

Parochial Church Council
of
St. John the Divine, Selsdon
Annual Report and Financial Statements
For the year ended 31 December 2021

The Revd. Canon Younis Francis (from 6.7.2021)
The Rectory
Upper Selsdon Road
Selsdon
Surrey CR2 8DD

Bankers

CafCash Ltd
Kings Hill
West Malling
Kent
ME19 4TA

Independent Examiner

Mrs R Cossins
MJS Associates
Eagle House
Cranleigh Close
Sanderstead
CR2 9LH

Parochial Church Council of St. John the Divine, Selsdon

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Parochial Church Council of St. John the Divine, Selsdon

Annual Report 2021

Background

The PCC of St. John the Divine has the responsibility of co-operating with the incumbent, the Revd Canon Younis Francis, to promote in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has the maintenance responsibilities for the Parish Church buildings and the hall.

The PCC meets regularly to discuss matters arising during the year.

Membership

Members of the PCC are either ex-officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representative rules.

Rector

The Reverend Canon Younis Francis
(from 6.7.2021)

Honorary Staff

The Reverend Michael Skinner
The Reverend Stephen Wright
Peter Crocombe SPA

During the year the following served as members of the PCC.

Churchwardens

Mrs Deborah Brown
Mr Martyn Brown

Deputy Churchwardens

Mrs Monica Turton
Mr Andrew Hicks
Mrs Judith Coleman

Representatives of the Deanery Synod

Mrs Alice Hicks

Mrs Helen Lishmund

Dr. Robin Orchard

Mrs Gill Salter

Mrs Susan Tilley

Elected Members

Mr Ian Brentnall

Mrs Judith Coleman

Mrs Ann Crocombe

Mrs Jane Guglielmi

Mr Graham Jennings

Mrs Fiona McSorley

Mrs Sarah Parsons

Miss Joanne Sands

Mrs Gill Sharpe

Ms Dara Smith

Mrs Lesley Taylor

Committees

The PCC has a Standing Committee this is the only committee required by law. It has the power to transact the business of the PCC between meetings, subject to any directions given by the Council.

St. John the Divine has several committees and sub-committees of the PCC, some of which are mentioned below.

Buildings and Maintenance Committee

Attends to matters relating to the stewardship of plant such as church buildings and fabric, and the church grounds.

Hall Committee

Oversees the running of the hall, the cleaning and maintenance.

The PCC met eight times during the year. The Electoral Roll is 201

Canon Younis Francis was collated on 6th July 2021 to be our new parish priest.

Due to the covid restrictions most of our meetings have been by zoom which has worked well.

Our Income has been reduced as the Hall has been closed for part of the year and we have been unable to hold fundraising activities. We are having to raise funds to replace our heating system in the Church as it is becoming unreliable and irreparable.

On behalf of the PCC

Revd Canon Younis Francis
Rector

Parochial Church Council of St. John the Divine, Selsdon

Independent Examiner's Report

to the PCC of St. John the Divine, Selsdon.

This report on the financial statements of the PCC for the year ended 31 December 2021, which are set out herein is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and section 43 of the Charities Act 1993 ('the Act').

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the financial statements; you consider that the audit requirement of Regulations and section 43(2) of the Act do not apply. It is my responsibility to issue this report on those financial statements in accordance with the terms of Regulations.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charities Commission under section 43 (7)(b) of the Act and to be found in the Church guidance, 2006 edition.

That examination includes a review of the accounting records kept by the PCC and a comparison of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required by an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In connection with any examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 41 of the Act: and
 - to prepare financial statements which accord with the accounting records and comply with the requirements of the Act and the Regulations have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Parochial Church Council of St. John the Divine, Selsdon.

STATEMENT OF FINANCIAL ACTIVITIES

1 January 2021 to 31 December 2021

		Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
	Note				
INCOMING RESOURCES					
Voluntary Income	2(a)	103771	0	103771	97274
Activities for generating funds	2(b)	16659	0	16659	12733
Income from investments	2(c)	0	0	0	0
Church activities	2(d)	4993	0	4993	3761
Other incoming resources	2(e)	2362	13925	16287	9668
TOTAL INCOMING RESOURCES		<u>127785</u>	<u>13925</u>	<u>141710</u>	<u>123436</u>
RESOURCES EXPENDED					
Costs of generating voluntary income	3(a)	90	0	90	90
Fund raising costs	3(b)	419	0	419	0
Charitable Activities	3(c)	4000	0	4000	500
Ministry	3(d)	89897	0	89897	151758
TOTAL RESOURCES EXPENDED		<u>94406</u>	<u>0</u>	<u>94406</u>	<u>152348</u>
NET RESOURCES BEFORE TRANSFERS		<u>33379</u>	<u>13925</u>	<u>47304</u>	<u>-28912</u>
NET MOVEMENT IN FUNDS		33379	13925	47304	-28912
BALANCES B/FWD 1 JANUARY		1414	9668	11082	39994
BALANCES C/FWD 31 DECEMBER		<u>34793</u>	<u>23593</u>	<u>58386</u>	<u>11082</u>

Parochial Church Council of St. John the Divine, Selsdon

BALANCE SHEET AS AT 31 DECEMBER

		2021 £	2020 £
FIXED ASSETS	Note 4	0	0
CURRENT ASSETS			
Stocks		0	0
Debtors	Note 5	6688	5802
Cafcash Current Account -Church		86803	40692
Cafcash Current Account - Hall		0	0
Deposits with Central Board of Finance		139	139
Cash in Hand		0	0
Garden Room Project		0	0
		<u>93630</u>	<u>46633</u>
CURRENT LIABILITIES			
Creditors due within one year	Note 6	<u>22609</u>	<u>6956</u>
NET CURRENT ASSETS		<u>22609</u>	<u>6956</u>
Total Assets less current liabilities		<u>71021</u>	<u>39677</u>
Creditors amounts falling due after one year	Diocesan Loan	12635	28595
TOTAL NET ASSETS		<u><u>58386</u></u>	<u><u>11082</u></u>
Represented by Funds			
Unrestricted Funds	Note 7	35794	1414
Restricted Funds	Note 7	<u>22592</u>	<u>9668</u>
		<u>58386</u>	<u>11082</u>

Approved by the Parochial Church Council on 9th March 2022 and signed on its behalf by:

Revd Canon Younis Francis
PCC Chair

Parochial Church Council of St. John the Divine, Selsdon

Notes to the financial statements

For the year ended 31 December 2021

ACCOUNTING POLICIES

The financial Statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005.

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

Endowment funds, are funds, the capital of which must be maintained; only income arising from investment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

Restricted funds represent (a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and (b) 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 were 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.

Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource 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 receivable, interest is accrued. All other income is recognised 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 is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Parochial Church Council of St. John the Divine, Selsdon

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with section 96(2)(a) of the Charities Act 1973

Movable church furnishings held by the rector 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 a £1000 so all expenditure has been written off when incurred.

Equipment used within the church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Investments are valued at market value at 31 December.

Parochial Church Council of St. John the Divine, Selsdon

Note 2 INCOMING RESOURCES	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
2(a) Voluntary Income				
Planned giving				
Gift Aid Donations	78446	0	78446	72662
Tax Recoverable	21559	0	21559	19498
Other	0	0	0	0
Collections (open plate)	800	0	800	1518
Donations, appeals etc.	2751	13925	16676	12728
Legacies	0	0	0	0
Garden Room	215	0	215	536
	<u>103771</u>	<u>13925</u>	<u>117696</u>	<u>117696</u>
2(b) Activities for generating funds				
Bookstall	385	0	385	404
Sales of the Parish magazine	0	0	0	0
Church hall lettings (non church)	16136	0	16136	11728
Events	138	0	138	601
	<u>16659</u>	<u>0</u>	<u>16659</u>	<u>12733</u>
2(c) Income from Investments				
Bank Interest	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2(d) Income from Church Activities				
Parish Magazine Advertisement Fees	0	0	0	0
Church hall lettings (church)	0	0	0	0
Fees	4993	0	4993	3761
	<u>4993</u>	<u>0</u>	<u>4993</u>	<u>3761</u>
2(e) Other incoming resources				
	2362	0	2362	2362
	<u>2362</u>	<u>0</u>	<u>2362</u>	<u>2362</u>
Total Incoming Resources	<u>127785</u>	<u>13925</u>	<u>141710</u>	<u>133104</u>

Note 3 RESOURCES EXPENDED

3(a) Costs of generating voluntary income				
Christian Stewardship	90	0	90	90
	<u>90</u>	<u>0</u>	<u>90</u>	<u>90</u>
3(b) Fund raising costs				
Events	419	0	419	0
	<u>419</u>	<u>0</u>	<u>419</u>	<u>0</u>
3(c) Charitable Activities				
Missionary and charitable giving				
Overseas	0	0	0	0
Home	4000	0	4000	500
	<u>4000</u>	<u>0</u>	<u>4000</u>	<u>500</u>
3(d) Ministry				
Diocesan Parish Share	24000	0	24000	54133
Fees	1264	0	1264	3510
Clergy expenses	330	0	330	212
Church running expenses	11406	0	11406	8399
Church maintenance	8137	0	8137	0
Cost of services	21360	0	21360	21455
Upkeep of grounds	2407	0	2407	565
Parish Magazine & Book stall	0	0	0	0
Education	0	0	0	621
Hall running costs	14633	0	14633	15205
Major repairs (structure)	0	0	0	0
Major repairs/replacements (instalations)	0	0	0	4733
Choir	2965	0	2965	3270
Organist	2895	0	2895	2580
Diocesan Loan	0	0	0	36575
Independent examiner	500	0	500	500
	<u>89897</u>	<u>0</u>	<u>89897</u>	<u>151758</u>
Total Resources expended	<u>94406</u>	<u>0</u>	<u>94406</u>	<u>152348</u>

Parochial Church Council of St. John the Divine, Selsdon

Note 4 FIXED ASSETS

		Computer equipment	Other Fixtures & Fittings Office Equipment
Gross Book Value	At 1 January 2021	0	0
Additions		0	0
Gross Book Value	At 31 December 2021	<u>0</u>	<u>0</u>
Net Book Value	At 31 December 2021	<u>0</u>	<u>0</u>
		2021 £	2020 £

Note 5 DEBTORS

Tax recoverable	6688	5802
Hall rentals due	0	0
Other Debtors	0	0
	<u>6688</u>	<u>5802</u>

Note 6 CREDITORS

Special Collections and annual giving due	0	0
Other creditors	35243	35551
	<u>35243</u>	<u>35551</u>

Note 7 FUNDS OF THE PCC

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Legacies	0	0	0	0
St. John's Church R & M Fund	16000	0	16000	-2005
St. John's Church Hall Refurbishment Fund	0	0	0	0
Church Clock Repair Fund	1804	0	1804	1804
Donated for Gifts etc	0	1981	1981	0
Parish Partner Fund	0	0	0	0
Garden of Remembrance Fund	0	0	0	0
Rector's Discretionary Fund	824	0	824	824
Training/Bursary Fund	791	0	791	791
General Reserves	16375	0	16375	0
Boiler Replacement	0	20611	20611	9668
	<u>35794</u>	<u>22592</u>	<u>58386</u>	<u>11082</u>

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