

Sonning Parochial Church Council

Registered Charity No 1130763

FINANCIAL STATEMENTS of the **Parochial Church Council** for the year ended **31 December 2023**

INCUMBENT

The Revd. Jamie Taylor
The Vicarage
Thames Street
Sonning

INDEPENDENT EXAMINER

Banks & Co.
1 Carnegie Road
Newbury

**The Parochial Church Council (PCC)
of the Ecclesiastical Parish of Sonning**

During the year to 31 December 2023, the following served the Parish:

Incumbent (and Chairman)	Revd Jamie Taylor
Associate Vicar	Revd Kate Toogood (resigned 29 October 2023)
Licensed Lay Minister	Bob Peters
Youth Minister	Chris West
Churchwardens	Liz Nelson Stuart Bowman
Deputy Churchwardens	Sue Peters Simon Darvall Molly Woodley (Emeritus Deputy Warden)
Treasurer	Jerry Wood
Secretary	Hilary Rennie
Representatives on the Sonning Deanery Synod (normally 5 year term)	Rory Symes Molly Woodley
Other PCC Members (normally 3 year term)	Rachel Argent (resigned 28 May 2023) Indra Biddulph Helen Craig (re-appointed 28 May 2023) Heather Hexter Terry Hunt Ruth Jeffery Nicola Riley (appointed 28 May 2023) Jenny Sawyer Alison Smyly (re-appointed 28 May 2023) Kevin Wilson (appointed 28 May 2023)

The method of appointment of PCC members is set out in the Church Representation Rules. At St Andrew's the membership of the PCC consists of the incumbent (our vicar), churchwardens, the associate vicar, the licensed lay minister and members elected by those members of the congregation who are on the electoral role of the church.

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. New members receive initial training into the workings of the PCC.

The PCC met on 4 occasions during the year and the average attendance at these meetings was 82%.

Administrative Information

The Parish of Sonning encompasses the thriving communities of Sonning, Sonning Eye and Charvil, located between Reading and Henley-on-Thames in a beautiful section of the Thames valley. We have a growing congregation and are welcoming and uplifting, embracing the broad Anglican tradition.

The correspondence address is:

St Andrew's Church Office
Thames Street
Sonning
READING
Berkshire RG4 6UR

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and a charity registered with the Charity Commission (Registered Charity Number: 1130763).

Aim and Purpose

To provide:

- Regular public worship that is open to all
- Sacred space for personal prayer and contemplation
- Pastoral work which includes visiting the sick and the bereaved
- The teaching of Christianity through sermons, courses and small groups
- The leadership of religious assemblies in schools
- The promotion of Christianity through the staging of events and meetings, and in the distribution of literature
- Promotion of the mission of the Church through provision of activities for all ages in our Parish
- Support of other charities in the UK and overseas

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship in our parish and to become part of our parish community within Sonning, Sonning Eye and Charvil. The PCC vision is to:

- Serve better those who choose to worship with us and share a journey in faith
- Reach out and draw others to the knowledge and love of God
- Attend to the pastoral needs of those around us (as individuals and as an organisation)
- Preserve our Anglican heritage
- Engage with our local community and find new ways to serve it

When planning our activities for the year, the Incumbent and the PCC have considered the Commission's guidance on public benefit and in particular 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 – Learning about the Gospel and developing their knowledge and trust in Jesus
- Mission and pastoral care – Giving to others and the provision of pastoral care for people living in the parish
- Buildings and Maintenance – To facilitate this work it is important that we maintain the fabric of our church
- Social – Arranging social events throughout the year

Committees

The PCC operates through a number of committees, which meet between the full meetings of the PCC. These are:

Standing and Finance

This is the only committee required by law and has power to transact the business of the PCC between meetings, subject to any directions given by the Council. Members are the Incumbent, the Churchwardens, the Treasurer and the Secretary.

Buildings and Maintenance

This committee attends to matters relating to stewardship of the church buildings and fabric. Chair: Mrs Liz Nelson.

Mission and Pastoral

This committee attends to matters concerning external giving from the Parish. Chairman: Revd Jamie Taylor.

Social

This committee is responsible for arranging social events.
Chair: Mrs Sue Peters.

The Parish Magazine

Delivered free to every house in the parish.

Editor: Bob Peters

Advertising: Harriet Nelson

Distribution: Gordon Nutbrown

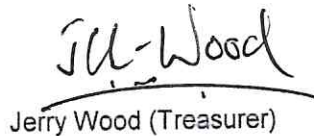
Electoral Roll

At the APCM on 28th May 2023 there were 240 people on the Electoral Roll.

Approved by the Parochial Church Council on 18th March 2024 and signed on its behalf by:



Revd. Jamie Taylor (PCC Chairman)



Jerry Wood (Treasurer)

TREASURER'S REPORT

Financial Review

The PCC ended the year with a total net expenditure (deficit) of £54,668, compared to a total net expenditure of £29,586 for the previous year.

Total income for the year was £314,242. There were grants received of £133,019, which included £113,000 from The Bull Inn Ecclesiastical Trust. Planned giving increased over the prior year, although the net number of planned givers declined slightly over the year. One-off giving in 2023 was £22,739 much of which was directed to supporting youth work. Investment income of £12,613 was received, mostly from endowments for the Churchyard and St Andrew's building maintenance and interest on deposits which increased with higher interest rates.

Expenditure relating to services, mission and running costs increased to £392,336 including £31,248 on repairs to the church building.

The Parish Share contribution increased to £95,795.

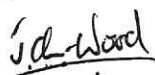
The cost of producing the Parish Magazine continues to be covered by the revenue from advertising and the cost of distribution continues to be funded from General Funds.

£4,862 was spent on noise reduction panels for the Ark.

Depreciation for the Ark, the Youth Minister's House and Equipment was £32,750

Reserves policy

It is PCC policy to maintain a Reserves balance, which equates to at least three months normal Unrestricted payments (if possible) to cover emergency situations that may arise from time to time. Approximately £60,000 has been held in a Designated General Reserve Fund for this. The Reserve increased in 2023 to £61,869, mainly due to an increase in the value of underlying investments. With the increase in expenditure in 2023, albeit including exceptional items for repairs, the Reserves figure is under review.



Jerry Wood - Honorary Treasurer


Parish of Sonning
Statement of Financial Activities
For the period from 1 January 2023 to 31 December 2023

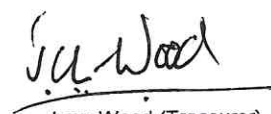
	Notes	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
		£	£	£	£	£
<i>Income and endowments from:</i>						
	2					
Voluntary Income		248,938	12,713	--	261,651	276,825
Activities for Generating Funds		24,764	--	--	24,764	23,003
Income from Investments		5,596	270	6,747	12,613	8,938
Church activities		15,214	--	--	15,214	18,263
Other Income		--	--	--	--	--
Total income		294,512	12,983	6,747	314,242	327,029
<i>Expenditure on:</i>						
	3					
Church activities		348,546	36,899	6,747	392,192	322,597
Raising Funds		144	--	--	144	161
Total expenditure		348,690	36,899	6,747	392,336	322,758
Net Income/(Expenditure) before Investment Gains		(54,178)	(23,916)	--	(78,094)	4,271
Net Gains/(Losses) on investments		1,075	856	21,495	23,426	(33,857)
Net income/(Expenditure)		(53,103)	(23,060)	21,495	(54,668)	(29,586)
Transfers between Funds		(4,862)	4,862	-	-	-
Net movement in funds		(57,965)	(18,198)	21,495	(54,668)	(29,586)
<i>Reconciliation of Funds</i>						
Total funds brought forward		258,553	1,205,577	226,484	1,690,614	1,720,200
Total funds carried forward		200,588	1,187,379	247,979	1,635,946	1,690,614

Parish of Sonning
Balance sheet
As at 31 December 2023

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	This Year Total	Last Year Total
		£	£	£	£	£
Fixed assets	6					
Tangible assets		70,047	1,086,527	-	1,156,574	1,184,462
Investments		25,750	9,875	247,979	283,604	260,178
		95,797	1,096,402	247,979	1,440,178	1,444,640
Current assets						
Debtors and prepayments	7	8,293	250	-	8,543	5,367
Cash at bank and in hand	8	126,665	93,715	-	220,380	273,807
		134,958	93,965	-	228,923	279,174
Liabilities	9					
Creditors: Amounts falling due within one year		30,167	2,988	-	33,155	33,200
Net current assets / (liabilities)		104,791	90,977	-	195,768	245,974
Total assets less current liabilities		200,588	1,187,379	247,979	1,635,946	1,690,614
Total net assets		200,588	1,187,379	247,979	1,635,946	1,690,614
Represented by	10					
General fund		27,612	-	-	27,612	82,223
Organ		61,036	-	-	61,036	64,711
Choral Foundation		25,700	-	-	25,700	26,000
Mission & Development		4,012	-	-	4,012	4,272
Parish Magazine		15,934	-	-	15,934	16,224
General Reserve		61,869	-	-	61,869	59,948
External Giving		4,425	-	-	4,425	5,175
New Hall		-	636,317	-	636,317	646,334
Youth		-	2,500	-	2,500	124
Frances Cooper		-	3,185	-	3,185	2,909
Jacqueline Hadida		-	6,689	-	6,689	6,110
Ecclesiastical Fund		-	538,688	-	538,688	550,100
Price Davies		-	-	904	904	826
Churchyard Trust		-	-	4,566	4,566	4,171
Dickson Memorial Trust		-	-	115,604	115,604	105,583
Mitchell Trust		-	-	4,521	4,521	4,129
Palmer Charity		-	-	121,029	121,029	110,538
Witherington Trust		-	-	1,198	1,198	1,094
William Payne		-	-	157	157	143
Funds of the church		200,588	1,187,379	247,979	1,635,946	1,690,614

Approved by the Parochial Church Council on *18th March* 2024 and signed on its behalf by


Revd. Jamie Taylor (PCC Chairman)


Jerry Wood (Treasurer)

The Notes on pages 8 to 12 form part of these accounts

Parish of Sonning
Cash Flow Statement
for the year ended 31 December 2023

	2023		2022	
	£	£	£	£
Net Cash from operating activities		(61,178)		30,664
Cash Flows from investing activities				
Dividends and Interest from investments	12,613		8,938	
Equipment Costs	--		(6,652)	
Buildings Cost	(4,862)		(1,920)	
Net Cash provided by / (used in) investing activities		7,751		366
Change in cash and cash equivalents in reporting period		(53,427)		31,030
Cash and cash equivalents at 1 January		273,807		242,777
Cash and cash equivalents at 31 December		220,380		273,807
Reconciliation of net income/expenditure				
Net Income before investment gains/(losses) 31 Dec		(78,094)		4,271
Adjustments for:				
Depreciation Charges		32,750		33,184
Dividends, Interest and Rent from investments		(12,613)		(8,938)
Decrease / (increase) in debtors		(3,176)		(1,362)
(Decrease) / increase in creditors		(45)		3,509
Net Cash provided by / (used in) operating activities		(61,178)		30,664
Analysis of cash and cash equivalents				
Cash and Bank		216,344		269,896
Short term deposits (less than 3 months)		4,036		3,911
		220,380		273,807

Notes to the financial statements

For the year ended 31 December 2023

1. ACCOUNTING POLICIES

The PCC is a public benefit entity within the meaning of FRS 102. 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' provisions, together with FRS 102 as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS 102)).

The financial statements have been prepared under the historical cost convention except for 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

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds represent (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants received for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investments is apportioned to the individual funds on an average balance basis.

Unrestricted funds (including designated funds) are general funds which are to be spent on the PCC's general purposes.

Incoming resources

Planned giving, collections and donations are recognized when received. Tax refunds are recognized when the incoming resource to which they relate is received, if necessary by estimated amounts. Grants (including government grants) and legacies are accounted for under the performance model when the PCC is entitled to use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable. Dividends and rental income are accounted for when receivable, interest is accrued (where material). All other income is generally recognized when it is receivable. All incoming resources are accounted for gross.

Resources expended

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 expected to be paid over is accounted for when due.

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 s10(2)(a) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens 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 reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

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

Investments are valued at market value at 31 December.

2	INCOMING RESOURCES	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
	2(a) Voluntary Income					
	Planned Giving	85,310	349	--	85,659	82,717
	Tax Recoverable	12,831	1,575	--	14,406	18,717
	Collections (Open Plate)	5,828	--	--	5,828	6,224
	Other Donations	11,950	10,789	--	22,739	45,750
	Grants	133,019	--	--	133,019	123,417
		<u>248,938</u>	<u>12,713</u>	<u>--</u>	<u>261,651</u>	<u>276,825</u>
	2(b) Activities for Generating Funds					
	Magazine Advertising	24,764	--	--	24,764	22,993
	Sundry Activities	--	--	--	--	10
		<u>24,764</u>	<u>--</u>	<u>--</u>	<u>24,764</u>	<u>23,003</u>
	2(c) Income from Investments					
	Dividends and Interest	5,596	270	6,747	12,613	8,938
		<u>5,596</u>	<u>270</u>	<u>6,747</u>	<u>12,613</u>	<u>8,938</u>
	2(d) Income from Church Activities					
	Lettings	1,443	--	--	1,443	1,226
	Fees	7,789	--	--	7,789	10,874
	Sundry Income	5,982	--	--	5,982	6,163
		<u>15,214</u>	<u>--</u>	<u>--</u>	<u>15,214</u>	<u>18,263</u>
	Total Income	<u>294,512</u>	<u>12,983</u>	<u>6,747</u>	<u>314,242</u>	<u>327,029</u>

3	RESOURCES EXPENDED	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
	3(a) Charitable Activities					
	Missionary & Charitable Giving					
	Church Overseas: Missionary Societies	7,250	--	--	7,250	3,000
	Church Overseas: Relief and Development Agencies	--	--	--	--	1,750
	Home Mission and Other Church Societies	750	--	--	750	4,682
	Secular Charities	7,250	--	--	7,250	4,000
	Diocesan Parish Share	95,795	--	--	95,795	80,000
	Ministry Team Costs	59,259	17,723	--	76,982	70,696
	Upkeep of Services	5,052	--	--	5,052	5,710
	Parish Training and Mission Costs	12,405	4,027	--	16,432	21,786
	St Andrew's Running Costs and Maintenance	61,061	87	3,312	64,460	27,185
	Organ, Organist, Choir, Music	19,922	--	--	19,922	18,174
	Upkeep of Churchyard	8,321	183	3,435	11,939	13,971
	St Sarik Room Running Costs and Maintenance	941	--	--	941	258
	The Ark Running Costs and Maintenance	6,107	14,726	--	20,833	20,407
	Administration	36,746	153	--	36,899	29,281
	Magazine Printing and Other Costs	25,074	--	--	25,074	19,033
	Miscellaneous	2,613	--	--	2,613	2,664
	New Buildings/Churchyard	--	--	--	--	--
		<u>348,546</u>	<u>36,899</u>	<u>6,747</u>	<u>392,192</u>	<u>322,597</u>
	3(b) Cost of Generating Funds					
	Cost of Generating Voluntary Income	--	--	--	--	--
	Fundraising Trading Cost of Goods Sold & Other Costs	144	--	--	144	161
		<u>144</u>	<u>--</u>	<u>--</u>	<u>144</u>	<u>161</u>
	Total Resources Expended	<u>348,690</u>	<u>36,899</u>	<u>6,747</u>	<u>392,336</u>	<u>322,758</u>

4 STAFF COSTS

The PCC had six employees at the end of the year. Details of costs are as follows:

Salary	71,829
Pension Contribution	3,166
	<u>74,995</u>

The above amounts are included in Ministry Team Costs and Administration Costs in Note 3 above.
Chris West, a trustee, was employed as Youth Minister and his remuneration is included in the above amounts.
Hilary Rennie, a trustee, was employed as Office Administrator and her remuneration is included in the above amounts.

5 PAYMENTS TO PCC MEMBERS

Expenses paid to Clergy, the Youth Minister and the Lay Minister may include a small immaterial proportion which relates to their function as PCC members. No other payments or expenses were paid to any other PCC members or their related parties, except to directly reimburse items paid for on behalf of the PCC.

6 FIXED ASSETS

(a) Tangible

		Freehold Land and Buildings	Church Equipment	Total
		£	£	£
ACTUAL/DEEMED COST	At 1st January 2023	1,231,695	145,882	1,377,577
	Disposals	--	--	--
	Additions at Cost	4,862	--	4,862
	As At 31 December 2023	<u>1,236,557</u>	<u>145,882</u>	<u>1,382,439</u>
DEPRECIATION	At 1st January 2023	126,801	66,314	193,115
	Withdrawn on Disposal	--	--	--
	Charge for the Year	24,731	8,019	32,750
	As At 31 December 2023	<u>151,532</u>	<u>74,333</u>	<u>225,865</u>
NET VALUES	At 1st January 2023	1,104,894	79,568	1,184,462
	Additions at Cost	4,862	--	4,862
	Depreciation for Year	(24,731)	(8,019)	(32,750)
	As At 31 December 2023	<u>1,085,025</u>	<u>71,549</u>	<u>1,156,574</u>

(b) Investments

		2023 £	2022 £
	Market Value at 1 January	260,178	294,035
	Purchases	--	--
	Revaluation Gain	23,426	(33,857)
	As At 31 December 2023	<u>283,604</u>	<u>260,178</u>
The Market Value represents investments for	Unrestricted Funds	25,750	24,675
	Restricted Funds	9,875	9,019
	Endowment Funds	247,979	226,484
		<u>283,604</u>	<u>260,178</u>

7 DEBTORS AND PREPAYMENTS

Tax Recoverable	8,543	5,367
Prepayments	--	--
	<u>8,543</u>	<u>5,367</u>

8 CASH AT BANK AND IN HAND

CAF Bank Acc Balance	192,046	230,214
CAF Bank Mag Acc Balance	21,220	37,275
CCLA (CBF) Deposit Acc	4,036	3,911
Cash in Hand	3,079	2,407
	<u>220,381</u>	<u>273,807</u>

9 LIABILITIES

Magazine Adverts Next Year	5,256	21,051
Other	27,869	12,149
Amounts falling due within one year	<u>33,155</u>	<u>33,200</u>

10 COMPARATIVE FOR THE STATEMENT OF FINANCIAL ACTIVITIES (2022 FIGURES)

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
<i>Income and endowments from:</i>	2				
Voluntary Income		273,300	3,525		276,825
Activities for Generating Funds		23,003			23,003
Income from Investments		1,928	269	6,741	8,938
Church activities		18,263			18,263
Other Income					—
Total income		316,494	3,794	6,741	327,029
<i>Expenditure on:</i>	3				
Church activities		278,320	37,536	6,741	322,597
Raising Funds		161			161
Total expenditure		278,481	37,536	6,741	322,758
Net income/(Expenditure) before Investment Gains		38,013	(33,742)	—	4,271
Net Gains/(Losses) on		(2,593)	(1,197)	(30,067)	(33,857)
Net income		35,420	(34,939)	(30,067)	(29,586)
Transfers between Funds		(6,893)	6,893	-	-
Net movement in funds		28,527	(28,046)	(30,067)	(29,586)

11 FUNDS	2023	Notes	Balances Brought Forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Balances Carried Forward
Unrestricted Funds								
General Fund			82,223	253,650	277,769	(30,492)	—	27,612
Organ			64,711	—	3,675	—	—	61,036
Choral Foundation			26,000	—	300	—	—	25,700
Mission & Development			4,272	15,036	40,920	25,624	—	4,012
Parish Magazine			16,224	24,819	25,115	6	—	15,934
General Reserve	10(a)		59,948	1,007	161	—	1,075	61,889
External Giving			5,175	—	750	—	—	4,425
			258,553	294,512	348,690	(4,862)	1,075	200,588
Restricted Funds								
New Hall			646,334	—	14,879	4,862	—	636,317
Youth	10(b)		124	12,713	10,337	—	—	2,500
Frances Cooper	10(d)		2,909	87	87	—	276	3,185
Helen Beison								
Jacqueline Hadida	10(c)		6,110	183	183	—	580	6,590
Ecclesiastical Fund			550,100	—	11,413	—	—	538,687
			1,205,577	12,983	36,899	4,862	856	1,187,379
Endowment Funds								
Price Davies	10(c)		626	25	25	—	78	904
Churchyard Trust	10(c)		4,169	94	94	—	397	4,566
Dickson Memorial Trust	10(c)		105,584	3,160	3,160	—	10,020	115,604
Mitchell Trust	10(c)		4,129	124	124	—	392	4,521
Palmer Charity	10(d)		110,538	3,307	3,307	—	10,491	121,029
Witherington Trust	10(c)		1,094	33	33	—	104	1,198
Charibond								
Charifund Young/Welsh								
Rushby Family								
William Payne			144	4	4	—	13	157
Phyllis Palmer			—	—	—	—	—	—
			226,484	6,747	6,747	—	21,495	247,979
Sundry Funds								
			—	—	—	—	—	—
			1,690,614	314,242	392,336	—	23,426	1,635,946
10(a) Reserve of 3 months expenditure	10(c)							
10(b) Funds for Youth Work	10(d)							

11 FUNDS (continued)

Comparatives for movement in funds (2022 figures)

Fund	Notes	Balances Brought Forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Balances Carried Forward
Unrestricted Funds							
General Fund		77,083	253,342	196,246	(51,956)	--	82,223
Organ		73,500	--	8,789	--	--	64,711
Choral Foundation		500	25,500	--	--	--	26,000
Mission & Development		2,386	13,441	42,082	30,527	--	4,272
Parish Magazine		12,009	23,293	19,114	36	--	16,224
General Reserve	10(a)	61,623	918	--	--	(2,593)	59,948
External Giving		2,925	--	12,250	14,500	--	5,175
		230,026	316,494	278,481	(6,893)	(2,593)	258,553
Restricted Funds							
New Hall		659,471	--	15,057	1,920	--	646,334
Youth	10(b)	2,697	3,525	11,071	4,973	--	124
Frances Cooper	10(d)	3,295	87	87	--	(385)	2,909
Jacqueline Hadida	10(c)	6,921	182	182	--	(811)	6,110
Ecclesiastical Fund		561,239	--	11,139	--	--	550,100
		1,233,623	3,794	37,536	6,893	(1,197)	1,205,577
Endowment Funds							
Price Davies	10(c)	936	25	25	--	(110)	826
Churchyard Trust	10(c)	4,724	124	124	--	(553)	4,171
Dickson Memorial Trust	10(c)	119,600	3,143	3,143	--	(14,017)	105,583
Mitchell Trust	10(c)	4,677	123	123	--	(548)	4,129
Palmer Charity	10(d)	125,212	3,290	3,290	--	(14,674)	110,538
Witherington Trust	10(c)	1,240	33	33	--	(146)	1,094
William Payne		162	4	4	--	(19)	143
		256,551	6,742	6,742	--	(30,067)	226,484
		1,720,200	327,030	322,759	--	(33,857)	1,690,614

- 10(a) Reserve of 3 months expenditure
10(b) Funds for Youth Work
10(c) Income to be applied to upkeep of graveyard and certain graves
10(d) Income to be applied to Repairs and Maintenance of St Andrew's

12 RELATED PARTIES

The Vicar and Churchwardens, who are trustees of the PCC, are also trustees of The Bull Inn Ecclesiastical Trust, from which the PCC received grants of £113,000 during the year (2022 - £113,000) to support the work of the PCC in the Parish.

The Vicar and Churchwardens are also trustees of The Ranmore Trust, to which the PCC made payments of £12,000 during the year (2022 - £12,000) for the use of a house for the Associate Vicar. The PCC also settled certain invoices on behalf of The Ranmore Trust which were directly reimbursed by the Trust during the year.

The Vicar and Churchwardens are also trustees of The Sonning School and School House Trust, to which the PCC made a donation of £1,500 during the year (2022 - £1,500) to help the Trust support the work of Sonning Primary School.

Independent Examiner's Report to the Trustees of Sonning Parochial Church Council

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 5 to 12.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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 charity 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.



RML Taylor FCCA
Banks & Co Limited
Chartered Certified Accountants
1 Carnegie Road
Newbury
Berkshire
RG14 5DJ

Date: 10 May 2024