

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, SURBITON HILL WITH EMMANUEL, TOLWORTH

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Background

The Parochial Church Council (PCC) of Christ Church, Surbiton Hill with Emmanuel, Tolworth has the responsibility of co-operating with the parochial clergy staff in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church premises at Christ Church and Emmanuel.

Membership

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. The following were the members of the PCC at the end of the year:

	Christ Church representatives	Emmanuel representatives
Chairman:	John Shepherd	Bart Erlebach
Voting members:	Sara Animashaun Aneal Appadoo Emmanuel Baikie Jon Barks Jess Dunn Rob Dunn Mojgan Maramba Ian Metcalfe Dermot O'Brien Gof Vosper Sue Watson Andy Young Catherine Young	Sue Gould Amanda Kresinska John Newell Cara Rodger Colin Rodger Steve Walden Joanne Walpole Andy Whelan Yvonne Wilkinson
In attendance	Paola Leverick Emma Purkess Steve Weston	Chris Bruce Jen Manhire

Organisation

The two churches within the parish operate largely independently of each other and the PCC has approved the maintenance of separate financial records and separate treasurers for each church. These combined accounts are produced in order to comply with the requirements of Section 132 of the Charities Act 2011 and the Church Accounting Regulations 2006.

Meetings

The PCC holds two full meetings each year, one before and one after the APCM. Further meetings each year are held at each end of the parish, intended primarily for those members most associated with one or other church. Separate reports detailing the proceedings at these meetings are presented at the APCM.

Review of the year

Separate reports encompassing the major activities of each church during the year are presented at the APCM. These will include separate summary financial accounts and treasurers' reports.

Signed on behalf of the PCC

The Revd J Shepherd
28 March 2022

INDEPENDENT EXAMINER'S REPORT
TO THE PCC OF CHRIST CHURCH, SURBITON HILL
WITH EMMANUEL, TOLWORTH

I report on the accounts of the PCC for the year ended 31 December 2021, comprising the Statement of Financial Activities, Balance Sheet and Notes.

Respective responsibilities of trustees and independent examiner

The members of the PCC consider that an audit is not required under section 144(2) of the Charities Act 2011 ("the 2011 Act") and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, to follow the procedures laid down under the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, and to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission.

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

Independent examiner's statement

In connection with my examination, no matters have come to my attention:

- (1) which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; or
 - to prepare accounts which accord with the accounting records 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

Ian Gardiner
April 2022

**PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, SURBITON HILL WITH EMMANUEL, TOLWORTH**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<u>Incoming Resources</u>					
Incoming resources from donors	2(a)	265,124	56,176	321,300	378,424
Other voluntary incoming resources	2(b)	1,833	21,387	23,220	6,337
Income from charitable and ancillary trading	2(c)	4,725	0	4,725	5,912
Income from investments	2(d)	32	0	32	129
<u>Total Incoming Resources</u>		<u>271,714</u>	<u>77,563</u>	<u>349,277</u>	<u>390,802</u>
<u>Resources Used</u>					
Grants	3(a)	22,529	45,009	67,538	63,558
Activities directly relating to work of church	3(b)	191,820	125,282	317,102	203,530
Fund-raising and publicity	3(c)	1,614	0	1,614	972
Church management and administration	3(d)	47,745	0	47,745	40,406
<u>Total Resources Used</u>		<u>263,708</u>	<u>170,291</u>	<u>433,999</u>	<u>308,466</u>
<u>Net Incoming Resources</u>		8,006	(92,728)	(84,722)	82,336
Balances brought forward at 1 January 2021		427,873	266,580	694,453	601,531
Increase in valuation of land and buildings		5,804	0	5,804	10,586
Transfers between funds		(28,533)	28,533	0	0
<u>Balances Carried Forward at 31 December 2021</u>		<u>413,150</u>	<u>202,385</u>	<u>615,535</u>	<u>694,453</u>

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, SURBITON HILL WITH EMMANUEL, TOLWORTH

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
<u>Fixed Assets</u>			
Tangible fixed assets	4	347,239	341,435
<u>Current Assets</u>			
Debtors	6	4,069	27,098
Short term deposits		86,217	45,559
Cash at bank and in hand		193,446	311,321
		283,732	383,978
<u>Liabilities: Amounts Falling Due Within One Year</u>	7	(15,436)	(30,960)
<u>Net Current Assets</u>		268,296	353,018
<u>Net Assets</u>		615,535	694,453
<u>Funds</u>			
Unrestricted	5	413,150	427,873
Restricted	5	202,385	266,580
		615,535	694,453

Approved by the Parochial Church Council on 28 March 2022 and signed on its behalf by:

The Revd J Shepherd

Notes 1 to 7 form part of these accounts

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, SURBITON HILL WITH EMMANUEL, TOLWORTH

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2015.

The financial statements have been prepared under the historical cost convention and on an accruals basis.

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.

Consecrated and beneficed property is excluded from the financial statements in accordance with Section 10(2)(a) and (c) of the Charities Act 2011.

No depreciation is provided on freehold land and buildings. Instead, such assets are revalued by the PCC on an annual basis, and the change in the valuation in each year is included in the Statement of Financial Activities.

No value is placed on moveable church furnishings, which are 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 any year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off in the year. All individual items of equipment with a purchase price of £5,000 or less are written off in the year of acquisition.

No value has been attributed in these accounts to intangible income, being the value of donated assistance that the PCC would otherwise have had to purchase, as, in the view of the PCC, this is not readily quantifiable.

2. Incoming Resources

	Unrestricted Funds £	Restricted £	Total Funds 2021 £	Total Funds 2020 £
(a) Incoming resources from donors				
Planned giving:				
Gift Aid donations	206,785	10,770	217,555	284,238
Income tax recoverable	44,681	7,685	52,366	63,207
Other planned giving	10,987	0	10,987	10,559
Collections (open plate) at all services	2,671	0	2,671	2,201
Gift days	0	37,721	37,721	17,969
Sundry donations	0	0	0	250
	<u>265,124</u>	<u>56,176</u>	<u>321,300</u>	<u>378,424</u>
(b) Other voluntary incoming resources				
Donations, appeals and other income	833	21,387	22,220	6,337
Legacies	1,000	0	1,000	0
	<u>1,833</u>	<u>21,387</u>	<u>23,220</u>	<u>6,337</u>
(c) Income from charitable and ancillary trading				
Church and hall lettings	3,869	0	3,869	4,560
Fees	856	0	856	1,352
	<u>4,725</u>	<u>0</u>	<u>4,725</u>	<u>5,912</u>
(d) Income from investments				
Dividends and interest including reclaimed tax	32	0	32	129
	<u>32</u>	<u>0</u>	<u>32</u>	<u>129</u>
<u>Total Incoming Resources</u>	<u>271,714</u>	<u>77,563</u>	<u>349,277</u>	<u>390,802</u>

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, SURBITON HILL WITH EMMANUEL, TOLWORTH

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

3. Resources Used

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
(a) Grants				
Missionary and charitable giving	21,279	45,009	66,288	61,308
Christ Church & Grand Avenue Schools	1,250	0	1,250	2,250
	<u>22,529</u>	<u>45,009</u>	<u>67,538</u>	<u>63,558</u>
(b) Activities directly relating to the work of the church				
Ministry: diocesan pledge	148,300	0	148,300	148,200
Ministry: clergy expenses	896	0	896	4,122
Ministry: curate house running expenses/repairs	1,495	0	1,495	1,208
Church running expenses	19,105	0	19,105	19,723
Church maintenance/repairs/building works	11,434	125,282	136,716	21,814
Upkeep of services	6,199	0	6,199	4,285
Support costs	4,391	0	4,391	4,178
	<u>191,820</u>	<u>125,282</u>	<u>317,102</u>	<u>203,530</u>
(c) Fund-raising and publicity				
Outreach	1,614	0	1,614	972
	<u>1,614</u>	<u>0</u>	<u>1,614</u>	<u>972</u>
(d) Church management and administration				
Printing and stationery	9,803	0	9,803	8,112
Staff costs	36,761	0	36,761	31,430
Other administration	1,181	0	1,181	864
	<u>47,745</u>	<u>0</u>	<u>47,745</u>	<u>40,406</u>
<u>Total Resources Used</u>	<u>263,708</u>	<u>170,291</u>	<u>433,999</u>	<u>308,466</u>

4. Fixed Assets For Use By The PCC

	Freehold land and buildings £
Cost or valuation	
Valuation at 31 December 2020	341,435
Increase in valuation in the year	<u>5,804</u>
Valuation at 31 December 2021	<u>347,239</u>
Net book value	
At 31 December 2021	<u>347,239</u>
At 31 December 2020	<u>341,435</u>

The freehold land and buildings comprise the curate's house at 181 Elgar Avenue, Tolworth. The valuation is based upon the valuation as at 24 June 2021 for insurance purposes and is considered to be a fair estimate of the current value in use of the property for the purposes of the financial statements.

PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, SURBITON HILL WITH EMMANUEL, TOLWORTH

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021

5. Analysis Of Net Assets By Fund

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	347,239	0	347,239
Current assets	81,347	202,385	283,732
Current liabilities	(15,436)	0	(15,436)
Fund balance	413,150	202,385	615,535

6. Debtors

	2021 £	2020 £
Tax recoverable	4,069	27,098
	4,069	27,098

7. Liabilities: amounts falling due within one year

	2021 £	2020 £
Church organisations	9,241	8,783
Sundry creditors	6,195	22,177
	15,436	30,960