CHRIST CHURCH, BROCKHAM GREEN

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL ('PCC')

For the year ended 31st December 2025

Incumbent
The Revd Jonathan Willans
The Vicarage
Clayhill Road
LEIGH
Surrey RH2 8PD

Honorary Treasurer
c/o PCC Treasurer
Mr Peter Cowley
17 Oakdene Close
BROCKHAM
Surrey RH3 7JZ

PCC Correspondence Address
c/o PCC Secretary
Mr Tom Mahoney
The Cloisters,
13 Anthony West House
Wheelers Lane
BROCKHAM
Surrey RH3 7LG

Bankers
National Westminster Bank Plc
14 High Street
DORKING
Surrey RH4 1AX

Independent Examiner
Mr David Wheeler FCCA
Cheeld Wheeler & Co
Chartered Certified Accountants
Redhill Chambers
2d High Street
REDHILL
Surrey RH1 1RJ

Registered Charity Number 1148310

This Annual Report is prepared in accordance with the Church Accounting Regulations 2006, the Church Representation Rules and the Charities Act 2011 and is submitted to and received by the Annual Parochial Church Meeting which is then free to discuss it. The Annual Parochial Church Meeting will be held on Tuesday 26th May 2026 at 8:00p.m. in the Church Hall. All on the Electoral Roll of the Parish are entitled to attend and will be most welcome.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Role of the PCC

Christ Church's PCC is a corporate body established by the Church of England. It operates under the Parochial Church Council Powers Measure. The PCC registered directly with the Charity Commission in July 2012 and the PCC members were registered as Trustees. Its role is to co-operate with the incumbent, the Rev Jonathan Willans, in promoting in the Parish the whole mission of the Church: pastoral, evangelical, social and ecumenical. It also has maintenance responsibilities for the Church Hall.

PCC Membership

Members of the PCC are ex officio, co-opted or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. When fully elected, they are also registered with the Charity Commission as Trustees.

Trustees (unless asterisked*)

Incumbent:	The Revd Jonathan Willans
Associate Priest:	The Revd John Scott*
Church Wardens:	Mr Maurice Dailey & Mr Richard Salmon
Hon. Treasurer:	Mr Peter Cowley
Hon. Secretary:	Mr Tom Mahoney
Reps on the Deanery Synod:	Mrs Jacqueline Dean
Readers' Representative:	Vacant
Safeguarding Officers:	Mrs Sarah Penn, Mrs Sarah Cowley*

Other Trustees:

Mrs Judy Bromley	Mrs Sarah Alexander (to 24 February 2025)
Mrs May Dailey	Mrs Wendy Postles (to 24 February 2025)
Mr Rick Ewbank	Mr Mike Smith (to 24 February 2025)
Mrs Debbie Jones	Mrs Anne Wright (to 24 February 2025)
Mrs Val Potter	Mr Cliff Wright (to 24 February 2025)
Mr Craig Taylor	Mrs Susan Awomolo (from 28 July 2025)
Mrs Jane Walbancke	Mr Mark Dyas (from 28 July 2025)
	Mr Angus Harper (from 28 July 2025)
	Mr Roger Wheatley (from 28 July 2025)

COMMITTEES

Standing Committee

This is the only Committee required by law. It has the power to carry out the business of the PCC between its meetings (subject to any directions given by the PCC). It consists of the Incumbent, Curate (n/a), Churchwardens, Treasurer and other Council members if required.

Finance Committee

Oversees the general financial dimensions of the work of the Parish by monitoring income, expenditure and budgeting.

Buildings Committee

Attends to matters relating to maintaining the fabric of the Church.

Hall Management/Health & Safety

Attends to matters relating to maintaining the fabric of the Church Hall.

It also oversees bookings of the Hall and is responsible for ensuring health and safety regulations are met in the Church buildings.

The Incumbent and/or other members meet as often as is required to oversee the logistics of Church services and some other events.

OBJECTIVES AND ACTIVITIES

The objective of the PCC is to facilitate the smooth running of the Church in the Village and, as stated above, to co-operate with the Minister in promoting in the Parish the whole mission of the Church: pastoral, evangelical, social and ecumenical. When planning our activities for the year, the Incumbent and the PCC have considered the Commission's Guidance on Public Benefit and the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our Parish community through worship and prayer and the provision of pastoral care for people of all ages living in the Parish.

VICAR'S REVIEW OF THE YEAR

It has been an incredibly busy year from the pastoral point of view and for all the wrong reasons; funerals, ill health; and people worried about the war in Ukraine spreading. There is a mental health epidemic all around with many people I know, ill with anxiety and concern. These people often share their fears with me and it consumes a great deal of my time and energy. I firmly believe that pastoral work with individuals is the most important aspect of my ministry and I am very grateful, for the continued help of the two Churchwardens and the help and support of the Readers and The Rev. John Scott.

Church attendance is fairly stable in spite of so many deaths and we have had a few new people join us, some from other churches, grateful for the teaching provided.

Diocesan officials came to visit the parish on 27th October to hear about what Brockham church was doing. This visitation is all part of a rolling programme throughout the Diocese. They addressed a combined PCC and also spoke about the thorny issue of finance.

In the autumn we installed a Card Reader at the back of the church to help raise funds. It is a visible reminder that finances need to be addressed. Many of those who used to give to the church financially have died, while those who have joined the church are not so well off. This is a profoundly serious issue because we cannot pay the Diocesan Quota of around £65,000 per annum at the same rate if nothing changes. Nearly every church I know has much the same problem.

Coming up to Easter 2025, we ran a Lent course on the subject of Near Death Experiences. This drew people from outside the church as well as from within. Café Church continues and is well attended, while the Christ Church Café continues in the Hall on the 4th Wednesday of the month.

Sincere thanks also go to all the many volunteers who work tirelessly behind the scenes to ensure the smooth running of our lovely church.

Jonathan Willans

SAFEGUARDING REPORT

No safeguarding concerns were raised in the year or post balance sheet.

Safeguarding has continued to be a standing agenda item at PCC meetings so matters of policy, best practice and training were discussed at meetings.

PCC members have been updating their training. The safeguarding team has continued to support members to update their training where necessary.

Contact details for safeguarding matters are displayed on the church notice board, Parish Magazine and website.

Sarah Penn

FINANCIAL REVIEW

Income from all sources grew 23% in 2025 to £112,062 (£90,873). This included a significant legacy income of £16,186 (£1,027). Proceeds from other donor giving grew by 18% to £48,790 (£41,321). Income from other voluntary sources grew to £6,333 (£1,769). Charitable & Ancillary Trading generated revenues 18% lower than prior year at £29,053 (£35,407): Hall rentals were 23% lower at £14,452 (£18,713) and Parish News income again fell substantially, down 34% to £6,742 (£10,210). Investment income grew 3% to £11,695 (£11,311).

The total expenses associated with church activities increased by 5% to £116,444 (£110,639). The PCC increased the Diocesan quota to £65,950 (£63,720). No fabric repair costs were incurred (£5,160) but general maintenance spending amounted to £4,898 (£1,578). Hall costs were 9% higher at £11,997 (£11,017), while Parish news costs increased 3% to £11,199 (£10,900). Spending on Church utilities grew to £3,509 (£888) having benefitted from a significant refund in 2024. Administration costs of £6,527 (£5,391) included depreciation charges of £5,894 (£4,732).

We incurred a deficit of £4,381 (deficit, £19,766) before an unrealised loss in the value of our investments of £15,171 (gain, £8,103) leaving a net deficit of £19,552 (deficit £11,663).

On the Balance Sheet, net assets dropped by 4% to £453,221 (£472,773). The value of our investment accounts with the CBF Church of England Funds dropped by 1% to £368,436 (£373,243). We hold an additional £28,189 (£26,857) in short-term deposit accounts with CBF. Our bank balances at the year-end had dropped to £51,533 (£63,374), representing a little over 5 months' worth of 2025's unrestricted cash expenses.

RESERVES POLICY

The PCC seeks to maintain adequate, but not excessive reserves, to be used for the specific purposes for which they are identified. These cash reserves are invested with the CBF Church of England Deposit Fund.

OTHER INFORMATION

Related party transactions (as defined by the Charities Act 2011 and the Charities SORP), included £333 (£360) of maintenance works undertaken by a Trustee. The PCC has not identified any major risks which could impact the work of the Church in the parish.

Approved by the PCC on 31 March 2026 and signed on its behalf by

J. Willans

Revd. Jonathan Willans

R J Salmon

Richard Salmon

Trustees Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the accounts on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the charity rules. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner's Report to the Parochial Church Council ('PCC') of Christ Church, Brockham Green

This report on the accounts of the PCC for the year ended 31 December 2025 which are set out on pages 8 and 9 is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.145 of the Charities Act 2011 ("the Act").

Responsibilities and basis of report.

As members of the PCC and trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

You consider that the audit requirement of the Regulations and section 144(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of the Regulations.

I report in respect of my examination of the PCC's accounts as required under section 145 of the 2011 Act and in carrying out the examination I have followed all applicable Directions given by the Charity Commission under section 145(5) of the Act.

Independent Examiner's statement

I have completed my examination.

I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. Accounting records were not kept in respect of the PCC as required by section 130 of the Act; or

2. That the accounts do not accord with those accounts; or

3. That the accounts do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than the requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: David Wheeler Date: 15 April 2026

Mr. David Wheeler FCCA
Cheeld Wheeler & Co.,
Chartered Certified Accountants
Redhill Chambers, 2d High Street, REDHILL, Surrey RH1 1RJ

PCC of Christ Church, Brockham Green

Statement of Financial Activities — Year ended 31 December 2025

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Income from	2					
Donations & Legacies		64,976	-	-	64,976	42,347
Other Voluntary Sources		6,333	-	-	6,333	1,769
Charitable & Ancillary Trading		29,053	-	-	29,053	35,407
Other Ordinary Sources		5	-	-	5	39
Investments & Short Term Deposits		3,552	1,036	7,107	11,695	11,311
Total Income		**103,919**	**1,036**	**7,107**	**112,062**	**90,873**
Expenditure	3					
Cost of raising funds		-	-	-	-	-
Grants		112	-	-	112	60
Activities related directly to Church work		109,805	-	-	109,805	105,188
Church Management & Administration		6,527	-	-	6,527	5,391
Total Expenditure		**116,444**	-	-	**116,444**	**110,639**
Net Income / Expenditure		**(12,524)**	**1,036**	**7,107**	**(4,381)**	**(19,766)**
Unrealised gains (losses) on investments		(3,427)	(1,518)	(10,226)	(15,171)	8,103
Realised gains (losses) on investments		-	-	-	-	-
Gains & Losses on Investments		(3,427)	(1,518)	(10,226)	(15,171)	8,103
Transfers between funds		5,116	1,991	(7,107)	(0)	0
Net Movement in Funds		**(10,835)**	**1,509**	**(10,226)**	**(19,552)**	**(11,663)**
Reconciliation of funds						
Balances brought forward 01 Jan		180,841	36,154	255,778	472,773	484,436
Balances carried forward 31 Dec		**170,006**	**37,663**	**245,552**	**453,221**	**472,773**

PCC of Christ Church, Brockham Green

Balance Sheet at 31 December 2025

	Note	2025 £	2024 £
Fixed Assets			
Tangible Fixed assets	4	19,752	25,646
Investments	5	368,437	373,243
		388,189	**398,889**
Current assets			
Debtors	6	7,012	7,532
Short-term Deposits		28,189	26,857
Cash at Bank and In Hand		51,533	63,374
		86,734	**97,763**
Liabilities			
Amounts falling due within one year	7	(21,702)	(23,879)
Net Current Assets / (Liabilities)		**65,032**	**73,883**
Net Assets		**453,221**	**472,773**
Funds	8		
Unrestricted		170,006	180,841
Restricted		37,663	36,154
Endowment		245,552	255,778
Total Funds		**453,221**	**472,773**

Approved by the Parochial Church Council on 31 March 2026 and signed on its behalf by:

J Willans

Revd. Jonathan Willans, Chairman

M. E Dailey

Maurice Dailey, Warden

The notes on pages 10 to 14 form part of these accounts.

Note 1: Accounting Policies

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 as the applicable accounting standards and the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)). The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted. The capital of endowment funds cannot be spent; some income earned from them is restricted, some for general use. Restricted funds can be spent only in the area stipulated by the source donor.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

Incoming resources

Voluntary income and capital sources: Collections are recognized when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognized only when received. Income tax recoverable on Gift Aid donations is recognized when the income is received. Fundraising and similar events are accounted for gross.

Other income: Rental income from the letting of church premises is recognized when the rental is due.

Income from investments: Dividends are accounted for when due and payable; Interest entitlements as they accrue.

Gains and losses on investments: Realized gains or losses are recognized when investments are sold. Unrealized gains or losses are accounted for on revaluation of investments at 31 December.

Resources used

Activities directly relating to the work of the Church: The diocesan parish share is accounted for when paid.

Fixed assets

Consecrated property and movable church furnishings: Consecrated and beneficed property of any kind is excluded from the accounts by s.96 (2) (a) of the Charities Act 1993. Movable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. Insufficient cost information is available for inalienable property acquired over past years, therefore such assets are not valued in the accounts.

Other fixtures, fittings and equipment: Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items with a purchase price of £1,000 or less are written off when the asset is acquired.

Investments: Investments are valued at market value at 31 December.

Current assets:

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible. Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Notes to the Financial Statements (continued)

Note 2: Income	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
From Donations & Legacies					
Covenants & Gift Aid	27,223	-	-	27,223	24,231
Envelope Scheme	7,039	-	-	7,039	4,990
Income Tax Recovered	7,454	-	-	7,454	7,929
Other Planned Giving	-	-	-	-	-
Collections	6,919	-	-	6,919	4,115
Sundry Donations	155	-	-	155	55
Legacies	16,186	-	-	16,186	1,027
Total from Donors	64,976	-	-	64,976	42,347
From Other Voluntary Sources					
Grants	-	-	-	-	-
Special Collections	112	-	-	112	-
Sundry Receipts	3,000	-	-	3,000	-
Donations	3,221	-	-	3,221	1,769
Fund Raising	-	-	-	-	-
Other	-	-	-	-	-
Total from Other Voluntary Sources	6,333	-	-	6,333	1,769
From Charitable & Ancillary Trading					
Fees - Weddings, Funerals, etc.	3,752	-	-	3,752	3,730
Parish News	6,742	-	-	6,742	10,210
Hall Rents	14,452	-	-	14,452	18,713
Teas on the Green	4,106	-	-	4,106	2,754
Total from Charitable & Ancillary Trading	29,053	-	-	29,053	35,407
From Other Ordinary Sources					
Refreshments	5	-	-	5	39
Total Other Ordinary Sources	5	-	-	5	39
From Investments					
Dividends	2,336	1,036	7,107	10,479	9,962
Interest	1,216	-	-	1,216	1,349
Total from Investments	3,552	1,036	7,107	11,695	11,311
Total Income	**103,919**	**1,036**	**7,107**	**112,062**	**90,873**

Notes to the Financial Statements (continued)

Note 3: Expenditure	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2025 £	Total 2024 £
Cost of Raising Funds					
Fund Raising Costs	-	-	-	-	-
Total Cost of raising funds	-	-	-	-	-
Grants					
Church Societies	-	-	-	-	-
Secular Charities	112	-	-	112	60
Relief & Development	-	-	-	-	-
Distribution of Special Collection	-	-	-	-	-
Total Grants	112	-	-	112	60
Activities Related Directly to Church Work					
Diocesan Quota	65,950	-	-	65,950	63,720
Vicar's expenses	1,160	-	-	1,160	1,258
Assistant Staff / Ministry Team	96	-	-	96	98
Books & Music	-	-	-	-	20
Organist	1,820	-	-	1,820	2,535
Choir	-	-	-	-	-
Organ Fund Costs	943	-	-	943	680
General Maintenance	4,898	-	-	4,898	1,578
Fabric Repairs	-	-	-	-	5,160
Gas, Water & Electricity	3,509	-	-	3,509	888
Insurance	5,804	-	-	5,804	5,688
Hall Costs	11,997	-	-	11,997	11,017
Parish News	11,199	-	-	11,199	10,900
Subscriptions	1,031	-	-	1,031	995
Friday Club	25	-	-	25	25
Other costs	1,373	-	-	1,373	626
Total Activities Related Directly to Church Work	109,805	-	-	109,805	105,188
Church Management & Administration					
Administration	633	-	-	633	659
Depreciation	5,894	-	-	5,894	4,732
Total of Church Management & Administration	6,527	-	-	6,527	5,391
Total Expenditure	**116,444**	-	-	**116,444**	**110,639**

Note 4: Fixed Assets for PCC use	Church Equipment	
	2025	2024
	£	£
Tangible Fixed Assets		
Cost		
Cost at 01 January	59,724	36,486
Purchases during year		23,238
Disposals during year	(7,140)	
Cost at 31 December	52,584	59,724
Accumulated Depreciation		
At 01 January	34,078	29,346
Charged during year	5,894	4,732
on disposals	(7,140)	
At 31 December	32,832	34,078
Net Book Value	19,752	25,646

Note 5: Investments	2025	2024
	£	£
Market Value at 01 January	373,243	355,290
Purchases at Cost		
Sales at market value		
Income retained	10,365	9,850
Gain / (Loss) in Value during year	(15,171)	8,103
Market Value at 31 December	368,437	373,243

Holdings at 31 December amounted to 16,597.55 (16,141.87) shares

Note 6: Analysis of Debtors	2025	2024
	£	£
Income Tax Recoverable	-	-
VAT Recoverable	-	-
Prepayments incl. Insurance	7,012	7,532
	7,012	7,532

Note 7: Analysis of Liabilities	2025	2024
	£	£
Amounts falling due within one year		
Trade Creditors	1,549	3,511
Other accruals	1,093	1,308
Stonework Restoration Provision	19,060	19,060
	21,702	23,879

Note 8: Analysis of Net Assets by Fund Type	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2025	Total 2024
	£	£	£	£	£
Tangible Fixed Assets	19,752			19,752	25,646
Investments	85,221	37,663	245,552	368,436	373,243
Short-term Deposits	28,189	-	-	28,189	26,857
Cash & Other Current Assets	58,546			58,546	70,906
Current Liabilities	(21,702)			(21,702)	(23,879)
	170,006	37,663	245,552	453,221	472,773

Note 9: Volunteers

The PCC relies upon the work of volunteers to administer its activities. This includes Trustees activities, some ministry work, accounting, banking and gift aid, musicians, applications for C. of E. faculties, organisation of fundraising events, administratic of the Church Hall bookings and Teas on the Green, etc. No Trustee is remunerated for their role on the PCC.

Note 10: Related Party Transactions

Related party transactions (as defined by the Charities Act 2011 and the Charities SORP) included electrical maintenance work and other more general repairs undertaken by a Trustee, to the aggregate value of £333 (£360).

Note 11: Taxation

The PCC is exempt from the requirement to pay income tax and V.A.T.