

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
Whealers 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	8		
Unrestricted		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)

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £	Total 2019 £
Note 3: Expenditure					
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>
<i>Holdings at 31 December amounted to 14,467.16 (14,051.73) shares</i>			
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>