

Ecclesiastical Parish of Badshot Lea and Hale

Registered with the Charity Commission, England; No. 1128239

Accounts for the Parochial Church Council of The Ecclesiastical Parish of Badshot Lea and Hale

for the

Year Ended 31 December 2017



AIMS AND PURPOSES

The predominant objective of the Badshot Lea and Hale Parochial Church Council (PCC) is to co-operate with the Rector to promote the gospel of our Lord Jesus Christ according to the doctrine and practice of the Church of England. The main objectives also encompass the whole mission of the Church, collectively pastoral, evangelistic, social and ecumenical, within the ecclesiastical Parish.

The PCC is solely responsible for the preparation of the financial statements, keeping proper accounting records, for safeguarding church assets and for the detection of fraud.

The PCC is committed to enabling as many people as possible to worship at, and to participate in the full life of our Parish community at Badshot Lea and Hale. The PCC also maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within the Parish bounds. All of our services and worship aim to put faith into practice through prayer, scripture, music and sacrament.

The PCC is responsible for the maintenance of St. John's, St. George's and St. Mark's churches, the Church Centre complexes associated with St. Mark's and St. George's churches, and for the Parish property located at 195 Eton Place, Farnham.

OBJECTIVES AND ACTIVITIES

Mission Statement.

- We are one Parish of welcoming and inclusive churches.
Our vision is for the growth of God's Kingdom so we aim to:
- Grow in Spiritual Maturity
 - Grow in Numbers
 - Grow Younger
 - Grow in Community Engagement

Activities

When planning our activities during the year, the clergy and the PCC have considered The Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

The parish tries especially to enable ordinary people to live out their faith as part of our Parish community through:-

- Worship, prayer and teaching through regular services and meetings; learning about the Gospel; developing our knowledge and trust in Jesus Christ.
- Provision of pastoral care for all people living in the parish, e.g. visiting the sick, the bereaved and those with special needs; conducting preparation for baptism and marriage services.
- Missionary and Outreach work; including offering imaginative programme of teaching to children and youths, in parallel with other relevant events and activities; provision of a range of parenting courses, and Mother & Toddler facilities.
- Promoting and supporting mission partnerships with churches, organisations and people who have broadly similar aims and objectives both at home and abroad.
- To facilitate this work it is important that the Parish maintains the fabric of our three Churches and the two Church Annexes.

ACHIEVEMENTS & PERFORMANCE

Financial Management & Reserves

The Parish accounts are prepared on a 'receipts and payments' basis.

The Parish is cash poor and, in order to meet its liabilities (the most significant of which is its Parish Share), a significant increase in income is needed. General fund income of £86,866 was received in the year, this is less than the general fund income received in 2016 but the 2016 income was supplemented by a historic gift aid claim.

£44,600 was paid in Parish Share in 2017, this comprised £8,600 paid in respect of the 2016 Share and £36,000 towards the 2017 share.

St George's Church benefited from two legacies left for the maintenance of the church. The Parish is grateful to Mr Wilkinson and Mrs Russell for their generous gifts which will fund improvements to the heating and PA systems.

The Parish extends its thanks to all those who support its work via regular monthly giving. The Parish is also grateful to all those who assist with fundraising. In 2017 the team who ran the summer fete raised £2,640, the magazine team raised £3,315 and nearly £10,000 was received in hall booking income which is administered by Kathy Robertson.

Reserves Policy

The Parish does not maintain significant unrestricted liquid reserves. Although the cash reserves as shown in the accounts are c£44k the vast majority of this is held in restricted funds. The Parish currently has unrestricted reserves of c£1k.

Risk Management

The PCC is aware of, and fulfils, our statutory requirements with respect to managing risk.

An ongoing programme and practices concerning repairs, maintenance and servicing of equipment were continued throughout the year. All mandatory inspections with respect to building, fire, electrical, gas, safety and operation; including portable appliance testing, were completed during the year.

The promotion of the safety, health and protection of children, youths and vulnerable adults is extremely important to the PCC. Parish policy in this area embodies a formal child protection and vulnerable adult policy incorporating Diocesan guidelines. This policy is emphatically enforced, as well as reviewed regularly.

Financial management and recording procedures aim to prevent, or minimise, fraud in this area.

VOLUNTEERS

The PCC & Trustees would like to take this opportunity to extend their grateful appreciation to all the volunteers who work so hard to make our churches the welcoming, vibrant and forward-looking community that it is. In particular the PCC would wish to mention the Churchwardens and Treasurer and Secretary who have worked so tirelessly on our behalf, and also all the other members of the various committees within the parish for their valuable contribution to our ministry and for keeping the churches operational.

STRUCTURE, GOVERNANCE & MANAGEMENT

Our Church community is registered with the Charity Commission in England as the Parochial Church Council (PCC) of the Ecclesiastical Parish of Badshot Lea and Hale: Registration Number 1128239.

The structure, governance and management of the Parish, as well as the appointment of Members of the PCC are in accordance with the processes set out in the Church Representation Rules 2006. Governance is provided by the Rector, Associate Priest, Churchwardens and the PCC. Day-to-day management is the responsibility of the Standing Committee.

The PCC comprises the following members: the Rector (Incumbent), Associate Priest, Curate, LLM, Churchwardens, and representatives from each Church. The latter being elected by those who are listed on the Parish Electoral Roll. All eligible persons who attend services at St. John's, St. George's or St. Mark's churches are encouraged to register on the Electoral Roll and to stand for election to the PCC.

Members of the PCC have an overarching responsibility for all decisions relating to the aims and objectives of the Parish and for all matters of general concern and importance. The PCC is solely responsible for all decisions relating to the management of the parish finances.

The PCC aims to meet at least 6 times per year, including the Annual Parochial Church Meeting (APCM). Given its wide range of responsibilities, the PCC has a number of committees, which deal with a particular aspect of parish life. A Standing Committee (Clergy, LLMs, Churchwardens, Deputy Wardens & Secretary) meets prior to each full PCC meeting to consider appropriate business and to arrange the Agenda.

Other committees include the Worship Committees for St George's and St John's. Each of these ancillary groups is responsible to and presents a regular summary Report of their deliberations to the full PCC for discussion and ratification as appropriate.

Ex Officio members:

Rector:	The Reverend Lesley Crawley (Chair)
Associate Priest:	The Reverend Alan Crawley
Curate:	The Reverend Hannah Moore
LLM	Lesley Shatwell
Wardens:	Carol Le Page Pamela Marsham Bob Shatwell
Deputy Wardens:	Margaret Emberson Maxine Everitt
Deanery Synod Representative:	Stella Wiseman

Elected Representatives:

Angela Hall	John Boas
Annie Thomas	Kris Lawrence
Bill Thomas	Lesley Shatwell
Diana Thomas	Sarah Kay
Gemma Brown	Sylvie Burrows

Approved by the PCC on the 27th February 2018 and signed on their behalf by :-



Rev'd Lesley Crawley,
Rector, & Chair PCC



Sarah Kay
Parish Treasurer

Independent Examiners Report

Independent examiner's report to the PCC of the parish of Badshot Lea & Hale

I report on the accounts for the year ending 31 December 2017 which are set out on pages 7 -11.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners in section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of the Independent Examiner's Statement

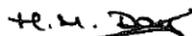
My examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's Statement

In connection with my examination, no matters have come to my attention

1. Which give me reasonable cause to believe that in any material respect the requirements
 - To keep accounting records in accordance with s.130 of the 2011 Act; or
 - To prepare accounts which accord with these accounting records have not been met.
2. To which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

 12th April 2018.

RECEIPTS AND PAYMENTS ACCOUNT

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Receipts (note 7a)					
Planned giving	33,854		120	33,974	35,088
Tax efficient planned giving			398	398	
Other planned giving	2,029			2,029	
Other voluntary receipts					
Collections and other giving			2,302	2,302	11,338
Collections at services	10,018		210	10,227	
Other voluntary receipts	6,031			6,031	13,185
Gift Aid recovered	7,465		557	8,022	16,958
Legacies	8,500		8,500	8,500	
Activities for generating funds	5,407			5,407	14,749
Investment Income					8,488
Interest	46			46	
Receipts from church activities					10,523
Statutory fees retained by the PCC	7,481			7,481	
Trading activities	13,215			13,215	
Other receipts	1,321			1,321	4,883
Total receipts	86,866		12,087	98,953	115,216
Payments (note 7b)					
Cost of generating funds	425			425	2,375
Missionary and Charitable Giving	1,000			1,000	945
Parish Share	44,600			44,600	54,870
Salaries, Wages and honoraria	3,000			3,000	
Clergy and Staffing costs	6,367			6,367	5,812
Church expenses: mission and evangelism	111		3,647	3,758	
Church Running Expenses	23,615			23,615	21,337
Hall Running Costs					2,235
Major repairs to church building	3,920			3,920	
Church Repairs & Maintenance	1,145		1,915	3,061	35,202
Hall Repairs & Maintenance					4,167
New Building work	2,201		14,194	16,395	
Total payments	86,384		19,756	106,140	126,945
Excess of receipts over payments before transfer	481		(7,668)	(7,187)	(11,729)
Transfers					
Gross transfers between funds	(7,881)		7,881	0	0
Excess of receipts over payments before other gains / losses	(7,400)		213	(7,187)	(11,729)
Net movement in funds	(7,400)		213	(7,187)	(11,729)
All assets at start of year	9,872	576	41,176	51,624	63,353
All assets at end of year	2,472	576	41,389	44,437	51,624

REPRESENTED BY

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Unrestricted					
General fund	2,472			2,472	9,872
Designated					
Families Matter		250		250	250
Rectory Dilapidations		326		326	326
Restricted					
Hale Fabric					13,886
St Georges Fabric			8,685	8,685	3
St Johns Fabric			740	740	750
St Marks Restricted					308
St Georges Car Park			749	749	249
St Johns Churchyard			414	414	1,220
St Mark's Churchyard			12	12	492
St Marks Organ Fund ("Emily")			5,567	5,567	3,280
St George's Flower Fund			185	185	185
St Johns Flower Fund			49	49	549
Parish Education And Training			2,881	2,881	6,528
Mission and Outreach					
Parenting Course			474	474	474
Teacakes			21,633	21,633	13,252
TOTAL FUNDS	2,472	576	41,389	44,437	51,624

STATEMENT OF ASSETS AND LIABILITIES

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Current assets:					
Cash at bank and in hand					
Lloyds bank account			8,845	8,845	3,961
CAF bank account	2,153	576	18,647	21,377	15,016
BLAH Investment Account			13,903	13,903	29,857
Cash in hand	2,576			2,576	3,035
Totals	4,729	576	41,395	46,700	51,869
Liabilities					
Agency collections	2,263			2,263	244
Totals	2,263			2,263	244
Grand total	2,466	576	41,395	44,437	51,624

Notes to the Accounts

1. The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis.
2. The fixed asset retained for Church use is the freehold house at 195 Eton Place.
3. Assets recognised but not valued in the Statement of Assets and Liabilities include:
 - movable church furnishings held by the church-wardens on special trust for the PCC and which require a faculty for disposal; and
 - office and gardening equipment.
4. The expenses paid to clergy may include a small immaterial proportion, which relates to their function as PCC members. No other payments were made to PCC members.
5. The Parish uses the Parish Giving Scheme to collect regular giving and to claim the Gift Aid, before remitting the total to the PCC. They only contact people who have already signed up to ask whether they wish to increase their giving in proportion to inflation.

6. The movements in designated and restricted funds during the year were:

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Closing
Unrestricted					
General fund	9,872	86,866	86,864	-7,881	2,472
Designated					
Families Matter	250				250
Rectory Dilapidation	326				326
Restricted					
Hale Fabric	13,886		13,886		0
St Georges Fabric	3	8,682			8,685
St Johns Fabric	750		10		740
St Marks Restricted	308		308		0
St Georges Car Park	249				249
St Johns Churchyard	1,220	500	1,424		414
St Mark's Churchyard	492	618	480		12
St Marks Organ Fund "Emily"	3,280	2,287			5,567
St Georges Flowers	185				185
St Johns Flower Fund	549			-500	49
Parish Education & Training	6,528		3,647		2,881
Mission and Outreach	0			0	0
Parenting Course	474				474
Teacakes	13,252			8,381	21,633
Grand total	51,624	98,953	106,140	0	44,437

Transfers

The historic loan from Teacakes to Mission & Outreach fund has been repaid and the deficit in the Mission & Outreach fund paid off by transfer from the General fund. In addition, £500 was transferred from St John's Flower Fund into Teacakes to repay a second historic loan.

Loans

There are no outstanding loans between funds.

Notes to the funds

General Funds: Represent those resources of the PCC that are not subject to any restriction regarding their use, and are thus available to be applied to the general purposes of the PCC.

Designated Funds: Are resources that are 'ring-fenced' by the PCC for particular purposes, but which nevertheless remain unrestricted as the PCC is able to redesignate such funds as it so directs.

Restricted Funds: Are funds collected or donated for a particular purpose which cannot be used by the PCC for any other purpose except by specific agreement with the donor.

NOTES TO THE FUNDS	
Families Matter	Money given by the Carnival designated to support Families Matter
Rectory Dilapidations	Money designated to allow for the redecoration of the Rectory at some future date.
Hale Fabric	Maintenance of the general fabric and grounds of St. John's and St. Mark's Churches.
St George's Fabric	Maintenance of the general fabric and grounds of St. George's Church and Church Room.
St John's Fabric	Maintenance of the general fabric and grounds of St. John's Church and Church Room.
St Marks Restricted	The fund that holds donations and appeals specifically in support of the provision of the refurbishment of St. Mark's church.
St Georges Car Park	Maintenance of the Car Park enclosure and associated features at St. George's church.
St Johns Churchyard	Money given specifically for the upkeep of St John's Churchyard.
St Marks Churchyard	The fund that holds donations and appeals specifically in support of the maintenance of St Mark's Churchyard
St Marks Organ Fund ("Emily")	The fund set up to manage an appeal to refurbish and maintain St Mark's Organ.
St. John's Flower, & St, George's Flower	The funds that hold donations and appeals specifically in support of the provision of flowers (notably Easter and Christmas) at St. John's & St. George's churches.
Parish Education & Training	Parish-wide support for any aspect of teaching and training for the clergy or lay personnel in support of the Ministry, Mission, and Evangelism of the Church.
Mission & Outreach	Support for the Mission and Outreach aspects of the Parish's Ministry.
Parenting Course	The fund that holds donations and appeals specifically in support of the Parenting Course run by the Families Matter Co-ordinator
Teacakes	A Fund to hold the Wyn Pragnell bequest for the benefit of "Teacakes"

7a. Analysis of unrestricted income:

Planned giving by PGS		26,730
Planned giving by standing order to Lloyds account		7,123
Other planned giving (envelopes and standing order into CAF bank account)		2,029
Collections at services		10,018
Other voluntary receipts		6,031
Gift aid recovered		7,465
Activities for generating funds:		
Fete	2,640	
Coffee	1,041	
Social events	1,442	
Other	284	
		5,407
Interest		46
Statutory fees retained by PCC		7,481
Trading activities:		
Magazine profit	3,315	
Room hire	9,900	
		13,215
Other receipts		1,321
TOTAL UNRESTRICTED INCOME		86,866

7b. Analysis of unrestricted expenditure

Cost of generating funds		425
Missionary and charitable giving		
Mercy Ships	500	
Parkinson's disease	500	
		1,000
Parish Share		
2016	8,600	
2017	36,000	
		44,600
Salaries wages and honoraria		3,000
Clergy and staffing costs		6,367
Mission and evangelism		111
Church running expenses		
Cleaning	2,288	
Insurance	5,858	
Office costs and sundries	3,111	
Maintenance	2,987	
Cost of services	1,806	
Governance	300	
Utility bills	7,265	
		23,615
Major repairs to church building		3,920
Church repairs and maintenance		1,145
New buildings work		2,200
TOTAL UNRESTRICTED EXPENDITURE		86,384

FIXED ASSETS

195 Eton Place

Market value as unfurnished sale
Revalued at 14th September, 2016

255,000

Asset Notes:

- The benefice property, formerly the Curate's house, is currently shown as a tangible fixed asset (for church use) until such time as the PCC decides otherwise (investment holding or disposal).
- The St. Mark's Centre & St George's Church Hall are deemed part of their churches, and are thus not formally valued.

PARISH SHARE

By means of Parish Share the Churches of St. John's, St. George's and St. Mark's contribute to the funding of ministers, particularly parochial clergy throughout the Diocese, and to the work of the various Diocesan bodies and that of the Church of England as a whole. The Diocese comprises a community committed to resourcing a common task.

According to Parish records the parish share shortfalls are as follows:

Year	Amount			Total
1996	4,824			
2001	38,884			
2009	3,680			
2011	14,637			62,025
2012	48,191			110,216
2013	32,291			142,507
2017	21,378			163,885

The total Parish share due for 2017 was £68,478 but the Diocese agreed to underwrite £11,100 in recognition of the fact that the Parish no longer receives rent from the curate's house. The total payable for 2017 was thus £57,378 of which only £36,000 has been paid.

Conversations will take place in 2018 with the Diocese about writing off these historic debts and how the Parish will cope with increased demands for parish share in the future following the Diocese's recent exercise in recalculating the obligations of each parish. The PCC will report to the congregations in due course.