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**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**

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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**

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# **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 Our Rector left on 1st June to take up a post as Archdeacon. Due to the covid restrictions most of our meetings have been cancelled. 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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n closed for most of the year and we have been  
had to reduce our pledge to the Diocese by a



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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.

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Signed:

Date:

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

**STATEMENT OF FINANCIAL ACTIVITIES**

**1 January 2020 to 31 December 2020**

		<b>Unrestricte d Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2020 £</b>	<b>Total Funds 2019 £</b>
	Note				
<b>INCOMING RESOURCES</b>					
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
<b>TOTAL INCOMING RESOURCES</b>		<b>113768</b>	<b>9668</b>	<b>123436</b>	<b>265123</b>
<b>RESOURCES EXPENDED</b>					
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
<b>TOTAL RESOURCES EXPENDED</b>		<b>152348</b>	<b>0</b>	<b>152348</b>	<b>304045</b>
<b>NET RESOURCES BEFORE TRANSFERS</b>		<b>-38580</b>	<b>9668</b>	<b>-28912</b>	<b>-38922</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>-38580</b>	<b>9668</b>	<b>-28912</b>	<b>-38922</b>
BALANCES B/FWD 1 JANUARY		39994	0	39994	78916
BALANCES C/FWD 31 DECEMBER		<b>1414</b>	<b>9668</b>	<b>11082</b>	<b>39994</b>

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

## BALANCE SHEET AS AT 31 DECEMBER

		2020 £	2019 £
<b>FIXED ASSETS</b>	Note 4	<b>0</b>	<b>0</b>
<b>CURRENT ASSETS</b>			
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
		<u><b>46633</b></u>	<u><b>40494</b></u>
<b>CURRENT LIABILITIES</b>			
Creditors due within one year	Note 6	6956	500
<b>NET CURRENT ASSETS</b>		<u><b>6956</b></u>	<u><b>500</b></u>
<b>Total Assets less current liabilities</b>		<u><b>39677</b></u>	<u><b>39994</b></u>
Creditors amounts falling due after one year		<b>28595</b>	0
<b>TOTAL NET ASSETS</b>		<u><u><b>11082</b></u></u>	<u><u><b>39994</b></u></u>
<b>Represented by Funds</b>			
Unrestricted Funds	Note 7	1414	39994
Restricted Funds	Note 7	9668	0
		<u><u><b>11082</b></u></u>	<u><u><b>39994</b></u></u>

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 must be carried forward as a balance on that fund. The income for each fund. Where there is no separate investment, income is calculated 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 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. The diocese accounts for mission amounts received specifically for mission are dealt with as mission. Mission is 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  
at value. The financial statements include  
responsible in law. They do not  
n affiliation to another body, nor those that

e maintained; only income arising from  
ed funds depending upon the purpose for

(a) gifts or bequests, and (b) donations or grants received for the project. The funds may only be expended on the project if they remain unspent at the end of each financial year. The PCC does not usually invest separately and any interest is apportioned to individual funds.

or PCC ordinary purposes.

when received. Tax refunds are recognised when the refund is received. Grants and Legacies are recognised when the amounts due are received. Dividends are accounted for when they are recognised when it is receivable. All

or when awarded, if that award creates a  
an parish share is accounted for when due.  
is restricted funds. All other expenditure  
ed for gross.

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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 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.

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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**

<b>Note 2</b>	<b>INCOMING RESOURCES</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2020 £</b>	<b>Total 2019 £</b>
2(a)	<b>Voluntary Income</b>				
	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)	<b>Activities for generating funds</b>				
	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)	<b>Income from Investments</b>				
	Bank Interest	0	0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2(d)	<b>Income from Church Activities</b>				
	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)	<b>Other incoming resources</b> Diocesan Loan	0	0	0	39900
		<u>0</u>	<u>0</u>	<u>0</u>	<u>39900</u>
	<b>Total Incoming Resources</b>	<u>113768</u>	<u>9668</u>	<u>123436</u>	<u>265123</u>
 <b>Note 3    RESOURCES EXPENDED</b>					
3(a)	<b>Costs of generating voluntary income</b>				
	Christian Stewardship	90	0	90	89
		<u>90</u>	<u>0</u>	<u>90</u>	<u>89</u>
3(b)	<b>Fund raising costs</b>				
	Events	0	0	0	1849
		<u>0</u>	<u>0</u>	<u>0</u>	<u>1849</u>
3(c)	<b>Charitable Activities</b>				
	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)	<b>Ministry</b>				
	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>
	<b>Total Resources expended</b>	<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>
<b>Net Book Value</b>	<b>At 31 December 2020</b>	<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**

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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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