

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
Wheeler's 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 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), but 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.

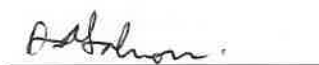
OTHER INFORMATION

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

PCC of Christ Church, Brockham Green

Statement of Financial Activities

Year ended 31 December 2023

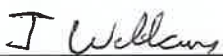
	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Income	2					
from						
Donations & Legacies		63,055	-	-	63,055	42,133
Other Voluntary Sources		3,430	-	-	3,430	7,747
Charitable & Ancillary Trading		31,623	-	-	31,623	33,264
Other Ordinary Sources		-	-	-	-	-
Investments & 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

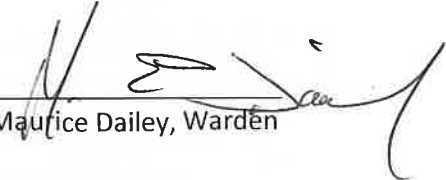
PCC of Christ Church, Brockham Green

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			
	8		
Unrestricted		176,384	177,971
Restricted		57,997	67,703
Endowment		250,056	228,553
Total Funds		<u>484,437</u>	<u>474,227</u>

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
Purchases during year

29,346
7,140

29,346
-

Cost at 31 December

36,486

29,346

Accumulated Depreciation

At 01 January
Charged during year

29,346
-

28,839
507

At 31 December

29,346

29,346

Net Book Value

7,140

-

Note 5: Investments

2023
£

2022
£

Market Value at 01 January
Purchases at Cost
Sales at market value
Income retained
Gain / (Loss) in Value during year

315,730

9,431
30,129

347,944

9,117
(41,331)

Market Value at 31 December

355,290

315,730

Holdings at 31 December amounted to 15,717.12 (15,281.13) shares

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
Other accruals
Stonework Restoration Provision

2,849
723
19,060

2,602
1,235
19,060

22,632

22,897

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.