

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

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 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
Cheeld 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

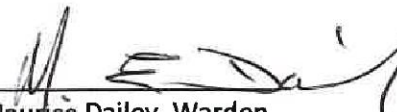
PCC of Christ Church, Brockham Green

Balance Sheet at 31 December 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible Fixed assets	4	507	1,013
Investments	5	347,944	296,393
		348,451	297,406
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
		198,994	203,530
Liabilities			
Amounts falling due within one year	7	(22,644)	(28,037)
Net Current Assets / (Liabilities)		176,350	175,493
Net Assets		524,801	472,899
Funds			
	8		
Unrestricted		198,311	194,775
Restricted		67,443	51,497
Endowment		259,047	226,627
Total Funds		524,801	472,899

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	29,346	29,346
Accumulated Depreciation		
At 01 January	28,334	27,484
Charged during year	505	850
At 31 December	28,839	28,334
Net Book Value	507	1,013
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	347,944	296,393
<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
	6,847	6,639
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
	22,644	28,037

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>