

Parochial Church Council
of
St. John the Divine, Selsdon
Annual Report and Financial Statements
For the year ended 31 December 2024

The Revd. Canon Younis Francis
The Rectory
Upper Selsdon Road
Selsdon
Surrey CR2 8DD

Bankers

CafCash Ltd
Kings Hill
West Malling
Kent
ME19 4TA

Independent Examiner

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

Parochial Church Council of St. John the Divine, Selsdon

Annual Report 2024

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

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 Judith Coleman
Mr Andrew Hicks
Mr Robert Thornton
Mrs Monica Turton

The PCC met seven times during the year. The Electoral Roll is 183.
The Restricted Funds represent over 50% of our assets this money is allocated for the replacement of the heating system in the church. We are still waiting for the Faculty to be granted to enable us to proceed with the installation of the new heating system. Unfortunately this has been ongoing for over two years. We finished paying off the the loan from the Diocese in July.

On behalf of the PCC



Revd Canon Younis Francis
Rector

Representatives of the Deanery Synod

Mrs Helen Lishmund
Dr. Robin Orchard
Mr Stephen Srikantha
Mrs Susan Tilley

Elected Members

Mr Simon Archer
Mr James Gordon
Ms Alison Graham
Mrs Jane Guglielmi
Mr Ian Harley
Mr John Harris
Mrs Alice Hicks
Mr Andrew Hicks
Mrs Sarah Parsons
Mrs Suki Puttock
Mr Ken Sey
Mrs Gill Sharpe
Mrs Janice White

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.

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 2024 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:

RCCosin

Date:

28th April 2025

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

STATEMENT OF FINANCIAL ACTIVITIES

1 January 2024 to 31 December 2024

		Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
	Note				
INCOMING RESOURCES					
Voluntary Income	2(a)	111820	52007	163827	137778
Activities for generating funds	2(b)	53582	6364	59946	51001
Income from investments	2(c)	9194	0	9194	3185
Church activities	2(d)	4319	0	4319	6265
Other incoming resources	2(e)	422	0	422	2602
TOTAL INCOMING RESOURCES		179337	58371	237708	200831
RESOURCES EXPENDED					
Costs of generating voluntary income	3(a)	90	0	90	90
Fund raising costs	3(b)	4934	0	4934	3694
Charitable Activities	3(c)	7213	0	7213	5467
Ministry	3(d)	140671	1682	142353	138626
TOTAL RESOURCES EXPENDED		152908	1682	154590	147877
NET RESOURCES BEFORE TRANSFERS		26429	56689	83118	52953
NET MOVEMENT IN FUNDS		26429	56689	83118	52953
BALANCES B/FWD 1 JANUARY		79474	122323	201797	148844
BALANCES C/FWD 31 DECEMBER		105903	179012	284915	201797

Parochial Church Council of St. John the Divine, Selsdon

BALANCE SHEET AS AT 31 DECEMBER

		2024	2023
		£	£
FIXED ASSETS	Note 4	0	0
CURRENT ASSETS			
Debtors	Note 5	5276	4880
Cafcash Current Account -Church		54818	53810
Deposits with CCLA		232230	153158
		<u>292324</u>	<u>211848</u>
CURRENT LIABILITIES			
Creditors due within one year	Note 6	7409	10051
NET CURRENT ASSETS		<u>7409</u>	<u>10051</u>
TOTAL NET ASSETS		<u><u>284915</u></u>	<u><u>201797</u></u>
Represented by Funds			
Unrestricted Funds	Note 7	105903	79474
Restricted Funds	Note 7	179012	122323
		<u><u>284915</u></u>	<u><u>201797</u></u>

Approved by the Parochial Church Council on 25th April 2025 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 2024

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.

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 £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 2024 £	Total 2023 £
2(a) Voluntary Income				
Planned giving				
Gift Aid Donations	76732	0	76732	77830
Tax Recoverable	25497	0	25497	22995
Collections (open plate)	4060	0	4060	4109
Donations, appeals etc.	5531	21507	27038	22839
Legacies	0	30500	30500	10005
	<u>111820</u>	<u>52007</u>	<u>163827</u>	<u>137778</u>
2(b) Activities for generating funds				
Bookstall	415	0	415	300
Church hall lettings (non church)	37171	3139	40310	37379
Garden Room	3742	0	3742	4171
Events	12254	3225	15479	9151
	<u>53582</u>	<u>6364</u>	<u>59946</u>	<u>51001</u>
2(c) Income from Investments				
Bank Interest	9194	0	9194	3185
	<u>9194</u>	<u>0</u>	<u>9194</u>	<u>3185</u>
2(d) Income from Church Activities				
Fees	4319	0	4319	6265
	<u>4319</u>	<u>0</u>	<u>4319</u>	<u>6265</u>
2(e) Other incoming resources				
	422	0	422	2602
	<u>422</u>	<u>0</u>	<u>422</u>	<u>2602</u>
Total Incoming Resources	<u>179337</u>	<u>58371</u>	<u>237708</u>	<u>200832</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	4934	0	4934	3694
	<u>4934</u>	<u>0</u>	<u>4934</u>	<u>3694</u>
3(c) Charitable Activities				
Missionary and charitable giving				
Overseas	0	0	0	0
Home	7213	0	7213	5467
	<u>7213</u>	<u>0</u>	<u>7213</u>	<u>5467</u>
3(d) Ministry				
Diocesan Parish Share	52800	0	52800	51000
Fees	1636	0	1636	3523
Clergy expenses	1004	0	1004	1122
Church running expenses	12112	0	12112	13192
Church maintenance	767	562	1329	7425
Cost of services	20439	0	20439	21598
Upkeep of grounds	22566	0	22566	4428
Education	14	0	14	4240
Hall running costs	22066	1120	23186	24545
Choir	3325	0	3325	3698
Organist	3442	0	3442	3355
Independent examiner	500	0	500	500
	<u>140671</u>	<u>1682</u>	<u>142353</u>	<u>138626</u>
Total Resources expended	<u>152908</u>	<u>1682</u>	<u>154590</u>	<u>147877</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 2023	0	0
Additions in 2023		0	0
Gross Book Value	At 31 December 2023	<u>0</u>	<u>0</u>
Net Book Value	At 31 December 2023	<u>0</u>	<u>0</u>
		2024	2023
		£	£

Note 5 DEBTORS

Gift Aid Recoverable	<u>5276</u>	<u>4880</u>
	<u>5276</u>	<u>4880</u>

Note 6 CREDITORS

Short term creditors	<u>6909</u>	<u>10051</u>
	<u>6909</u>	<u>10051</u>

Note 7 FUNDS OF THE PCC

	Unrestricted 2024 £	Restricted 2024 £	Total 2024 £	Total 2023 £
Legacies	0	30500	30500	10005
St. John's Church R & M Fund	30000	15000	45000	35609
Church Clock Repair Fund	1805	0	1805	1805
Donated for Gifts etc	0	2795	2795	2795
Rector's Discretionary Fund	100	0	100	824
Training/Bursary Fund	800	0	800	792
General Reserves	39601	12000	51601	28054
Boiler Replacement	33597	118717	152314	121913
	<u>105903</u>	<u>179012</u>	<u>284915</u>	<u>201797</u>