

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

PCC of Christ Church, Brockham Green

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

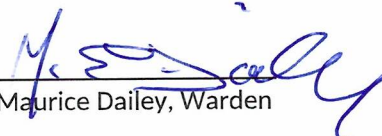
PCC of Christ Church, Brockham Green

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
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

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

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.