

2021 Report and Accounts for the Parochial Church Council of Bisley & West End

This report complies with the requirements of the Charities Act, 2011

Aim and purposes

Bisley & West End Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Fiona Simon, in promoting in the ecclesiastical parish, the whole mission of the Church: pastoral, evangelistic, social and ecumenical.

Objectives and activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our parish community in Bisley & West End. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary 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; learning about the gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

To facilitate this work it is important that we maintain the fabric of the Churches of St John the Baptist, Bisley and Holy Trinity, West End.

Achievements and performance

Pandemic

For a second year, the ongoing effects of the pandemic have significantly impacted the way we have been able to operate. Throughout, we have closely followed the guidance of both government and diocesan authorities and sought to ensure the safest possible environment for those who have worked, volunteered and worshipped during this time. Many events have been cancelled, not least our most significant fundraising events, but we have nonetheless continued to provide help and support to the most vulnerable members of our church and wider community.

Worship and prayer

The PCC is keen to offer a wide range of services during the week and over the course of the year, which our community find both beneficial and spiritually fulfilling. For example, we offer services from the Book of Common Prayer, whilst opportunities are also provided for people to engage in more outgoing worship such as our Messy Worship services. This has continued when possible within the constraints of lockdown and other restrictions.

Electoral Roll

All are welcome to attend our regular services. At present there are 77 (2020: 75) parishioners on the Church Electoral Roll.

The Roll is required to be completely refreshed every six years, and this last fell due in 2019. In order to comply with our legal requirements relating to the holding of personal information, and the uses to which that information is put, it is critical that we maintain accurate records of members of the parish. The Electoral Roll is an important tool to assist with this process, and in some circumstances we need to seek specific consent from parishioners to hold or to use their personal information.

The average weekly attendance, counted during October, was 31 (2020: 26 plus 12 online).

As well as our regular services, we enable our community to celebrate and thank God at the milestones of their journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. In 2021, 13 baptisms (2020: 0), 7 weddings (2020: 4), and 18 (2020: 20) funerals were held in our churches.

Deanery Synod

Two members of the PCC sit on the deanery synod. This provides the PCC with an important link between the parish and the wider structures of the church.

The Church Fabric

No major fabric repairs were undertaken this year.

Pastoral care

We currently have four trained Pastoral Assistants who work in this aspect of ministry.

Some members of our parish are unable to attend church due to sickness or age. Members of the Ministry Team have visited all church members (when pandemic restrictions were not in place), to celebrate communion with them either at their homes or in hospital. They have also kept regular contact via phone when people have been confined to their homes and shielding.

Mission and evangelism

Helping those in need is a demonstration of our faith. Our World Affairs Group (WAGS) has continued to support its links with Uganda and has held a number of successful events to raise money for their work. Our *Teas on the Rec* initiative, which has become a major form of outreach into the local community and raised thousands of pounds for a variety of local and national charities, has been forced to pause this year but we look forward to the time when it can return.

Our parish magazine is distributed monthly to subscribers around the parish. The magazine keeps our parishioners informed of the important matters affecting our Church and articles that help develop our knowledge and trust in Jesus.

Financial review

Total receipts on unrestricted funds were £98,688 (2020: £89,484) of which £46,025 (2020: £39,868) was unrestricted planned voluntary donations, and a further £15,563 (2020: £14,763) was from Gift Aid. Restricted grants and donations of £14,262 were received during the year (2020: £9,823).

£100,400 (2020: £95,500) was spent from unrestricted funds to provide the Christian ministry within the parish, including the contribution to the diocesan parish share, which largely provides stipends and housing for diocesan clergy.

The sum that the churches in the deanery have to find is shared between the churches according to a formula that is based mainly on a head count of the congregations.

It had been the policy of the PCC to record any underpayments of the requested parish share, as an ongoing liability to be paid in future years. Following discussions with the diocese during the year, it was confirmed that the parish share payments were considered donations and that any underpayment did not give rise to any future liability. Accordingly, the reserves of the PCC were adjusted, resulting in a decrease in current liabilities of £62,186 and a corresponding increase in reserves of the same amount. This was reflected in the accounts by way of a Prior Year Adjustment.

Net movement in unrestricted funds for the year was a decrease of £7,406 (2020: £11,961). During the year, the total fund balances decreased from £70,045 (as adjusted) to £62,878 of which £7,205 is restricted.

Reserves policy

It is PCC policy to seek to maintain a balance on free reserves (net current assets) of around £20,000 to smooth out fluctuations in cash flow and to meet emergencies. Following the change in accounting policy referred to above, the balance of the free reserves at the year-end was £55,673.

It is our policy to invest the majority of our reserves in the CCLA Church of England Investment Fund.

Volunteers

We would like to thank all the many volunteers who have continued to work so hard throughout such a difficult year to make our church the lively and vibrant community it is. Sadly they are too numerous to mention here but they know who they are!

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity.

The method of appointment of PCC members is set out in the Church Representation Rules. At Bisley & West End the membership of the PCC consists of the incumbent (our Rector), our Associate Minister, churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

The full PCC met six times during the year, either in person or online, with an average level of attendance of over 80%. Given its wide responsibilities the PCC has a number of sub-committees, each deal with a particular aspect of parish life. These committees are all responsible to the PCC and report back to it regularly.

Administrative information

St John the Baptist Church is situated in Church Lane, Bisley and Holy Trinity Church is situated in Church Road, West End. The parish is part of the Diocese of Guildford within the Church of England. The correspondence address is The Rectory, Clews Lane, Bisley. Registered charity number 1133838.

PCC members who have served at any time from 1 January 2020 until the date this report was approved are:

Ex Officio members: Incumbent:	The Reverend Fiona Simon (Chairman)
Ministers:	The Reverend Richard Abbott
Churchwardens:	Angela Astall Alison Clay Paul Hounsham Chris Tew
Elected members:	Jackie Jenkins*# (Parish Safeguarding Officer) Tim Clay # Chris Perry* Pauleene Hammett* Alison Clay* Peter Fry Jane Moore – <i>appointed 25 April 2021</i> Lynne O'Regan – <i>appointed 25 April 2021</i> Charles Whiffin – <i>appointed 25 April 2021</i> Katy Tanton^ * Pastoral Assistant # Deanery Synod Representative ^ Co-opted on to the PCC in January 2021

The PCC wishes to record its particular thanks to our ordained ministers, Fiona and Richard, who do so much for so many people within our parish.

Approved by the PCC on 11 May 2022.

Bisley and West End PCC
Statement of Financial Activities

For the year ending 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOME					
Voluntary income	2(a)	69,917	14,262	84,179	77,119
Activities for generating funds	2(b)	20,536	1,256	21,792	13,097
Income from investments	2(c)	1,609	0	1,609	1,828
PCC Fees	2(d)	6,625	0	6,625	7,262
TOTAL INCOME		<u>98,688</u>	<u>15,518</u>	<u>114,206</u>	<u>99,307</u>
PARISH EXPENSES					
Church Activities	3(a)	101,625	15,141	116,766	117,475
Fund raising Costs	3(b)	9,373	138	9,512	8,613
TOTAL PARISH EXPENSES		<u>110,998</u>	<u>15,279</u>	<u>126,277</u>	<u>126,088</u>
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		<u>(12,310)</u>	<u>239</u>	<u>(12,072)</u>	<u>(26,781)</u>
Gain/Loss on investment assets on revaluation		4,905	0	4,905	2,668
NET MOVEMENT IN FUNDS		(7,406)	239	(7,167)	(24,113)
BALANCE B/FWD 1 JANUARY		63,079	6,966	70,045	31,972
Prior Year Adjustment Write Off Parish Share Liability	8	0	0	0	62,186
RESTATED Balance Forward		63,079	6,966	70,045	70,045
BALANCES C/FWD 31 DECEMBER		<u>55,673</u>	<u>7,205</u>	<u>62,878</u>	<u>70,045</u>

The notes on pages 3 to 7 form part of these accounts.

Bisley and West End PCC
Balance Sheet
at 31 December 2021

	Notes	2021 £	As Restated 2020 £
FIXED ASSETS			
CBF Shares	5	29,519	33,626
Total		<u>29,519</u>	<u>33,626</u>
CURRENT ASSETS			
Cash	6	32,354	26,922
Other debtors		0	0
Accrued Income	7	13,942	12,000
Total		<u>46,296</u>	<u>38,922</u>
CURRENT LIABILITIES			
Creditors - amounts falling within one year	8	12,937	2,503
		<u>12,937</u>	<u>2,503</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		62,878	70,045
TOTAL NET FUNDS			
		<u>£ 62,878</u>	<u>£ 70,045</u>
PARISH FUNDS			
Accumulated General Fund		70,045	31,972
Profit and Loss Account		(7,167)	38,073
	9	<u>£ 62,878</u>	<u>£ 70,045</u>

Notes to the financial statements

For the Year ending 31 December 2021

I. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP2005.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements 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, nor those that are informal gatherings of church members

Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they are given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Income

Planned giving, collections and donations are recognized when received. Tax refunds are recognized when the income to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receiveable, interest is accrued. All income is accounted for gross.

Parish Expenses

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when paid. Amounts received specifically for mission are deal with as restricted funds. All other expenditure is generally recognized when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

Moveable church furnishings held by the rector and the church wardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any resonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Equipment used within church premises is depreciated on a straight-line basis over fours years
Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired. Please see exception in note 3(a).

Investments are valued at market value at 31 December.

PARISH INCOME	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
2(a) Voluntary income				
Planned giving				
Gift aid giving	45,400	2,500	47,900	39,848
Non-Gift Aid giving	625	5,272	5,897	20
Gift Aid Tax recovered	15,563	0	15,563	14,763
Collections and donations	8,330	2,990	11,320	16,288
Grants	0	3,500	3,500	6,000
Fabric Donations	0	0	0	200
Legacies	0	0	0	0
	<u>69,917</u>	<u>14,262</u>	<u>84,179</u>	<u>77,119</u>
2(b) Activities for generating funds				
Parish Magazine	15,667	0	15,667	12,892
Garden Party	0	0	0	175
Teas on the Rec	2,200	1,256	3,456	0
Christmas Tree Festival	2,669	0	2,669	30
	<u>20,536</u>	<u>1,256</u>	<u>21,792</u>	<u>13,097</u>
2(c) Income from investments				
Dividend and interest, including tax recoverable	989	0	989	1,208
Rental income	620	0	620	620
	<u>1,609</u>	<u>0</u>	<u>1,609</u>	<u>1,828</u>
2(d) PCC Fees	6,625	0	6,625	7,262
	<u>6,625</u>	<u>0</u>	<u>6,625</u>	<u>7,262</u>
TOTAL PARISH INCOME	<u>98,688</u>	<u>15,518</u>	<u>114,206</u>	<u>99,307</u>

PARISH EXPENSES	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
3(a) Ministry				
Diocesan Parish share	70,000	0	70,000	49,000
Rector	1,685	0	1,685	3,089
Associate Minister	138	0	138	500
Heat & Light	2,683	0	2,683	2,201
Minor Repairs	1,447	389	1,836	3,446
Upkeep of Services	763	0	763	417
Churchyards	57	1,145	1,202	6,712
Lay staff salaries	12,001	5,500	17,501	17,133
Sunday School & Youth Work	965	0	965	150
Local Mission	0	0	0	0
Parish Office	8,502	0	8,502	6,983
Buildings Insurance	2,159	742	2,901	2,974
Major repairs to churches	0	6,350	6,350	0
Total Ministry Expenses	100,400	14,126	114,526	92,604
Payments to Charities				
Home Missions	25	210	235	1,123
Overseas Missions	0	0	0	0
Secular Charities	1200	805	2,005	0
From collections	0	0	0	0
Total Payments to Charities	1,225	1,015	2,240	1,123
Total Church Activities Expenses	101,625	15,141	116,766	93,727
	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
3(b) Fund raising costs				
Magazine	8,845	0	8,845	8,613
Garden Party	0	0	0	0
Teas on the Rec	0	138	138	0
Other	528	0	528	0
	9,373	138	9,512	8,613
Total Parish Expenses	110,998	15,279	126,277	102,340

4 (a) Staff

During the year the PCC employed a few organists, a part time parish office administrator and a part time Children & Families Worker.
Together these employees equate to less than two full time employees.

(b) Payments to PCC members

Any payments made to members of the PCC were solely a repayment of costs incurred for the activities or fundraising of the church.
None of these have been material.

	TOTAL 2021 £	TOTAL 2020 £
5 CBF Shares		
Market Value at 1 January	33,626	39,755
Acquisitions at cost	988	1,203
Sold during year	-10,000	-10,000
Change in value in the year	4,905	2,668
Market Value at 31 December	<u>29,519</u>	<u>33,626</u>

6 Cash		
Current account	19,729	13,611
Parish Magazine account	2,882	4,374
Garden Party account	404	404
Fabric Fund account	7,205	6,713
CBF John Cooper Bible Fund	1,179	1,178
Petty Cash - Rectory	47	47
Teas on the Rec	868	565
Petty Cash - TOTR	39	29
	<u>32,354</u>	<u>26,922</u>

7 Accrued Income

Tax refund due on Gift aided donations up to 31 December 2021	13,942	12,000
---	--------	--------

8 Liabilities

Creditors	6,092	2,502
Funds held on behalf of Bisley Old School Trust	6,844	0
Parish Share	0	0
Total Amounts falling due within one year.	<u>12,937</u>	<u>2,502</u>

Historic "underpayment" of Parish Share was previously recorded as a liability. After a review with the GDBF it has been agreed that this is not appropriate and that there is no liability. Accordingly, for comparative purposes, the prior year has been restated to remove the historic liability, resulting in a credit to reserves of £62,186, shown as a Prior Year Adjustment. Parish Share is now only recorded as it is paid.

9 Parish Funds

Accumulated General Fund

As at 31 December 2020	70,045	70,411
Profit & Loss Account	<u>(7,167)</u>	<u>(366)</u>
Balance at 31 December 2021	<u>62,878</u>	<u>70,045</u>

The Accumulated General Fund comprises:

Restricted Funds

Held within the Fabric account	7,205	6,712
Held within main PCC account	0	254
TOTAL Restricted Funds	<u>7,205</u>	<u>6,966</u>

Unrestricted Funds

TOTAL Accumulated General Fund	<u>62,878</u>	<u>70,045</u>
--------------------------------	---------------	---------------

10 Unrecorded assets

In the Will of Isabella Campion, dated 1506, a field near Chobham, known as Broachmead, was left to the parish. It is not recorded in the financial accounts of the parish but currently yields annual rental income of £620, which is recorded.

**Independent Examiner's Report
to the PCC of Bisley and West End**

I report to the trustees on my examination of the accounts of the Bisley & West End PCC (the PCC) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the 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.

Julian Roberts FCA
External examiner

Bisley and West End PCC
Statement of Financial Activities

For the year ending 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
INCOME					
Voluntary income	2(a)	69,917	14,262	84,179	77,119
Activities for generating funds	2(b)	20,536	1,256	21,792	13,097
Income from investments	2(c)	1,609	0	1,609	1,828
PCC Fees	2(d)	6,625	0	6,625	7,262
TOTAL INCOME		98,688	15,518	114,206	99,307
PARISH EXPENSES					
Church Activities	3(a)	101,625	15,141	116,766	117,475
Fund raising Costs	3(b)	9,373	138	9,512	8,613
TOTAL PARISH EXPENSES		110,998	15,279	126,277	126,088
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		(12,310)	239	(12,072)	(26,781)
Gain/Loss on investment assets on revaluation		4,905	0	4,905	2,668
NET MOVEMENT IN FUNDS		(7,406)	239	(7,167)	(24,113)
BALANCE B/FWD 1 JANUARY		63,079	6,966	70,045	31,972
Prior Year Adjustment Write Off Parish Share Liability	8	0	0	0	62,186
RESTATED Balance Forward		63,079	6,966	70,045	70,045
BALANCES C/FWD 31 DECEMBER		55,673	7,205	62,878	70,045

The notes on pages 3 to 7 form part of these accounts.

Bisley and West End PCC
Balance Sheet
at 31 December 2021

	Notes	2021 £	As Restated 2020 £
FIXED ASSETS			
CBF Shares	5	29,519	33,626
Total		<u>29,519</u>	<u>33,626</u>
CURRENT ASSETS			
Cash	6	32,354	26,922
Other debtors		0	0
Accrued Income	7	13,942	12,000
Total		<u>46,296</u>	<u>38,922</u>
CURRENT LIABILITIES			
Creditors - amounts falling within one year	8	12,937	2,503
		<u>12,937</u>	<u>2,503</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		62,878	70,045
TOTAL NET FUNDS			
		<u>£ 62,878</u>	<u>£ 70,045</u>
PARISH FUNDS			
Accumulated General Fund		70,045	31,972
Profit and Loss Account		(7,167)	38,073
	9	<u>£ 62,878</u>	<u>£ 70,045</u>

Notes to the financial statements

For the Year ending 31 December 2021

I. ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP2005.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements 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, nor those that are informal gatherings of church members

Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they are given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

Income

Planned giving, collections and donations are recognized when received. Tax refunds are recognized when the income to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. Dividends are accounted for when receiveable, interest is accrued. All income is accounted for gross.

Parish Expenses

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when paid. Amounts received specifically for mission are deal with as restricted funds. All other expenditure is generally recognized when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.96(2)(a) of the Charities Act 1993.

Moveable church furnishings held by the rector and the church wardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any resonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements.

Equipment used within church premises is depreciated on a straight-line basis over fours years
Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired. Please see exception in note 3(a).

Investments are valued at market value at 31 December.

PARISH INCOME	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
2(a) Voluntary income				
Planned giving				
Gift aid giving	45,400	2,500	47,900	39,848
Non-Gift Aid giving	625	5,272	5,897	20
Gift Aid Tax recovered	15,563	0	15,563	14,763
Collections and donations	8,330	2,990	11,320	16,288
Grants	0	3,500	3,500	6,000
Fabric Donations	0	0	0	200
Legacies	0	0	0	0
	<u>69,917</u>	<u>14,262</u>	<u>84,179</u>	<u>77,119</u>
2(b) Activities for generating funds				
Parish Magazine	15,667	0	15,667	12,892
Garden Party	0	0	0	175
Teas on the Rec	2,200	1,256	3,456	0
Christmas Tree Festival	2,669	0	2,669	30
	<u>20,536</u>	<u>1,256</u>	<u>21,792</u>	<u>13,097</u>
2(c) Income from investments				
Dividend and interest, including tax recoverable	989	0	989	1,208
Rental income	620	0	620	620
	<u>1,609</u>	<u>0</u>	<u>1,609</u>	<u>1,828</u>
2(d) PCC Fees	<u>6,625</u>	<u>0</u>	<u>6,625</u>	<u>7,262</u>
	<u>6,625</u>	<u>0</u>	<u>6,625</u>	<u>7,262</u>
TOTAL PARISH INCOME	<u>98,688</u>	<u>15,518</u>	<u>114,206</u>	<u>99,307</u>

PARISH EXPENSES	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
3(a) Ministry				
Diocesan Parish share	70,000	0	70,000	49,000
Rector	1,685	0	1,685	3,089
Associate Minister	138	0	138	500
Heat & Light	2,683	0	2,683	2,201
Minor Repairs	1,447	389	1,836	3,446
Upkeep of Services	763	0	763	417
Churchyards	57	1,145	1,202	6,712
Lay staff salaries	12,001	5,500	17,501	17,133
Sunday School & Youth Work	965	0	965	150
Local Mission	0	0	0	0
Parish Office	8,502	0	8,502	6,983
Buildings Insurance	2,159	742	2,901	2,974
Major repairs to churches	0	6,350	6,350	0
Total Ministry Expenses	100,400	14,126	114,526	92,604
Payments to Charities				
Home Missions	25	210	235	1,123
Overseas Missions	0	0	0	0
Secular Charities	1200	805	2,005	0
From collections	0	0	0	0
Total Payments to Charities	1,225	1,015	2,240	1,123
Total Church Activities Expenses	101,625	15,141	116,766	93,727
	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	TOTAL 2020 £
3(b) Fund raising costs				
Magazine	8,845	0	8,845	8,613
Garden Party	0	0	0	0
Teas on the Rec	0	138	138	0
Other	528	0	528	0
	9,373	138	9,512	8,613
Total Parish Expenses	110,998	15,279	126,277	102,340

4 (a) Staff

During the year the PCC employed a few organists, a part time parish office administrator and a part time Children & Families Worker.
Together these employees equate to less than two full time employees.

(b) Payments to PCC members

Any payments made to members of the PCC were solely a repayment of costs incurred for the activities or fundraising of the church.
None of these have been material.

	TOTAL 2021 £	TOTAL 2020 £
5 CBF Shares		
Market Value at 1 January	33,626	39,755
Acquisitions at cost	988	1,203
Sold during year	-10,000	-10,000
Change in value in the year	4,905	2,668
Market Value at 31 December	<u>29,519</u>	<u>33,626</u>

6 Cash		
Current account	19,729	13,611
Parish Magazine account	2,882	4,374
Garden Party account	404	404
Fabric Fund account	7,205	6,713
CBF John Cooper Bible Fund	1,179	1,178
Petty Cash - Rectory	47	47
Teas on the Rec	868	565
Petty Cash - TOTR	39	29
	<u>32,354</u>	<u>26,922</u>

7 Accrued Income

Tax refund due on Gift aided donations up to 31 December 2021	13,942	12,000
---	--------	--------

8 Liabilities

Creditors	6,092	2,502
Funds held on behalf of Bisley Old School Trust	6,844	0
Parish Share	0	0
Total Amounts falling due within one year.	<u>12,937</u>	<u>2,502</u>

Historic "underpayment" of Parish Share was previously recorded as a liability. After a review with the GDBF it has been agreed that this is not appropriate and that there is no liability. Accordingly, for comparative purposes, the prior year has been restated to remove the historic liability, resulting in a credit to reserves of £62,186, shown as a Prior Year Adjustment. Parish Share is now only recorded as it is paid.

9 Parish Funds

Accumulated General Fund

As at 31 December 2020	70,045	70,411
Profit & Loss Account	<u>(7,167)</u>	<u>(366)</u>
Balance at 31 December 2021	<u>62,878</u>	<u>70,045</u>

The Accumulated General Fund comprises:

Restricted Funds

Held within the Fabric account	7,205	6,712
Held within main PCC account	0	254
TOTAL Restricted Funds	<u>7,205</u>	<u>6,966</u>

Unrestricted Funds

TOTAL Accumulated General Fund	<u>62,878</u>	<u>70,045</u>
--------------------------------	---------------	---------------

10 Unrecorded assets

In the Will of Isabella Campion, dated 1506, a field near Chobham, known as Broachmead, was left to the parish. It is not recorded in the financial accounts of the parish but currently yields annual rental income of £620, which is recorded.

**Independent Examiner's Report
to the PCC of Bisley and West End**

I report to the trustees on my examination of the accounts of the Bisley & West End PCC (the PCC) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). I report in respect of my examination of the PCC's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the 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.

Julian Roberts FCA
External examiner