354,060
Fund balances	(20,511)	1,509,984	218,228	64,388	1,772,089

#### 10 FUND DETAILS

Designated combined funds include:

<b>2022</b>	St Barts	St Wilfrids	St Francis	Tower	Organ	Fabric	Vicarages Capital	Vicarages Repair	Other designated	Total
	£	£	£	£	£	£	£	£	£	£
Balance at 1 January	9,371	66,139	69,272	4,278	5,659	2,441	1,350,000	2,632	192	1,509,984
Income	80,509	42,609	62,642	-	120	-	-	-	-	185,880
Expenditure	(85,463)	(34,139)	(48,604)	-	(320)	-	-	(2,216)	-	(170,742)
Balance at 31 December	4,417	74,609	83,310	4,278	5,459	2,441	1,350,000	416	192	1,525,122
<b>2021 restated</b>										
Balance at 1 January as previously stated	6,659	56,212	71,526	4,278	5,821	2,441	1,350,000	10,906	192	1,508,035
Income	75,959	40,625	55,939	-	38	-	-	-	-	172,561
Expenditure	(73,247)	(30,698)	(58,193)	-	(200)	-	-	(8,274)	-	(170,612)
Balance at 31 December	9,371	66,139	69,272	4,278	5,659	2,441	1,350,000	2,632	192	1,509,984



# HORLEY PAROCHIAL CHURCH COUNCIL

## NOTES TO THE FINANCIAL ACTIVITIES for the year ended 31 December 2022

### 10 FUND DETAILS (continued)

#### Restricted income funds include:

2022	Crypto	St Bart's Boiler Fund	St Bart's Tower/Spire Phase 1	St Bart's Tower/Spire Phase 2	St Bart's Puppets	St Bart's Worship	St Bart's WNS	St Bart's Other	Churchyard	St Wilfrids Roof Fund	St Bart's Equipment Grant	St Wilfrids	St Francis	Other restricted	Total
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Balance at 1 January	3,298	18,429	136,528	40,000	535	-	71	3,102	4,861	6,688	1,939	-	-	2,777	218,228
Income	-	-	55,915	-	-	-	-	-	9,100	1,100	-	3,513	-	1,545	71,173
Expenditure	-	-	(226,993)	-	-	-	-	(100)	(11,033)	-	-	-	-	(932)	(239,058)
Transfers	-	-	40,000	(40,000)	-	-	-	691	-	-	-	-	-	-	691
Investment (losses)/gains	-	-	-	-	-	-	-	-	(457)	-	-	-	-	-	(457)
Balance at 31 December	3,298	18,429	5,450	-	535	-	71	3,693	2,471	7,788	1,939	3,513	-	3,390	50,577
<b>2021 restated</b>															
Balance at 1 January as previously stated	3,187	18,429	63,192	-	1,035	-	71	1,102	-	6,688	939	-	-	2,677	97,320
Income	-	-	75,524	40,000	-	-	-	2,000	9,072	-	1,000	-	-	700	128,296
Expenditure	-	-	(5,188)	-	(500)	-	-	-	(4,581)	-	-	-	-	(600)	(10,869)
Transfers	-	-	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000
Investment (losses)/gains	111	-	-	-	-	-	-	-	370	-	-	-	-	-	481
Balance at 31 December	3,298	18,429	136,528	40,000	535	-	71	3,102	4,861	6,688	1,939	-	-	2,777	218,228

#### Purposes of funds:

**Crypto Fund:** this represents funds held in Church of England listed investments.

**St Bart's Boiler Fund:** these represent donations over many years towards replacement boilers for St Barts.

**St Bart's Tower/Spire Fund Phase 1:** this comprises donations specifically towards the first phase of the urgent repair work required for the tower, roof and spire of St Barts.

**St Bart's Tower/Spire Fund Phase 2:** this comprises donations specifically towards the second phase of the urgent repair work required for the tower, roof and spire of St Barts. During the year the individual who had donated towards this Phase requested it be moved to Phase 1 in order to ensure Phase 1 was

**St Bart's Puppets Fund:** these represent donations given towards the Puppets ministry at St Barts.

**St Bart's Worship Fund:** these represent donations given towards the PA and sound equipment at St Bart's purchased in 2020.

**St Bart's WNS (Winter Night Shelter):** this represented donations given towards the Winter Night Shelter, a project run by a local charity, Renewed Hope, specifically for light and heat incurred in using St Bart's as one of the host locations.

**St Bart's Other:** these represent various other smaller appeals which are immaterial in size and have therefore been grouped together.

**Parish Hall Fund:** this represents proceeds realised on the sale of the Albert Rooms in Albert Road, Horley, and had been intended for constructing new Parish Rooms at St Barts. This is currently under discussion with the Diocese.

**Churchyard Fund:** this consisted of local Council grants given for the purpose of maintaining St Bart's churchyard and graveyard.

**St Wilfrid's Roof Fund:** this represented the balance of grants and donations used for the replacement of the heating system of St Wilfrid's Church in 2020 towards roof replacement, as agreed with the grantors. The prior year adjustment was made to reallocate these restricted grants and the cost of the heating originally recognised in St Wilf's Designated Combined Funds in error.

**St Wilfrids and St Francis Other Funds:** these comprised funds that had been allocated by the PCC rather than donations given for specific purposes at St Wilfrids and St Francis; therefore they were not restricted in nature.

**PCC Other:** these represent various other smaller appeals which are immaterial in size and have therefore been grouped together.

#### Endowment funds include:

2022	Sampson	Parish Hall	Total
	£	£	£
Balance at 1 January	13,545	50,843	64,388
Income	-	-	-
Expenditure	-	-	-
Investment (losses)/gains	-	665	665
Balance at 31 December	13,545	51,508	65,053
<b>2021</b>			
	Sampson	Parish Hall	Total
	£	£	£
Balance at 1 January	13,545	50,817	64,362
Income	-	-	-
Expenditure	-	-	-
Investment (losses)/gains	-	26	26
Balance at 31 December	13,545	50,843	64,388

## **HORLEY PAROCHIAL CHURCH COUNCIL**

### **NOTES TO THE FINANCIAL ACTIVITIES for the year ended 31 December 2022**

#### **11 RELATED PARTY TRANSACTIONS**

Other than expenses reimbursed to trustees as set out in notes 3 and 4, there were no related party disclosures which required disclosure.

Donations from Trustees did not have conditions attached which would have required the PCC to significantly alter the nature of the Parish's activities.

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF Horley Parochial Church Council

I report to the trustees on my examination of the accounts of Horley PCC (the Trust) for the year ended 31 December 2022.

### Responsibilities and basis of report

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

I report in respect of my examination of the Trust'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 Act.

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

### Independent examiner's statement

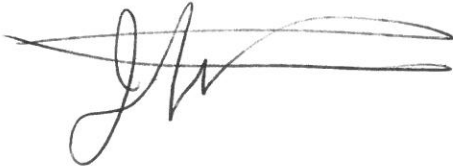
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with the accounting records; or
3. the accounts 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.

Janice Roberts FCCA

Horley  
Surrey



13 May

2023