

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

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
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

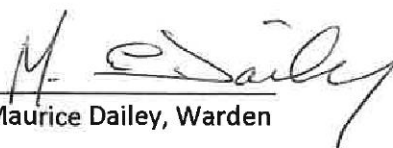
Balance Sheet at 31 December 2022

	Note	2022 £	2021 £
Fixed Assets			
Tangible Fixed assets	4	-	507
Investments	5	315,730	347,944
		315,730	348,451
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
		181,394	198,994
Liabilities			
Amounts falling due within one year	7	(22,897)	(22,644)
Net Current Assets / (Liabilities)		158,497	176,350
Net Assets		474,227	524,801
Funds			
	8		
Unrestricted		177,971	198,311
Restricted		67,703	67,443
Endowment		228,553	259,047
Total Funds		474,227	524,801

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>
<i>Holdings at 31 December amounted to 15,281.13 (14,857.91) shares</i>		
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>

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.