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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 and Financial Statements**  
**For the year ended 31 December 2023**

**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 2023

### 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 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

### 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 2023 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 2023 to 31 December 2023**

		<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>2022 £</b>
	Note				
<b>INCOMING RESOURCES</b>					
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
<b>TOTAL INCOMING RESOURCES</b>		<b>159417</b>	<b>41414</b>	<b>200831</b>	<b>229790</b>
<b>RESOURCES EXPENDED</b>					
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
<b>TOTAL RESOURCES EXPENDED</b>		<b>145716</b>	<b>2162</b>	<b>147877</b>	<b>139330</b>
<b>NET RESOURCES BEFORE TRANSFERS</b>		<b>13702</b>	<b>39252</b>	<b>52954</b>	<b>90460</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>13702</b>	<b>39252</b>	<b>52954</b>	<b>90460</b>
BALANCES B/FWD 1 JANUARY		65773	83070	148843	58383
BALANCES C/FWD 31 DECEMBER		<b>79475</b>	<b>122322</b>	<b>201797</b>	<b>148843</b>

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

**BALANCE SHEET AS AT 31 DECEMBER**

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

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**

<b>Note 2</b>	<b>INCOMING RESOURCES</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
2(a)	<b>Voluntary Income</b>				
	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)	<b>Activities for generating funds</b>				
	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)	<b>Income from Investments</b>				
	Bank Interest	3185	0	3185	0
		<u>3185</u>	<u>0</u>	<u>3185</u>	<u>0</u>
2(d)	<b>Income from Church Activities</b>				
	Fees	6265	0	6265	4256
		<u>6265</u>	<u>0</u>	<u>6265</u>	<u>4256</u>
2(e)	<b>Other incoming resources</b>				
		102	0	102	1071
		<u>102</u>	<u>0</u>	<u>102</u>	<u>1071</u>
	<b>Total Incoming Resources</b>	<u>159417</u>	<u>41414</u>	<u>200831</u>	<u>229790</u>
<b>Note 3</b>	<b>RESOURCES EXPENDED</b>				
3(a)	<b>Costs of generating voluntary income</b>				
	Christian Stewardship	90	0	90	90
		<u>90</u>	<u>0</u>	<u>90</u>	<u>90</u>
3(b)	<b>Fund raising costs</b>				
	Events	3694	0	3694	1172
		<u>3694</u>	<u>0</u>	<u>3694</u>	<u>1172</u>
3(c)	<b>Charitable Activities</b>				
	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)	<b>Ministry</b>				
	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>
	<b>Total Resources expended</b>	<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>
<b>Net Book Value</b>	<b>At 31 December 2023</b>	<u>0</u>	<u>0</u>
		<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>

**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**

	<b>Funds 2023 £</b>	<b>Funds 2023 £</b>	<b>2012 2023 £</b>	<b>2011 2022 £</b>
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>

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