

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH - BROCKHAM GREEN

England & Wales - Charity number 1148310

Details

Other names	CHRIST CHURCH - BROCKHAM GREEN
Status	Registered
Legal form	Other
Registered	2012-07-26
Register	View on the Charity Commission register

Contact

Address
Christ Church
Brockham Green
Brockham
Betchworth
Surrey
RH3 7JR

Phone 07957145027

Email david.postles@btinternet.com

Website brockhamchurch.com

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH

Activities: Promoting in the ecclesiastical parish the whole mission of the Church

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£90,873	£110,639	-	-
2023-12-31	£108,436	£128,354	-	-
2022-12-31	£92,689	£101,932	-	-
2021-12-31	£104,740	£95,807	-	-
2020-12-31	£67,916	£92,323	-	-

Trustees

Name	Role	Appointed
Rev JONATHAN WILLANS	Chair	2012-07-02
Angus Harper		2025-07-28
CRAIG MALCOLM TAYLOR		2012-07-02
Debbie Anne Jones		2018-04-19
Dr Jane Walbancke		2021-04-01
JACQUELINE SARAH DEAN		2012-07-02
Judy Mary Bromley		2018-04-19
MAURICE DAILEY		2012-07-02
MAY DAILEY		2012-07-02
Mark Dyas		2025-07-28
Peter Andrew Cowley		2018-04-19
RICHARD SALMON		2012-07-02
Richard Ewbank		2025-07-28
Roger Wheatley		2025-07-28
Sarah Penn		2021-04-01
Susan Awomolo		2025-07-28
Tom Mahoney		2018-04-19
VAL POTTER		2015-04-28

Accounts

CHRIST CHURCH, BROCKHAM GREEN

**ANNUAL REPORT OF THE
PAROCHIAL CHURCH COUNCIL ('PCC')**

For the year ended 31st December 2024

Incumbent

The Revd Jonathan Willans
The Vicarage
Clayhill Road
LEIGH
Surrey RH2 8PD

Honorary Treasurer

c/o PCC Treasurer
Mr Peter Cowley
17 Oakdene Close
BROCKHAM
Surrey RH3 7JZ

PCC Correspondence Address

c/o PCC Secretary
Mr Tom Mahoney
The Cloisters,
13 Anthony West House
Wheelers Lane
BROCKHAM
Surrey RH3 7LG

Bankers

National Westminster Bank Plc
14 High Street
DORKING
Surrey RH4 1AX

Independent Examiner

Mr David Wheeler FCCA
Cheeld Wheeler & Co
Chartered Certified Accountants
Redhill Chambers
2d High Street
REDHILL
Surrey RH1 1RJ

Registered Charity Number 1148310

This Annual Report is prepared in accordance with the Church Accounting Regulations 2006, the Church Representation Rules and the Charities Act 2011 and is submitted to and received by the Annual Parochial Church Meeting which is then free to discuss it. The Annual Parochial Church Meeting will be held on Thursday 22nd May 2025 at 8:00p.m., immediately after the service in the Church Hall. All on the Electoral Roll of the Parish are entitled to attend and will be most welcome.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Role of the PCC

Christ Church's PCC is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure. The PCC registered directly with the Charity Commission in July 2012 and the PCC members were registered as Trustees. Its role is to co-operate with the incumbent, the Rev Jonathan Willans, in promoting in the Parish the whole mission of the Church: pastoral, evangelical, social and ecumenical. It also has maintenance responsibilities for the Church Hall.

PCC Membership

Members of the PCC are ex officio, co-opted or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. When fully elected, they are also registered with the Charity Commission as Trustees.

Trustees (unless asterisked*)

Incumbent:	The Revd Jonathan Willans
Associate Priest:	The Revd John Scott*
Church Wardens:	Mr Maurice Dailey & Mr Richard Salmon
Hon. Treasurer:	Mr Peter Cowley
Hon. Secretary:	Mr Tom Mahoney

Reps on the Deanery Synod:	Mrs Jacqueline Dean
Readers' Representative:	Vacant
Safeguarding Officers:	Mrs Sarah Penn, Mrs Sarah Cowley*

Other Trustees:

Mrs Sarah Alexander	Mrs Wendy Postles
Mrs Judy Bromley	Mr Rick Ewbank (appointed 20 May 2024)
Mrs May Dailey	Mr Craig Taylor
Mrs Debbie Jones	Mr Mike Smith
Mrs Jane Walbancke	Mr Cliff Wright
Mrs Anne Wright	Mrs Deanne Rhodes (term ended 20 May 2004)
Mrs Val Potter	

COMMITTEES

Standing Committee

This is the only Committee required by law. It has the power to carry out the business of the PCC between its meetings (subject to any directions given by the PCC). It consists of the Incumbent, Curate (n/a), Churchwardens, Treasurer and other Council members if required.

Finance Committee

Oversees the general financial dimensions of the work of the Parish by monitoring income, expenditure and budgeting.

Buildings Committee

Attends to matters relating to maintaining the fabric of the Church.

Hall Management/Health & Safety

Attends to matters relating to maintaining the fabric of the Church Hall.

It also oversees bookings of the Hall and is responsible for ensuring health and safety regulations are met in the Church buildings.

The Incumbent and/or other members meet as often as is required to oversee the logistics of Church services and some other events.

OBJECTIVES AND ACTIVITIES

The objective of the PCC is to facilitate the smooth running of the Church in the Village and, as stated above, to co-operate with the Minister in promoting in the Parish the whole mission of the Church: pastoral, evangelical, social and ecumenical. When planning our activities for the year, the Incumbent and the PCC have considered the Commission's Guidance on Public Benefit and the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our Parish community through worship and prayer and the provision of pastoral care for people of all ages living in the Parish.

VICAR'S REVIEW OF THE YEAR

This past year has seen a massive change within the church building itself. Thanks to the tireless efforts of Wendy Postles and Val Potter, electric heating has now been installed beneath every pew in the church. The approximate cost has been £23,000. A sincere "thank you" to them both for arranging all of this which involved many hours of paperwork, form filling, phone calls and exploratory visits to churches already using this form of heating.

The new church doors have dramatically improved the look of the church. They provide much needed light and are draft proof. The entry to the church now appears inviting and welcoming.

The joint venture which began last year in the setting up of "The Cosy Corner Coffee Morning" in Leigh Church on 2nd and 4th Monday's of the month continues to be well attended and now Liz Taylor has established Christ Church Café on 2nd and 4th Wednesday afternoons. Both these ventures raise the profile of the church as it reaches out into the two villages.

It has been an incredibly busy year from the pastoral point of view and all for the wrong reasons; funerals, ill health as well as people worried about the war in Ukraine spreading. There is a mental health epidemic all around with many people I know ill with anxiety and concern. These people often share their fears with me and it consumes a great deal of my time and energy. I firmly believe that pastoral work with individuals is the most important aspect of my ministry and I am very grateful, for the continued help of the two Churchwardens and the help and support of the Readers and The Rev. John Scott.

Church attendance is generally on the increase in spite of so many deaths. We have had a few new people join us, some from other churches, grateful for the teaching provided.

My most sincere thanks also go to all the many volunteers who work tirelessly behind the scenes to ensure the smooth running of our lovely church.

Jonathan Willans

SAFEGUARDING REPORT

No safeguarding concerns were raised during the year.

Safeguarding continues to be a standing agenda item at PCC meetings and matters such as policy, best practice and training are discussed at each meeting. Sarah Cowley has joined the PCC as a Parish Safeguarding Office and is focusing on training, while Sarah Penn continues to update DBSs.

The safeguarding officers undertook a safeguarding audit with help and input from Jonathan. Risk assessments for activities undertaken by the church have been updated, with the help from PCC members. Training is being routinely updated. DBS's are renewed as necessary and PCC follow the safer recruitment policy. Contact details for safeguarding matters are displayed on the church notice board, Parish Magazine and website.

Sarah Penn

FINANCIAL REVIEW

Income from all sources in 2024 fell 16% to £90,873 (£108,436). This included significantly reduced legacy income of £1,027 (£20,000). Proceeds from other giving grew by 2% to £41,321 (£43,055). Income from other voluntary sources fell to £1,769 (£3,430). Charitable & Ancillary Trading generated revenues 12% higher than prior year at £35,407 (£31,623): Hall rentals grew 61% to £18,713 (£11,618), but Parish News income fell 23% to £10,210 (£13,180). Investment income grew 10% to £11,311 (£10,329).

The total expenses associated with church activities dropped by 14% to £110,639 (£128,354). The PCC increased the Diocesan quota to £63,720 (£61,685). Fabric repairs were significantly lower in value, at £5,160 (£20,436). Parish news costs decreased to £10,900 (£11,346) while Hall costs fell to £11,017 (£15,171), after maintenance works of £4,880 in 2023. Church utilities amounted to £888 (£5,156) following a significant refund. General maintenance amounted to £1,578 (£2,560). Administration costs of £5,391 (£691) included depreciation charges of £4,732 (£nil) following investment in new heating.

We incurred a deficit of £19,766 (deficit, £19,918) before an unrealised gain in the value of our investments of £8,103 (gain, £30,129) leaving a net deficit of £11,663 (surplus, £10,211).

On the Balance Sheet, net assets dropped by 2% to £472,773 (£484,436). We incurred a capital expense of £23,238 on church heating, charged to restricted funds. The value of our investment accounts with the CBF Church of England Funds grew by 5% to £373,243 (£355,290). We hold an additional £26,857 (£25,396) in short-term deposit accounts with CBF. Our bank balances at the year-end had dropped to £63,374 (£111,863), representing 0.63 years' worth of 2024's unrestricted cash expenses.

RESERVES POLICY

The PCC seeks to maintain adequate, but not excessive reserves, to be used for the specific purposes for which they are identified. These cash reserves are invested with the CBF Church of England Deposit Fund.

OTHER INFORMATION

Related party transactions (as defined by the Charities Act 2011 and the Charities SORP), included £360 (£598) of maintenance works undertaken by a Trustee. The PCC has not identified any major risks which impact the work of the Church in the parish.

Approved by the PCC on 24 February 2025 and signed on its behalf by



Revd. Jonathan Willans



Richard Salmon

Trustees Responsibilities

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

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charity 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; and
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity rules. 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.

Independent Examiner's Report to the Parochial Church Council ('PCC') of Christ Church, Brockham Green

This report on the accounts of the PCC for the year ended 31 December 2022 which are set out on pages 7 and 8 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.145 of the Charities Act 2011 ("the Act").

Responsibilities and basis of report.

As members of the PCC and trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

You consider that the audit requirement of the Regulations and section 144(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

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

Independent Examiner's statement

I have completed my examination.

I can 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 PCC as required by section 130 of the Act; or
2. That the accounts do not accord with those accounts; or
3. That the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than the 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.

Signed: *David Wheeler* Date: *14 May 2024*

Mr. David Wheeler FCCA
Cheeld Wheeler & Co.,
Chartered Certified Accountants
Redhill Chambers, 2d High Street, REDHILL, Surrey RH1 1RJ

Statement of Financial Activities

Year ended 31 December 2024

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Income	2					
from						
Donations & Legacies		42,347	-	-	42,347	63,055
Other Voluntary Sources		1,769	-	-	1,769	3,430
Charitable & Ancillary Trading		35,407	-	-	35,407	31,623
Other Ordinary Sources		39	-	-	39	-
Investments & Short Term Deposits		2,707	1,663	6,941	11,311	10,329
Total Income		82,269	1,663	6,941	90,873	108,436
Expenditure	3					
Cost of raising funds		-	-	-	-	144
Grants		60	-	-	60	-
Activities related directly to Church work		100,028	5,160	-	105,188	127,519
Church Management & Administration		5,391	-	-	5,391	691
Total Expenditure		105,479	5,160	-	110,639	128,354
Net Income / Expenditure		(23,210)	(3,497)	6,941	(19,766)	(19,918)
Unrealised gains (losses) on investments		1,068	1,312	5,723	8,103	30,129
Realised gains (losses) on investments		-	-	-	-	-
Gains & Losses on Investments		1,068	1,312	5,723	8,103	30,129
Transfers between funds		26,600	(19,659)	(6,941)	0	-
Net Movement in Funds		4,458	(21,844)	5,723	(11,663)	10,211
Reconciliation of funds						
Balances brought forward 01 Jan		176,383	57,998	250,055	484,436	474,225
Balances carried forward 31 Dec		180,841	36,154	255,778	472,773	484,436

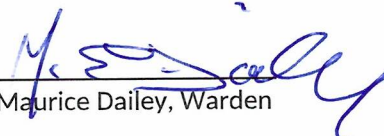
PCC of Christ Church, Brockham Green

Balance Sheet at 31 December 2024

	Note	2024 £	2023 £
Fixed Assets			
Tangible Fixed assets	4	25,646	7,140
Investments	5	373,243	355,290
		<u>398,889</u>	<u>362,430</u>
Current assets			
Debtors	6	7,532	7,379
Short-term Deposits		26,857	25,396
Cash at Bank and In Hand		63,374	111,863
		<u>97,763</u>	<u>144,638</u>
Liabilities			
Amounts falling due within one year	7	(23,879)	(22,632)
		<u>73,883</u>	<u>122,006</u>
Net Current Assets / (Liabilities)			
		<u>472,773</u>	<u>484,436</u>
Net Assets			
		<u>472,773</u>	<u>484,436</u>
Funds			
	8		
Unrestricted		180,841	176,383
Restricted		36,154	57,998
Endowment		255,778	250,055
		<u>472,773</u>	<u>484,436</u>
Total Funds		<u>472,773</u>	<u>484,436</u>

Approved by the Parochial Church Council on 24 February 2025 and signed on its behalf by:


 Revd. Jonathan Willans, Chairman


 Maurice Dailey, Warden

The notes on pages 10 to 14 form part of these accounts.

Note 1: Accounting Policies

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 as the applicable accounting standards and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(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.

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. The capital of endowment funds cannot be spent; some income earned from them is restricted, some for general use. Restricted funds can be spent only in the area stipulated by the source donor.

The accounts 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 or those that are informal gatherings of church members.

Incoming resources

Voluntary income and capital sources: Collections are recognized when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognized only when received. Income tax recoverable on Gift Aid donations is recognized when the income is received. Fundraising and similar events are accounted for gross.

Other income: Rental income from the letting of church premises is recognized when the rental is due.

Income from investments: Dividends are accounted for when due and payable; Interest entitlements as they accrue.

Gains and losses on investments: Realized gains or losses are recognized when investments are sold. Unrealized gains or losses are accounted for on revaluation of investments at 31 December.

Resources used

Activities directly relating to the work of the Church: The diocesan parish share is accounted for when paid.

Fixed assets

Consecrated property and movable church furnishings: Consecrated and beneficed property of any kind is excluded from the accounts by s.96 (2) (a) of the Charities Act 1993. 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. Insufficient cost information is available for inalienable property acquired over past years, therefore such assets are not valued in the accounts.

Other fixtures, fittings and equipment: Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items 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 31 December.

Current assets:

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible. Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

Note 2: Income	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
From Donations & Legacies					
Covenants & Gift Aid	24,231	-	-	24,231	25,052
Envelope Scheme	4,990	-	-	4,990	7,997
Income Tax Recovered	7,929	-	-	7,929	7,222
Other Planned Giving	-	-	-	-	-
Collections	4,115	-	-	4,115	2,677
Sundry Donations	55	-	-	55	107
Legacies	1,027	-	-	1,027	20,000
Total from Donors	42,347	-	-	42,347	63,055
From Other Voluntary Sources					
Grants	-	-	-	-	-
Special Collections	-	-	-	-	-
Sundry Receipts	-	-	-	-	1,543
Donations	1,769	-	-	1,769	1,887
Fund Raising	-	-	-	-	-
Other	-	-	-	-	-
Total from Other Voluntary Sources	1,769	-	-	1,769	3,430
From Charitable & Ancillary Trading					
Fees - Weddings, Funerals, etc.	3,730	-	-	3,730	4,056
Parish News	10,210	-	-	10,210	13,180
Hall Rents	18,713	-	-	18,713	11,618
Teas on the Green	2,754	-	-	2,754	2,768
Total from Charitable & Ancillary Trading	35,407	-	-	35,407	31,622
From Other Ordinary Sources					
Refreshments	39	-	-	39	-
Total Other Ordinary Sources	39	-	-	39	-
From Investments					
Dividends	1,358	1,663	6,941	9,962	9,543
Interest	1,349	-	-	1,349	786
Total from Investments	2,707	1,663	6,941	11,311	10,329
Total Income	82,269	1,663	6,941	90,873	108,436

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Note 3: Expenditure					
Cost of Raising Funds					
Fund Raising Costs	-	-	-	-	144
Total Cost of raising funds	-	-	-	-	144
Grants					
Church Societies	-	-	-	-	-
Secular Charities	60	-	-	60	-
Relief & Development	-	-	-	-	-
Distribution of Special Collection	-	-	-	-	-
Total Grants	60	-	-	60	-
Activities Related Directly to Church Work					
Diocesan Quota	63,720	-	-	63,720	61,685
Vicar's expenses	1,258	-	-	1,258	1,383
Assistant Staff / Ministry Team	98	-	-	98	50
Books & Music	20	-	-	20	-
Organist	2,535	-	-	2,535	1,375
Choir	-	-	-	-	-
Organ Fund Costs	680	-	-	680	322
General Maintenance	1,578	-	-	1,578	2,560
Fabric Repairs	-	5,160	-	5,160	20,436
Gas, Water & Electricity	888	-	-	888	5,156
Insurance	5,688	-	-	5,688	5,508
Hall Costs	11,017	-	-	11,017	15,171
Parish News	10,900	-	-	10,900	11,346
Subscriptions	995	-	-	995	842
Friday Club	25	-	-	25	25
Other costs	626	-	-	626	1,660
Total Activities Related Directly to Church Work	100,028	5,160	-	105,188	127,519
Church Management & Administration					
Administration	659	-	-	659	691
Depreciation	4,732	-	-	4,732	-
Total of Church Management & Administration	5,391	-	-	5,391	691
Total Expenditure	105,479	5,160	-	110,639	128,354

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

Note 4: Fixed Assets for PCC use	Church Equipment	
	2024	2023
	£	£
Tangible Fixed Assets		
Cost		
Cost at 01 January	36,486	29,346
Purchases during year	23,238	7,140
Cost at 31 December	59,724	36,486
Accumulated Depreciation		
At 01 January	29,346	29,346
Charged during year	4,732	-
At 31 December	34,078	29,346
Net Book Value	25,646	7,140
Note 5: Investments	2024	2023
	£	£
Market Value at 01 January	355,290	315,730
Purchases at Cost		
Sales at market value		
Income retained	9,850	9,431
Gain / (Loss) in Value during year	8,103	30,129
Market Value at 31 December	373,243	355,290
<i>Holdings at 31 December amounted to 16,141.87 (15,717.12) shares</i>		
Note 6: Analysis of Debtors	2024	2023
	£	£
Income Tax Recoverable	-	-
VAT Recoverable	-	-
Prepayments incl. Insurance	7,532	7,379
	7,532	7,379
Note 7: Analysis of Liabilities	2024	2023
	£	£
Amounts falling due within one year		
Trade Creditors	3,511	2,849
Other accruals	1,308	723
Stonework Restoration Provision	19,060	19,060
	23,879	22,632

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

Note 8: Analysis of Net Assets by Fund Type	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£
Tangible Fixed Assets	25,646			25,646	7,140
Investments	81,311	36,154	255,778	373,243	355,290
Short-term Deposits	26,857	-	-	26,857	25,396
Cash & Other Current Assets	70,906			70,906	119,242
Current Liabilities	(23,879)			(23,879)	(22,632)
	<u>180,841</u>	<u>36,154</u>	<u>255,778</u>	<u>472,773</u>	<u>484,437</u>

Note 9: Volunteers

The PCC relies upon the work of volunteers to administer its activities. This includes Trustees activities, some ministry work, accounting, banking and gift aid, musicians, applications for C. of E. faculties, organisation of fundraising events, administrative of the Church Hall bookings and Teas on the Green, etc. No Trustee is remunerated for their role on the PCC.

Note 10: Related Party Transactions

Related party transactions (as defined by the Charities Act 2011 and the Charities SORP) included electrical maintenance work and other more general repairs undertaken by a Trustee, to the aggregate value of £360 (£652).

Note 11: Taxation

The PCC is exempt from the requirement to pay income tax and V.A.T.

Accounts

CHRIST CHURCH, BROCKHAM GREEN

**ANNUAL REPORT OF THE
PAROCHIAL CHURCH COUNCIL ('PCC')**

For the year ended 31st December 2023

Incumbent

The Revd Jonathan Willans
The Vicarage
Clayhill Road
LEIGH
Surrey RH2 8PD

Honorary Treasurer

c/o PCC Treasurer
Mr Peter Cowley
17 Oakdene Close
BROCKHAM
Surrey RH3 7JZ

PCC Correspondence Address

c/o PCC Secretary
Mr Tom Mahoney
The Cloisters,
13 Anthony West House
Wheelers Lane
BROCKHAM
Surrey RH3 7LG

Bankers

National Westminster Bank Plc
14 High Street
DORKING
Surrey RH4 1AX

Independent Examiner

Mr David Wheeler FCCA
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Redhill Chambers
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Surrey RH1 1RJ

This Annual Report is prepared in accordance with the Church Accounting Regulations 2006, the Church Representation Rules and the Charities Act 2011 and is submitted to and received by the Annual Parochial Church Meeting which is then free to discuss it. The Annual Parochial Church Meeting will be held on Monday 20th May 2024 at 8:00p.m. All on the Electoral Roll of the Parish are entitled to attend and are most welcome.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Role of the PCC

Christ Church's PCC is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure. The PCC registered directly with the Charity Commission in July 2012 and the PCC members were registered as Trustees. Its role is to co-operate with the incumbent, the Rev Jonathan Willans, in promoting in the Parish the whole mission of the Church: pastoral, evangelical, social and ecumenical. It also has maintenance responsibilities for the Church Hall.

PCC Membership

Members of the PCC are ex officio, co-opted or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. When fully elected, they are also registered with the Charity Commission as Trustees.

Trustees

Incumbent:	The Revd. Jonathan Willans
Church Wardens:	Mr Maurice Dailey & Mr Richard Salmon
Hon. Treasurer:	Mr Peter Cowley
Hon. Secretary:	Mr Tom Mahoney
Stewardship Secretary:	non-trustee acting
Rep. on the Deanery Synod:	Mrs Jacqueline Dean
Readers' Representative:	Mrs Catherine Woodcock (died 13 December 2023)
Safeguarding Officers:	Mrs Sarah Penn

Other Trustees:

Mrs Sarah Alexander	Mrs Deanne Rhodes
Mrs Judy Bromley	Mr Mike Smith
Mrs May Dailey	Mr Craig Taylor
Mrs Debbie Jones	Dr Jane Walbancke
Mrs Wendy Postles	Mrs Anne Wright
Mrs Val Potter	Mr Cliff Wright
Mr Alan Huxley (term ended 25 May 2023)	Mr David Postles (resigned 31 October 2023)

COMMITTEES

Standing Committee

This is the only Committee required by law. It has the power to carry out the business of the PCC between its meetings (subject to any directions given by the PCC). It consists of the Incumbent, Curate (n/a), Churchwardens, Treasurer and other Council members if required.

Finance Committee

Oversees the general financial dimensions of the work of the Parish by monitoring income, expenditure and budgeting.

Buildings Committee

Attends to matters relating to maintaining the fabric of the Church.

Hall Management/Health & Safety

Attends to matters relating to maintaining the fabric of the Church Hall.

It also oversees bookings of the Hall and is responsible for ensuring health and safety regulations are met in the Church buildings.

The Incumbent and/or other members meet as often as is required to oversee the logistics of Church services and some other events.

OBJECTIVES AND ACTIVITIES

The objective of the PCC is to facilitate the smooth running of the Church in the Village and, as stated above, to co-operate with the Minister in promoting in the Parish the whole mission of the Church: pastoral, evangelical, social and ecumenical. When planning our activities for the year, the Incumbent and the PCC have considered the Commission's Guidance on Public Benefit and the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our Parish community through worship and prayer and the provision of pastoral care for people of all ages living in the Parish.

VICAR'S REVIEW

Although the pandemic has greatly eased, fear of Covid is still around and therefore Holy Communion is offered either via intinction or the common chalice depending on the request of each individual coming forward.

We have had the new glass church doors installed. They dramatically improve the entry to the church, which now appears inviting and welcoming. Inside, they provide much needed light, and are draft proof.

Following completion of new facilities in neighbouring Leigh church, a joint venture has begun with Brockham: "The Cosy Corner Coffee Morning" is organised by Mrs Sarah Alexander who is the SPA for Brockham and Leigh, supported by members of Brockham Church. The initiative provides a much-needed place for people in both villages to socialise twice a month.

It has been an incredibly busy year from the pastoral point of view. Worry about the pandemic has been replaced with worry about war in Europe. There is a mental health epidemic all around with many people I know ill with anxiety and concern. These people often share their fears with me and it consumes a great deal of my time and energy. I firmly believe that pastoral work with individuals is the most important aspect of my ministry and I am very grateful, for the continued help of the two Churchwardens and the help and support of the Readers and The Rev. John Scott.

In the Autumn I ran another of my popular Evidence Courses. Fifteen people attended nine sessions. The actual course has only seven sessions, but attendees found it so uplifting and helpful they asked me to extend it. Church attendance is on the increase. We have had several new people join us from other churches, grateful for the teaching provided.

As ever, my most sincere thanks also goes to all the many volunteers who work tirelessly behind the scenes to ensure the smooth running of our lovely church.

Jonathan Willans

SAFEGUARDING

No safeguarding concerns were raised during 2023. Safeguarding continues to be a standing PCC agenda item and matters such as policy, best practice and training are discussed at each meeting.

PCC members continue to refresh their training in line with policy. Most have updated or in the process of updating their basic training. Many have completed the foundation training too. Those required to do higher-level (C2) training have done so, or are in the process of doing so also. DBS checks are renewed as necessary and the PCC follows the safer recruitment policy.

Records of completed training and DBS checks are maintained and kept on a shared platform (Google docs). Contact details for safeguarding matters are displayed on the church notice board and in the Parish Magazine.

Sarah Penn

FINANCIAL REVIEW

Income from all sources in 2023 grew 17% to £108,436 (£92,689). We had the benefit in 2023 of a significant legacy of £20,000 (£1,000). Proceeds from other giving grew by 5% to £43,055 (£41,133). Income from other voluntary sources fell to £3,430 (£7,747) absent an Open Gardens event in 2023. Charitable & Ancillary Trading generated revenues 5% lower than prior year at £31,623 (£33,264), with Hall rentals down 19% at £11,618 (£14,352), bujt Parish News income up 7% at £13,180 (£12,266). Investment income grew 8% to £10,329 (£9,545).

The total expenses associated with church activities increased by 26% to £128,354 (£101,932), of which we covered £25,316 through Restricted funds. The PCC increased the Diocesan quota to £61,685 (£60,475). Fabric repairs amounted to £20,436 (£nil), including glass door installation and plaster stabilisation. Parish news costs increased to £11,346 (£10,956) while Hall costs grew to £15,171 (£8,797), including decking maintenance works of £4,880. Church utilities amounted to £5,156 (£5,521). General maintenance increased to £2,560 (£1,573).

We incurred a deficit of £19,918 (deficit, £9,243) before an unrealised gain in the value of our investments of £30,129 (loss, £41,331) leaving a net surplus of £10,211 (deficit, £50,574).

On the Balance Sheet, net assets grew by 2% during 2023 to £484,437 (£474,227). The value of our investment accounts with the CBF Church of England Funds grew by 13% to £355,290 (£315,730). We hold an additional £25,396 (£24,499) in short-term deposit accounts with CBF. Our bank balances at the year-end had dropped to £111,863 (£149,659), representing 1.09 years' worth of 2023's unrestricted cash expenses.

RESERVES POLICY

The PCC seeks to maintain adequate, but not excessive reserves, to be used for the specific purposes for which they are identified. These cash reserves are invested with the CBF Church of England Deposit Fund.

OTHER INFORMATION

Related party transactions (as defined by the Charities Act 2011 and the Charities SORP), included electrical maintenance works undertaken by a Trustee (£598). The PCC has not identified any major risks which impact the work of the Church in the parish, other than ongoing sustained impacts of the global pandemic.

Approved by the PCC on 24 March 2024 and signed on its behalf by



Revd. Jonathan Willans



Richard Salmon

Trustees Responsibilities

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

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charity 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; and
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity rules. 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.

Independent Examiner's Report to the Parochial Church Council ('PCC') of Christ Church, Brockham Green

This report on the accounts of the PCC for the year ended 31 December 2023 which are set out on pages 7 and 8 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.145 of the Charities Act 2011 ("the Act").

Responsibilities and basis of report.

As members of the PCC and trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

You consider that the audit requirement of the Regulations and section 144(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

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

Independent Examiner's statement

I have completed my examination.

I can 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 PCC as required by section 130 of the Act; or
2. That the accounts do not accord with those accounts; or
3. That the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than the 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.

Signed: David Wheeler

Date: 17 May 2024

Mr. David Wheeler FCCA
Cheeld Wheeler & Co.,
Chartered Certified Accountants
Redhill Chambers, 2d High Street, REDHILL, Surrey RH11RJ

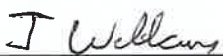
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Income	2					
from						
Donations & Legacies		63,055	-	-	63,055	42,133
Other Voluntary Sources		3,430	-	-	3,430	7,747
Charitable & Ancillary Trading		31,623	-	-	31,623	33,264
Other Ordinary Sources		-	-	-	-	-
Investments & Short Term Deposits		1,375	2,119	6,835	10,329	9,545
Total Income		99,482	2,119	6,835	108,436	92,689
Expenditure	3					
Cost of raising funds		144	-	-	144	-
Grants		-	-	-	-	2,520
Activities related directly to Church work		102,203	25,316	-	127,519	98,227
Church Management & Administration		691	-	-	691	1,185
Total Expenditure		103,038	25,316	-	128,354	101,932
Net Income / Expenditure		(3,556)	(23,197)	6,835	(19,918)	(9,243)
Unrealised gains (losses) on investments		1,859	6,767	21,503	30,129	(41,331)
Realised gains (losses) on investments		-	-	-	-	-
Gains & Losses on Investments		1,859	6,767	21,503	30,129	(41,331)
Transfers between funds		110	6,725	(6,835)	-	-
Net Movement in Funds		(1,587)	(9,706)	21,503	10,211	(50,574)
Reconciliation of funds						
Balances brought forward 01 Jan		177,971	67,703	228,553	474,227	524,801
Balances carried forward 31 Dec		176,384	57,997	250,056	484,437	474,227

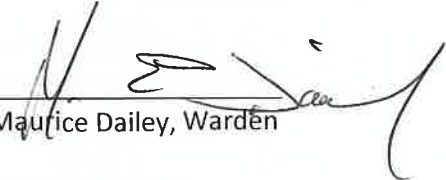
PCC of Christ Church, Brockham Green

Balance Sheet at 31 December 2023

	Note	2023 £	2022 £
Fixed Assets			
Tangible Fixed assets	4	7,140	-
Investments	5	355,290	315,730
		<u>362,430</u>	<u>315,730</u>
Current assets			
Debtors	6	7,379	7,236
Short-term Deposits		25,396	24,499
Cash at Bank and In Hand		111,863	149,659
		<u>144,638</u>	<u>181,394</u>
Liabilities			
Amounts falling due within one year	7	(22,631)	(22,897)
		<u>122,007</u>	<u>158,497</u>
Net Current Assets / (Liabilities)			
		<u>484,437</u>	<u>474,227</u>
Net Assets			
Funds			
Unrestricted	8	176,384	177,971
Restricted		57,997	67,703
Endowment		250,056	228,553
		<u>484,437</u>	<u>474,227</u>
Total Funds			

Approved by the Parochial Church Council on 24 March 2024 and signed on its behalf by:


 Revd. Jonathan Willans, Chairman


 Maurice Dailey, Warden

The notes on pages 10 to 14 form part of these accounts.

Note 1: Accounting Policies

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 as the applicable accounting standards and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(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.

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. The capital of endowment funds cannot be spent; some income earned from them is restricted, some for general use. Restricted funds can be spent only in the area stipulated by the source donor.

The accounts 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 or those that are informal gatherings of church members.

Incoming resources

Voluntary income and capital sources: Collections are recognized when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognized only when received. Income tax recoverable on Gift Aid donations is recognized when the income is received. Fundraising and similar events are accounted for gross.

Other income: Rental income from the letting of church premises is recognized when the rental is due.

Income from investments: Dividends are accounted for when due and payable; Interest entitlements as they accrue.

Gains and losses on investments: Realized gains or losses are recognized when investments are sold. Unrealized gains or losses are accounted for on revaluation of investments at 31 December.

Resources used

Activities directly relating to the work of the Church: The diocesan parish share is accounted for when paid.

Fixed assets

Consecrated property and movable church furnishings: Consecrated and beneficed property of any kind is excluded from the accounts by s.96 (2) (a) of the Charities Act 1993. 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. Insufficient cost information is available for inalienable property acquired over past years, therefore such assets are not valued in the accounts.

Other fixtures, fittings and equipment: Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items 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 31 December.

Current assets:

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible. Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

Note 2: Income	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
From Donations & Legacies					
Covenants & Gift Aid	25,052	-	-	25,052	24,598
Envelope Scheme	7,997	-	-	7,997	5,128
Income Tax Recovered	7,222	-	-	7,222	7,708
Other Planned Giving	-	-	-	-	-
Collections	2,677	-	-	2,677	3,497
Sundry Donations	107	-	-	107	202
Legacies	20,000	-	-	20,000	1,000
Total from Donors	63,055	-	-	63,055	42,133
From Other Voluntary Sources					
Grants	-	-	-	-	-
Special Collections	-	-	-	-	-
Sundry Receipts	1,543	-	-	1,543	2,273
Donations	1,887	-	-	1,887	275
Fund Raising	-	-	-	-	5,199
Other	-	-	-	-	-
Total from Other Voluntary Sources	3,430	-	-	3,430	7,747
From Charitable & Ancillary Trading					
Fees - Weddings, Funerals, etc.	4,056	-	-	4,056	3,988
Parish News	13,180	-	-	13,180	12,266
Hall Rents	11,618	-	-	11,618	14,352
Teas on the Green	2,768	-	-	2,768	2,658
Total from Charitable & Ancillary Trading	31,622	-	-	31,622	33,264
From Other Ordinary Sources					
Refreshments	-	-	-	-	-
Total Other Ordinary Sources	-	-	-	-	-
From Investments					
Dividends	589	2,119	6,835	9,543	9,227
Interest	786	-	-	786	318
Total from Investments	1,375	2,119	6,835	10,329	9,545
Total Income	99,482	2,119	6,835	108,436	92,689

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Note 3: Expenditure					
Cost of Raising Funds					
Fund Raising Costs	144	-	-	144	-
Total Cost of raising funds	144	-	-	144	-
Grants					
Church Societies	-	-	-	-	20
Secular Charities	-	-	-	-	2,500
Relief & Development	-	-	-	-	-
Distribution of Special Collection	-	-	-	-	-
Total Grants	-	-	-	-	2,520
Activities Related Directly to Church Work					
Diocesan Quota	61,685	-	-	61,685	60,475
Vicar's expenses	1,383	-	-	1,383	1,021
Assistant Staff / Ministry Team	50	-	-	50	303
Books & Music	-	-	-	-	-
Organist	1,375	-	-	1,375	1,510
Choir	-	-	-	-	80
Organ Fund Costs	322	-	-	322	595
General Maintenance	2,560	-	-	2,560	1,573
Fabric Repairs	-	20,436	-	20,436	-
Gas, Water & Electricity	5,156	-	-	5,156	5,521
Insurance	5,508	-	-	5,508	5,413
Hall Costs	10,291	4,880	-	15,171	8,797
Parish News	11,346	-	-	11,346	10,956
Subscriptions	842	-	-	842	748
Friday Club	25	-	-	25	25
Other costs	1,660	-	-	1,660	1,210
Total Activities Related Directly to Church Work	102,203	25,316	-	127,519	98,227
Church Management & Administration					
Administration	691	-	-	691	678
Depreciation	-	-	-	-	507
Total of Church Management & Administration	691	-	-	691	1,185
Total Expenditure	103,038	25,316	-	128,354	101,932

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

Note 4: Fixed Assets for PCC use	Church Equipment	
	2023	2022
	£	£
Tangible Fixed Assets		
Cost		
Cost at 01 January	29,346	29,346
Purchases during year	7,140	-
Cost at 31 December	36,486	29,346
Accumulated Depreciation		
At 01 January	29,346	28,839
Charged during year	-	507
At 31 December	29,346	29,346
Net Book Value	7,140	-
Note 5: Investments	2023	2022
	£	£
Market Value at 01 January	315,730	347,944
Purchases at Cost		
Sales at market value		
Income retained	9,431	9,117
Gain / (Loss) in Value during year	30,129	(41,331)
Market Value at 31 December	355,290	315,730
<i>Holdings at 31 December amounted to 15,717.12 (15,281.13) shares</i>		
Note 6: Analysis of Debtors	2023	2022
	£	£
Income Tax Recoverable	-	-
VAT Recoverable	-	-
Prepayments incl. Insurance	7,379	7,236
	7,379	7,236
Note 7: Analysis of Liabilities	2023	2022
	£	£
Amounts falling due within one year		
Trade Creditors	2,849	2,602
Other accruals	723	1,235
Stonework Restoration Provision	19,060	19,060
	22,632	22,897

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

Note 8: Analysis of Net Assets by Fund Type	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Tangible Fixed Assets	7,140			7,140	
Investments	47,237	57,997	250,056	355,290	315,730
Short-term Deposits	25,397	-	-	25,397	24,499
Cash & Other Current Assets	119,242			119,242	156,895
Current Liabilities	(22,632)			(22,632)	(22,897)
	<u>176,384</u>	<u>57,997</u>	<u>250,056</u>	<u>484,437</u>	<u>474,227</u>

Note 9: Volunteers

The PCC relies upon the work of volunteers to administer its activities. This includes Trustees activities, some ministry work, accounting, banking and gift aid, musicians, applications for C. of E. faculties, organisation of fundraising events, administration of the Church Hall bookings and Teas on the Green, etc. No Trustee is remunerated for their role on the PCC.

Note 10: Related Party Transactions

Related party transactions (as defined by the Charities Act 2011 and the Charities SORP) included electrical maintenance works and other more general repairs undertaken by a Trustee, to the aggregate value of £652 (£598).

Note 11: Taxation

The PCC is exempt from the requirement to pay income tax and V.A.T.

Accounts

CHRIST CHURCH, BROCKHAM GREEN

**ANNUAL REPORT OF THE
PAROCHIAL CHURCH COUNCIL ('PCC')**

For the year ended 31st December 2022

Incumbent

The Revd Jonathan Willans
The Vicarage
Clayhill Road
LEIGH
Surrey RH2 8PD

Honorary Treasurer

c/o PCC Treasurer
Mr Peter Cowley
17 Oakdene Close
BROCKHAM
Surrey RH3 7JZ

PCC Correspondence Address

c/o PCC Secretary
Mr Tom Mahoney
The Cloisters,
13 Anthony West House
Wheelers Lane
BROCKHAM
Surrey RH3 7LG

Bankers

National Westminster Bank Plc
14 High Street
DORKING
Surrey RH4 1AX

Independent Examiner

Mr David Wheeler FCCA
Cheeld Wheeler & Co
Chartered Certified Accountants
Redhill Chambers
2d High Street
REDHILL
Surrey RH1 1RJ

This Annual Report is prepared in accordance with the Church Accounting Regulations 2006, the Church Representation Rules and the Charities Act 2011 and is submitted to and received by the Annual Parochial Church Meeting which is then free to discuss it. The Annual Parochial Church Meeting will be held on Monday 23rd May 2022 at 8:00p.m., immediately after the service in the Church Hall. All on the Electoral Roll of the Parish are entitled to attend and will be most welcome.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Role of the PCC

Christ Church's PCC is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure. The PCC registered directly with the Charity Commission in July 2012 and the PCC members were registered as Trustees. Its role is to co-operate with the incumbent, the Rev Jonathan Willans, in promoting in the Parish the whole mission of the Church: pastoral, evangelical, social and ecumenical. It also has maintenance responsibilities for the Church Hall.

PCC Membership

Members of the PCC are ex officio, co-opted or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. When fully elected, they are also registered with the Charity Commission as Trustees.

Trustees

Incumbent:	The Revd Jonathan Willans
Church Wardens:	Mr Maurice Dailey & Mr Richard Salmon
Hon. Treasurer:	Mr Peter Cowley
Hon. Secretary:	Mr Tom Mahoney
Stewardship Secretary:	non-trustee acting
Rep. on the Deanery Synod:	Mrs Jacqueline Dean
Readers' Representative:	Mrs Catherine Woodcock
Safeguarding Officers:	Mrs Sarah Penn

Other Trustees:

Mrs Sarah Alexander	Mrs Val Potter
Mrs Judy Bromley	Mrs Deanne Rhodes
Mrs May Dailey	Mr Mike Smith (appointed 23 May 2022)
Mr Alan Huxley	Mr Craig Taylor
Mrs Debbie Jones	Dr Jane Walbancke
Mr David Postles	Mrs Anne Wright
Mrs Wendy Postles	Mr Cliff Wright (appointed 23 May 2022)

COMMITTEES

Standing Committee

This is the only Committee required by law. It has the power to carry out the business of the PCC between its meetings (subject to any directions given by the PCC). It consists of the Incumbent, Curate (n/a), Churchwardens, Treasurer and other Council members if required.

Finance Committee

Oversees the general financial dimensions of the work of the Parish by monitoring income, expenditure and budgeting.

Buildings Committee

Attends to matters relating to maintaining the fabric of the Church.

Hall Management/Health & Safety

Attends to matters relating to maintaining the fabric of the Church Hall.

It also oversees bookings of the Hall and is responsible for ensuring health and safety regulations are met in the Church buildings.

The Incumbent and/or other members meet as often as is required to oversee the logistics of Church services and some other events.

OBJECTIVES AND ACTIVITIES

The objective of the PCC is to facilitate the smooth running of the Church in the Village and, as stated above, to co-operate with the Minister in promoting in the Parish the whole mission of the Church: pastoral, evangelical, social and ecumenical. When planning our activities for the year, the Incumbent and the PCC have considered the Commission's Guidance on Public Benefit and the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our Parish community through worship and prayer and the provision of pastoral care for people of all ages living in the Parish.

VICAR'S REVIEW

In Brockham, plans were approved to install new church doors and we await installation during 2023. This will dramatically improve the entry to the church, making it appear more inviting and welcoming.

Although the pandemic has eased considerably, Covid 19 is still very much around and so Holy Communion has continued to be given via intinction. We were, however, delighted to see the return of our Open Gardens initiative now that restrictions have eased.

It was an incredibly busy year from a pastoral point of view. Worry about the pandemic was replaced with concern about war in Europe. There is a mental health epidemic all around. Many people are experiencing high levels of anxiety. These people often share their fears and it consumes a great deal of my time and energy.

I firmly believe that pastoral work with individuals is the most important aspect of my ministry and I am very grateful beyond words for the continued help and support of the Churchwardens, the Readers and The Rev. John Scott, because it is their help which frees me up, to be able to provide proper pastoral care.

My most sincere thanks also goes to all the many volunteers who work tirelessly behind the scenes to ensure the smooth running of our two lovely churches.

Jonathan Willans

SAFEGUARDING

There were no safeguarding concerns raised during 2022. Safeguarding continues to be a standing PCC agenda item and matters such as policy, best practice and training are discussed at each meeting.

PCC members continue to refresh their training in line with policy and most have updated their basic training or are in the process of doing so and many have completed the foundation training too. Those who need to do the higher-level training (C2) have either undertaken it or are in the process of doing so also. DBS checks are renewed as necessary and the PCC follows the safer recruitment policy.

As Parish Safeguard Officer (PSO), I maintain records of completed training and DBS checks and follow advice to keep documents on a shared platform (Google docs). Contact details for safeguarding matters are displayed on the church notice board and in the Parish Magazine.

Sarah Penn

FINANCIAL REVIEW

Income from all sources in 2022 showed a drop of 12% to £92,689 (£104,740), but we had the benefit in 2021 from one unusually generous individual donation of £20,000. Proceeds from regular giving declined by 5% to £42,133 (£44,280), driven principally by a drop in gift aid tax recovery. Legacy income was £1,000 (nil). Income from other voluntary sources amounted to £7,747 (£386), benefiting from our being able to hold our Open Gardens event again after the pandemic. Charitable & Ancillary Trading generated revenues 6% ahead of prior year at £33,264 (£31,373), despite a 15% decline from the Parish News (£12,266 vs £14,462). We saw good increases in Hall rentals (up 9%), Fees from weddings & funerals up (57%), and Teas on the Green (132%). Investment income grew 10% to £9,545 (£8,701).

The total expenses associated with church activities increased by 6% to £101,932 (£95,807). The PCC increased the Diocesan quota to £60,475 (£59,000). Parish news costs increased to £10,956 (£10,456) and Hall costs to £8,797 (£8,268). Church utilities grew to £5,521 (£3,380) offset by general maintenance dropping to £1,573 (£3,316). The PCC donated £2,500 from Open Gardens proceeds to Samaritan's Purse, supporting Ukrainians.

We incurred a deficit of £9,243 (surplus, £8,933) before an unrealised loss in the value of our investments of £41,331 (gain, £42,969), leaving a net deficit of £50,574 (surplus, £51,902).

On the Balance Sheet, net assets dropped by 10% during 2022 to £474,227 (£524,801). The value of our investment accounts with the CBF Church of England Funds fell by 9% to £315,730 (£347,944). We hold an additional £24,499 (£24,072) in short-term deposit accounts with CBF. Our bank balances at the year-end amounted to £149,659 (£168,075), representing 1.48 years' worth of 2022's cash expenses.

RESERVES POLICY

The PCC seeks to maintain adequate, but not excessive reserves, to be used for the specific purposes for which they are identified. These cash reserves are invested with the CBF Church of England Deposit Fund.

OTHER INFORMATION

Related party transactions (as defined by the Charities Act 2011 and the Charities SORP), included electrical maintenance works undertaken by a Trustee (£598). The PCC has not identified any major risks which impact the work of the Church in the parish, other than ongoing sustained impacts of the global pandemic.

Approved by the PCC on 28 March 2023 and signed on its behalf by



Revd. Jonathan Willans



Richard Salmon

Trustees Responsibilities

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

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

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charity 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; and
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity rules. 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.

Independent Examiner's Report to the Parochial Church Council ('PCC') of Christ Church, Brockham Green

This report on the accounts of the PCC for the year ended 31 December 2022 which are set out on pages 7 and 8 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.145 of the Charities Act 2011 ("the Act").

Responsibilities and basis of report.

As members of the PCC and trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

You consider that the audit requirement of the Regulations and section 144(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

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

Independent Examiner's statement

I have completed my examination.

I can 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 PCC as required by section 130 of the Act; or
2. That the accounts do not accord with those accounts; or
3. That the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than the 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.

Signed: David Wheeler Date: 17 May 2023

Mr. David Wheeler FCCA
Cheeld Wheeler & Co.,
Chartered Certified Accountants
Redhill Chambers, 2d High Street, REDHILL, Surrey RH1 1RJ

PCC of Christ Church, Brockham Green

Statement of Financial Activities

Year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Income	2					
from						
Donations & Legacies		42,133	-	-	42,133	64,280
Other Voluntary Sources		7,747	-	-	7,747	386
Charitable & Ancillary Trading		33,264	-	-	33,264	31,373
Other Ordinary Sources		-	-	-	-	-
Investments & Short Term Deposits		887	1,860	6,798	9,545	8,701
Total Income		84,031	1,860	6,798	92,689	104,740
Expenditure	3					
Cost of raising funds		-	-	-	-	-
Grants		2,520	-	-	2,520	20
Activities related directly to Church work		98,227	-	-	98,227	94,753
Church Management & Administration		1,185	-	-	1,185	1,034
Total Expenditure		101,932	-	-	101,932	95,807
Net Income / Expenditure		(17,901)	1,860	6,798	(9,243)	8,933
Unrealised gains (losses) on investments		(2,549)	(8,288)	(30,494)	(41,331)	42,969
Realised gains (losses) on investments		-	-	-	-	-
Gains & Losses on Investments		(2,549)	(8,288)	(30,494)	(41,331)	42,969
Transfers between funds		110	6,688	(6,798)	-	-
Net Movement in Funds		(20,340)	260	(30,494)	(50,574)	51,902
Reconciliation of funds						
Balances brought forward 01 Jan		198,311	67,443	259,047	524,801	472,899
Balances carried forward 31 Dec		177,971	67,703	228,553	474,227	524,801

PCC of Christ Church, Brockham Green

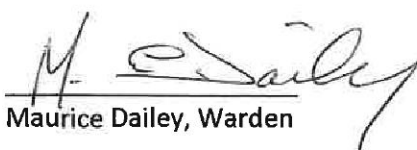
Balance Sheet at 31 December 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible Fixed assets	4	-	507
Investments	5	315,730	347,944
		<u>315,730</u>	<u>348,451</u>
Current assets			
Debtors	6	7,236	6,847
Short-term Deposits		24,499	24,072
Cash at Bank and In Hand		149,659	168,075
		<u>181,394</u>	<u>198,994</u>
Liabilities			
Amounts falling due within one year	7	(22,897)	(22,644)
		<u>158,497</u>	<u>176,350</u>
Net Current Assets / (Liabilities)			
		<u>474,227</u>	<u>524,801</u>
Net Assets			
Funds			
	8		
Unrestricted		177,971	198,311
Restricted		67,703	67,443
Endowment		228,553	259,047
		<u>474,227</u>	<u>524,801</u>
Total Funds			
		<u>474,227</u>	<u>524,801</u>

Approved by the Parochial Church Council on 28 March 2023 and signed on its behalf by:



Revd. Jonathan Willans, Chairman



Maurice Dailey, Warden

The notes on pages 10 to 14 form part of these accounts.

Note 1: Accounting Policies

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 as the applicable accounting standards and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(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.

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. The capital of endowment funds cannot be spent; some income earned from them is restricted, some for general use. Restricted funds can be spent only in the area stipulated by the source donor.

The accounts 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 or those that are informal gatherings of church members.

Incoming resources

Voluntary income and capital sources: Collections are recognized when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognized only when received. Income tax recoverable on Gift Aid donations is recognized when the income is received. Fundraising and similar events are accounted for gross.

Other income: Rental income from the letting of church premises is recognized when the rental is due.

Income from investments: Dividends are accounted for when due and payable; Interest entitlements as they accrue.

Gains and losses on investments: Realized gains or losses are recognized when investments are sold. Unrealized gains or losses are accounted for on revaluation of investments at 31 December.

Resources used

Activities directly relating to the work of the Church: The diocesan parish share is accounted for when paid.

Fixed assets

Consecrated property and movable church furnishings: Consecrated and beneficed property of any kind is excluded from the accounts by s.96 (2) (a) of the Charities Act 1993. 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. Insufficient cost information is available for inalienable property acquired over past years, therefore such assets are not valued in the accounts.

Other fixtures, fittings and equipment: Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items 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 31 December.

Current assets:

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible. Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

Note 2: Income	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
From Donations & Legacies					
Covenants & Gift Aid	24,598	-	-	24,598	23,666
Envelope Scheme	5,128	-	-	5,128	4,818
Income Tax Recovered	7,708	-	-	7,708	13,326
Other Planned Giving	-	-	-	-	-
Collections	3,497	-	-	3,497	1,768
Sundry Donations	202	-	-	202	20,702
Legacies	1,000	-	-	1,000	-
Total from Donors	42,133	-	-	42,133	64,280
From Other Voluntary Sources					
Grants	-	-	-	-	-
Special Collections	-	-	-	-	-
Sundry Receipts	2,273	-	-	2,273	306
Donations	275	-	-	275	80
Fund Raising	5,199	-	-	5,199	-
Other	-	-	-	-	-
Total from Other Voluntary Sources	7,747	-	-	7,747	386
From Charitable & Ancillary Trading					
Fees - Weddings, Funerals, etc.	3,988	-	-	3,988	2,548
Parish News	12,266	-	-	12,266	14,462
Hall Rents	14,352	-	-	14,352	13,218
Teas on the Green	2,658	-	-	2,658	1,145
Total from Charitable & Ancillary Trading	33,264	-	-	33,264	31,373
From Other Ordinary Sources					
Refreshments	-	-	-	-	-
Total Other Ordinary Sources	-	-	-	-	-
From Investments					
Dividends	569	1,860	6,798	9,227	8,688
Interest	318	-	-	318	13
Total from Investments	887	1,860	6,798	9,545	8,701
Total Income	84,031	1,860	6,798	92,689	104,740

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Note 3: Expenditure					
Cost of Raising Funds					
Fund Raising Costs	-	-	-	-	-
Total Cost of raising funds	-	-	-	-	-
Grants					
Church Societies	20	-	-	20	-
Secular Charities	2,500	-	-	2,500	20
Relief & Development	-	-	-	-	-
Distribution of Special Collection	-	-	-	-	-
Total Grants	2,520	-	-	2,520	20
Activities Related Directly to Church Work					
Diocesan Quota	60,475	-	-	60,475	59,000
Vicar's expenses	1,021	-	-	1,021	1,132
Assistant Staff / Ministry Team	303	-	-	303	151
Books & Music	-	-	-	-	-
Organist	1,510	-	-	1,510	730
Choir	80	-	-	80	-
Organ Fund Costs	595	-	-	595	573
General Maintenance	1,573	-	-	1,573	3,316
Fabric Repairs	-	-	-	-	-
Gas, Water & Electricity	5,521	-	-	5,521	3,380
Insurance	5,413	-	-	5,413	5,276
Hall Costs	8,797	-	-	8,797	8,268
Parish News	10,956	-	-	10,956	10,456
Subscriptions	748	-	-	748	699
Friday Club	25	-	-	25	20
Other costs	1,210	-	-	1,210	1,752
Total Activities Related Directly to Church Work	98,227	-	-	98,227	94,753
Church Management & Administration					
Administration	678	-	-	678	529
Depreciation	507	-	-	507	505
Total of Church Management & Administration	1,185	-	-	1,185	1,034
Total Expenditure	101,932	-	-	101,932	95,807

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

Note 4: Fixed Assets for PCC use	Church Equipment	
	2022	2021
	£	£
Tangible Fixed Assets		
Cost		
Cost at 01 January	29,346	29,346
Purchases during year	-	-
Cost at 31 December	<u>29,346</u>	<u>29,346</u>
Accumulated Depreciation		
At 01 January	29,043	28,334
Charged during year	303	505
At 31 December	<u>29,346</u>	<u>28,839</u>
Net Book Value	<u>-</u>	<u>507</u>

Note 5: Investments	2022	2021
	£	£
Market Value at 01 January	347,944	296,393
Purchases at Cost	-	-
Sales at market value	-	-
Income retained	9,117	8,582
Gain / (Loss) in Value during year	(41,331)	42,969
Market Value at 31 December	<u>315,730</u>	<u>347,944</u>

Holdings at 31 December amounted to 15,281.13 (14,857.91) shares

Note 6: Analysis of Debtors	2022	2021
	£	£
Income Tax Recoverable	-	-
VAT Recoverable	-	-
Prepayments incl. Insurance	7,236	6,847
	<u>7,236</u>	<u>6,847</u>

Note 7: Analysis of Liabilities	2022	2021
	£	£
Amounts falling due within one year		
Trade Creditors	2,602	2,109
Other accruals	1,235	1,475
Stonework Restoration Provision	19,060	19,060
	<u>22,897</u>	<u>22,644</u>

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

Note 8: Analysis of Net Assets by Fund Type	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Tangible Fixed Assets	-	-	-	-	507
Investments	19,474	67,703	228,553	315,730	347,944
Short-term Deposits	24,499	-	-	24,499	24,072
Cash & Other Current Assets	156,895	-	-	156,895	174,922
Current Liabilities	(22,897)	-	-	(22,897)	(22,644)
	<u>177,971</u>	<u>67,703</u>	<u>228,553</u>	<u>474,227</u>	<u>524,801</u>

Note 9: Volunteers

The PCC relies upon the work of volunteers to administer its activities. This includes Trustees activities, some ministry work, accounting, banking and gift aid, musicians, applications for C. of E. faculties, organisation of fundraising events, administration of the Church Hall bookings and Teas on the Green, etc. No Trustee is remunerated for their role on the PCC.

Note 10: Related Party Transactions

Related party transactions (as defined by the Charities Act 2011 and the Charities SORP) included electrical maintenance works undertaken by a Trustee, to the aggregate value of £598.

Note 11: Taxation

The PCC is exempt from the requirement to pay income tax and V.A.T.

Accounts

CHRIST CHURCH, BROCKHAM GREEN

**ANNUAL REPORT OF THE
PAROCHIAL CHURCH COUNCIL ('PCC')**

For the year ended 31st December 2021

Incumbent

The Revd Jonathan Willans
The Vicarage
Clayhill Road
LEIGH
Surrey RH2 8PD

Honorary Treasurer

c/o PCC Treasurer
Mr Peter Cowley
17 Oakdene Close
BROCKHAM
Surrey RH3 7JZ

PCC Correspondence Address

c/o PCC Secretary
Mr Tom Mahoney
The Cloisters,
13 Anthony West House
Wheelers Lane
BROCKHAM
Surrey RH3 7LG

Bankers

National Westminster Bank Plc
14 High Street
DORKING
Surrey RH4 1AX

Independent Examiner

Mr David Wheeler FCCA
Braidwood Wheeler & Co
Chartered Certified Accountants
Goodman House
13a, West Street
REIGATE
Surrey RH2 9BL

This Annual Report is prepared in accordance with the Church Accounting Regulations 2006, the Church Representation Rules and the Charities Act 2011 and is submitted to and received by the Annual Parochial Church Meeting which is then free to discuss it. The Annual Parochial Church Meeting will be held on Monday 23rd May 2022 at 8:00p.m., immediately after the service in the Church Hall. All on the Electoral Roll of the Parish are entitled to attend and will be most welcome.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Role of the PCC

Christ Church's PCC is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure. The PCC registered directly with the Charity Commission in July 2012 and the PCC members were registered as Trustees. Its role is to co-operate with the incumbent, the Rev Jonathan Willans, in promoting in the Parish the whole mission of the Church: pastoral, evangelical, social and ecumenical. It also has maintenance responsibilities for the Church Hall.

PCC Membership

Members of the PCC are ex officio, co-opted or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. When fully elected, they are also registered with the Charity Commission as Trustees.

Trustees

Incumbent:	The Revd Jonathan Willans
Assistant Priest:	The Revd Frank Lehaney
Church Wardens:	Mr Maurice Dailey & Mr Richard Salmon
Hon. Treasurer:	Mr Peter Cowley
Hon. Secretary:	Mr Tom Mahoney
Stewardship Secretary:	Mrs Val Potter
Reps on the Deanery Synod:	Mr Alan Huxley Mrs Jacqueline Dean
Readers' Representative:	Mrs Catherine Woodcock
Safeguarding Officers:	Mrs Sarah Penn

Other Trustees:

Mrs Judy Bromley	Mrs Wendy Postles
Mrs May Dailey	Mrs Deanne Rhodes
Mrs Debbie Jones	Mr Craig Taylor
Mrs Jane Walbancke	Mrs Sarah Alexander (appointed 1 October 2021)
Mrs Anne Wright	Mr David Postles (appointed 01 April 2021)

COMMITTEES

Standing Committee

This is the only Committee required by law. It has the power to carry out the business of the PCC between its meetings (subject to any directions given by the PCC). It consists of the Incumbent, Curate (n/a), Churchwardens, Treasurer and other Council members if required.

Finance Committee

Oversees the general financial dimensions of the work of the Parish by monitoring income, expenditure and budgeting.

Buildings Committee

Attends to matters relating to maintaining the fabric of the Church.

Hall Management/Health & Safety

Attends to matters relating to maintaining the fabric of the Church Hall.

It also oversees bookings of the Hall and is responsible for ensuring health and safety regulations are met in the Church buildings.

The Incumbent and/or other members meet as often as is required to oversee the logistics of Church services and some other events.

OBJECTIVES AND ACTIVITIES

The objective of the PCC is to facilitate the smooth running of the Church in the Village and, as stated above, to co-operate with the Minister in promoting in the Parish the whole mission of the Church: pastoral, evangelical, social and ecumenical. When planning our activities for the year, the Incumbent and the PCC have considered the Commission's Guidance on Public Benefit and the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our Parish community through worship and prayer and the provision of pastoral care for people of all ages living in the Parish.

VICAR'S REVIEW

With the ongoing pandemic, the past twelve months have been filled with difficulties and tension, trying to keep people safe while at the same time providing proper pastoral help and running church services. This could not have achieved without the continued help of the church wardens. Again, services across the united benefice would not have continued without the help and support of the Readers and The Rev. John Scott. Church by Telephone has continued on the third Sunday of every month and remains very popular with the housebound. This is run by Peter Joyce and the intention is to publicise it still further, perhaps in some of the local nursing homes. Mrs Sarah Alexander has now joined us as a fully trained SPA and is helping with some of the pastoral work in the two villages.

In order to provide much needed pastoral support, my wife Sharon turned the double garage at the Vicarage into a Covid-safe meeting area. With the double doors and back door open, there was a massive through draft. This meant that I was able to see people on a one to one basis face to face if they needed to talk. During the year I have had a steady stream of individuals who have come to see me for support. Some of them were in quite a state with the pandemic and at least one person was suicidal. This is the kind of pastoral work no one sees, but it is vital and went on through the entire year.

Funerals never stopped but as restrictions began to ease, I started to conduct weddings again. I have also conducted numerous baptisms, but in order to keep our regular congregations safe, I have held baptismal services separately. Again, we have managed to reintroduce Holy Communion in both kinds via intinction. This has worked far better than I could ever have imagined. In parallel Craig Taylor provided a service on line each Sunday for those who wanted something visual.

I have been very moved at the manner in which everyone who was able to do so helped in some way to keep both churches functioning. People really rallied around to help with taking services, readings, intercessions, music, solos, tracking and tracing and with numerous other activities behind the scenes. Nobody minded which particular church needed the help for what particular service because the attitude was very much "we are all in this together". Everyone pulled together as one.

My most sincere thanks goes to all the volunteers who work tirelessly behind the scenes to ensure the smooth running of our two lovely churches.

Jonathan Willans

FINANCIAL REVIEW

In a second pandemic-impacted year, income from all sources in 2021 grew 54% to £104,740 (£67,916). Proceeds from regular giving grew 29% to £44,280 (£34,454), driven principally by a £7,701 increase in gift aid tax recovery. Legacy income was £nil (£3,000). We were grateful for one particularly generous individual donation of £20,000. Income from other voluntary sources was down 66% at £386 (£1,136). We were again unable to hold our lucrative Open Gardens event. Charitable & Ancillary Trading activities recorded revenues 49% ahead of prior year at £31,373 (£21,016). Some recovery from Church Hall rentals (at £13,218, about 79% of the last pre-pandemic level and up £7,952 on prior year), Teas on the Green (£1,145 vs. £65 in 2020), and Fees from weddings &c. (£2,548 vs. £775), was offset by a 3% decline from the Parish News (£14,462 vs 14,910). Investment income grew 5% to £8,701 (£8,256).

The total expenses associated with church activities increased by 4% to £95,807 (£92,323). The PCC maintained the Diocesan quota at £59,000. Other costs reflected the easing of restrictions versus 2020: Hall costs increased to £8,268 (£1,883), general maintenance was £3,316 (£1,106), with an offset in the assistant Ministry team (no Youth worker in 2021).

We incurred a surplus of £8,933 (deficit £24,407) before an unrealised gain in the value of our investments of £42,969 (£18,982), leaving a net surplus of £51,902 (deficit £5,425).

On the Balance Sheet, net assets increased by 11% to £524,801 (£472,899). The value of our investment accounts with the CBF Church of England Funds finished the year 17% higher at £347,944 (£296,393). We hold an additional £24,072 (£23,953) in short-term deposit accounts with CBF. Our 2021 year-end bank balances amounted to £168,075 (£172,938), representing 1.79 years' worth of 2021's cash expenses.

RESERVES POLICY

The PCC seeks to maintain adequate, but not excessive reserves, to be used for the specific purposes for which they are identified. These cash reserves are invested with the CBF Church of England Deposit Fund.

OTHER INFORMATION

Related party transactions (as defined by the Charities Act 2011 and the Charities SORP), included electrical maintenance works undertaken by a Trustee (£598). The PCC has not identified any major risks which impact the work of the Church in the parish, other than ongoing sustained impacts of the global pandemic.

Approved by the PCC on 14 March 2022 and signed on its behalf by



Revd. Jonathan Willans



Richard Salmon

Independent Examiner's Report to the Parochial Church Council ('PCC') of Christ Church, Brockham Green

This report on the accounts of the PCC for the year ended 31 December 2020 which are set out on pages 7 and 8 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.145 of the Charities Act 2011 ("the Act").

Responsibilities and basis of report.

As members of the PCC and trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

You consider that the audit requirement of the Regulations and section 144(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

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

Independent Examiner's statement

I have completed my examination.

I can 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 PCC as required by section 130 of the Act; or
2. That the accounts do not accord with those accounts; or
3. That the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than the 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.

Signed: David Wheeler Date: 12 May 2021

Mr. David Wheeler FCCA
Cheek Wheeler & Co.,
Chartered Certified Accountants
Goodman House, 13a West Street, Reigate, Surrey, RH2 9BL

PCC of Christ Church, Brockham Green

Statement of Financial Activities

Year ended 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Income	2					
from						
Donations & Legacies		64,280	-	-	64,280	37,454
Other Voluntary Sources		386	-	-	386	1,136
Charitable & Ancillary Trading		31,373	-	-	31,373	21,016
Other Ordinary Sources		-	-	-	-	54
Investments & Short Term Deposits		549	1,578	6,574	8,701	8,256
Total Income		96,588	1,578	6,574	104,740	67,916
Expenditure	3					
Cost of raising funds		-	-	-	-	-
Grants		20	-	-	20	-
Activities related directly to Church work		94,753	-	-	94,753	90,908
Church Management & Administration		1,034	-	-	1,034	1,415
Total Expenditure		95,807	-	-	95,807	92,323
Net Income / Expenditure		781	1,578	6,574	8,933	(24,407)
Unrealised gains (losses) on investments		2,649	7,900	32,420	42,969	18,982
Realised gains (losses) on investments		-	-	-	-	-
Gains & Losses on Investments		2,649	7,900	32,420	42,969	18,982
Transfers between funds		106	6,468	(6,574)	-	-
Net Movement in Funds		3,536	15,946	32,420	51,902	(5,425)
Reconciliation of funds						
Balances brought forward 01 Jan		194,775	51,497	226,627	472,899	478,324
Balances carried forward 31 Dec		198,311	67,443	259,047	524,801	472,899


PCC of Christ Church, Brockham Green

Balance Sheet at 31 December 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible Fixed assets	4	507	1,013
Investments	5	347,944	296,393
		<u>348,451</u>	<u>297,406</u>
Current assets			
Debtors	6	6,847	6,639
Short-term Deposits		24,072	23,953
Cash at Bank and In Hand		168,075	172,938
		<u>198,994</u>	<u>203,530</u>
Liabilities			
Amounts falling due within one year	7	(22,644)	(28,037)
		<u>176,350</u>	<u>175,493</u>
Net Current Assets / (Liabilities)		<u>176,350</u>	<u>175,493</u>
Net Assets		<u>524,801</u>	<u>472,899</u>
Funds			
Unrestricted	8	198,311	194,775
Restricted		67,443	51,497
Endowment		259,047	226,627
Total Funds		<u>524,801</u>	<u>472,899</u>

Approved by the Parochial Church Council on 14 March 2022 and signed on its behalf by:


 Revd. Jonathan Willans, Chairman


 Maurice Dailey, Warden

The notes on pages 9 to 13 form part of these accounts.

Note 1: Accounting Policies

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 as the applicable accounting standards and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(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.

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. The capital of endowment funds cannot be spent; some income earned from them is restricted, some for general use. Restricted funds can be spent only in the area stipulated by the source donor.

The accounts 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 or those that are informal gatherings of church members.

Incoming resources

Voluntary income and capital sources: Collections are recognized when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognized only when received. Income tax recoverable on Gift Aid donations is recognized when the income is received. Fundraising and similar events are accounted for gross.

Other income: Rental income from the letting of church premises is recognized when the rental is due.

Income from investments: Dividends are accounted for when due and payable; Interest entitlements as they accrue.

Gains and losses on investments: Realized gains or losses are recognized when investments are sold. Unrealized gains or losses are accounted for on revaluation of investments at 31 December.

Resources used

Activities directly relating to the work of the Church: The diocesan parish share is accounted for when paid.

Fixed assets

Consecrated property and movable church furnishings: Consecrated and beneficed property of any kind is excluded from the accounts by s.96 (2) (a) of the Charities Act 1993. 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. Insufficient cost information is available for inalienable property acquired over past years, therefore such assets are not valued in the accounts.

Other fixtures, fittings and equipment: Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items 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 31 December.

Current assets:

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible. Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

Note 2: Income	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
From Donations & Legacies					
Covenants & Gift Aid	23,666	-	-	23,666	23,466
Envelope Scheme	4,818	-	-	4,818	3,567
Income Tax Recovered	13,326	-	-	13,326	5,625
Other Planned Giving	-	-	-	-	-
Collections	1,768	-	-	1,768	1,682
Sundry Donations	20,702	-	-	20,702	114
Legacies	-	-	-	-	3,000
Total from Donors	64,280	-	-	64,280	37,454
From Other Voluntary Sources					
Grants	-	-	-	-	-
Special Collections	-	-	-	-	-
Sundry Receipts	306	-	-	306	56
Donations	80	-	-	80	1,080
Fund Raising	-	-	-	-	-
Other	-	-	-	-	-
Total from Other Voluntary Sources	386	-	-	386	1,136
From Charitable & Ancillary Trading					
Fees - Weddings, Funerals, etc.	2,548	-	-	2,548	775
Parish News	14,462	-	-	14,462	14,910
Hall Rents	13,218	-	-	13,218	5,266
Teas on the Green	1,145	-	-	1,145	65
Total from Charitable & Ancillary Trading	31,373	-	-	31,373	21,016
From Other Ordinary Sources					
Refreshments	-	-	-	-	54
Total Other Ordinary Sources	-	-	-	-	54
From Investments					
Dividends	536	1,578	6,574	8,688	8,155
Interest	13	-	-	13	101
Total from Investments	549	1,578	6,574	8,701	8,256
Total Income	96,588	1,578	6,574	104,740	67,916

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Note 3: Expenditure					
Cost of Raising Funds					
Fund Raising Costs	-	-	-	-	-
Total Cost of raising funds	-	-	-	-	-
Grants					
Church Societies	-	-	-	-	-
Secular Charities	20	-	-	20	-
Relief & Development	-	-	-	-	-
Distribution of Special Collection	-	-	-	-	-
Total Grants	20	-	-	20	-
Activities Related Directly to Church Work					
Diocesan Quota	59,000	-	-	59,000	59,000
Vicar's expenses	1,132	-	-	1,132	1,293
Assistant Staff / Ministry Team	151	-	-	151	6,486
Books & Music	-	-	-	-	15
Organist	730	-	-	730	480
Choir	-	-	-	-	11
Organ Fund Costs	573	-	-	573	556
General Maintenance	3,316	-	-	3,316	1,106
Fabric Repairs	-	-	-	-	-
Gas, Water & Electricity	3,380	-	-	3,380	3,262
Insurance	5,276	-	-	5,276	5,268
Hall Costs	8,268	-	-	8,268	1,883
Parish News	10,456	-	-	10,456	9,955
Subscriptions	699	-	-	699	701
Friday Club	20	-	-	20	20
Other costs	1,752	-	-	1,752	872
Total Activities Related Directly to Church Work	94,753	-	-	94,753	90,908
Church Management & Administration					
Administration	529	-	-	529	565
Depreciation	505	-	-	505	850
Total of Church Management & Administration	1,034	-	-	1,034	1,415
Total Expenditure	95,807	-	-	95,807	92,323

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

Note 4: Fixed Assets for PCC use	Church Equipment	
	2021	2020
	£	£
Tangible Fixed Assets		
Cost		
Cost at 01 January	29,346	29,346
Purchases during year	-	-
Cost at 31 December	<u>29,346</u>	<u>29,346</u>
Accumulated Depreciation		
At 01 January	28,334	27,484
Charged during year	505	850
At 31 December	<u>28,839</u>	<u>28,334</u>
Net Book Value	<u>507</u>	<u>1,013</u>
Note 5: Investments	2021	2020
	£	£
Market Value at 01 January	296,393	269,359
Purchases at Cost		
Sales at market value		
Income retained	8,582	8,052
Gain / (Loss) in Value during year	42,969	18,982
Market Value at 31 December	<u>347,944</u>	<u>296,393</u>
 <i>Holdings at 31 December amounted to 14,857.91 (14,467.16) shares</i>		
Note 6: Analysis of Debtors	2021	2020
	£	£
Income Tax Recoverable	-	-
VAT Recoverable	-	-
Prepayments incl. Insurance	6,847	6,639
	<u>6,847</u>	<u>6,639</u>
Note 7: Analysis of Liabilities	2021	2020
	£	£
Amounts falling due within one year		
Trade Creditors	2,109	7,652
Other accruals	1,475	1,325
Stonework Restoration Provision	19,060	19,060
	<u>22,644</u>	<u>28,037</u>

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

Note 8: Analysis of Net Assets by Fund Type	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2021 £	Total 2020 £
Tangible Fixed Assets	507			507	1,013
Investments	21,454	67,443	259,047	347,944	296,393
Short-term Deposits	24,072	-	-	24,072	23,953
Cash & Other Current Assets	174,922			174,922	179,577
Current Liabilities	(22,644)			(22,644)	(28,037)
	<u>198,311</u>	<u>67,443</u>	<u>259,047</u>	<u>524,801</u>	<u>472,899</u>

Accounts

CHRIST CHURCH, BROCKHAM GREEN

**ANNUAL REPORT OF THE
PAROCHIAL CHURCH COUNCIL ('PCC')**

For the year ended 31st December 2020

Incumbent

The Revd Jonathan Willans
The Vicarage
Clayhill Road
LEIGH
Surrey RH2 8PD

Honorary Treasurer

c/o PCC Treasurer
Mr Peter Cowley
17 Oakdene Close
BROCKHAM
Surrey RH3 7JZ

PCC Correspondence Address

c/o PCC Secretary
Mr Tom Mahoney
The Cloisters,
13 Anthony West House
Wheelers Lane
BROCKHAM
Surrey RH3 7LG

Bankers

National Westminster Bank Plc
14 High Street
DORKING
Surrey RH4 1AX

Independent Examiner

Mr David Wheeler FCCA
Braidwood Wheeler & Co
Chartered Certified Accountants
Goodman House
13a, West Street
REIGATE
Surrey RH2 9BL

Registered Charity Number 1148310

This Annual Report is prepared in accordance with the Church Accounting Regulations 2006, the Church Representation Rules and the Charities Act 2011 and is submitted to and received by the Annual Parochial Church Meeting which is then free to discuss it. The Annual Parochial Church Meeting will be held on Sunday 26th April 2020 at 12 noon, immediately after the service in the Church Hall. All on the Electoral Roll of the Parish are entitled to attend and will be most welcome.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Role of the PCC

Christ Church's PCC is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure. The PCC registered directly with the Charity Commission in July 2012 and the PCC members were registered as Trustees. Its role is to co-operate with the incumbent, the Rev Jonathan Willans, in promoting in the Parish the whole mission of the Church: pastoral, evangelical, social and ecumenical. It also has maintenance responsibilities for the Church Hall.

PCC Membership

Members of the PCC are ex officio, co-opted or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. When fully elected, they are also registered with the Charity Commission as Trustees.

Trustees

Incumbent:	The Revd Jonathan Willans
Assistant Priest:	The Revd Frank Lehaney
Church Wardens:	Mr Maurice Dailey & Mr Richard Salmon
Hon. Treasurer:	Mr Peter Cowley
Hon. Secretary:	Mr Tom Mahoney
Stewardship Secretary:	Mrs Val Potter
Reps on the Deanery Synod:	Mr Alan Huxley Mrs Jacqueline Dean
Readers' Representative:	Mrs Catherine Woodcock
Safeguarding Officers:	Mrs Sarah Penn (appointed 09 March 2020) Mrs Janet Schmitt (resigned 09 March 2020)

Other Trustees:

Mrs Judy Bromley	Mrs Wendy Postles
Mrs May Dailey	Mrs Deanne Rhodes
Mrs Debbie Jones	Mr Craig Taylor
Mrs Jane Walbancke	Mrs Sally Wallis (resigned 08 September 2020)
Mrs Anne Wright	

COMMITTEES

Standing Committee

This is the only Committee required by law. It has the power to carry out the business of the PCC between its meetings (subject to any directions given by the PCC). It consists of the Incumbent, Curate (n/a), Churchwardens, Treasurer and other Council members if required.

Finance Committee

Oversees the general financial dimensions of the work of the Parish by monitoring income, expenditure and budgeting.

Buildings Committee

Attends to matters relating to maintaining the fabric of the Church.

Hall Management/Health & Safety

Attends to matters relating to maintaining the fabric of the Church Hall.

It also oversees bookings of the Hall and is responsible for ensuring health and safety regulations are met in the Church buildings.

The Incumbent and/or other members meet as often as is required to oversee the logistics of Church services and some other events.

OBJECTIVES AND ACTIVITIES

The objective of the PCC is to facilitate the smooth running of the Church in the Village and, as stated above, to co-operate with the Minister in promoting in the Parish the whole mission of the Church: pastoral, evangelical, social and ecumenical. When planning our activities for the year, the Incumbent and the PCC have considered the Commission's Guidance on Public Benefit and the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our Parish community through worship and prayer and the provision of pastoral care for people of all ages living in the Parish.

VICAR'S REVIEW

The past 12 months have been the most difficult year this nation has experienced since the end of the Second World War, a dramatic shock to everyone. All churches were closed during the first lockdown. At the suggestion of Bob Thomas from the Brockham Emergency Response Team (BERT), a Church-by-Telephone service was established to serve the united benefice of Brockham and Leigh. This was an instant success, and often 80+ people were listening into the service each Sunday. In parallel, Craig Taylor established a service on line for those who wanted something visual. This too proved exceedingly popular.

When churches were allowed to open again, Brockham (and Leigh) opened on the very first Sunday permitted, 5th July, thanks to Richard Salmon who spent many hours in both churches measuring distances, taping off pews, installing hand sanitizers, etc. To comply with government regulations he put up signage, removed hymn books, toys, and established a track and trace system. Both churches are indebted to him.

The churches were closed again for four weeks in the late autumn owing to government regulations, but we were able to remain open during the third lockdown which again closed numerous other churches in the area.

On the service front, I have been very moved by the manner in which everyone who was able to do so helped in some way, taking services, readings, intercessions, music, solos, tracking and tracing and with numerous other activities behind the scenes. Nobody minded which particular church needed the help for what particular service because the attitude was very much "we are all in this together". Everyone pulled together as one. Special thanks must go to Peter Joyce who continued to run Telephone Church when the church buildings opened again for services. We were able to cater for parishioners who wanted to attend either format. As time and need progressed, The Rev John Scott offered help and this has eased my Sunday burden to a degree. I am very grateful to him.

It may sound a surprising thing to say, but in many ways a Sunday proved to be one of the easiest days in the week during this stressful year. Apart from arranging and conducting funerals during the week, my phone was rarely silent, with someone needing to talk. As soon as the first lockdown began, my wife Sharon organised a phone rota whereby 60 or so vulnerable members of either church congregation would be contacted on a regular basis. This was a great success and showed the church in action. Perhaps partly due to this proactive support I can now report that when one combines the numbers listening on Telephone church, with those attending the two morning services and that watching on line, the worshipping congregation has increased from what it was before the pandemic struck. I estimate that each Sunday, one way or another we have at least 80-90 people involved in worship. This bodes very well indeed for the future.

Jonathan Willans

FINANCIAL REVIEW

The impact of the Covid-19 pandemic and associated restrictions is evident in the finances of the PCC during 2020, and will continue to affect 2021. Income from all sources in 2020 fell 40% to £67,916 (£113,351). Proceeds from regular giving fell 19% to £34,454 (£42,401). Legacy income was £3,000 (£15,586). Income from other voluntary sources was down 86% at £1,136 (£8,379) as we were unable to hold the Open Gardens event. Charitable & Ancillary Trading activities recorded revenues 46% below prior year at £21,016 (£38,719), with reduced income from Church Hall rentals, Teas on the Green, and Fees from weddings &c., offset by a 1% increase from the Parish News. Investment income was up 5% at £8,256 (£7,863).

The total expenses associated with church activities fell 17% to £92,323 (£111,749), the largest component being our Diocesan quota of £59,000 (£58,500). The PCC felt it important to maintain this commitment during these challenging times. Other costs were largely curtailed by restricted activities, although we saw an increase in utilities and Parish News costs. Depreciation charges fell to £850 (£6,494) as various assets were fully written-down.

We incurred a deficit of £24,407 (surplus of £1,603) before an unrealised gain in the value of our investments of £18,982 (£41,595), leaving a net deficit of £5,425 (surplus of £43,198).

On the Balance Sheet, net assets dropped by 1% to £472,899 (£478,324). The value of our investment accounts with the CBF Church of England Funds finished the year 10% higher at £296,393 (£269,359). We hold an additional £23,953 (£23,750) in short-term deposit accounts with CBF. Our 2020 year-end bank balances amounted to £172,938 (£201,243), representing 1.89 years' worth of 2020's cash expenses.

RESERVES POLICY

It is the policy of the PCC to seek to maintain adequate, but not excessive reserves, to be used for the specific purposes for which they are identified. These cash reserves are invested with the CBF Church of England Deposit Fund.

OTHER INFORMATION

Related party transactions (as defined by the Charities Act 2011 and the Charities SORP), included the employment of a daughter of one Trustee in the position of youth worker for nine months ending September 2020 (£6,435), and electrical maintenance works undertaken by another Trustee (£486). The PCC has not identified any major risks which impact the work of the Church in the parish, other than ongoing sustained impacts of the global pandemic.

Approved by the PCC on 19 April 2021 and signed on its behalf by



Revd. Jonathan Willans



Richard Salmon

Independent Examiner's Report to the Parochial Church Council ('PCC') of Christ Church, Brockham Green

This report on the accounts of the PCC for the year ended 31 December 2020 which are set out on pages 7 and 8 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.145 of the Charities Act 2011 ("the Act").

Responsibilities and basis of report.

As members of the PCC and trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

You consider that the audit requirement of the Regulations and section 144(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

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

Independent Examiner's statement

I have completed my examination.

I can 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 PCC as required by section 130 of the Act; or
2. That the accounts do not accord with those accounts; or
3. That the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than the 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.

Signed: David Wheeler Date: 21 May 2021

Mr. David Wheeler FCCA
Braidwood Wheeler & Co.,
Chartered Certified Accountants
Goodman House, 13a West Street, Reigate, Surrey, RH2 9BL

PCC of Christ Church, Brockham Green

Statement of Financial Activities

Year ended 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £	Total 2019 £
Income	2					
from						
Donations & Legacies		37,454	-	-	37,454	57,987
Other Voluntary Sources		1,136	-	-	1,136	8,379
Charitable & Ancillary Trading		21,016	-	-	21,016	38,719
Other Ordinary Sources		54	-	-	54	403
Investments & Short Term Deposits		604	1,301	6,351	8,256	7,863
Total Income		60,264	1,301	6,351	67,916	113,351
Expenditure	3					
Cost of raising funds		-	-	-	-	51
Grants		-	-	-	-	-
Activities related directly to Church work		90,908	-	-	90,908	104,582
Church Management & Administration		1,415	-	-	1,415	7,116
Total Expenditure		92,323	-	-	92,323	111,749
Net Income / Expenditure		(32,059)	1,301	6,351	(24,408)	1,602
Unrealised gains (losses) on investments		1,170	3,230	14,582	18,982	41,595
Realised gains (losses) on investments		-	-	-	-	-
Gains & Losses on Investments		1,170	3,230	14,582	18,982	41,595
Transfers between funds		102	6,249	(6,351)	-	-
Net Movement in Funds		(30,787)	10,780	14,582	(5,426)	43,197
Reconciliation of funds						
Balances brought forward 01 Jan		225,562	40,717	212,045	478,324	435,127
Balances carried forward 31 Dec		194,775	51,497	226,627	472,899	478,324

PCC of Christ Church, Brockham Green

Balance Sheet at 31 December 2020

	Note	2020 £	2019 £
Fixed Assets			
Tangible Fixed assets	4	1,013	1,862
Investments	5	296,393	269,359
		297,406	271,221
Current assets			
Debtors	6	6,639	6,626
Short-term Deposits		23,953	23,750
Cash at Bank and In Hand		172,938	201,243
		203,530	231,619
Liabilities			
Amounts falling due within one year	7	(28,037)	(24,516)
Net Current Assets / (Liabilities)		175,493	207,103
Net Assets		472,899	478,324
Funds			
Unrestricted	8	194,775	225,562
Restricted		51,497	40,717
Endowment		226,627	212,045
Total Funds		472,899	478,324

Approved by the Parochial Church Council on 19th April 2021 and signed on its behalf by:


 Revd. Jonathan Willans, Chairman


 Maurice Dailey, Warden

The notes on pages 9 to 13 form part of these accounts.

Note 1: Accounting Policies

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 as the applicable accounting standards and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(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.

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. The capital of endowment funds cannot be spent; some income earned from them is restricted, some for general use. Restricted funds can be spent only in the area stipulated by the source donor.

The accounts 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 or those that are informal gatherings of church members.

Incoming resources

Voluntary income and capital sources: Collections are recognized when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognized only when received. Income tax recoverable on Gift Aid donations is recognized when the income is received. Fundraising and similar events are accounted for gross.

Other income: Rental income from the letting of church premises is recognized when the rental is due.

Income from investments: Dividends are accounted for when due and payable; Interest entitlements as they accrue.

Gains and losses on investments: Realized gains or losses are recognized when investments are sold. Unrealized gains or losses are accounted for on revaluation of investments at 31 December.

Resources used

Activities directly relating to the work of the Church: The diocesan parish share is accounted for when paid.

Fixed assets

Consecrated property and movable church furnishings: Consecrated and beneficed property of any kind is excluded from the accounts by s.96 (2) (a) of the Charities Act 1993. 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. Insufficient cost information is available for inalienable property acquired over past years, therefore such assets are not valued in the accounts.

Other fixtures, fittings and equipment: Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items 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 31 December.

Current assets:

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible. Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

Note 2: Income	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £	Total 2019 £
From Donations & Legacies					
Covenants & Gift Aid	23,466	-	-	23,466	24,109
Envelope Scheme	3,567	-	-	3,567	6,141
Income Tax Recovered	5,625	-	-	5,625	6,786
Other Planned Giving	-	-	-	-	-
Collections	1,682	-	-	1,682	4,523
Sundry Donations	114	-	-	114	842
Legacies	3,000	-	-	3,000	15,586
Total from Donors	37,454	-	-	37,454	57,987
From Other Voluntary Sources					
Grants	-	-	-	-	-
Special Collections	-	-	-	-	-
Sundry Receipts	56	-	-	56	673
Donations	1,080	-	-	1,080	700
Fund Raising	-	-	-	-	7,006
Other	-	-	-	-	-
Total from Other Voluntary Sources	1,136	-	-	1,136	8,379
From Charitable & Ancillary Trading					
Fees - Weddings, Funerals, etc.	775	-	-	775	4,304
Parish News	14,910	-	-	14,910	14,755
Hall Rents	5,266	-	-	5,266	16,807
Teas on the Green	65	-	-	65	2,853
Total from Charitable & Ancillary Trading	21,016	-	-	21,016	38,719
From Other Ordinary Sources					
Refreshments	54	-	-	54	403
Total Other Ordinary Sources	54	-	-	54	403
From Investments					
Dividends	503	1,301	6,351	8,155	7,686
Interest	101	-	-	101	177
Total from Investments	604	1,301	6,351	8,256	7,863
Total Income	60,264	1,301	6,351	67,916	113,351

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

Note 3: Expenditure	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £	Total 2019 £
Cost of Raising Funds					
Fund Raising Costs	-	-	-	-	51
Total Cost of raising funds	-	-	-	-	51
Grants					
Church Societies	-	-	-	-	-
Secular Charities	-	-	-	-	-
Relief & Development	-	-	-	-	-
Distribution of Special Collection	-	-	-	-	-
Total Grants	-	-	-	-	-
Activities Related Directly to Church Work					
Diocesan Quota	59,000	-	-	59,000	58,500
Vicar's expenses	1,293	-	-	1,293	3,105
Assistant Staff / Ministry Team	6,486	-	-	6,486	9,955
Books & Music	15	-	-	15	374
Organist	480	-	-	480	1,200
Choir	11	-	-	11	41
Organ Fund Costs	556	-	-	556	553
General Maintenance	1,106	-	-	1,106	3,219
Fabric Repairs	-	-	-	-	-
Gas, Water & Electricity	3,262	-	-	3,262	3,021
Insurance	5,268	-	-	5,268	5,854
Hall Costs	1,883	-	-	1,883	7,167
Parish News	9,955	-	-	9,955	9,491
Subscriptions	701	-	-	701	633
Friday Club	20	-	-	20	20
Other costs	872	-	-	872	1,449
Total Activities Related Directly to Church Work	90,908	-	-	90,908	104,582
Church Management & Administration					
Administration	565	-	-	565	622
Depreciation	850	-	-	850	6,494
Total of Church Management & Administration	1,415	-	-	1,415	7,116
Total Expenditure	92,323	-	-	92,323	111,749

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

Note 4: Fixed Assets for PCC use	Church Equipment	
	2020	2019
	£	£
Tangible Fixed Assets		
Cost		
Cost at 01 January	29,346	29,345
Purchases during year	-	-
Cost at 31 December	<u>29,346</u>	<u>29,345</u>
Accumulated Depreciation		
At 01 January	27,484	20,989
Charged during year	850	6,494
At 31 December	<u>28,334</u>	<u>27,483</u>
Net Book Value	<u>1,013</u>	<u>1,862</u>

Note 5: Investments	2020	2019
	£	£
Market Value at 01 January	269,359	220,176
Purchases at Cost		
Sales at market value		
Income retained	8,052	7,587
Gain / (Loss) in Value during year	18,982	41,596
Market Value at 31 December	<u>296,393</u>	<u>269,359</u>

Holdings at 31 December amounted to 14,467.16 (14,051.73) shares

Note 6: Analysis of Debtors	2020	2019
	£	£
Income Tax Recoverable	-	-
VAT Recoverable	-	-
Prepayments incl. Insurance	6,639	6,626
	<u>6,639</u>	<u>6,626</u>

Note 7: Analysis of Liabilities	2020	2019
	£	£
Amounts falling due within one year		
Trade Creditors	7,652	1,346
Other accruals	1,325	4,111
Stonework Restoration Provision	19,060	19,060
	<u>28,037</u>	<u>24,517</u>

PCC of Christ Church, Brockham Green

Notes to the Financial Statements (continued)

Note 8: Analysis of Net Assets by Fund Type	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £	Total 2019 £
Tangible Fixed Assets	1,013			1,013	1,862
Investments	18,269	51,497	226,627	296,393	269,359
Short-term Deposits	23,953	-	-	23,953	23,750
Cash & Other Current Assets	179,577			179,577	207,869
Current Liabilities	(28,037)			(28,037)	(24,516)
	<u>194,775</u>	<u>51,497</u>	<u>226,627</u>	<u>472,899</u>	<u>478,324</u>