

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

**ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2019**

Background

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

Membership

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

	Christ Church representatives	Emmanuel representatives
Chairman:	John Birchall (Chairman)	Bart Erlebach (Chairman)
Clergy	Aneal Appadoo (joined Sept 2019) Emmanuel Baikie (joined July 2019)	
Voting members:	Jon Barks Jess Dunn Rob Dunn David Luff Gof Vosper Ali Wadia (resigned Sept 2019) Sue Watson Liz Woods Catherine Young	Ken Goodall Amanda Kresinska (elected April 2019) Paul Louie (left April 2019) John Newell Cara Rodger Colin Rodger Steve Walden Andy Whelan Yvonne Wilkinson
Co-opted	Andy Young (joined Oct 2019)	
In attendance	Reuben Alexander Sue d'Albertanson John Freeman (left June 2019) Amanda Gostelow (left July 2019) Steve Weston	Jen Manhire Chris Bruce

Organisation

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

Meetings

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

Review of the year

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

Signed on behalf of the PCC

The Revd J Birchall
23 March 2020

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

I report on the accounts of the PCC for the year ended 31 December 2019, comprising the Statement of Financial Activities, Balance Sheet and Notes.

Respective responsibilities of trustees and independent examiner

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

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

Basis of independent examiner's report

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

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

Independent examiner's statement

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

- (1) which give me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the 2011 Act; or
 - to prepare accounts which accord with the accounting records have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Ian Gardiner
April 2020

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

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2019

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
<u>Incoming Resources</u>					
Incoming resources from donors	2(a)	266,932	192,158	459,090	518,233
Other voluntary incoming resources	2(b)	419	85,707	86,126	79,051
Income from charitable and ancillary trading	2(c)	12,273	0	12,273	13,708
Income from investments	2(d)	129	0	129	66
<u>Total Incoming Resources</u>		<u>279,752</u>	<u>277,866</u>	<u>557,618</u>	<u>611,058</u>
<u>Resources Used</u>					
Grants	3(a)	22,107	13,146	35,253	93,064
Activities directly relating to work of church	3(b)	228,671	1,039,510	1,268,180	452,311
Fund-raising and publicity	3(c)	5,524	187	5,711	4,153
Church management and administration	3(d)	41,864	30	41,894	41,332
<u>Total Resources Used</u>		<u>298,166</u>	<u>1,052,872</u>	<u>1,351,038</u>	<u>590,860</u>
<u>Net Incoming Resources</u>		-18,413	-775,007	-793,420	20,198
Balances brought forward at 1 January 2019		351,679	1,034,258	1,385,937	1,352,766
Increase in valuation of land and buildings		9,014	0	9,014	12,973
Transfers between funds		19,220	-19,220	0	0
<u>Balances Carried Forward at 31 December 2019</u>		<u>361,500</u>	<u>240,031</u>	<u>601,531</u>	<u>1,385,937</u>

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

BALANCE SHEET
AS AT 31 DECEMBER 2019

	Note	2019 £	2018 £
<u>Fixed Assets</u>			
Tangible fixed assets	4	330,849	321,835
<u>Current Assets</u>			
Debtors	6	6,620	5,910
Short term deposits		42,300	23,147
Cash at bank and in hand		239,545	1,049,871
		<u>288,465</u>	<u>1,078,928</u>
<u>Liabilities: Amounts Falling Due Within One Year</u>	7	<u>-17,783</u>	<u>-14,826</u>
<u>Net Current Assets</u>		<u>270,682</u>	<u>1,064,102</u>
<u>Net Assets</u>		<u>601,531</u>	<u>1,385,937</u>
<u>Funds</u>			
Unrestricted	5	361,500	351,679
Restricted	5	240,031	1,034,258
		<u>601,531</u>	<u>1,385,937</u>

Approved by the Parochial Church Council on 23 March 2020 and signed on its behalf by:

The Revd J Birchall

Notes 1 to 7 form part of these accounts

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2019

1. Accounting Policies

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

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

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

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

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

No value is placed on moveable church furnishings, which are held by the churchwardens on special trust for the PCC and which require a faculty for disposal, since the PCC considers this to be inalienable property.

All expenditure incurred during any year on consecrated or beneficed buildings and moveable church furnishings, whether maintenance or improvement, is written off in the year. All individual items of equipment with a purchase price of £5,000 or less are written off in the year of acquisition.

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

2. Incoming Resources

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
(a) Incoming resources from donors				
Planned giving:				
Gift Aid donations	200,868	68,135	269,003	327,421
Income tax recoverable	49,390	32,527	81,917	77,470
Other planned giving	6,658	0	6,658	8,238
Collections (open plate) at all services	9,716	0	9,716	5,292
Gift days	0	91,496	91,496	99,812
Sundry donations	300	0	300	0
	<u>266,932</u>	<u>192,158</u>	<u>459,090</u>	<u>518,233</u>
(b) Other voluntary incoming resources				
Donations, appeals and other income	419	81,545	81,964	52,211
Legacies	0	4,162	4,162	26,840
	<u>419</u>	<u>85,707</u>	<u>86,126</u>	<u>79,051</u>
(c) Income from charitable and ancillary trading				
Church and hall lettings	10,817	0	10,817	12,959
Fees	1,456	0	1,456	749
	<u>12,273</u>	<u>0</u>	<u>12,273</u>	<u>13,708</u>
(d) Income from investments				
Dividends and interest including reclaimed tax	129	0	129	66
	<u>129</u>	<u>0</u>	<u>129</u>	<u>66</u>
<u>Total Incoming Resources</u>	<u>279,752</u>	<u>277,866</u>	<u>557,618</u>	<u>611,058</u>

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

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019

3. Resources Used

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £	Total Funds 2018 £
(a) Grants				
Missionary and charitable giving	19,757	13,146	32,903	90,464
Christ Church & Grand Avenue Schools	2,350	0	2,350	2,600
	<u>22,107</u>	<u>13,146</u>	<u>35,253</u>	<u>93,064</u>
(b) Activities directly relating to the work of the church				
Ministry: diocesan pledge	144,600	0	144,600	118,030
Ministry: clergy expenses	3,629	0	3,629	3,209
Ministry: curate house running expenses/repairs	3,252	0	3,252	3,210
Church running expenses	22,495	643	23,138	21,977
Church maintenance/repairs/building works	42,711	1,038,320	1,081,031	291,762
Upkeep of services	4,148	60	4,208	5,640
Support costs	7,836	487	8,323	8,483
	<u>228,671</u>	<u>1,039,510</u>	<u>1,268,180</u>	<u>452,311</u>
(c) Fund-raising and publicity				
Outreach	5,524	187	5,711	4,153
	<u>5,524</u>	<u>187</u>	<u>5,711</u>	<u>4,153</u>
(d) Church management and administration				
Printing and stationery	9,946	30	9,976	8,679
Staff costs	30,371	0	30,371	31,158
Other administration	1,547	0	1,547	1,495
	<u>41,864</u>	<u>30</u>	<u>41,894</u>	<u>41,332</u>
<u>Total Resources Used</u>	<u>298,166</u>	<u>1,052,872</u>	<u>1,351,038</u>	<u>590,860</u>

4. Fixed Assets For Use By The PCC

	Freehold land and buildings £
Cost or valuation	
Valuation at 31 December 2018	321,835
Increase in valuation in the year	<u>9,014</u>
Valuation at 31 December 2019	<u>330,849</u>
Net book value	
At 31 December 2019	<u>330,849</u>
At 31 December 2018	<u>321,835</u>

The freehold land and buildings comprise the curate's house at 181 Elgar Avenue, Tolworth. The valuation is based upon the valuation as at 24 June 2019 for insurance purposes and is considered to be a fair estimate of the current value in use of the property for the purposes of the financial statements.

**PAROCHIAL CHURCH COUNCIL OF
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**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31 DECEMBER 2019**

5. Analysis Of Net Assets By Fund

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	330,849	0	330,849
Current assets	48,434	240,031	288,465
Current liabilities	-17,783	0	-17,783
Fund balance	361,500	240,031	601,531

6. Debtors

	2019 £	2018 £
Tax recoverable	6,620	5,910
	6,620	5,910

7. Liabilities: amounts falling due within one year

	2019 £	2018 £
Church organisations	7,978	7,744
Sundry creditors	9,805	7,082
	17,783	14,826