

Charity Registration Number: 1127825

Also including linked Charity
Registration Number 1127825-1

THE PARISH OF THE BOURNE

ANNUAL REPORT AND FINANCIAL STATEMENTS

YEAR ENDED 31ST DECEMBER 2022

THE PARISH OF THE BOURNE

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YEAR ENDED 31ST DECEMBER 2022**

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PCC INFORMATION

Principal Address	The Parish of The Bourne Parish Office St Thomas' Church Frensham Road Farnham Surrey GU9 8HA	
Parochial Church Council Members	Members of the PCC are either ex-officio, co-opted or elected by the Annual Parochial Church Meeting in accordance with the Church Representative Rules Elected members serve for a period of three years. A new member must be proposed and seconded to be able to serve on the council and must be registered on the electoral roll of the parish. The number of people on the electoral roll in May 2022 was 235 (231 in May 2021). PCC members are replaced as they retire. Ex-officio members of the PCC include deanery and diocesan synod members, churchwardens and clergy and lay ministers. The PCC may co-opt up to 2 members. During the year the following served as members of the PCC:	
Ex - officio members: Clergy	The Revd John Morris, Vicar & PCC chair (retired May 2022) The Revd Sandy Clarke, Curate and PCC chair (appointed as chair December 2022) The Revd Liz Lane, Curate (retired February 2022)	
Licensed Lay Minister	Geraldine Molony Frances Garland Viv Picken Jane Quicke	
Deanery Synod Representatives	Yvonne Bryant Janet Stephen Debs Wilde	(resigned during the year)
Churchwardens	Michèle England Patricia Goode Peter Neukom	(resigned during the year) (appointed during the year)
Elected PCC Representatives: PCC Representatives :	Mike Barter David Brown Michael Cock (Treasurer) Stewart Davidson Frances Garland Keith Newman Martin Quicke Jacqui Sellers Brian White Ann Williams Jenny Grant Nigel Lewis Robert Horton Geoff Hooker Hilary Newman Nigel Cuthbert Viv Picken Michèle England Janet Stephen Jane Quicke	(resigned during the year) (resigned during the year) (resigned during the year) (resigned during the year) (resigned during the year) (resigned during the year) (appointed during the year) (appointed during the year) (appointed during the year) (appointed during the year) (appointed during the year) (appointed during the year) (appointed during the year) (appointed during the year)
Co-opted: PCC Secretary :	Ruth Moore Nigel Lewis	
Bankers:	CCLA Investment Management Limited The CBF Church of England Funds 80 Cheapside London EC2V 6DZ Lloyds TSB Bank PLC 75 Castle Street Farnham Surrey GU9 7LT	
Legal Advisers:	Charles Russell LLP Buryfields House Bury Fields Guildford GU2 4AZ	
Independent Examiners:	Shaw Gibbs (Audit) Limited Statutory Auditors Wey Court West Union Road Farnham, Surrey GU9 7PT	

THE PARISH OF THE BOURNE
COUNCIL MEMBERS REPORT
YEAR ENDED 31ST DECEMBER 2022

1. LEGAL STATUS

The Parish of The Bourne Parochial Church Council is registered with the Charity Commission, charity number 1127825, and forms part of the Diocese of Guildford. The PCC report also includes, with effect from 2014, the linked charity The Bourne Youth Trust, charity number 1127825-1. The PCC members are trustees of The Bourne Youth Trust.

2. AIMS AND PURPOSES OF THE PCC

The PCC has the responsibility of co-operating with the Incumbent in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the churches of St. Thomas-on-The-Bourne and St. Martin by the Green and Brambleton Hall. The parish vision is: 'Radiating God's love: transforming lives and communities'. The PCC believe that reaching out to those in its community – whether churchgoers or not – is essential to its underlying mission. The many activities listed in this report are open to all who wish to participate and the PCC believes that this fulfils the Charity Commission requirement to operate in the public benefit.

3. AIMS AND PURPOSES OF THE BOURNE YOUTH TRUST

The Bourne Youth Trust (BYT) has a range of objectives to serve the needs of children and young people within the area including youthwork, youth clubs, education and training. Bourne Youth Trust funds are invested, and interest and dividends earned during the year are transferred to the Bourne Parish Youthwork fund to enable the parish to support a range of activities with children and young people. This is in line with the BYT's objectives and is in the public benefit.

4. STRUCTURE, GOVERNANCE AND MANAGEMENT

The PCC meets every two months to oversee the financial affairs of the parish, the maintenance of its assets and to promote the mission of the church. A Standing Committee is responsible for and devolved decision-making between meetings; its members are Revd Sandy Clarke (chair) Peter Neukom and Patricia Goode (churchwardens), Michael Cock (treasurer) and Nigel Lewis (PCC secretary).

To widen participation and effectiveness the PCC has established a number of Working Groups to oversee day-to-day running of the parish's activities; Buildings & Grounds, Children & Youth, Communications, Finance Stewardship & Administration, Environmental, and Worship and Spiritual Growth. Recommendations from the Working Groups requiring PCC approval are highlighted in reports sent to the PCC members prior to each PCC meeting.

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Safeguarding

The PCC regards the safeguarding of children & vulnerable adults as a priority and pays due regard to guidance issued by the House of Bishops relating to it. No person included in a barred list (within the meaning of the Safeguarding Vulnerable Groups Act 2006) or convicted of an offence mentioned in Schedule 1 to the Children and Young Persons Act 1933 is allowed to serve as a member of the PCC, its Secretary or its Treasurer. Furthermore it is PCC policy that:

- All clergy with authority to officiate will have to participate in diocese approved arrangements for training in matters relating to the safeguarding of children and vulnerable adults.
- Safeguarding training will be provided for PCC members and other parishioners.
- All clergy with authority to officiate, Youth Ministers, Pastoral Assistants and all PCC Members will have to participate in diocese approved arrangements for training in matters relating to the safeguarding of children and vulnerable adults.
- Safeguarding training will be provided for other parishioners as may be appropriate for any roles they undertake in the Church, or for general interest.
- Clergy must be satisfied that a person from another parish is of good standing before they are allowed to perform in the parish.
- Clergy who are prohibited or suspended under the Clergy Discipline Measure will not be permitted to robe during divine service.

The PCC believes it has complied with its duty to have due regard for the House of Bishops' guidance on safeguarding children and vulnerable adults under section 5 of the Safeguarding and Clergy Discipline Measure 2016. The parish's safeguarding policy is available on the parish website and complies with Church of England arrangements introduced or modified in 2017 and 2018.

5. OBJECTIVES AND ACTIVITIES

The key objectives and activities of the PCC and the linked charity The Bourne Youth Trust are outlined below and serve the public interest through providing a broad range of services and activities to those in our local community:-

- **Maintaining places of worship which provide an opportunity for all in the community to attend regular services. These include conducting baptisms, marriages and funerals and also services celebrating the major religious festivals**
- **Supporting the spiritual development of our parishioners, by various approaches, including:-**
 - Training those who wish to enter ministry in the Church of England, ranging from full-time stipendiary clergy to lay ministers.
 - Providing a broad range of styles of service, from formal and traditional to informal and free, to ensure the parish provides appropriately for a wide range of worship opportunities.

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- Helping all who wish to grow their spiritual awareness and understanding through providing teaching, courses and specially-formulated acts of worship as well as helping to prepare people for baptism, confirmation and marriage.

During 2022 several activities in support of our mission and ministry continued in various forms.

- *Lent groups were well attended and followed 'The Chosen' a series of films and discussions.*
- *Bible study groups flourished.*
- **Providing space and services for community activities serving many age groups. In 2022 this included the following activities: -**
 - *The weekly 'Babes and Tots' group at St Thomas's for young children and their parents and with regular bible stories for the children from members of the ministry team is as popular as ever; we have also continued the babes and tots group at Brambleton Hall.*
 - *Regular coffee mornings (at St Thomas's and St Martins) for members of the church and local community have been very well attended.*
 - *We continued to provide a venue for local and national election polling stations and other community groups including the Women's Institute, Slimming World, Pilates and a local Guides group.*
 - *Providing accommodation for social and community groups, notably a weekly Community Fridge and distribution centre for free furniture and a Boxing Club at Brambleton Hall. The Community Fridge is now a core part of the parish's outreach, supported by many parishioners and providing practical support to those in need in our community.*
 - *Home alone Sunday lunch group and Brambleton Hall Sunday teas continue to prove popular.*
 - *Maintaining and increasing ongoing outreach via visits and assemblies at our local schools.*
- **Providing facilities for local musical and cultural groups to perform to the public. In 2022 this included:-**
 - *Concerts by our own choir and other local choral and orchestral groups.*
- **Continue to develop a large choir including adult male and younger boy and girl choristers to be one of the best Parish choirs in the country. The aim is for the choir to enhance our worship, and enable the church to reach out to those in the community who wish to develop their choral and musical ability, and to their families. The parish also has a chamber choir.**

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In 2022:-

- *The PCC funded employment of a part-time director of music, organist and assistant organist. In January 2022 we welcomed Jordan Theis, our new Director of Music.*
 - *The choirs performed regularly at St Thomas's, and also at other venues. The organists held recitals to raise funds for external charities.*
 - *The choirs went on tour to Pembrokeshire.*
 - *Choristers continued to achieve success in the RSCM examinations.*
- **Assisting other charities to raise funds, in addition to fund-raising on behalf of the PCC.**
In 2022 this included:-
 - *Several fund-raising activities on behalf of the parish, especially in support of the organ refurbishment fund.*
 - *A series of lunchtime concerts in aid of Christian Aid.*
 - *Raising funds for the Phyllis Tuckwell hospice in Farnham and the church through a very successful 'Scarecrow festival' led by members of our congregations.*
 - *The parish donated the proceeds of the annual Remembrance Day service to the British Legion*
 - *Through its payment of Parish Share to the Diocese of Guildford, the PCC contributes around £40,000 a year towards diocesan activities and to support parishes in the diocese and beyond which face challenging social and economic circumstances.*
 - **Communicating with all who wish to know more about the parish and its activities**
 - *Distributing cards free to all residents of The Bourne parish twice a year with details of Advent, Christmas and Holy Week and Easter services.*
 - *The regular weekly electronic newsletter to all who wish to receive more frequent updates on parish activities is now well established with some new volunteers coming forward to help with its editing and an expanding circulation list.*
 - *Maintaining a well-designed and easy to access website, and a Facebook page for existing and potential members to learn about current and planned activities.*

The PCC believes that reaching out to those in its community – whether regular churchgoers or not – is essential to its underlying mission. The many activities outlined above are open to all who wish to participate. The work of the PCC is made possible by the participation and commitment of many volunteers.

6. ACHIEVEMENTS AND PERFORMANCE IN 2022

In 2022, specific objectives of the parish are listed below:

- a) To rebuild the congregations at all our centres of worship following the ending of Covid 19 restrictions.
- b) To rebuild the parish activities that had to be suspended during the Covid 19 pandemic, especially the choirs at St Thomas's

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- c) To complete fundraising for a refurbishment of the organ at St Thomas's scheduled for 2023.
- d) To finally achieve the handover of the land at Brambleton from the council and start work on fencing it and converting it to a play area.
- e) To develop the outreach of the parish via the internet and refine the live streaming of services
- f) To appoint a new incumbent for the parish (and that of Tilford)
- g) To ensure that all PCC members had completed the mandatory safeguarding training modules

The PCC was particularly pleased with the following outcomes:

- The successful appointment of a new vicar – Revd Sandy Clarke, our former curate, in December 2022 following an eight-month vacancy.
- The successful navigation of the vacancy period thanks to the outstanding leadership of the churchwardens and clergy.
- The rebuilding of the boys', girls' and adults' choir following the ending of Covid-19 restrictions. Despite a number of retirements, the choirs are now in a strong position following recruitment efforts led by our energetic and talented Director of Music, Jordan Theis.
- The successful planning and delivery of a 'Scarecrow festival' in St Thomas's grounds. Led by parishioners, it prompted participation from many local organisations and raised substantial funds for the parish and the Phyllis Tuckwell hospice.
- The completion of a very successful fund-raising campaign, led by Mike Barter, to support the organ refurbishment at St Thomas's.
- A renewed focus on Health and Safety led by churchwarden Tricia Goode. First Aid training sessions have been held and the parish's second defibrillator installed at St Thomas's church.
- The completion of safeguarding training (3 modules) by all members of the PCC.
- The continued development and extending reach of our communications – especially via the weekly e-newsletters and parish website.
- The attendance at small group activities, in particular the Lent course in 2022.
- The continued expansion of community-based activities at Brambleton Hall, with the weekly Community Fridge proving to be very successful.

The PCC was disappointed at the very slow pace of progress in the discussions with Waverley Borough Council on the transfer under a long-term lease of a small strip of land adjacent to Brambleton Hall. WBC staffing issues have severely limited progress.

The major decisions made by the PCC during 2022 are listed below:

- Adopted the Parish Safeguarding Arrangements for 2022-23.
- Adopted the Financial Statements for 2021.
- Approved expenditure to repair the rendering on the East wall of St Thomas's.
- Approved the signature of a contract with Nicholson and Co to refurbish the organ at St Thomas's, following the allocation of some legacy funds towards this project and a very successful fundraising campaign.
- Approved the transfer of around £6,000 from the parish's general funds to cover past shortfalls on spending in the Brambleton Development Fund.

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- Approved the appointment of Clyde and Co solicitors to act on a pro bono basis on behalf of the PCC in seeking the agreement of a long-term land lease from Waverley Borough Council (WBC) for a strip of land adjacent to the Brambleton Hall site.
- Allocated up to £30,000 from legacy funds for the purchase and installation of a demountable wooden building to be installed on the Brambleton Hall site, subject to various conditions. The building will initially be used by the Boxing Club, freeing up the main hall for more local outreach activities.
- Approved an application for a faculty to refurbish the vestry at St Martin's church, including provision for a disabled toilet.
- Approved a governance policy for the PCC.
- Approved expenditure on an environmental review of our buildings by the parish architect, to be carried out in conjunction with the mandatory Quinquennial review of properties.

Ministry update

- Revd John Morris, our vicar was sadly forced to resign in early 2022 due to paralysis of one of his vocal cords and the possibility of his losing his voice.
- Revd Sandy Clarke, our former curate, was appointed as our new vicar in December 2022.

7. Objectives for 2023

The PCC has identified the following priorities for in 2023

- To enable members of our congregations to get to know one another better through setting up local fellowship groups.
- To recruit a new local Youth Minister to develop Junior Church and other activities for children and young people.
- To appoint a new churchwarden to succeed Peter Neukom who has served with such dedication over the past 4 years.
- To boost regular giving via the Parish Giving Scheme in order to rebuild the parish's general reserves.
- To build up funding to repair the flat roof at St Thomas's church.
- To finally achieve the handover of the land at Brambleton from the council and start work on fencing it and converting it to a play area. To complete the other planned repairs and expansions planned for Brambleton Hall.
- To complete the refurbishment of St Martin's vestry / toilet.

8. Report on the deanery synod 2022

Farnham Deanery Synod held five meetings in 2022 and brief details of each follow.

The first meeting of the year was held on Tuesday 8 February at St James' Church in Rowledge. The first agenda item was a review of how parishes and congregations continued to deal with, and be challenged by, the COVID pandemic. Many of the issues mentioned at the final meeting in 2022 were still affecting attendance. Parishes were:

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- making arrangements to manage seating and spacing;
- distributing information and service sheets, in hard copy or electronically to those unable to attend or still unsure about attending in person;
- continuing with on-line participation options.

The second topic was the Deanery Strategy document and the formation of a leadership team. Development of the draft Work Programme for 2022-2023 issued at the previous meeting was paused because of the launch of the Parish Needs Process (PNP) and the resignation of the Area Dean. Work on the Deanery website was similarly paused.

The meeting closed with a presentation to the Revd Jane Walker, Vicar of Frensham, and Area Dean for the past six years.

The second meeting took place at All Saints' Church in Crondall on Wednesday 27 April. The Archdeacon of Surrey, the Ven Paul Davies, attended on this occasion, as the first item on the agenda was the licensing of the Revd Richard Bodle, Vicar of Hindhead and Churt, as the new Area Dean. The second topic was the forthcoming Diocesan Mission Enabler Team event in July (see below).

The third agenda item was the Archdeacon's talk on the structure and purpose of Deanery Synods as a leadership resource and knowledge base between the Diocese and parishes. He mentioned: new housing developments and opportunities for mission; challenges facing small rural parishes; collaborative efforts amongst parishes to generate an effective outcome that would be difficult, if not impossible, if undertaken in isolation; and mutual support. This was followed by group discussion

The third meeting was due to take place on Saturday 16 July but, because of a 'Growing in Partnership' event already planned for the Deanery at Hindhead on Tuesday 5 July, this meeting was cancelled. On 5 July, the Rt Revd Dr Jo Bailey Wells, Bishop of Dorking, introduced the revised Transforming Church, Transforming Lives (TCTL) framework and the Diocesan Mission Enabler Team then outlined the PNP as a mechanism for embedding TCTL in the parishes. Various speakers then highlighted particular aspects of TCTL and how parishes could implement them in their local settings by adjusting and refining their Church Development Plans (CDPs).

The Deanery PNP Vision/Strategy Day was due to take place on Saturday 10 September at Bordon, but it was cancelled because of the death of Her Late Majesty The Queen. It was then rearranged for Tuesday 27 September at St Mark's Church in Upper Hale. The Diocesan Mission Enabler Team facilitated small group discussions to review CDPs and identify strengths and omissions in delivering TCTL.

The final meeting of the year took place at the Church of St John the Evangelist in Churt on Thursday 10 November. The only topic on the agenda was further reflection on the benefits of PNP and progress by parishes on the preparation needed to achieve the milestones on the Deanery timeline into the first quarter of 2023.

The three-year term of the present Deanery Synod comes to an end at the next round of Annual Parochial Church Meetings, which have to be held by 31 May 2023. Parishes are encouraged to fill their allocation of members as detailed in the Deanery Synod Handbook (page 8). Future meeting dates would be announced once the first evolution of PNP in the Deanery had been completed.

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9. FINANCIAL REVIEW 2022

Incoming resources 2022

Total incoming resources for 2022 fell by £16,545 (5%) compared with 2021 to a total of £315,169. This was due to concerted fundraising campaigns for both specific projects and general funds in the previous year which had helped to offset declines in unplanned giving, charitable and trading activities caused by the COVID-19 pandemic.

- Donations via the Parish Giving Scheme (PGS) increased by £4,536 (6%), due to a continuing campaign to persuade casual donors to give regularly. All other forms of giving (excluding Gift Aid & Donations and Appeals) dropped slightly by £2,244 (3%) to £74,857.

Resources Expended in 2022

Total resources expended fell by £12,376 to £308,878 in 2022, a decrease of 4% vs 2021. Resources expended include a substantial depreciation charge on fixed assets (mainly property) of £28,894 in 2022.

Expenditure in 2021 was inflated by the imposition of a Community Infrastructure Levy (£32,865). Discounting this, general expenditure rose by £20k (7%) as the effects of the pandemic receded and parish activities started to resume. Restricted expenditure was boosted by the first choir tour for 3 years (£13k) and 9 months of salary costs for the Youth Minister, compared to 4 months in 2021.

Net incoming resources and cash flow 2022

Excluding investments, both income and costs decreased in 2022, resulting in a net surplus of £6,291; a decline of £4,169 compared to 2021. Excluding depreciation - mainly for buildings – there was actually a surplus of £31,185 in 2022.

The Bourne Youth Trust (BYT) 2022

BYT funds are shown separately in the statement of financial activities and in the statement of restricted reserves shown in note 17. Income from interest and dividends amounted to £10,590 in 2022.

Taking into account income, transfers, costs and unrealised capital losses on investments, the value of the BYT funds at year end were £305,071 – a decrease of 11.7% over the year.

Since January 2018, 75% of trust funds have been invested in shares in the CBF Church of England Investment Fund. This is a diversified portfolio which yielded 3.0% in 2022.

The remaining funds remain invested in the CBF Church of England Property Fund. In 2022, the fund's yield was 5.1%.

Changes to fixed assets

A laptop for the Youth Minister and defibrillator installed at St Thomas's were added to the Fixed Asset Register during the year.

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Reserves

The parish currently holds monies on deposit to cover working capital and unexpected expenditure. The policy of the parish is to hold at least 3 months' cashflow in reserve and current levels do not conform to this policy. In December 2022, reserves excluding legacies were equal to just 1.6 month's cashflow, almost exactly the same as the previous year. Fundraising to restore reserves to at least the 3-month minimum level remains the priority for 2023.

Investments

The Bourne Youth Trust holds investments as outlined in the report above. These are held in custodian accounts by the Diocese of Guildford. Income is used to help fund the Bourne Parish Youthwork (BPY) initiative.

General

The financial statements comply with current statutory requirements, the requirements of the Statement of Recommended Practice and the Charity's governing document.

Thanks

Thanks are due to all the many volunteers who enable the work of the PCC to continue to thrive in our community. Special thanks in this report are due to those who contribute towards the financial administration and support of the parish, including Caz Cullum (accounts administrator), Tim Devis and Sarah Herbert (committed giving and Gift Aid administration), Ruth Moore (insurance), Nigel Cuthbert (Finance Group Chair) & Keith Newman (Finance Group Secretary).

10. COUNCIL MEMBERS' RESPONSIBILITIES

The council members are required to prepare for each financial year, financial statements which give a true and fair view of the state of the PCC and of the results for the period. In preparing the financial statement the council members are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements in accordance with the methods and principles set out in the Statement of Recommended Practice Accounting and Reporting by Charities and to state whether the accounts have been prepared in accordance with that statement and applicable accounting standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the church will continue in operation.

The council members are responsible for ensuring proper accounting records are kept which disclose, with reasonable accuracy at any time, the financial position of the PCC. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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Signed

Signed

Revd Sandy Clarke

Michael Cock ACMA

Vicar

Treasurer

Dated: May 2023

Dated: May 2023

**REPORT OF THE INDEPENDENT EXAMINER TO THE COUNCIL MEMBERS OF
THE PARISH OF THE BOURNE****Independent examiner's report to the PCC of the Parish of the Bourne**

I report to the members of the PCC on the accounts of the charity for the year ended 31 December 2022.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on the after 1 January 2015.

Respective responsibilities of the PCC and the examiner

The members of the PCC are responsible for the preparation of the accounts. The members 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. The PCC's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

It is my responsibility to:

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

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. 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 the seeking of explanations from you as members concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I 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 charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any 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.

S G Morgan FCA
Shaw Gibbs (Audit) Limited
Statutory Auditors
Wey Court West
Union Road
Farnham
Surrey
GU9 7PT

Dated :

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2022

	Notes	2022 Restricted Funds £	2022 Unrestricted Funds £	2022 BYT Funds £	2022 Total Funds £	2021 Total Funds £
Income from:						
Donations and legacies	<u>2</u>	13,481	190,360	-	203,841	261,292
Charitable activities	<u>3</u>	-	20,902	-	20,902	11,972
Other trading activities	<u>4</u>	22,118	50,360	-	72,478	40,719
Investment income	<u>6</u>	10,764	753	-	11,517	10,140
Other income	<u>5</u>	228	6,203	-	6,431	7,591
TOTAL INCOMING RESOURCES		46,591	268,578	-	315,169	331,714
Expenditure from:						
Charitable activities	<u>7</u>	32,567	276,311	-	308,878	321,254
TOTAL EXPENDITURE		32,567	276,311	-	308,878	321,254
Unrealised Gains / (Losses) on Investments	<u>13</u>	(1,921)	-	(40,507)	(42,428)	44,787
NET (OUTGOING)/INCOMING RESOURCES		12,103	(7,733)	(40,507)	(36,137)	55,247
Transfers between funds		2,800 -	2,800	-	-	-
NET MOVEMENT IN FUNDS		14,903	(10,533)	(40,507)	(36,137)	55,247
Reconciliation of funds:	<u>17</u>					
Total funds brought forward		174,956	1,061,576	345,578	1,582,108	1,526,861
Total funds carried forward		189,859	1,051,043	305,071	1,545,973	1,582,108

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

BALANCE SHEET
YEAR ENDED 31ST DECEMBER 2022

	Notes	2022		2021	
		£	£	£	£
Fixed Assets					
Tangible Assets-PCC	<u>12</u>	939,188		966,378	
Investments	<u>13</u>	319,543		361,971	
Total Fixed Assets		1,258,731		1,328,349	
Current Assets					
Debtors	<u>14</u>	30,601		22,365	
CBF Deposits		100,300		100,300	
CBF Deposits-BPY		25,000		25,000	
CBF Deposits-Choir		10,000		10,000	
Cash at Bank		103,977		69,392	
Cash at Bank-BPY		20,711		25,892	
Cash at Bank-Choir		9,287		8,851	
Total Current Assets		299,876		261,800	
Liabilities					
Creditors: amounts falling due within one year	<u>15</u>	12,634		8,041	
Net Current Assets			287,242		253,759
Total Net Assets		1,545,973		1,582,108	
The funds of the PCC:					
Restricted Funds					
Balance as at 1st January 2022		520,532		429,938	
Net movement in funds in year		(25,602)		90,594	
Balance as at 31st December 2022	<u>17</u>	494,930		520,532	
Unrestricted Funds					
Balance as at 1st January 2022		1,061,576		1,096,923	
Net movement in funds in year		(10,533)		(35,347)	
Balance as at 31st December 2022		1,051,043		1,061,576	
Total PCC funds	<u>18</u>	1,545,973		1,582,108	

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Signed
The Revd Sandy Clarke
Vicar

Signed
Michael Cock ACMA
Treasurer

Date:

Date:

**NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022**

1. Accounting Policies**a) Basis of preparation**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC constitutes a public benefit entity as defined by FRS 102.

b) Linked Charity

The statement of financial activities and the balance sheet include the assets, liabilities, income and expenditure of the charity and its linked charity Bourne Youth Trust.

c) 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. These include funds designated for a particular purpose by the PCC.

Details of the nature and purpose of restricted funds are shown in note 17 to the accounts, including the separate funds held by the linked charity.

d) Incoming Resources

Income is recognised when the charity has entitlement to the fund, any performance conditions attached to the item(s) of income have been met, it is probable the income will be received and the amount can be measured reliably.

Donations, Legacies and Similar Resources

- i) Collections are included in the financial statements when received by or on behalf of the PCC.
- ii) Planned giving receivable under covenant is included in the financial statements only when received by the PCC.
- iii) Income tax recoverable on covenanted and gift aid donations is included in the financial statements when the donation is received.
- iv) Legacy income is accounted for when receivable.
- v) Grant income is accounted for when receivable.

Income from investments, including interest received, is accounted for when due.

e) Resources expended

Costs of generated funds and governance costs are accounted for when payable.

f) Fixed Assets

Depreciation is charged in accordance with accounting standards and is calculated on a straight line basis for the following categories of fixed assets:

Freehold Property	- Over 50 years
Computer Equipment	- Over 3 years

g) Investments

Investments are valued at their closing mid-market value at the Balance Sheet date. Any gains or loss on revaluation is taken to the Statement of Financial Activities.

h) Taxation

As a qualifying charity, the PCC is not liable to UK taxation.

i) Operating leases - the PCC as lessee

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the lease term.

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 20222. Donations and legacies

	Restricted £	2022 Unrestricted £	BYT £	2022 Total £
Planned giving - tax efficient	180	38,588	-	38,768
Tax refunds via Gift Aid	-	29,375	-	29,375
Planned giving - non tax efficient	-	840	-	840
Collections (open plate)	-	15,160	-	15,160
Parish giving scheme	-	82,322	-	82,322
All other giving	12,545	7,544	-	20,089
Donations and appeals	756	16,531	-	17,287
Legacies	-	-	-	-
	13,481	190,360	-	203,841

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
Planned giving - tax efficient	180	39,294	-	39,474
Tax refunds via Gift Aid	3,000	39,034	-	42,034
Planned giving - non tax efficient	-	840	-	840
Collections (open plate)	-	11,084	-	11,084
Parish giving scheme	-	77,786	-	77,786
All other giving	560	25,143	-	25,703
Donations and appeals	17,176	33,563	-	50,739
Legacies	5,000	8,632	-	13,632
	25,916	235,376	-	261,292

3. Charitable activities

	Restricted £	2022 Unrestricted £	BYT £	2022 Total £
Magazines	-	-	-	-
PCC Fees	-	20,902	-	20,902
	-	20,902	-	20,902

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
Magazines	-	1,860	-	1,860
PCC Fees	-	10,112	-	10,112
	-	11,972	-	11,972

4. Other trading activities

	Restricted £	2022 Unrestricted £	BYT £	2022 Total £
Hall rent	-	25,208	-	25,208
Fund raising events	22,118	12,651	-	34,769
Flat rent	-	12,501	-	12,501
	22,118	50,360	-	72,478

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
Hall rent	-	11,498	-	11,498
Fund raising events	14,152	7,237	-	21,389
Flat rent	-	7,832	-	7,832
	14,152	26,567	-	40,719

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

5. Other income

	Restricted £	2022 Unrestricted £	BYT £	2022 Total £
Grants Received	-	3,300	-	3,300
Other income	228	2,903	-	3,131
	228.00	6,203	-	6,431

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
Grants Received	-	700	-	700
Government Grants	-	6,211	-	6,211
Other income	-	680	-	680
	-	7,591	-	7,591

6. Investment income

	Restricted £	2022 Unrestricted £	BYT £	2022 Total £
Interest from deposits & trusts	10,764	753	-	11,517

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
Interest from deposits & trusts	10,059	81	-	10,140

7. Charitable activities

	Restricted £	2022 Unrestricted £	BYT £	2022 Total £
Grants to charities (see note 8)	252	84	-	336
Activities directly relating to church activities (see note 9)	14,575	204,317	-	218,892
Church management & administration (see note 10)	17,740	71,910	-	89,650
	32,567	276,311	-	308,878

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
Grants to charities (see note 8)	1,752	84	-	1,836
Activities directly relating to church activities (see note 9)	2,877	225,641	-	228,518
Church management & administration (see note 10)	8,447	82,453	-	90,900
	13,076	308,178	0	321,254

THE PARISH OF THE BOURNE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

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8. Grants to charities

	Restricted £	2022 Unrestricted £	BYT £	2022 Total £
The Grassroots Trust	-	84	-	84
Urban Saints	252	-	-	252
	252	84	-	336

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
The Grassroots Trust	-	84	-	84
Urban Saints	252	-	-	252
Choral and organ scholarships	1,500	-	-	1,500
	1,752	84	-	1,836

9. Activities directly relating to church activities

	Restricted £	2022 Unrestricted £	BYT £	2022 Total £
Parish share	-	108,852	-	108,852
PCC fees payable to the diocese	-	10,353	-	10,353
Ministry - clergy expenses	-	288	-	288
Ministry - clergy property costs	-	14,375	-	14,375
Church running expenses	-	20,865	-	20,865
Church maintenance	1,281	17,039	-	18,320
Church Events & Activities	-	661	-	661
Upkeep of services	-	3,618	-	3,618
Upkeep of the churchyard	-	1,791	-	1,791
St Thomas Flat expenses	-	365	-	365
Music	-	24,860	-	24,860
BPY expenses	331	-	-	331
Choir Tour Expenses	12,963	-	-	12,963
Outreach programmes	-	1,250	-	1,250
	14,575	204,317	-	218,892

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
Parish share	-	108,350	-	108,350
PCC fees payable to the diocese	-	7,460	-	7,460
Ministry - clergy expenses	-	900	-	900
Ministry - clergy property costs	-	15,000	-	15,000
Church running expenses	-	15,992	-	15,992
Church maintenance	990	12,126	-	13,116
Church Events & Activities	-	87	-	87
Upkeep of services	-	1,611	-	1,611
Upkeep of the churchyard	432	2,360	-	2,792
Expenditure on Parish magazine	-	1,735	-	1,735
St Thomas Flat expenses	-	34,432	-	34,432
Music	300	23,775	-	24,075
BPY expenses	405	-	-	405
Choir Tour Expenses	750	-	-	750
Year of Music Events	-	855	-	855
Outreach programmes	-	958	-	958
	2,877	225,641	-	228,518

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

10. Church management & administration	Restricted £	2022 Unrestricted £	BYT £	2022 Total £
Accountancy fees	-	2,296	-	2,296
Bank Charges	-	1,176	-	1,176
Depreciation on Freehold Property and Office Equipment	20	28,874	-	28,894
General administration expenses	-	2,746	-	2,746
Insurance	-	6,021	-	6,021
Office equipment & supplies	-	4,103	-	4,103
Provision for doubtful debts	-	796	-	796
Staff costs	17,720	25,975	-	43,695
Staff Recruitment Costs	-	1,165	-	1,165
Staff Training	-	350	-	350
	17,740	71,910	-	89,650

Included within Church Management & Administration:

Independent examiner's fees for year ended 31 December 2022

-	2,250	-	2,250
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	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
Accountancy fees	-	2,074	-	2,074
Bank Charges	-	979	-	979
Depreciation on Freehold Property and Office Equipment	20	28,311	-	28,331
General administration expenses	-	5,403	-	5,403
Insurance	-	5,747	-	5,747
Legal and professional fees	-	-	-	-
Office equipment & supplies	-	3,666	-	3,666
Provision for doubtful debts	-	7,380	-	7,380
Staff costs	8,427	27,779	-	36,206
Staff Recruitment Costs	-	1,114	-	1,114
	8,447	82,453	-	90,900

Included within Church Management & Administration:

Independent examiner's fees for year ended 31 December 2021

-	2,300	-	2,300
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11. Staff Costs	Restricted £	2022 Unrestricted £	BYT £	2022 Total £
Wages and salaries	17,340	43,267	-	60,607
Social security costs	-	251	-	251
Other pension costs	380	1,206	-	1,586
	17,720	44,724	-	62,444

	2022	Total
Average staff numbers (full time equivalent):		
Administrative staff	4	4

	Restricted £	2021 Unrestricted £	BYT £	2021 Total £
Wages and salaries	8,333	41,482	-	49,815
Social security costs	-	24	-	24
Other pension costs	94	787	-	881
	8,427	42,293	-	50,720

	2021	Total
Average staff numbers (full time equivalent):		
Administrative staff	3	3

During the year expenses totalling £Nil (2021: £972) were reimbursed to no (2021: 4) members and no remuneration was paid to members of the PCC in either year.

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

12. Tangible Fixed Assets

	Freehold Property £	Office Equipment £	BPY Equipment £	Total £
<u>Cost</u>				
Cost as at 1st January 2022	1,269,775	29,751	12,210	1,311,736
Additions	-	1,704	-	1,704
Cost as at 31st December 2022	<u>1,269,775</u>	<u>31,455</u>	<u>12,210</u>	<u>1,313,440</u>
<u>Depreciation</u>				
Depreciation as at 1st January 2022	306,879	26,269	12,210	345,358
Charge for the year	25,013	3,881	-	28,894
Depreciation as at 31st December 2022	<u>331,892</u>	<u>30,150</u>	<u>12,210</u>	<u>374,252</u>
<u>Net Book Value</u>				
As at 31st December 2022	<u>937,883</u>	<u>1,305</u>	-	<u>939,188</u>
As at 31st December 2021	<u>962,896</u>	<u>3,482</u>	-	<u>966,378</u>

13. Investments

	2022 £
<u>Market Value</u>	
At 1 January 2022	361,971
Additions	-
Disposals	-
	<u>361,971</u>
Change in Market Value	<u>(42,428)</u>
	<u>319,543</u>
Historic cost	<u>172,934</u>

A summary of investments held by funds is as follows:

	Market Value 2022 £
The CBF Church of England Investment Fund – income shares	256,319
The CBF Church of England Investment Fund (choir) – income shares	14,472
The CBF Church of England Property Fund – income shares	48,752
	<u>319,543</u>

Excluding the CBF Church of England Investment Fund (Choir) – Income Shares shown above, investments are otherwise held in the name of the Bourne Youth Trust.

14. Debtors

	2022 PCC £	BYT £	2022 Total £
Income tax recoverable	11,850	-	11,850
Other debtors	9,231	-	9,231
Prepayments	9,520	-	9,520
	<u>30,601</u>	-	<u>30,601</u>
	2021 PCC £	BYT £	2021 Total £
Income tax recoverable	9,000	-	9,000
Other debtors	13,365	-	13,365
	<u>22,365</u>	-	<u>22,365</u>

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2022

15. Creditors	2022		
	PCC £	BYT £	2022 Total £
PAYE & NIC	1,805	-	1,805
Other creditors	6,297	-	6,297
Accruals	3,132	-	3,132
Deferred income	1,400	-	1,400
	<u>12,634</u>	<u>-</u>	<u>12,634</u>

	2021		
	PCC £	BYT £	2021 Total £
Other creditors	995	-	995
Accruals	6,214	-	6,214
Deferred income	832	-	832
	<u>8,041</u>	<u>-</u>	<u>8,041</u>

16. Operating lease commitments

At 31 December 2022 the PCC had future minimum lease payments under non-cancellable operating leases as follows:

	2022 £	2021 £
Not later than 1 year	-	-

17. Reserves

	Balance as at 1st January 2022 £	Incoming resources £	Resources expended £	Unrealised gains on fixed asset investments £	Transfers £	Balance as at 31st December 2022 £
Restricted funds						
Masindi	6,995	183	-	-	-	7,178
Brambleton Development fund	13,162	21,740	(1,281)	-	-	33,621
BYT	345,578	-	-	(40,507)	-	305,071
BPY	52,450	10,590	(18,303)	-	-	44,737
Organ Scholar fund	20,393	547	-	-	431	21,371
Choir Scholar fund	16,393	431	-	(1,921)	431	14,472
Choir Tour	8,851	13,100	(12,963)	-	300	9,288
Garden of remembrance	599	-	-	-	-	599
St Martins	5,000	-	-	-	2,500	7,500
Other (incl property)	51,113	-	(20)	-	-	51,093
Total Restricted funds	520,533	46,591	(32,567)	(42,428)	2,800	494,930
General Unrestricted Fund	999,276	258,035	(265,494)	-	(8,800)	983,017
Major Projects & Repairs Designated Fund	6,000	-	(9,539)	-	6,000	2,461
Organ Repair & Maintenance Designated Fund	56,229	9,143	(28)	-	-	65,344
Year of Music designated fund	-	-	-	-	-	-
Outreach designated fund	72	1,400	(1,250)	-	-	222
Total Unrestricted funds	1,061,576	268,578	(276,311)	-	2,800	1,051,043
	<u>1,582,108</u>	<u>315,169</u>	<u>(308,878)</u>	<u>(42,428)</u>	<u>-</u>	<u>1,545,973</u>

The BPY reserve funds are for The Bourne Parish Youth work initiative.

The BYT is for The Bourne Youth Trust, this was formed on 22 February 2014 to hold the net sale proceeds from the sale of Bourne Hall separately from the church funds - net income from this fund is for the use of youth projects and activities in the church.

The Choir Scholar Fund balance was invested in the CBF Church of England Investment Fund as only the interest from investing the capital can be disbursed.

Other restricted reserves relates to funds which have been received for a purpose specified by the donor in the church and the community.

The General Unrestricted Fund mostly comprises fixed assets in the War Memorial & Centenary Expansion funds.

18. Analysis of Net Assets between Funds

	Restricted £	2022 Unrestricted Funds £	Total £
Tangible fixed assets	58,940	880,248	939,188
Fixed asset investments	319,543	-	319,543
Current assets	116,447	183,429	299,876
Creditors due within one year	-	(12,634)	(12,634)
	<u>494,930</u>	<u>1,051,043</u>	<u>1,545,973</u>

	Restricted £	2021 Unrestricted Funds £	Total £
Tangible fixed assets	58,960	907,418	966,378
Fixed asset investments	361,971	-	361,971
Current assets	99,602	162,199	261,800
Creditors due within one year	-	(8,041)	(8,041)
	<u>520,533</u>	<u>1,061,576</u>	<u>1,582,108</u>