

PAROCHIAL CHURCH COUNCIL OF CAPEL AND OCKLEY
Registered Charity 1132153

STATEMENT OF FINANCIAL ACTIVITIES

For the year ending 31 December 2022

		Unrestricted	Restricted	TOTAL 2022	TOTAL 2021
	Note	Funds	Funds		£
Voluntary Income	2(a)	£81,490	£12,685	£94,175	£81,721
Activities for generating funds	2(b)	£18,508	£1,288	£19,795	£4,536
Income from investments	2(c)	£11,485		£11,485	£11,280
Church activities	2(d)	£5,486		£5,486	£8,846
Rent on school flat	2(e)		£8,472	£8,472	£7,800
TOTAL INCOMING RESOURCES		£116,969	£22,444	£139,413	£114,183
RESOURCES EXPENDED					
Church activities	3(a)	£108,275	£10,469	£118,744	£113,163
Cost of generating voluntary income	3(b)	£5,401		£5,401	£444
Governance costs				£0	£0
School flat costs	3(c)		£1,248	£1,248	£3,130
TOTAL RESOURCES EXPENDED		£113,677	£11,717	£125,394	£116,737
NET INCOMING RESOURCES BEFORE GAINS ON SALE OF INVESTMENTS		£3,292	£10,728	£14,020	-£2,554
Net Gains on Sale of investments		£0	£0	£0	£5,522
NET INCOME/EXPENDITURE		£3,292	£10,728	£14,020	£2,968
GROSS TRANSFERS BETWEEN FUNDS		£0	£0	£0	£0
NET MOVEMENT IN FUNDS		£3,292	£10,728	£14,020	£2,968
Balances b/fwd 1 January	7	£57,583	£56,080	£113,663	£110,695
Balances c/fwd 31 December	8	£60,875	£66,808	£127,683	£113,663

The notes on pages 3 to 8 form part of these accounts

PAROCHIAL CHURCH COUNCIL OF CAPEL AND OCKLEY
Registered Charity 1132153
BALANCE SHEET AT 31 DECEMBER 2022

	Notes	2022	2021
FIXED ASSETS			
Investments	4	£77,961	£77,961
CURRENT ASSETS			
Debtors and Prepayments	5	£13,508	£7,565
Central Board of Finance Deposit account		£586	£578
Bank current account		£54,415	£42,074
Cash in hand		£303	£240
		<hr/>	<hr/>
		£68,812	£50,457
LIABILITIES			
Creditors - amounts falling due within one year	6	£19,089	£14,755
NET CURRENT ASSETS/(LIABILITIES)		£49,722	£35,702
TOTAL NET ASSETS		<hr/>	<hr/>
		£127,683	£113,663
PARISH FUNDS			
Unrestricted	8	£60,876	£57,583
Restricted	8	£66,808	£56,080
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		£127,683	£113,663

Approved by the Parochial Church Council on 23 April 2023 and signed on its behalf by:

The Rev'd Elizabeth Richardson (PCC chairman)

Mrs Helen Burt (PCC Treasurer)

PAROCHIAL CHURCH COUNCIL OF CAPEL AND OCKLEY
Registered Charity 1132153

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

1. ACCOUNTING POLICIES

Basis of financial statements

The financial statements have been prepared under the Church Accounting regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities (SORP 2005).

The financial statements have been prepared under the historical cost convention, using the accruals method.

Fund Accounting

Restricted funds comprise revenue, donations or grants for a specific PCC activity intended by the donor.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Incoming resources

Planned giving, collections and similar donations are recognised when received. Tax refunds from 2022 are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, in the year 2022 this was when they were received. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All incoming resources are accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that creates a binding or constructive obligation on the PCC. The diocesan parish share expected to be paid is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Investments are valued at cost with a note as to their market value as at 31 December.

PAROCHIAL CHURCH COUNCIL OF CAPEL AND OCKLEY
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2 INCOMING RESOURCES

		Unrestricted Funds	Restricted Funds	TOTAL 2022	TOTAL 2021
		£	£	£	£
2(a) Voluntary income					
	Gift aid donations				
Planned giving:	including tax recovered	£53,355		£53,355	£48,511
	Yellow envelope giving			£0	£0
	Other			£0	£0
Collections:	Open plate	£14,348		£14,348	£11,992
	Special collections	£2,133		£2,133	£263
Grants		£1,273	£379	£1,652	£1,750
Donations		£10,381	£3,124	£13,505	£19,205
Legacies			£9,182	£9,182	£0
		£81,490	£12,685	£94,175	£81,721
2(b) Activities for generating funds					
Concerts		£333		£333	£220
Ockley Church teas		£990		£990	£317
Inspire			£1,288	£1,288	
Vicarage Fete		£2,888		£2,888	
Christmas Fair		£3,255		£3,255	£3,829
Military Show		£8,500		£8,500	
Murder Mystery		£2,343		£2,343	
Traidcraft		£200		£200	£170
		£18,508	£1,288	£19,795	£4,536
2(c) Income from investments					
Dividends from investments		£11,485		£11,485	£11,280
Bank and CBF interest				£0	£0
		£11,485	£0	£11,485	£11,280
2(d) Income from church activities					
Fees for weddings and funerals		£5,486		£5,486	£8,846
2(e) Rent on school flat			£8,472	£8,472	£7,800
Total incoming resources		£116,969	£22,444	£139,413	£114,183

PAROCHIAL CHURCH COUNCIL OF CAPEL AND OCKLEY
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3. RESOURCES EXPENDED

	Unrestricted Funds	Restricted Funds	TOTAL 2022	TOTAL 2021
	£	£	£	£
3(a) Church activities				
Charitable giving:				
Overseas: Compassion - Haiti appeal	£0		£0	£159
DEC Ukraine	£1,373		£1,373	£0
Christian Aid - East Africa	£305		£305	£0
Home: Scott Broadwood School	£1,000		£1,000	£6,000
The Weald School	£1,000		£1,000	£0
Capel Preschool	£325		£325	£0
Capel & Beare Green Magazine	£0		£0	£0
MNDA	£1,016		£1,016	£1,623
Royal British legion	£491		£491	£372
Dorking deanery synod Priory school chaplaincy	£145		£145	£275
Vicars Discretion	£350		£350	£0
Children's Society	£203		£203	£0
	£6,208	£0	£6,208	£8,479
Ministry: Diocesan Parish Share	£76,386		£76,386	£74,314
Other ministry costs:				
Vestry supplies	£1,136		£1,136	£2,468
Organist	£3,240		£3,240	£2,400
Bellringers and choir	£0		£0	£120
Parochial church fees	£1,872		£1,872	£3,103
Verger	£0		£0	£275
Working expenses of clergy	£2,306		£2,306	£1,880
Youth church costs	£0	£100	£100	£0
Church maintenance costs	£3,624		£3,624	£2,737
Church running costs				
Insurance	£4,858		£4,858	£4,759
Gas	£4,900		£4,900	£3,712
Electricity	£975		£975	£552
Water rates	£37		£37	£36
Church office costs				
Printing and Stationery	£923		£923	£536
Architects fees		£432	£432	£0
Stonemason & Materials	£650	£8,850	£9,500	£4,800
Inspire magazine costs		£1,087	£1,087	£1,020
Churchyard upkeep	£840		£840	£1,600
Contribution to vicarage costs	£309		£309	£372
Bank Charges	12		£12	£0
	£108,275	£10,469	£118,744	£113,163
3(b) Generation of voluntary income				
Vicarage fete costs	£515		£515	£0
Christmas fair costs	£1,106		£1,106	£444
Murder Mystery Costs	£624		£624	
Military Show Costs	£3,156		£3,156	£0
	£5,401	£0	£5,401	£444
3(c) School flat costs				
Insurance		£639	£639	£549
Repair to roof		£0	£0	£2,506
New Lease		£524	£524	
Boiler service		£85	£85	£75
	£0	£1,248	£1,248	£3,130
TOTAL RESOURCES EXPENDED	£113,677	£11,717	£125,394	£116,737

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4. FIXED ASSETS

Investments

	2022	2021
		£
Central Board of Finance Investments:		
Unrestricted	£39,105	£39,105
Restricted - John Ede Fund	£19,112	£19,112
Restricted - church improvements and Restoration fund	£19,744	£19,744
TOTAL	<u>£77,961</u>	<u>£77,961</u>

The holdings at 31 December 2022 had a market value of £210,229 for the unrestricted funds and £175,684 for restricted funds of which £71,711 is for the John Ede fund which is to meet exceptional repairs to the fabric of the church should regular fundraising activities and /or grants not be sufficient.

By agreement the dividends received from these investments are available and have been accounted for in the unrestricted funds.

5. CURRENT ASSETS

	2022	2021
		£
Debtors :	£	£
Tax claimable (of which £108 [2021 £46] is restricted)	£11,373	£5,680
Prepayments	£205	£209
Other Debtors	£1,930	£1,676
	<u>£13,508</u>	<u>£7,565</u>

6. LIABILITIES

	2022	2021
		£
Amounts falling due within one year	£	£
Parish share	£7,902	£5,935
Payments in Advance (Nil [2021 £100] is restricted)	£0	£100
Accruals for utilities and other costs	£6,330	£5,074
Other creditors	£4,857	£3,646
	<u>£19,089</u>	<u>£14,755</u>

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7. FUNDS

	Balance at 01/01/22 £	Incoming Resources £	Resources Expended £	Balance at 31/12/22 £
CAPEL				
John Ede Fund	£19,112	£0	£0	£19,112
Church Improvements and restoration fund	£19,744	£0	£0	£19,744
Church yard/wall fund	£3,450	£5,400	-£8,850	£0
Path fund	£1,562		£0	£1,562.00
Memorial Garden Fund	£0	£6,806	-£432	£6,374.03
Youth Outreach fund	£211	£0	£0	£211.00
InSpire	£0	£1,288	-£1,087	£200.89
School flat	£6,771	£8,472	-£1,248	£13,994.87
TOTAL RESTRICTED CAPEL	£50,850	£21,965	-£11,617	£61,199
Unrestricted Capel	£50,415	£79,089	-£73,886	£55,618
TOTAL CAPEL	£101,265	£101,055	-£85,503	£116,817
OCKLEY				
Sign fund	£500			£500
Youth café	£2,410	£100		£2,510
TLC	£1,200			£1,200
Mums and Toddlers	£1,050		-£100	£950
Building fund	£70	£379		£449
TOTAL RESTRICTED OCKLEY	£5,230	£479	-£100	£5,609
Unrestricted Ockley	£7,168	£37,880	-£39,791	£5,257
TOTAL OCKLEY	£12,398	£38,358	-£39,891	£10,866
TOTAL RESTRICTED	£56,080	£22,444	-£11,717	£66,808
TOTAL UNRESTRICTED	£57,583	£116,969	-£113,677	£60,875
	£113,663	£139,413	-£125,394	£127,683

As Stated under note 4 the John Ede fund is to meet exceptional repairs to the fabric of the church should regular fundraising activities and /or grants not be sufficient.

The School Flat was set up as a trust in 1873 to be managed by the vicar and church wardens of the parish for the benefit of Scott Broadwood school.

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8. ANALYSIS OF NET ASSETS

	Unrestricted funds	Restricted funds	TOTAL 2022	TOTAL 2021
BY FUND	£	£	£	£
Investment fixed assets	£39,105	£38,856	£77,961	£77,961
Current assets	£40,860	£27,952	£68,812	£50,457
Liabilities: Amounts falling due within one year	-£19,089	£0	-£19,089	-£14,755
	<u>£60,876</u>	<u>£66,808</u>	<u>£127,683</u>	<u>£113,663</u>