

REGISTERED CHARITY NUMBER: 1132244

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
ASHTED PAROCHIAL CHURCH COUNCIL**

**GBJ LLP
Statutory Auditor
Sterling House
27 Hatchlands Road
Redhill
Surrey
RH1 6RW**

ASSTEAD PAROCHIAL CHURCH COUNCIL

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Page
Report of the Trustees	1 to 9
Report of the Independent Auditors	10 to 12
Statement of Financial Activities	13
Balance Sheet	14 to 15
Cash Flow Statement	16
Notes to the Cash Flow Statement	17
Notes to the Financial Statements	18 to 28

ASSTEAD PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the Parochial Church Council (PCC), under the Parochial Church Councils (Powers) Measure 1956, is to support the incumbent in promoting in the Parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. The Parish of Ashtead consists of two churches: St Giles' in Ashtead Park and St George's in Barnett Wood Lane.

The mission statement is 'A transforming community for Christ - knowing Christ, making Him known.'

The PCC furthers its charitable purposes through its activities of worship services, youth and children's ministry, mission, outreach events and pastoral support. In order to focus on these, the PCC relies on voluntary help. These volunteers from the fellowship assist with the various activities to facilitate the charity's objectives.

The PCC has due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The word that has been used almost to death to describe the last 12 months has been "unprecedented". And it is certainly a word that describes the impact that Covid-19 has had in the life and finances of the Parish. However, it also describes the response too. This last year has seen many new initiatives and great creativity that have been enthusiastically embraced. In the fullness of time some of these may not be seen as 'second best', but instead be seen as the 'way forward'.

Before looking at Covid and the response it is worth looking at the other big event - the closure of St Giles for roof replacement. The project started after Easter 2020 and as we approach Easter 2021 it is still ongoing - but very nearly there. Much to our delight and for certain those due to be married there in May and June. Whilst the work has, at times, seemed slow (obviously needing to be within the contractor's H&S policy) we have been blessed with sound underlying timbers, no water ingress, and no bats or beetles! Plus, with the majority of the work being outside, it has been able to continue.

I will leave it for historians to log what rules were applicable on which date, but it has seemed the last year as being in a state of continual flux as to the number of people or groups that were permitted, or not, to meet together. So instead of the regular variety of styles of live worship, we had at different times:

- i) Live services from St George's (with restricted numbers) also live-streamed.
- ii) Live services from St George's (with no congregation) live-streamed.
- iii) Live services from the quiet room at St George's which was converted to a "breakfast TV" type TV studio.
- iv) Pre-recorded segments that were woven together into a broadcast. This has given us a resource of over 50 songs and music videos by the worship team.
- v) Live events with multiple people from their homes.
- vi) Two months of outside services with 140 people worshipping in the amphitheatre at the Dell.
- vii) Combinations and permutations of the above using Zoom and YouTube!

ASSTEAD PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

One of the simpler, but still innovative, additions was the 'ZoomCoffee' after the 11:15 service, which met the biggest loss of 2020 - that of fellowship, especially with limited interaction permitted after the few services. Many other new initiatives were able to start and flourish, including:

- Many housegroups also moved to Zoom instead of face-to-face meetings in their homes, but never neglected practically supporting each other as permissible in this difficult time.
- The Youth Team also enjoyed a blended approach. They have been in contact with over 90 young people, meeting regularly with two-thirds of them through their in-person and online groups and activities. The focus shifted to the discipleship of the young people, which in many areas has led to stronger relationships compared to their previous activities.
- Alpha also moved on-line, maybe engaging people on the fringe who were able to join in from home.
- A new three-camera system was installed in St George's to enhance the live streaming experience.
- Last summer Robert Newhouse initiated the 'Burial Records Project' which will put the St Giles' churchyard onto the C of E Burial Grounds Management System (BGMS). Atlantic Geomatics have surveyed the entire churchyard - covering every grave, memorial, cremation stone, building and tree. To this, a team of volunteers will add in the data from the churchyard and then as many scanned burial registers as are available will be added.
- Right from the start of the first lockdown, in March 2020, the pastoral team led by Sharon Seal have been supporting those in our church and the wider community. They have done many practical tasks, made meals, listened to many, including those who have been bereaved, taken monthly gifts to around 100 older folk in Ashtead, as well as reaching out to low-income families and those who struggle with their mental health. They have offered emotional support where needed, including caring for all our care in the community and nursing homes. Since January 2021 they have been taking various cakes and bought items for all those in our area who support us through the NHS. Pastoral care is so often hidden but is essential to the life and ministry of any church. To aid spiritual growth they started having daily video clips to help inspire us all while we wrestled with what was happening, looking at various ways in which we could sustain our faith. They ran courses and in December created an event called Journey to the Stable, a creative outdoor labyrinth at St. Giles Church that told the gospel story of Jesus's birth. The whole experience was immersive with special lighting, live carols, biblical characters, and live animals, all helping those who came to feel they had come to church. About 1,000 people visited with approximately 70% from the community. Currently, a Lent Course is running with 76 people.
- As part of Little Family Kids Church (Under 5) and Family Kids Church (5-11's) on Zoom the children's team have been putting activities bags together that they will need during the session or as an extension for after the session. This will include a craft, creative prayer and an activity sheet + any random items they need for the session which could include toilet paper and Cheerios! There are some very random items that we are using. In total, they have about 50 children taking part so asked families to sign up in advance so they can plan, which also saves families coming out every week to collect a bag.
- During the pandemic, the children's team launched some trails for our community to do in Ashtead. The aim and vision behind this were to give families something to do and share that Church is there for our community in a gentle way. In all the trails, there was a Christian message whether that was a memory verse for a code they needed to crack or reading a story about Jesus being the Light.
 - o The great Ashtead treasure trail: 25 July- 8 Aug on the streets around St. George's; 183 families; free event, very minimal cost to the Church.
 - o Light trail- 29, 30, 31st October 2020 at the Dell Centre/ St. Giles' grounds; approx. 700 people; all costs covered by ticket sales; a small profit made at the end after all expenses.
 - o Heart trail: 13-21 February 2021 on the streets around St. Giles'; 211 families (353 Adults, 426 Kids= 779 people); free event, very minimal cost.

ASSTEAD PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

ACHIEVEMENT AND PERFORMANCE

- As with the Journey to the Stable, all events complied with the current 'bubble of six' and 'socially distanced' guidelines.
- The closure at times of St George's, and even when it was open having only limited numbers, accelerated some encouraging green initiatives such as the moving of the newsletter from paper to electronic format, averaging 400 hits for each fortnightly edition.
- The establishment of a new website which now achieves about 5,000 visits per month.
- A new church database has been installed, initially focused on the Children and Youth ministry.
- Even the downsides, such as the closure of SGCC and especially the café has been turned to an advantage with the chance to update the café lighting and re-decorate the café area, and through to the car park entrance.
- The hiring of Simon Green, as facilities manager, to complement John Willmer, the operations manager, will undoubtedly make a difference to the smooth running of SGCC in a time of change.

ASSTEAD PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

FINANCIAL REVIEW

Financial position

2020 was an extraordinary year with so many challenges facing everyone including our own ministry of the church here in Ashtead. Despite this, your generosity together with an extensive cutback in operating and ministry expenditure has resulted in a surplus of £23k in the General Fund while the Project Fund continues to incur the costs of the refurbishment of the stone roof of St Giles', which is being spread over 2020 and 2021. Total funds reflect a healthy £1,341k at the year-end (2019: £1,469k).

Total income (£976k) is up from last year (£918k). Regular giving to the General Fund has been stable and the Project Fund has benefitted from a legacy (£83k) and a grant from the Allchurches Trust (£7.5k). Against this, Charitable Activities income has fallen to (£85k) (2019: £128k) because of the closure of church buildings during the Covid pandemic, but the full effect of the pandemic has been mitigated by receipts from the Government Job Retention Scheme (JRS) (£22k) and the letting of Lorraine Gardens (£14k).

Total expenditure (£1,104k) is up from last year (£929k). This is a result of Project Fund expenditure (£284k) incurred primarily on the St Giles' stone roof. Otherwise, exercise of tight financial controls over voluntary spending has enabled all General Fund spending to come in considerably under budget. Recruiting was put on hold during the major part of the pandemic, and it is only in 2021 that the PCC has considered it appropriate to fill the Facilities Manager role. This will be much needed when the church buildings start to open-up after a long period of closure.

The table below summarises 2020 income and expenditure in the year across all funds compared with 2019:

Income and Expenditure Summary 2020 (£'000)

	General	Other	Total	2019 Total
Income				
Donations	748	133	881	777
Café and Bookstall	14	-	14	36
Hall Hire	19	-	19	69
Parochial Fees	15	-	15	16
Other	12	13	25	20
Job retention scheme	22	-	22	-
Total income	830	146	976	918
Expenditure				
Café and Bookstall	18	-	18	33
Parish Share	267	-	267	271
Ministry	222	5	227	233
World Mission and other donations	65	3	68	73
Operations	235	5	240	286
Projects	-	284	284	33
Total Expenditure	807	297	1,104	929
Surplus/(deficit) before transfers	23	(151)	(128)	(11)
Transfers between funds	70	(70)	-	-
Net Movement in funds	93	(221)	(128)	(11)
 Total funds brought forward			1,469	1,480
Total funds carried forwards			1,341	1,469

ASSTEAD PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

General Fund (£511k) - £392k thereof is tied up in parish houses, leaving £119k as available cash. During the year, having advertised extensively for applicants and without success, the PCC took the decision to transfer the Choral/Organists Fund (£73k) back to the General Fund. This has strengthened the General Fund available cash to withstand any shortfall in giving that may arise in 2021 as the UK economy recovers from the global Covid pandemic.

Project Fund (£604k) - approximately £357k has been designated for the maintenance of buildings and outside areas including the continuing repairs to the St Giles roof and the continuing improvements to the St George's Christian Centre. This leaves cash of £247k available for future use.

General Reserves Fund (£120k) - this is held in a longer-term higher interest rate account in accordance with our Reserves Policy (below).

Restricted Funds (£105k) - these are restricted for a specified purpose, and indeed certain specific donations are made to these funds each year.

Alongside strict annual budgets, the above designated of funds demonstrates the desire to plan for future financial events. This helps to ensure that funds are spent for specific and essential purposes in line with our mission and to protect the future of the church here in Ashtead.

It is however noted that our funds will be considerably depleted by the end of 2021 as a result of significant and necessary expenditure from within the Project Fund. There is an ongoing need to focus on available cash.

Investment policy and objectives

Where long-term reserves can be identified with a degree of certainty, they will be invested where possible in low risk funds with high quality counterparties and a certainty of return. The Parish will where possible ensure that it does not invest unethically.

Reserves policy

The PCC aims to maintain a General Reserves Fund in unrestricted funds at a level that equates to approximately two months' salary costs and around half a month's other ongoing running costs. Restricted Funds will be available to cover specific and appropriate expenditure subject to PCC approval.

Grant Making Policy

The PCC makes grants to organizations whose activities concur with the aims and objectives of the PCC. All grants are agreed by the Rector and the World Mission team.

The PCC aims to give to World Mission 10% of all giving to the General Fund, excluding legacies and before Gift Aid, with any under/overspend transferred to/from the Mission Fund at the end of the year.

Risk Management

The PCC is aware that it is exposed to financial risks and seeks to minimize these by establishing appropriate controls. These include the use of annual budgets and regular profit reforecasts together with clearly defined authority levels and purchasing controls.

The PCC continues to implement child protection and health and safety policies among other measures to ensure compliance with current legislation in other risk areas.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

PLANS FOR FUTURE PERIODS

At the time of writing, we seem at a turning point in the pandemic with vaccinations rolling out apace, with the hope that every adult will be offered at least one dose by the end of July and the schools having reopened. On the flip side, there are more new variants and fears that the 'unlocking' of the present rules may create future waves.

That said, we can continue to make prudent choices that will bear fruit one way or another in both the 'temporary present' and the 'new normal'. One good example of this is the start of the installation of the lighting project at St George's. The new energy-efficient lights will be good for both in-person services and for live-streaming. We know that St Giles' will reopen soon, with a new roof and cleaned/repaired windows, adding more flexibility to our service offerings. If we are to add live-streaming this too would further increase the flexibility.

2021 will be a time of reflecting on what is important to us that we need to rebuild and what we can let go of. Equally important is what impact does that have on our 2023 vision? This process has already started with a service survey that has recently been carried out that will help meet the needs of post-Covid congregations.

In the immediate future, it is expected St Giles' will reopen and that on Good Friday St George's will be open for very restricted numbers to live-stream a service with the other churches replacing the pond service. The children's team have another planned event at Easter with "Kids" on Good Friday and "Little Kids" on Easter Day.

They will also run another trail, the 4th, as they share the story of Jesus Journey to the Cross on the grounds of the Dell Center.

The youth ministry has always existed both online and offline, and they are looking forward to building their hybrid community and creating a church that accepts young people as part of the core rather than as an added extra.

That blended approach may typify our offerings in both the short and long term. For people who can't or won't come out, as well as people 'tasting' from the comfort and security of their own home our online offerings are vital. But larger-scale initiative like the Light Trail and Journey to the Stable, show hunger in our local community for 'the real'.

When permitted both SGCC, with the café, and the Dell will reopen, renewing our much-needed income and reinstating our physical presence in the community. There is a program of repairs and upgrades for both the Dell and SGCC that will keep the buildings in the prime place for worshippers and hirers alike.

Other phases of the lighting project at St George's replacing the ambient lighting with energy-efficient lamps, rather than the energy-hungry ones that will soon be unable to be replaced if faulty.

'My ChurchSuite', a new self-service platform will be launched to help parishioners engage, connect and grow as part of the church family. There will also be further rollouts to giving functionality to support a sense of belonging and improve internal effectiveness, e.g., rotas, housegroups, room bookings, giving etc.

The Burial Records Project will progress as planned but subject to Covid restrictions.

ASSTEAD PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

As a Church of England church, the ministry of the parish church is led and governed in accordance with the rules and procedures of the Church of England. The Incumbent leads the ministry of the church supported by the Church Wardens and the Parochial Church Council.

The Council is a registered charity, number 1132244 and operates under the Parochial Church Councils (Powers) Measure 1956. Candidates for the Council, who are on the electoral roll, are nominated by a proposer and seconder. They are appointed, or elected by majority vote, at the Annual Parish Church Meeting for a term of three years before standing for re-election if they wish to continue. The PCC usually meets 7 times during the year and is chaired by the Rector. There are 8 PCC committees and ministry groups who have responsibility for different areas of activity: Standing, Finance, Human Resources, Fabric, Churchyard, Technical, World Mission and Health & Safety. They provide reports and recommendations to PCC for approval and decisions.

The key personnel include the Rector and stipendiary clergy, Parish Manager, Verger and the leaders of: Children & Families Ministry, Youth Ministry, Pastoral Care and Finance. This group provides the day to day oversight of the church and its activities. The ministry of five LLM's, two retired clergy, one non-stipendiary minister and ten authorized Pastoral Assistants, as well as many other volunteers is greatly appreciated.

The two churches belong to the Leatherhead Deanery within the Diocese of Guildford, Church of England. As the largest parish in the Deanery there is good cooperation with the other churches and the PCC view Ashted as a resourcing and growing parish.

ASHTEAD PAROCHIAL CHURCH COUNCIL

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1132244

Principal address

St George's Christian Centre
Barnett Wood Lane
Ashtead
Surrey
KT21 2DA

Trustees

Members of Parochial Church

Clergy

Rector: Rev Richard Jones (Chair)
Rev Nico Hilding Ohlsson

Churchwardens

Kim Darby
Peter Levinsohn (retired 8 October 2020)
Andy Carter (elected 8 October 2020)

Officers

John Cooper (Hon. Secretary) (Also representative of LLMs)
David Arnold (Hon. Treasurer)

Members

Nigel Arch
Stephen Barnes
Robin Burnett (retired 8 October 2020)
Susan Dushman (elected 8 October 2020)
Alexa Elstob (elected 8 October 2020)
Paul Haines (retired 8 October 2020)
George Heywood (retired 8 October 2020)
Craig Hoines
Helen Jones
Liz Marlow
Janet Mercer (resigned 30 November 2020)
Barrie Mould (elected 8 October 2020)
Liz Newhouse
Rupert Rea (elected 8 October 2020)
Tony Whitehead

Ex-officio: Members of Deanery and Diocesan Synod

Alison Anderson (elected 8 October 2020)
Dawn Brewer (elected 8 October 2020)
Robert Kendall (elected 8 October 2020)
Anne Milton-Worssell (elected 8 October 2020)
David Renew (elected 8 October 2020)
Oliver Thornton (elected 8 October 2020)
Becky Wood (elected 8 October 2020)
Malcolm Leighton
Richard Milton-Worssell

ASSTEAD PAROCHIAL CHURCH COUNCIL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

Bankers

Bank of Scotland, PO Box 1000, BX2 1LB

Auditors

GBJ LLP
Statutory Auditor
Sterling House
27 Hatchlands Road
Redhill
Surrey
RH1 6RW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

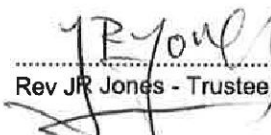
The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to 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 trust deed. 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.

Approved by order of the board of trustees on April 15 2021 and signed on its behalf by:


.....
Rev J.R. Jones - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ASSTEAD PAROCHIAL CHURCH COUNCIL

Opinion

We have audited the financial statements of Asstead Parochial Church Council (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ASSTEAD PAROCHIAL CHURCH COUNCIL

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- we identified the laws and regulations applicable to the charity through discussions with the trustees and from our knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;

Additionally, we assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining and understanding how fraud might occur by:

- making enquires with trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ASHTEAD PAROCHIAL CHURCH COUNCIL**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



GBJ LLP

Statutory Auditor

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Sterling House
27 Hatchlands Road

Redhill

Surrey

RH1 6RW

Date: 15 April 2021

ASSTEAD PAROCHIAL CHURCH COUNCIL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	867,204	14,197	-	881,401	777,179
Charitable activities						
Charitable activity	4	85,376	-	-	85,376	127,686
Investment income	3	7,695	1,609	-	9,304	13,726
Total		960,275	15,806	-	976,081	918,591
EXPENDITURE ON						
Charitable activities						
Charitable activity	5	1,091,708	12,394	-	1,104,102	929,937
NET INCOME/(EXPENDITURE)		(131,433)	3,412	-	(128,021)	(11,346)
Transfers between funds	15	70,493	(70,493)	-	-	-
Net movement in funds		(60,940)	(67,081)	-	(128,021)	(11,346)
RECONCILIATION OF FUNDS						
Total funds brought forward		1,296,094	172,137	-	1,468,231	1,479,577
TOTAL FUNDS CARRIED FORWARD		1,235,154	105,056	-	1,340,210	1,468,231

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

ASHTEAD PAROCHIAL CHURCH COUNCIL

**BALANCE SHEET
31 DECEMBER 2020**

	Notes	Unrestricted funds £	Restricted funds £	Endowment fund £	2020 Total funds £	2019 Total funds £
FIXED ASSETS						
Tangible assets	11	392,239	-	-	392,239	392,239
CURRENT ASSETS						
Stocks	12	765	-	-	765	765
Debtors	13	34,615	339	-	34,954	38,963
Cash at bank and in hand		860,400	106,566	-	966,966	1,067,243
		<u>895,780</u>	<u>106,905</u>	<u>-</u>	<u>1,002,685</u>	<u>1,106,971</u>
CREDITORS						
Amounts falling due within one year	14	(52,865)	(1,849)	-	(54,714)	(30,979)
NET CURRENT ASSETS		<u>842,915</u>	<u>105,056</u>	<u>-</u>	<u>947,971</u>	<u>1,075,992</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,235,154</u>	<u>105,056</u>	<u>-</u>	<u>1,340,210</u>	<u>1,468,231</u>
NET ASSETS		<u>1,235,154</u>	<u>105,056</u>	<u>-</u>	<u>1,340,210</u>	<u>1,468,231</u>

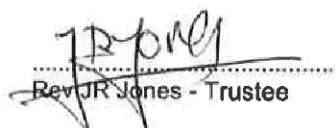
The notes form part of these financial statements

ASHTEAD PAROCHIAL CHURCH COUNCIL

**BALANCE SHEET - continued
31 DECEMBER 2020**

FUNDS	15		
Unrestricted funds:			
General fund		510,888	417,837
General Reserves		120,358	118,268
Project fund		603,908	759,989
		1,235,154	1,296,094
Restricted funds:			
Churchyard		60,217	55,227
Bells fund		21,700	21,643
Organ fund		1,521	1,517
Mission		16,640	16,382
Pastoral fund		4,978	5,883
Choral/Organist		-	71,485
		105,056	172,137
TOTAL FUNDS		1,340,210	1,468,231

The financial statements were approved by the Board of Trustees and authorised for issue on April 15, 2021 and were signed on its behalf by:


Rev. JR Jones - Trustee

The notes form part of these financial statements

ASSTEAD PAROCHIAL CHURCH COUNCIL

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(109,581)</u>	<u>(17,066)</u>
Net cash used in operating activities		<u>(109,581)</u>	<u>(17,066)</u>
Cash flows from investing activities			
Interest received		<u>9,304</u>	<u>13,726</u>
Net cash provided by investing activities		<u>9,304</u>	<u>13,726</u>
Change in cash and cash equivalents in the reporting period		<u>(100,277)</u>	<u>(3,340)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>1,067,243</u>	<u>1,070,583</u>
Cash and cash equivalents at the end of the reporting period		<u><u>966,966</u></u>	<u><u>1,067,243</u></u>

The notes form part of these financial statements

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2020 £	2019 £
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(128,021)	(11,346)
Adjustments for:		
Interest received	(9,304)	(13,726)
Decrease in debtors	4,009	12,953
Increase/(decrease) in creditors	23,735	(4,947)
Net cash used in operations	<u>(109,581)</u>	<u>(17,066)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.20 £	Cash flow £	At 31.12.20 £
Net cash			
Cash at bank and in hand	1,067,243	(100,277)	966,966
	<u>1,067,243</u>	<u>(100,277)</u>	<u>966,966</u>
Total	<u>1,067,243</u>	<u>(100,277)</u>	<u>966,966</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs

Costs are allocated to the relevant fund depending on the type of expenditure. If costs are attributable to more than one fund, a reasonable apportionment is made.

Tangible fixed assets

Consecrated land and buildings and moveable church furnishings

Consecrated land and beneficed property is excluded from the accounts by section 10(2) of the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the statement of financial activities.

Freehold properties

Freehold properties are included at cost. No depreciation is provided since the values included are considered to be lower than the realizable values of the properties.

Other tangible fixed assets

Fixtures, furniture and equipment are held at cost and depreciated on a straight line basis over their useful lives. Fixtures and furniture are depreciated over 10 years. Equipment used within the church premises is depreciated over 4 years. Individual items of equipment with a purchase price of £5,000 or less are written off in the period in which the asset is acquired.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Planned gift aid donations	481,240	468,662
Income tax recoverable	135,099	131,272
Other planned giving	71,558	65,751
Church collections	4,524	19,628
Other donations	188,980	91,866
	<u>881,401</u>	<u>777,179</u>

3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>9,304</u>	<u>13,726</u>

ASSTEAD PAROCHIAL CHURCH COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

4. INCOME FROM CHARITABLE ACTIVITIES

		2020	2019
	Activity	£	£
Cardstall	Charitable activity	755	3,284
Café	Charitable activity	13,200	32,912
Church hall rentals	Charitable activity	30,854	75,892
Fees	Charitable activity	15,152	15,598
JRS and other income	Charitable activity	25,415	-
		85,376	127,686

Church hall rentals includes letting of Lorraine Gardens residential property.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Grant funding of activities (see note 6) £	Support costs (see note 7) £	Totals £
Charitable activity	1,032,353	67,273	4,476	1,104,102

ASSTEAD PAROCHIAL CHURCH COUNCIL

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

6. GRANTS PAYABLE

Grant Making		2020	2019
Christian Aid	Development Aid	3,000	2,060
CMS	Mission society	3,333	5,000
CSW	Religious freedom	1,000	750
YAWOSUP	Kenya - Widows & orphans	6,000	6,000
Interserve (H & M Francis)	Mission society	1,125	1,500
Interserve (H & J Lee)	Mission society	5,000	2,958
Riannas Fund	Orphans and children	-	2,060
Through the Roof	Disabled ministry	6,000	6,000
Happy Child International	Children in Brazil	6,000	6,000
Mothers Union Overseas	Social concern	1,545	1,545
Karen Border Ministries	Mission in Thailand	6,000	5,000
Zion Harvest Mission	Mission in Kenya	-	1,500
Overseas and Cross Cultural Mission Partners and Agencies subtotal		39,003	40,373
ALDAG	Learning difficulties	2,596	2,596
Alternatives Trust	Mission to families	4,000	3,000
Alternatives Trust	Beach trip	-	86
Besom	Care for the community	3,664	3,000
Evangelical Alliance	Service of the church	750	750
Leatherhead Start	Care for homeless	2,060	2,060
Music in Ministry Trust	Prison ministry	6,000	6,000
Send Prison	Prison ministry	1,000	1,000
UK Mission Partners and Mission Agencies Subtotal		20,070	18,492
Total World Mission		59,073	58,865

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

6. GRANTS PAYABLE - continued

Other donation:			
Rachel Jones	Mission in South America	-	300
Stephanie Elstub	Mission in South Africa	-	700
Caroline Taylor	Mission in Brazil	500	300
All Saints Café	All Saints Café Leatherhead	-	3,000
Bishop of Guildford Foundation	Confirmation service	-	100
The A Rocha Trust	Donation for eco church assessment	100	-
Guildford Diocese	Leaving gift to Archdeacon Paul Bryer	-	100
St Giles School	Education	5,000	5,000
Subtotal grants from the General Fund		64,673	68,365
Mission Fund:			
YAWOSUP	Mission in Kenya	-	5,000
Karen Border Ministries	Mission in Thailand	1,500	-
Alternatives Trust	Mission to Families	1,000	-
Churchyard Fund:			
Oakleaf Enterprise	Mental health charity	100	-
Subtotal grants from restricted funds		2,600	5,000
Total grants made		67,273	73,363

The total grants paid to individuals during the year were £500 (2019:£1,400) and the total grants paid to institutions were £66,773 (2019: £71,965).

7. SUPPORT COSTS

	Governance costs
	£
Charitable activity	4,476

8. AUDITORS' REMUNERATION

	2020	2019
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	4,476	4,230

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

9. TRUSTEES' REMUNERATION AND BENEFITS

Staff costs include the following remuneration to Trustees (and persons connected with them)

	Salary and NI	Pension	Total 2020	Total 2019
Rev Richard Jones	-	-	-	8,770
Vicky Haustead	-	-	-	15,732
Kim Darby	-	-	-	3,421
Robert Kendall	5,570	112	5,682	-
Total	5,570	112	5,682	27,923

No other salaries have been paid to any other Trustee, persons closely connected to them or related parties, except for expenses summarised below.

Trustees' expenses

	2020	2019
Number of trustees (and persons closely connected to them or related parties) who were paid expenses	2	3
Nature of the expenses	Books and subscriptions, travel and hospitality	Books and subscriptions, travel and hospitality
Richard Jones	569	2,446
John Heine	-	94
Nico Ohlsson	325	668
Total	894	3,208

10. STAFF COSTS

	2020 £	2019 £
Wages and salaries	325,479	317,668
Social security costs	15,513	15,298
Other pension costs	9,806	8,887
	350,798	341,853

The average monthly number of employees during the year was as follows:

2020	2019
16	15

No employees received emoluments in excess of £60,000.

ASHTEAD PAROCHIAL CHURCH COUNCIL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

11. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1 January 2020 and 31 December 2020	392,239
NET BOOK VALUE	
At 31 December 2020	392,239
At 31 December 2019	392,239

12. STOCKS

	2020	2019
	£	£
Finished goods	765	765

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other debtors	(3,579)	3,013
Prepayments and accrued income	38,533	35,950
	34,954	38,963

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Other creditors	38,548	13,110
Accruals and deferred income	16,166	17,869
	54,714	30,979

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

15. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	417,837	22,558	70,493	510,888
General Reserves	118,268	2,090	-	120,358
Project fund	759,989	(156,081)	-	603,908
	<u>1,296,094</u>	<u>(131,433)</u>	<u>70,493</u>	<u>1,235,154</u>
Restricted funds				
Churchyard	55,227	4,990	-	60,217
Bells fund	21,643	57	-	21,700
Organ fund	1,517	4	-	1,521
Mission	16,382	(2,066)	2,324	16,640
Pastoral fund	5,883	(905)	-	4,978
Choral/Organist	71,485	1,332	(72,817)	-
	<u>172,137</u>	<u>3,412</u>	<u>(70,493)</u>	<u>105,056</u>
TOTAL FUNDS	<u>1,468,231</u>	<u>(128,021)</u>	<u>-</u>	<u>1,340,210</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	830,067	(807,509)	22,558
General Reserves	2,090	-	2,090
Project fund	128,118	(284,199)	(156,081)
	<u>960,275</u>	<u>(1,091,708)</u>	<u>(131,433)</u>
Restricted funds			
Churchyard	10,083	(5,093)	4,990
Bells fund	57	-	57
Organ fund	4	-	4
Mission	434	(2,500)	(2,066)
Pastoral fund	3,896	(4,801)	(905)
Choral/Organist	1,332	-	1,332
	<u>15,806</u>	<u>(12,394)</u>	<u>3,412</u>
TOTAL FUNDS	<u>976,081</u>	<u>(1,104,102)</u>	<u>(128,021)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	410,140	7,697	417,837
General Reserves	116,189	2,079	118,268
Project fund	782,201	(22,212)	759,989
	<u>1,308,530</u>	<u>(12,436)</u>	<u>1,296,094</u>
Restricted funds			
Churchyard	55,013	214	55,227
Bells fund	21,366	277	21,643
Organ fund	1,460	57	1,517
Mission	21,241	(4,859)	16,382
Pastoral fund	1,831	4,052	5,883
Choral/Organist	70,136	1,349	71,485
	<u>171,047</u>	<u>1,090</u>	<u>172,137</u>
TOTAL FUNDS	<u>1,479,577</u>	<u>(11,346)</u>	<u>1,468,231</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	886,787	(879,090)	7,697
General Reserves	2,079	-	2,079
Project fund	11,300	(33,512)	(22,212)
	<u>900,166</u>	<u>(912,602)</u>	<u>(12,436)</u>
Restricted funds			
Churchyard	12,194	(11,980)	214
Bells fund	277	-	277
Organ fund	57	-	57
Mission	396	(5,255)	(4,859)
Pastoral fund	4,152	(100)	4,052
Choral/Organist	1,349	-	1,349
	<u>18,425</u>	<u>(17,335)</u>	<u>1,090</u>
TOTAL FUNDS	<u>918,591</u>	<u>(929,937)</u>	<u>(11,346)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	410,140	30,255	70,493	510,888
General Reserves	116,189	4,169	-	120,358
Project fund	782,201	(178,293)	-	603,908
	<u>1,308,530</u>	<u>(143,869)</u>	<u>70,493</u>	<u>1,235,154</u>
Restricted funds				
Churchyard	55,013	5,204	-	60,217
Bells fund	21,366	334	-	21,700
Organ fund	1,460	61	-	1,521
Mission	21,241	(6,925)	2,324	16,640
Pastoral fund	1,831	3,147	-	4,978
Choral/Organist	70,136	2,681	(72,817)	-
	<u>171,047</u>	<u>4,502</u>	<u>(70,493)</u>	<u>105,056</u>
TOTAL FUNDS	<u>1,479,577</u>	<u>(139,367)</u>	<u>-</u>	<u>1,340,210</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,716,854	(1,686,599)	30,255
General Reserves	4,169	-	4,169
Project fund	139,418	(317,711)	(178,293)
	<u>1,860,441</u>	<u>(2,004,310)</u>	<u>(143,869)</u>
Restricted funds			
Churchyard	22,277	(17,073)	5,204
Bells fund	334	-	334
Organ fund	61	-	61
Mission	830	(7,755)	(6,925)
Pastoral fund	8,048	(4,901)	3,147
Choral/Organist	2,681	-	2,681
	<u>34,231</u>	<u>(29,729)</u>	<u>4,502</u>
TOTAL FUNDS	<u>1,894,672</u>	<u>(2,034,039)</u>	<u>(139,367)</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020**

16. RELATED PARTY DISCLOSURES

During the year a total of £2,200 was paid to YPS events, a company controlled by Robert Kendall (trustee).