

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST. JOHN THE DIVINE, SELSDON

England & Wales · Charity number 1175943

Details

Other names	ST. JOHN THE DIVINE PCC, SELSDON
Status	Registered
Legal form	Other
Registered	2017-11-27
Register	View on the Charity Commission register

Contact

Address	St. Johns Church Upper Selsdon Road South Croydon CR2 8DD
Phone	02086579466
Email	bookingsstjohns@gmail.com
Website	www.stjohnsselsdon.org.uk

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH

Activities: PROMOTING IN THE PARISH THE WHOLE MISSION OF THE CHURCH, PASTORAL, EVANGELISTIC, SOCIAL AND ECUMENICAL.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Croydon

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£237,708	£154,590	-	-
2023-12-31	£200,832	£147,877	-	-
2022-12-31	£141,710	£94,406	-	-
2021-12-31	£141,710	£94,406	-	-
2020-12-31	£123,436	£152,348	-	-

Trustees

Name	Role	Appointed
ALICE VALERIE HICKS		2017-04-02
ANDREW IAN HICKS		2025-05-11
Alison Graham		2024-05-05
DEBORAH ANN BROWN		2020-09-27
DR ROBIN THEODORE ORCHARD		2014-04-27
GILLIAN MARGARET SHARPE		2020-09-27
IAN HARLEY		2022-05-08
JAMES GORDON		2022-05-08
JANICE ELIZABETH WHITE		2022-05-08
Jane Elizabeth Gugliemi		2024-05-05
John Graham Harris		2024-05-05
MARTYN JOHN BROWN		2020-09-27
Rev YOUNIS FRANCIS		2022-05-08
SIMON ARCHER		2024-05-05
Sarah Elizabeth Parsons		2025-05-11
Suzannah Jane Victoria Puttock		2024-05-05

Accounts

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

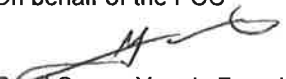
Mrs Deborah Brown
Mr Martyn Brown

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	5276	4880
	<u>5276</u>	<u>4880</u>

Note 6 CREDITORS

Short term creditors	6909	10051
	<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>

Accounts

Parochial Church Council of St. John the Divine, Selsdon

INDEX

Subject		Page
Annual Report		2
Independent Examiner's Report		3
Statement of Financial Activities		4
Balance Sheet		5
Accounting Policies	Note 1	6 & 7
Incoming Resources	Note 2	8
Resources Expended	Note 3	8
Fixed Assets	Note 4	9
Debtors	Note 5	9
Creditors (Short term)	Note 6	9
Creditors (Long term)	Note 7	9
Funds of the PCC	Note 8	9

Parochial Church Council
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St. John the Divine, Selsdon
Annual Report and Financial Statements
For the year ended 31 December 2023

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CafCash Ltd
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West Malling
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ME19 4TA

Independent Examiner

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Parochial Church Council of St. John the Divine, Selsdon

Annual Report 2023

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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 eight times during the year. The Electoral Roll is 187.

The Restricted Funds represent over 50% of our assets this money is allocated for the replacement of the heating system in the church.

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 Ian Brentnall
Mr James Gordon
Mrs Jane Guglielmi
Mr Ian Harley
Mrs Alice Hicks
Mrs Sarah Parsons
Miss Joanna Sands
Mrs Gill Sharpe
Mrs Lesley Taylor
Mrs Janice White

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Parochial Church Council of St. John the Divine, Selsdon

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

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- (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 2023 to 31 December 2023

		Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	2022 £
	Note				
INCOMING RESOURCES					
Voluntary Income	2(a)	108609	29169	137778	175984
Activities for generating funds	2(b)	41256	12245	53501	48515
Income from investments	2(c)	3185	0	3185	0
Church activities	2(d)	6265	0	6265	4256
Other incoming resources	2(e)	102	0	102	1071
TOTAL INCOMING RESOURCES		159417	41414	200831	229790
RESOURCES EXPENDED					
Costs of generating voluntary income	3(a)	90	0	90	90
Fund raising costs	3(b)	3694	0	3694	1172
Charitable Activities	3(c)	4000	1467	5467	5407
Ministry	3(d)	137932	695	138626	132661
TOTAL RESOURCES EXPENDED		145716	2162	147877	139330
NET RESOURCES BEFORE TRANSFERS		13702	39252	52954	90460
NET MOVEMENT IN FUNDS		13702	39252	52954	90460
BALANCES B/FWD 1 JANUARY		65773	83070	148843	58383
BALANCES C/FWD 31 DECEMBER		79475	122322	201797	148843

Parochial Church Council of St. John the Divine, Selsdon

BALANCE SHEET AS AT 31 DECEMBER

		2023	2022
		£	£
FIXED ASSETS	Note 4	0	0
CURRENT ASSETS			
Debtors	Note 5	4880	5144
Cafcash Current Account -Church		53810	163003
Deposits with CCLA		153158	139
		<u>211848</u>	<u>168286</u>
CURRENT LIABILITIES			
Creditors due within one year	Note 6	10051	14785
NET CURRENT ASSETS		<u>10051</u>	<u>14785</u>
Total Assets less current liabilities		<u>201797</u>	<u>153501</u>
	Note 7		
Creditors amounts falling due after one year	Diocesan Loan	0	4658
TOTAL NET ASSETS		<u><u>201797</u></u>	<u><u>148843</u></u>
Represented by Funds			
Unrestricted Funds	Note 8	64684	65770
Restricted Funds	Note 8	137113	83073
		<u><u>201797</u></u>	<u><u>148843</u></u>

Approved by the Parochial Church Council on 6th March 2023 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 2023

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.

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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.

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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

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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 £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 2023 £	Total 2022 £
2(a)	Voluntary Income				
	Planned giving				
	Gift Aid Donations	77830	0	77830	80933
	Tax Recoverable	22995	0	22995	25250
	Collections (open plate)	4109	0	4109	3903
	Donations, appeals etc.	3675	19164	22839	31925
	Legacies	0	10005	10005	31824
		<u>108609</u>	<u>29169</u>	<u>137778</u>	<u>173835</u>
2(b)	Activities for generating funds				
	Bookstall	300	0	300	392
	Church hall lettings (non church)	36785	3094	39879	39961
	Garden Room	4171	0	4171	2113
	Events	0	9151	9151	8162
		<u>41256</u>	<u>12245</u>	<u>53501</u>	<u>50628</u>
2(c)	Income from Investments				
	Bank Interest	3185	0	3185	0
		<u>3185</u>	<u>0</u>	<u>3185</u>	<u>0</u>
2(d)	Income from Church Activities				
	Fees	6265	0	6265	4256
		<u>6265</u>	<u>0</u>	<u>6265</u>	<u>4256</u>
2(e)	Other incoming resources				
		102	0	102	1071
		<u>102</u>	<u>0</u>	<u>102</u>	<u>1071</u>
	Total Incoming Resources	<u>159417</u>	<u>41414</u>	<u>200831</u>	<u>229790</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	3694	0	3694	1172
		<u>3694</u>	<u>0</u>	<u>3694</u>	<u>1172</u>
3(c)	Charitable Activities				
	Missionary and charitable giving				
	Overseas	0	0	0	936
	Home	4000	1467	5467	4471
		<u>4000</u>	<u>1467</u>	<u>5467</u>	<u>5407</u>
3(d)	Ministry				
	Diocesan Parish Share	51000	0	51000	49000
	Fees	3523	0	3523	2284
	Clergy expenses	1122	0	1122	745
	Church running expenses	13192	0	13192	19957
	Church maintenance	7425	0	7425	3023
	Cost of services	20904	695	21598	21492
	Upkeep of grounds	4428	0	4428	67
	Education	4240	0	4240	18
	Hall running costs	24545	0	24545	29587
	Choir	3698	0	3698	3256
	Organist	3355	0	3355	2732
	Independent examiner	500	0	500	500
		<u>137932</u>	<u>695</u>	<u>138626</u>	<u>132661</u>
	Total Resources expended	<u>145716</u>	<u>2162</u>	<u>147877</u>	<u>139330</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>
		2023	2022
		£	£

Note 5 DEBTORS

Gift Aid Recoverable	4880	5144
	<u>4880</u>	<u>5144</u>

Note 6 CREDITORS

Short term creditors	10051	14785
	<u>10051</u>	<u>14785</u>

Note 7 CREDITORS

Due after 12 months	<u>0</u>	<u>4655</u>
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Note 8 FUNDS OF THE PCC

	Funds 2023 £	Funds 2023 £	2012 2023 £	2011 2022 £
Legacies	0	10005	10005	31824
St. John's Church R & M Fund	35609	0	35609	26000
Church Clock Repair Fund	1805	0	1805	1805
Donated for Gifts etc	0	2795	2795	2795
Rector's Discretionary Fund	824	0	824	824
Training/Bursary Fund	792	0	792	792
General Reserves	25654	2400	28054	28051
Boiler Replacement	0	121913	121913	56752
	<u>64684</u>	<u>137113</u>	<u>201797</u>	<u>148843</u>

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.

Accounts

Parochial Church Council
of
St. John the Divine, Selsdon
Annual Report and Financial Statements
For the year ended 31 December 2022

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

INDEX

Subject		Page
Annual Report		2
Independent Examiner's Report		3
Statement of Financial Activities		4
Balance Sheet 2022		5
Accounting Policies	Note 1	6 & 7
Incoming Resources	Note 2	8
Resources Expended	Note 3	8
Fixed Assets	Note 4	9
Debtors	Note 5	9
Creditors (Short term)	Note 6	9
Creditors (Long term)	Note 7	9
Funds of the PCC	Note 8	9

Parochial Church Council of St. John the Divine, Selsdon

Annual Report 2022

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 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

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Mrs Judith Coleman
Mrs Ann Crocombe
Mrs Jane Guglielmi
Mr Ian Harley
Ms 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 189.

The Restricted Funds represent over 50% of our assets this money is allocated for the replacement of the heating system in the church.

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 2022, 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 2022 to 31 December 2022

		Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
	Note				
INCOMING RESOURCES					
Voluntary Income	2(a)	115293	60655	175948	103771
Activities for generating funds	2(b)	47028	1487	48515	16659
Income from investments	2(c)	0	0	0	0
Church activities	2(d)	4256	0	4256	4993
Other incoming resources	2(e)	1071	0	1071	16287
TOTAL INCOMING RESOURCES		167648	62142	229790	141710
RESOURCES EXPENDED					
Costs of generating voluntary income	3(a)	90	0	90	90
Fund raising costs	3(b)	1172	0	1172	419
Charitable Activities	3(c)	4000	1407	5407	4000
Ministry	3(d)	131406	1255	132661	89897
TOTAL RESOURCES EXPENDED		136668	2662	139330	94406
NET RESOURCES BEFORE TRANSFERS		30980	59480	90460	47304
NET MOVEMENT IN FUNDS		30980	59480	90460	47304
BALANCES B/FWD 1 JANUARY		34793	23593	58386	11082
BALANCES C/FWD 31 DECEMBER		65773	83073	148846	58386

Parochial Church Council of St. John the Divine, Selsdon

BALANCE SHEET AS AT 31 DECEMBER

		2022	2021
		£	£
FIXED ASSETS	Note 4	0	0
CURRENT ASSETS			
Debtors	Note 5	5144	6688
Cafcash Current Account -Church		163003	86803
Deposits with Central Board of Finance		139	139
		<u>168286</u>	<u>93630</u>
CURRENT LIABILITIES			
Creditors due within one year	Note 6	14785	22609
NET CURRENT ASSETS		<u>14785</u>	<u>22609</u>
Total Assets less current liabilities		<u>153501</u>	<u>71021</u>
	Note 7		
Creditors amounts falling due after one year	Diocesan Loan	4655	12635
TOTAL NET ASSETS		<u><u>148846</u></u>	<u><u>58386</u></u>
Represented by Funds			
Unrestricted Funds	Note 8	65773	35794
Restricted Funds	Note 8	83073	22592
		<u><u>148846</u></u>	<u><u>58386</u></u>

Approved by the Parochial Church Council on 8th March 2023 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 2022

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 £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 2022 £	Total 2021 £
2(a)	Voluntary Income				
	Planned giving				
	Gift Aid Donations	80933	0	80933	78446
	Tax Recoverable	21274	3976	25250	21559
	Collections (open plate)	3903	0	3903	800
	Donations, appeals etc.	7070	24855	31925	16676
	Legacies	0	31824	31824	0
	Garden Room	2113	0	2113	215
		<u>115293</u>	<u>60655</u>	<u>175948</u>	<u>117696</u>
2(b)	Activities for generating funds				
	Bookstall	392	0	392	385
	Church hall lettings (non church)	38474	1487	39961	16136
	Events	8162	0	8162	138
		<u>47028</u>	<u>1487</u>	<u>48515</u>	<u>16659</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				
	Fees	4256	0	4256	4993
		<u>4256</u>	<u>0</u>	<u>4256</u>	<u>4993</u>
2(e)	Other incoming resources				
		1071	0	1071	2362
		<u>1071</u>	<u>0</u>	<u>1071</u>	<u>2362</u>
	Total Incoming Resources	<u>167648</u>	<u>62142</u>	<u>229790</u>	<u>141710</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	1172	0	1172	419
		<u>1172</u>	<u>0</u>	<u>1172</u>	<u>419</u>
3(c)	Charitable Activities				
	Missionary and charitable giving				
	Overseas	0	936	936	0
	Home	4000	471	4471	4000
		<u>4000</u>	<u>1407</u>	<u>5407</u>	<u>4000</u>
3(d)	Ministry				
	Diocesan Parish Share	49000	0	49000	24000
	Fees	2284	0	2284	1264
	Clergy expenses	745	0	745	330
	Church running expenses	19957	0	19957	11406
	Church maintenance	3023	0	3023	8137
	Cost of services	20237	1255	21492	21360
	Upkeep of grounds	67	0	67	2407
	Education	18	0	18	0
	Hall running costs	29587	0	29587	14633
	Choir	3256	0	3256	2965
	Organist	2732	0	2732	2895
	Independent examiner	500	0	500	500
		<u>131406</u>	<u>1255</u>	<u>132661</u>	<u>89897</u>
	Total Resources expended	<u>136668</u>	<u>2662</u>	<u>139330</u>	<u>94406</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 2022	0	0
Additions in 2022		0	0
Gross Book Value	At 31 December 2022	<u>0</u>	<u>0</u>
Net Book Value	At 31 December 2022	<u>0</u>	<u>0</u>
		2022	2021
		£	£

Note 5 DEBTORS

Gift Aid Recoverable	5144	6688
	<u>5144</u>	<u>6688</u>

Note 6 CREDITORS

Short term creditors	14785	22609
	<u>14785</u>	<u>22609</u>

Note 7 CREDITORS

Due after 12 months	<u>4655</u>	<u>12635</u>
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Note 8 FUNDS OF THE PCC

	Funds 2022 £	Funds 2022 £	2012 2022 £	2011 2021 £
Legacies	0	31824	31824	0
St. John's Church R & M Fund	26000	0	26000	16000
Church Clock Repair Fund	1805	0	1805	1804
Donated for Gifts etc	1308	1487	2795	1981
Rector's Discretionary Fund	824	0	824	824
Training/Bursary Fund	792	0	792	792
General Reserves	28054	0	28054	16375
Boiler Replacement	6990	49762	56752	20611
	<u>65773</u>	<u>83073</u>	<u>148846</u>	<u>58387</u>

Fixed Assets

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Parochial Church Council
of
St. John the Divine, Selsdon
Annual Report and Financial Statements
For the year ended 31 December 2022

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West Malling
Kent
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Parochial Church Council of St. John the Divine, Selsdon

INDEX

Subject		Page
Annual Report		2
Independent Examiner's Report		3
Statement of Financial Activities		4
Balance Sheet 2022		5
Accounting Policies	Note 1	6 & 7
Incoming Resources	Note 2	8
Resources Expended	Note 3	8
Fixed Assets	Note 4	9
Debtors	Note 5	9
Creditors (Short term)	Note 6	9
Creditors (Long term)	Note 7	9
Funds of the PCC	Note 8	9

Parochial Church Council of St. John the Divine, Selsdon

Annual Report 2022

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

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

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The Reverend Canon Younis Francis

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The Reverend Stephen Wright
Peter Crocombe SPA

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

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Mr Martyn Brown

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Mr Andrew Hicks
Mrs Judith Coleman

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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.

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The PCC met eight times during the year. The Electoral Roll is 189.

The Restricted Funds represent over 50% of our assets this money is allocated for the replacement of the heating system in the church.

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.

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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 2022 to 31 December 2022

		Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
	Note				
INCOMING RESOURCES					
Voluntary Income	2(a)	115293	60655	175948	103771
Activities for generating funds	2(b)	47028	1487	48515	16659
Income from investments	2(c)	0	0	0	0
Church activities	2(d)	4256	0	4256	4993
Other incoming resources	2(e)	1071	0	1071	16287
TOTAL INCOMING RESOURCES		167648	62142	229790	141710
RESOURCES EXPENDED					
Costs of generating voluntary income	3(a)	90	0	90	90
Fund raising costs	3(b)	1172	0	1172	419
Charitable Activities	3(c)	4000	1407	5407	4000
Ministry	3(d)	131406	1255	132661	89897
TOTAL RESOURCES EXPENDED		136668	2662	139330	94406
NET RESOURCES BEFORE TRANSFERS		30980	59480	90460	47304
NET MOVEMENT IN FUNDS		30980	59480	90460	47304
BALANCES B/FWD 1 JANUARY		34793	23593	58386	11082
BALANCES C/FWD 31 DECEMBER		65773	83073	148846	58386

Parochial Church Council of St. John the Divine, Selsdon

BALANCE SHEET AS AT 31 DECEMBER

		2022 £	2021 £
FIXED ASSETS	Note 4	0	0
CURRENT ASSETS			
Debtors	Note 5	5144	6688
Cafcash Current Account -Church		163003	86803
Deposits with Central Board of Finance		139	139
		<u>168286</u>	<u>93630</u>
CURRENT LIABILITIES			
Creditors due within one year	Note 6	14785	22609
NET CURRENT ASSETS		<u>14785</u>	<u>22609</u>
Total Assets less current liabilities		<u>153501</u>	<u>71021</u>
	Note 7		
Creditors amounts falling due after one year	Diocesan Loan	4655	12635
TOTAL NET ASSETS		<u>148846</u>	<u>58386</u>
Represented by Funds			
Unrestricted Funds	Note 8	65773	35794
Restricted Funds	Note 8	83073	22592
		<u>148846</u>	<u>58386</u>

Approved by the Parochial Church Council on 8th March 2023 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 2022

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 £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 2022 £	Total 2021 £
2(a)	Voluntary Income				
	Planned giving				
	Gift Aid Donations	80933	0	80933	78446
	Tax Recoverable	21274	3976	25250	21559
	Collections (open plate)	3903	0	3903	800
	Donations, appeals etc.	7070	24855	31925	16676
	Legacies	0	31824	31824	0
	Garden Room	2113	0	2113	215
		<u>115293</u>	<u>60655</u>	<u>175948</u>	<u>117696</u>
2(b)	Activities for generating funds				
	Bookstall	392	0	392	385
	Church hall lettings (non church)	38474	1487	39961	16136
	Events	8162	0	8162	138
		<u>47028</u>	<u>1487</u>	<u>48515</u>	<u>16659</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				
	Fees	4256	0	4256	4993
		<u>4256</u>	<u>0</u>	<u>4256</u>	<u>4993</u>
2(e)	Other incoming resources				
		1071	0	1071	2362
		<u>1071</u>	<u>0</u>	<u>1071</u>	<u>2362</u>
	Total Incoming Resources	<u>167648</u>	<u>62142</u>	<u>229790</u>	<u>141710</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	1172	0	1172	419
		<u>1172</u>	<u>0</u>	<u>1172</u>	<u>419</u>
3(c)	Charitable Activities				
	Missionary and charitable giving				
	Overseas	0	936	936	0
	Home	4000	471	4471	4000
		<u>4000</u>	<u>1407</u>	<u>5407</u>	<u>4000</u>
3(d)	Ministry				
	Diocesan Parish Share	49000	0	49000	24000
	Fees	2284	0	2284	1264
	Clergy expenses	745	0	745	330
	Church running expenses	19957	0	19957	11406
	Church maintenance	3023	0	3023	8137
	Cost of services	20237	1255	21492	21360
	Upkeep of grounds	67	0	67	2407
	Education	18	0	18	0
	Hall running costs	29587	0	29587	14633
	Choir	3256	0	3256	2965
	Organist	2732	0	2732	2895
	Independent examiner	500	0	500	500
		<u>131406</u>	<u>1255</u>	<u>132661</u>	<u>89897</u>
	Total Resources expended	<u>136668</u>	<u>2662</u>	<u>139330</u>	<u>94406</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 2022	0	0
Additions in 2022		0	0
Gross Book Value	At 31 December 2022	<u>0</u>	<u>0</u>
Net Book Value	At 31 December 2022	<u>0</u>	<u>0</u>
		2022	2021
		£	£

Note 5 DEBTORS

Gift Aid Recoverable	5144	6688
	<u>5144</u>	<u>6688</u>

Note 6 CREDITORS

Short term creditors	14785	22609
	<u>14785</u>	<u>22609</u>

Note 7 CREDITORS

Due after 12 months	<u>4655</u>	<u>12635</u>
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Note 8 FUNDS OF THE PCC

	Funds 2022 £	Funds 2022 £	2012 2022 £	2011 2021 £
Legacies	0	31824	31824	0
St. John's Church R & M Fund	26000	0	26000	16000
Church Clock Repair Fund	1805	0	1805	1804
Donated for Gifts etc	1308	1487	2795	1981
Rector's Discretionary Fund	824	0	824	824
Training/Bursary Fund	792	0	792	792
General Reserves	28054	0	28054	16375
Boiler Replacement	6990	49762	56752	20611
	<u>65773</u>	<u>83073</u>	<u>148846</u>	<u>58387</u>

Fixed Assets

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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
Annual Report and Financial Statements
For the year ended 31 December 2022

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

INDEX

Subject		Page
Annual Report		2
Independent Examiner's Report		3
Statement of Financial Activities		4
Balance Sheet 2022		5
Accounting Policies	Note 1	6 & 7
Incoming Resources	Note 2	8
Resources Expended	Note 3	8
Fixed Assets	Note 4	9
Debtors	Note 5	9
Creditors (Short term)	Note 6	9
Creditors (Long term)	Note 7	9
Funds of the PCC	Note 8	9

Parochial Church Council of St. John the Divine, Selsdon

Annual Report 2022

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 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 Ian Harley
Ms 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 189.

The Restricted Funds represent over 50% of our assets this money is allocated for the replacement of the heating system in the church.

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 2022, 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 2022 to 31 December 2022

		Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
	Note				
INCOMING RESOURCES					
Voluntary Income	2(a)	115293	60655	175948	103771
Activities for generating funds	2(b)	47028	1487	48515	16659
Income from investments	2(c)	0	0	0	0
Church activities	2(d)	4256	0	4256	4993
Other incoming resources	2(e)	1071	0	1071	16287
TOTAL INCOMING RESOURCES		167648	62142	229790	141710
RESOURCES EXPENDED					
Costs of generating voluntary income	3(a)	90	0	90	90
Fund raising costs	3(b)	1172	0	1172	419
Charitable Activities	3(c)	4000	1407	5407	4000
Ministry	3(d)	131406	1255	132661	89897
TOTAL RESOURCES EXPENDED		136668	2662	139330	94406
NET RESOURCES BEFORE TRANSFERS		30980	59480	90460	47304
NET MOVEMENT IN FUNDS		30980	59480	90460	47304
BALANCES B/FWD 1 JANUARY		34793	23593	58386	11082
BALANCES C/FWD 31 DECEMBER		65773	83073	148846	58386

Parochial Church Council of St. John the Divine, Selsdon

BALANCE SHEET AS AT 31 DECEMBER

		2022	2021
		£	£
FIXED ASSETS	Note 4	0	0
CURRENT ASSETS			
Debtors	Note 5	5144	6688
Cafcash Current Account -Church		163003	86803
Deposits with Central Board of Finance		139	139
		<u>168286</u>	<u>93630</u>
CURRENT LIABILITIES			
Creditors due within one year	Note 6	14785	22609
NET CURRENT ASSETS		<u>14785</u>	<u>22609</u>
Total Assets less current liabilities		<u>153501</u>	<u>71021</u>
	Note 7		
Creditors amounts falling due after one year	Diocesan Loan	4655	12635
TOTAL NET ASSETS		<u><u>148846</u></u>	<u><u>58386</u></u>
Represented by Funds			
Unrestricted Funds	Note 8	65773	35794
Restricted Funds	Note 8	83073	22592
		<u><u>148846</u></u>	<u><u>58386</u></u>

Approved by the Parochial Church Council on 8th March 2023 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 2022

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.

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Parochial Church Council of St. John the Divine, Selsdon

Fixed Assets

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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 2022 £	Total 2021 £
2(a)	Voluntary Income				
	Planned giving				
	Gift Aid Donations	80933	0	80933	78446
	Tax Recoverable	21274	3976	25250	21559
	Collections (open plate)	3903	0	3903	800
	Donations, appeals etc.	7070	24855	31925	16676
	Legacies	0	31824	31824	0
	Garden Room	2113	0	2113	215
		<u>115293</u>	<u>60655</u>	<u>175948</u>	<u>117696</u>
2(b)	Activities for generating funds				
	Bookstall	392	0	392	385
	Church hall lettings (non church)	38474	1487	39961	16136
	Events	8162	0	8162	138
		<u>47028</u>	<u>1487</u>	<u>48515</u>	<u>16659</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				
	Fees	4256	0	4256	4993
		<u>4256</u>	<u>0</u>	<u>4256</u>	<u>4993</u>
2(e)	Other incoming resources				
		1071	0	1071	2362
		<u>1071</u>	<u>0</u>	<u>1071</u>	<u>2362</u>
	Total Incoming Resources	<u>167648</u>	<u>62142</u>	<u>229790</u>	<u>141710</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	1172	0	1172	419
		<u>1172</u>	<u>0</u>	<u>1172</u>	<u>419</u>
3(c)	Charitable Activities				
	Missionary and charitable giving				
	Overseas	0	936	936	0
	Home	4000	471	4471	4000
		<u>4000</u>	<u>1407</u>	<u>5407</u>	<u>4000</u>
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	Diocesan Parish Share	49000	0	49000	24000
	Fees	2284	0	2284	1264
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	Cost of services	20237	1255	21492	21360
	Upkeep of grounds	67	0	67	2407
	Education	18	0	18	0
	Hall running costs	29587	0	29587	14633
	Choir	3256	0	3256	2965
	Organist	2732	0	2732	2895
	Independent examiner	500	0	500	500
		<u>131406</u>	<u>1255</u>	<u>132661</u>	<u>89897</u>
	Total Resources expended	<u>136668</u>	<u>2662</u>	<u>139330</u>	<u>94406</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 2022	0	0
Additions in 2022		0	0
Gross Book Value	At 31 December 2022	<u>0</u>	<u>0</u>
Net Book Value	At 31 December 2022	<u>0</u>	<u>0</u>
		2022	2021
		£	£

Note 5 DEBTORS

Gift Aid Recoverable	5144	6688
	<u>5144</u>	<u>6688</u>

Note 6 CREDITORS

Short term creditors	14785	22609
	<u>14785</u>	<u>22609</u>

Note 7 CREDITORS

Due after 12 months	<u>4655</u>	<u>12635</u>
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Note 8 FUNDS OF THE PCC

	Funds 2022 £	Funds 2022 £	2012 2022 £	2011 2021 £
Legacies	0	31824	31824	0
St. John's Church R & M Fund	26000	0	26000	16000
Church Clock Repair Fund	1805	0	1805	1804
Donated for Gifts etc	1308	1487	2795	1981
Rector's Discretionary Fund	824	0	824	824
Training/Bursary Fund	792	0	792	792
General Reserves	28054	0	28054	16375
Boiler Replacement	6990	49762	56752	20611
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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.

Accounts

Parochial Church Council
of
St. John the Divine, Selsdon
Annual Report and Financial Statements
For the year ended 31 December 2020

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

Parochial Church Council of St. John the Divine, Selsdon

INDEX

Subject

Annual Report

Independent Examiner's Report

Statement of Financial Activities

Balance Sheet 2021

Accounting Policies	Note 1
----------------------------	--------

Incoming Resources	Note 2
---------------------------	--------

Resources Expended	Note 3
---------------------------	--------

Fixed Assets	Note 4
---------------------	--------

<i>Debtors</i>	Note 5
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Creditors	Note 6
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Funds of the PCC	Note 7
-------------------------	--------

Parochial Church Council of St. John the Divine, Selsdon

Page

2

3

4

5

6 & 7

8

8

9

9

9

9

Parochial Church Council of St. John the Divine, Selsdon

Annual Report

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

The PCC met eight times during the year. The Electoral Roll Canon Younis Francis was collated on 6th July 2021 to be collated. Due to the covid restrictions most of our meetings have been held online. Our Income has been reduced as the Hall has been closed. We are unable to hold fundraising activities. We are having to raise money for the Church as it is becoming unreliable and irreparable.

On behalf of the PCC

Parochial Church Council of St. John the Divine, Selsdon

Revd Canon Younis Francis
Rector

Parochial Church Council of St. John the Divine, Selsdon

t 2021

Representatives of the Deanery Synod

Mrs Alice Hicks
Mrs Helen Lishmund
Dr. Robin Orchard
Mrs Gill Salter
Mrs Susan Tilley

Elected Members

Mrs Judith Coleman
Mrs Ann Crocombe
Mrs Jane Guglielmi
Mr Graham Jennings
Mrs Fiona McSorley
Mrs Sarah Parsons
Miss Joanne Sands
Mrs Jill 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.

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Parochial Church Council of St. John the Divine, Selsdon

Independent Examiner's Report

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

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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		127785	13925	141709	123436
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		94406	0	94406	152348
NET RESOURCES BEFORE TRANSFERS		33379	13925	47304	-28912
NET MOVEMENT IN FUNDS		33379	13925	47304	-28912
BALANCES B/FWD 1 JANUARY		1414	9668	11082	39994
BALANCES C/FWD 31 DECEMBER		34793	23593	58386	11082

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
		93630	46633
CURRENT LIABILITIES			
Creditors due within one year	Note 6	22609	6956
NET CURRENT ASSETS		22609	6956
Total Assets less current liabilities		71021	39677
Creditors amounts falling due after one year	Diocesan Loan	12635	28595
TOTAL NET ASSETS		58386	11082
Represented by Funds			
Unrestricted Funds	Note 7	35794	1414
Restricted Funds	Note 7	22592	9668
		58386	11082

Approved by the Parochial Church Council on 9th March 2021 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 Companies Act 2006 together with applicable accounting standards.

The financial statements have been prepared under the historical cost convention. The valuation of investment assets, which are shown at market value. All transactions, assets and liabilities for which the PCC is responsible are included in the accounts of church groups that owe their maintenance to the PCC. Informal gatherings of church members are not included.

Funds

Endowment funds, are funds, the capital of which must be maintained. The income of investment may be used either as restricted or unrestricted funds, depending on the terms of the endowment which the endowment was established.

Restricted funds represent (a) income from trusts or endowments, (b) income from those restricted objects provided in the terms of the trust for a specific object or invited by the PCC for a specific object, (c) income from the specific object for which they were given. Any balance at the end of the year must be carried forward as a balance on that fund. The balance is shown for each fund. Where there is no separate investment, interest is shown on an average balance basis.

Unrestricted funds are general funds which can be used for any purpose.

Incoming Resources

Planned giving, collections and donations are recognised when the incoming resource to which they relate is received. They are accounted for when the PCC is legally entitled to the resource, or when receivable, interest is accrued. All other income is accounted for when received. Incoming resources are accounted for gross.

Resources Expended

Grants and donations are accounted for when paid over, or when a binding or constructive obligation on the PCC is incurred. The diocese accounts for mission specifically for mission are dealt with as mission. Expenses are generally recognised when it is incurred and is accounted for net.

Parochial Church Council of St. John the Divine, Selsdon

in accordance with the Church Accounting Standards and the SORP 2005.

Historical cost convention except for the revaluation of land and buildings at fair value. The financial statements include provisions for depreciation and provisions responsible in law. They do not include provisions for contingencies or affiliation to another body, nor those that

are maintained; only income arising from the funds is accounted for and the funds are maintained depending upon the purpose for

which they are maintained. Expenditures are only on the objects specified in the trusts or bequest, and (b) donations or grants received for the objects specified in the trusts or bequest. The funds may only be expended on the objects specified in the trusts or bequest remaining unspent at the end of each financial year. The PCC does not usually invest separately and the interest is apportioned to individual funds

for the PCC ordinary purposes.

When received. Tax refunds are accounted for when received. Grants and Legacies are accounted for when received. Dividends are accounted for when received. All income is recognised when it is receivable. All

income is accounted for when received, or when awarded, if that award creates a liability for the parish share is accounted for when due. Income from restricted funds. All other expenditure 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 19 of the Charities Act 1973

Movable church furnishings held by the rector and churchwardens on special trust for the PCC which require a faculty for disposal are inalienable property, listed in the church's inventory 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 they are acquired.

Investments are valued at market value at 31 December.

Parochial Church Council of St. John the Divine, Selsdon

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Parochial Church Council of St. John the Divine, Selsdon

Note 4 FIXED ASSETS

		Computer equipment	Other Fixtures & Fitting Office Equipment
Gross Book Value	At 1 January 2021	0	0
Additions in 2012		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	<u>0</u>	<u>0</u>
	<u>6688</u>	<u>5802</u>

Note 6 CREDITORS

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

Note 7 FUNDS OF THE PCC

	d Funds £	Funds £	2012 £
Legacies	0	0	0
St. John's Church R & M Fund	16000	0	16000
St. John's Church Hall Refurbishment Fund	0	0	0
Church Clock Repair Fund	1804	0	1804
Donated for Gifts etc	0	1981	1981
Parish Partner Fund	0	0	0
Garden of Remembrance Fund	0	0	0
Rector's Discretionary Fund	824	0	824
Training/Bursary Fund	791	0	791
General Reserves	16375	0	16375
Boiler Replacement	<u>0</u>	<u>20611</u>	<u>20611</u>
	<u>35794</u>	<u>22592</u>	<u>58386</u>

Parochial Church Council of St. John the Divine, Selsdon

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Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with section 19 of the Charities Act 1973

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Investments are valued at market value at 31 December.

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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>89</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>

Accounts

Parochial Church Council
of
St. John the Divine, Selsdon
Annual Report and Financial Statements
For the year ended 31 December 2020

The Revd. Jenny Rowley (until 31.5.20)
The Rectory
Upper Selsdon Road
Selsdon
Surrey CR2 8DD

Bankers

CafCash Ltd
Kings Hill
West Malling
Kent
ME19 4TA

Independent Examiner

L Tasker / Ryfield Ltd
Progress House
404 Brighton Road
South Croydon
Surrey
CR2 6AN

Parochial Church Council of St. John the Divine, Selsdon

INDEX

Subject

Annual Report

Independent Examiner's Report

Statement of Financial Activities

Balance Sheet 2020

Accounting Policies

Note 1

Incoming Resources

Note 2

Resources Expended

Note 3

Fixed Assets

Note 4

Debtors

Note 5

Creditors

Note 6

Funds of the PCC

Note 7

39994

Parochial Church Council of St. John the Divine, Selsdon

Page

2

3

4

5

6 & 7

8

8

9

9

9

9

Parochial Church Council of St. John the Divine, Selsdon

Annual Report

Background

The PCC of St. John the Divine has the responsibility of co-operating with the incumbent, the Revd Jenny Rowley, 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 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 Jenny Rowley
(Until 31.5.20)

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

Mr Ian Harley
Mrs Deborah Brown

Deputy Churchwardens

Mrs Monica Turton
Mr Andrew Hicks
Mrs Judith Coleman

The PCC met eight times during the year. The Electoral Roll was updated. Our Rector left on 1st June to take up a post as Archdeacon. Due to the covid restrictions most of our meetings have been online. Our Income has been greatly reduced as the Hall has been unable to hold fundraising activities. As a result we have lost a third for the year 2020.

On behalf of the PCC

Mr Ian Harley

Parochial Church Council of St. John the Divine, Selsdon

Churchwarden

Parochial Church Council of St. John the Divine, Selsdon

t 2020

Representatives of the Deanery Synod

Mrs Alice Hicks
Mrs Helen Lishmund
Dr. Robin Orchard
Mrs Gill Salter
Mrs Susan Tilley

Elected Members

Mr Martyn Brown
Mrs Judith Coleman
Mrs Ann Crocombe
Mrs Jane Guglielmi
Mr Graham Jennings
Mrs Fiona McSorley
Mrs Sarah Parsons
Miss Joanne Sands
Mrs Jill 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.

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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 2020, 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.

39994

Signed:

Date:

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

STATEMENT OF FINANCIAL ACTIVITIES

1 January 2020 to 31 December 2020

		Unrestricte d Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
	Note				
INCOMING RESOURCES					
Voluntary Income	2(a)	97274	0	97274	112769
Activities for generating funds	2(b)	12733	0	12733	30291
Income from investments	2(c)	0	0	0	0
Church activities	2(d)	3761	0	3761	4963
Other incoming resources	2(e)	0	9668	9668	117100
TOTAL INCOMING RESOURCES		113768	9668	123436	265123
RESOURCES EXPENDED					
Costs of generating voluntary income	3(a)	90	0	90	89
Fund raising costs	3(b)	0	0	0	1849
Charitable Activities	3(c)	500	0	500	5623
Ministry	3(d)	151758	0	151758	296484
TOTAL RESOURCES EXPENDED		152348	0	152348	304045
NET RESOURCES BEFORE TRANSFERS		-38580	9668	-28912	-38922
NET MOVEMENT IN FUNDS		-38580	9668	-28912	-38922
BALANCES B/FWD 1 JANUARY		39994	0	39994	78916
BALANCES C/FWD 31 DECEMBER		1414	9668	11082	39994

Parochial Church Council of St. John the Divine, Selsdon

BALANCE SHEET AS AT 31 DECEMBER

		2020 £	2019 £
FIXED ASSETS	Note 4	0	0
CURRENT ASSETS			
Stocks		0	0
Debtors	Note 5	5802	5246
Cafcash Current Account -Church		40692	25501
Cafcash Current Account - Hall		0	0
Deposits with Central Board of Finance		139	139
Cash in Hand		0	0
Garden Room Project		0	9608
		46633	40494
CURRENT LIABILITIES			
Creditors due within one year	Note 6	6956	500
NET CURRENT ASSETS		6956	500
Total Assets less current liabilities		39677	39994
Creditors amounts falling due after one year		28595	0
TOTAL NET ASSETS		11082	39994
Represented by Funds			
Unrestricted Funds	Note 7	1414	39994
Restricted Funds	Note 7	9668	0
		11082	39994

Approved by the Parochial Church Council on 7th March 2020 and signed on its behalf by:

Mr Ian Harley
PCC Chair

Parochial Church Council of St. John the Divine, Selsdon

Notes to the financial statements

For the year ended 31 December 2020

ACCOUNTING POLICIES

The financial Statements have been prepared in accordance with the Companies Act 2006 together with applicable accounting standards.

The financial statements have been prepared under the historical cost convention. The valuation of investment assets, which are shown at market value. All transactions, assets and liabilities for which the PCC is responsible are included in the accounts of church groups that owe their maintenance to the PCC. Informal gatherings of church members are not included.

Funds

Endowment funds, are funds, the capital of which must be maintained. The income of investment may be used either as restricted or unrestricted funds, depending on the terms of the endowment which the endowment was established.

Restricted funds represent (a) income from trusts or endowments, (b) income from those restricted objects provided in the terms of the trust for a specific object or invited by the PCC for a specific object, (c) income from the specific object for which they were given. Any balance of income for a year must be carried forward as a balance on that fund. The balance is carried forward for each fund. Where there is no separate investment, interest is calculated on an average balance basis.

Unrestricted funds are general funds which can be used for any purpose of the PCC.

Incoming Resources

Planned giving, collections and donations are recognised when the incoming resource to which they relate is received. Income is accounted for when the PCC is legally entitled to the income, or when receivable, interest is accrued. All other income from incoming resources are accounted for gross.

Resources Expended

Grants and donations are accounted for when paid over, or when a binding or constructive obligation on the PCC is incurred. The diocese accounts for mission specifically for mission are dealt with as mission. Mission is generally recognised when it is incurred and is accounted for net of mission.

Parochial Church Council of St. John the Divine, Selsdon

in accordance with the Church Accounting Standards and the SORP 2005.

Historical cost convention except for the revaluation of land and buildings at fair value. The financial statements include provisions for depreciation and amortisation, which are calculated on a straight-line basis. They are responsible in law. They do not have any affiliation to another body, nor those that

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for PCC ordinary purposes.

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Parochial Church Council of St. John the Divine, Selsdon

Fixed Assets

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Movable church furnishings held by the rector and churchwardens on special trust for the PCC which require a faculty for disposal are inalienable property, listed in the church's inventory 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 they are acquired.

Investments are valued at market value at 31 December.

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Parochial Church Council of St. John the Divine, Selsdon

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Parochial Church Council of St. John the Divine, Selsdon

Note 2	INCOMING RESOURCES	Unrestricted Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
2(a)	Voluntary Income				
	Planned giving				
	Gift Aid Donations	72662	0	72662	80147
	Tax Recoverable	19498	0	19498	22269
	Other	0	0	0	0
	Collections (open plate)	1518	0	1518	5254
	Donations, appeals etc.	3060	9668	12728	5099
	Legacies	0	0	0	0
	Garden Room	536	0	536	77200
		<u>97274</u>	<u>9668</u>	<u>106942</u>	<u>189969</u>
2(b)	Activities for generating funds				
	Bookstall	404	0	404	414
	Sales of the Parish magazine	0	0	0	0
	Church hall lettings (non church)	11728	0	11728	27042
	Events	601	0	601	2835
		<u>12733</u>	<u>0</u>	<u>12733</u>	<u>30291</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	3761	0	3761	4963
		<u>3761</u>	<u>0</u>	<u>3761</u>	<u>4963</u>
2(e)	Other incoming resources Diocesan Loan	0	0	0	39900
		<u>0</u>	<u>0</u>	<u>0</u>	<u>39900</u>
	Total Incoming Resources	<u>113768</u>	<u>9668</u>	<u>123436</u>	<u>265123</u>
Note 3	RESOURCES EXPENDED				
3(a)	Costs of generating voluntary income				
	Christian Stewardship	90	0	90	89
		<u>90</u>	<u>0</u>	<u>90</u>	<u>89</u>
3(b)	Fund raising costs				
	Events	0	0	0	1849
		<u>0</u>	<u>0</u>	<u>0</u>	<u>1849</u>
3(c)	Charitable Activities				
	Missionary and charitable giving				
	Overseas	0	0	0	0
	Home	500	0	500	5623
		<u>500</u>	<u>0</u>	<u>500</u>	<u>5623</u>
3(d)	Ministry				
	Diocesan Parish Share	54133	0	54133	81040
	Fees	3510	0	3510	1300
	Clergy expenses	212	0	212	920
	Church running expenses	8399	0	8399	11357
	Church maintenance	0	0	0	2605
	Cost of services	21455	0	21455	22192
	Upkeep of grounds	565	0	565	3748
	Parish Magazine & Book stall	0	0	0	0
	Education	621	0	621	532
	Hall running costs	15205	0	15205	17852
	Major repairs (structure)	0	0	0	0
	Major repairs/replacements (instalations)	4733	0	4733	144856
	Choir	3270	0	3270	3237
	Organist	2580	0	2580	3020
	Diocesan Loan	36575	0	36575	3325
	Independent examiner	500	0	500	500
		<u>151758</u>	<u>0</u>	<u>151758</u>	<u>296484</u>
	Total Resources expended	<u>152348</u>	<u>0</u>	<u>152348</u>	<u>304045</u>

Parochial Church Council of St. John the Divine, Selsdon

Note 4 FIXED ASSETS

		Computer equipment	Other Fixtures & Fitting Office Equipment
Gross Book Value	At 1 January 2020	0	0
Additions in 2012		0	0
Gross Book Value	At 31 December 2020	<u>0</u>	<u>0</u>
Net Book Value	At 31 December 2020	<u>0</u>	<u>0</u>
		2020	2019
		£	£

Note 5 DEBTORS

Tax recoverable	5802	5248
Hall rentals due	0	0
Other Debtors	0	0
	<u>5802</u>	<u>5248</u>

Note 6 CREDITORS

Special Collections and annual giving due	0	0
Other creditors	35551	500
	<u>35551</u>	<u>500</u>

Note 7 FUNDS OF THE PCC

	d Funds £	Funds £	2012 £
Legacies	0	0	0
St. John's Church R & M Fund	-2005	0	-2005
St. John's Church Hall Refurbishment Fund	0	0	0
Church Clock Repair Fund	1804	0	1804
Donated for Gifts etc	0	0	0
Parish Partner Fund	0	0	0
Garden of Remembrance Fund	0	0	0
Rector's Discretionary Fund	824	0	824
Training/Bursary Fund	791	0	791
General Reserves	0	0	0
Boiler Replacement	0	9668	9668
	<u>1414</u>	<u>9668</u>	<u>11082</u>

Parochial Church Council of St. John the Divine, Selsdon

JS

2011
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0
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Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with section 44 of the Charities Act 1973

Movable church furnishings held by the rector and churchwardens on special trust for the PCC which require a faculty for disposal are inalienable property, listed in the church's inventory and 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 they are acquired.

Investments are valued at market value at 31 December.

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