



THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT JOHN THE BAPTIST WOKING

Charity registration number: 1128277

Report for period between 08/03/2021 and 05/03/2022

Aims and purposes

St John's Parochial Church Council (PCC) has the responsibility of co-operating with the vicar in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is responsible for the maintenance of the church buildings, the Youth Centre, the assistant clergy's house and the flat formerly used by our youth minister.

Objectives and activities

The primary objective of the PCC is summarised in the motto *"To know Christ and to make Him known"*. This remains the same year on year because the gospel never changes; 'Jesus is the same yesterday and today and forever' (*Hebrews 13v8*).

The PCC is committed to encouraging and involving as many people as possible to become part of our parish community. Our services and worship put our faith into practice through regular Bible reading, teaching, music, singing and prayer.

In planning future activities, the members of the PCC will have regard to the guidance issued by the Charity Commission where this is relevant, and will include:

- Acts of worship which are open to all.
- The provision of space for prayers, reflection and contemplation.
- Pastoral work including visiting the sick, housebound and bereaved.
- Provision of children's and youth work for the local community, plus weddings, funerals, etc.
- Provision of venues for community activities.
- Teaching the Christian faith through sermons, courses and small groups.

Administrative Information

The Parish is composed of two churches: St John the Baptist in St John's village, the parish church, and Emmanuel in Mayford. Rev. Glyn Lucas is the incumbent and Rev. Peter Chamberlin is the Associate Minister. They were assisted by Rev. Robert Bennett (honorary OLM Curate, retired and with Permission to Officiate), Mary Faulkner (Families' & Children's Worker), Jan Morrison (Licensed Lay Minister) and Roger Sayers (Licensed Lay Ministers with Permission to Officiate), until his death in November 2021.

Structure, governance and management

The Parochial Church Council is a body corporate established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure.

The following have served on the PCC since the last APCM, held on 7th March 2021:

Clergy: Rev Glyn Lucas and Rev. Peter Chamberlin.

Churchwardens: Gerardine Densham Brown and Tim Parr.

Deanery Synod members: Gerardine Densham Brown, Richard Collinson, Tony Graham (who is also the Parish Treasurer) and Darren Hughes (Rev Glyn Lucas and Rev Peter Chamberlin, as members of the deanery clergy are also members).

PCC members: David Askew, Samantha Barwick, Graham Cundy, Nigel Cundy, Chris Dale, Oliver Faulkner, Thomas Faulkner, Chris Fenwick (until September 2021), Smrithy George, Mary Kirkman, (Safeguarding Officer and co-opted), Gillian Margary, Lys Price, Tim Read, Mark Sankey, Dominic Sexton, Sylvia Stock and Mike Stuart.

The appointment of PCC members is governed by and set out in the Church Representation Rules. PCC members are elected for a three-year term, after which they stand down for at least a year. Day to day management is delegated to the incumbent and the churchwardens.

This year David Askew, Thomas Faulkner, Smrithy George, Mark Sankey and Dominic Sexton are standing down having served three years. We would like to thank them for their dedication and hard work.

The Standing Committee meets between PCC meetings when necessary and comprised the Incumbent, the Associate Minister, the churchwardens, Mike Stuart and Smrithy George.

The Emmanuel Committee is responsible for the day to day running and maintenance of its church.

Achievements and Performance

The numbers on the electoral roll to be reported at the APCM are St. John's 229 (last year 237) and Emmanuel 22 (last year 23). This makes a parish total of 251 (last year 260).

The average Sunday attendance during October was adults 205 (112 in 2020) and children 34 (23 in 2020); there were approximately 1,065 attendances (including schools services) over the Christmas period (350 in 2020).

There were 5 baptisms and 0 Services of Thanksgiving (2 and 2 in 2020); no confirmations (0 in 2020) and 2 weddings (0 in 2020). During 2021, 13 funerals (8 in 2020), 6 cremations (7 in 2020) and 5 interments of cremated remains (4 in 2020) were conducted.

Emmanuel Report

Emmanuel held no services between January and August, because of Covid restrictions. The congregation joined in other services from home via YouTube during this time. 20 mainly lay-led services were held during the rest of the year, of which 12 had clergy sermons live-streamed from St John's. Coffee mornings restarted in October, but the monthly Mums 'n' Tots meeting closed permanently. Some Knit 'n' Natter meetings took place, making handicrafts for a variety of charities. Premises booking by outside organisations were sharply reduced as a result of pandemic concerns. Routine maintenance of the church buildings and grounds continued.

Financial Review

The accounts presented with this Annual Report have been prepared under the Charities Act 2011 in accordance with the Church Accounting Regulations 2006, together with Charities SORP (FRS 102): accounting regulations stipulate that the financial statements are prepared on an accruals basis. They have been subject to an independent examination by Fuller Spurling, Chartered Accountants.

Our income exceeded our expenditure by £31,855 in the year, which is a very welcome change from last year's excess expenditure of £10,709 (on regular activities). Last year's overall net income was distorted by the purchase of a new Associate Minister's house and sale of the old one.

Our total income increased by over 16%; letting income made a small recovery but it was mostly due to £58,639 of gifts which were not part of the regular planned giving – an increase of over £44,000. These were very gratefully received and may have been partly a response to appeals made at the start of the year. Their unpredictable nature, however, makes it difficult to rely on them repeating and hence to plan responsibly.

Costs were very similar to last year as our activities have still been curtailed for much of the year. There was a final £4,746 relating to the house move, which has been included in other PCC property upkeep. This year we have not had a Youth Minister and for most of last year we either did not have a Youth Minister or did not have an Associate Minister, so costs will increase when our staffing is back to full strength and all our regular activities start back up.

However, this year has helped financially in rebuilding our reserves from the previous low levels to the three months' expenditure for which we aim.

Maintenance of buildings and other assets

Again, a number of significant works have been completed during the last 12 months. Most of the urgent work identified in the quinquennial review (5-yearly Inspection) carried out in July 2020 have now been completed. All of the repair work required to the slate roofing on the South Aisle and Organ Loft has now been done. The gutters and rainwater goods have been cleared and continue to work as intended. The main outstanding work are the various repairs needed to the church stonework – especially the coping stones on the parapet walls and the external walls in the South-Western corner. There are still a good number of 90 rectifications outstanding – some of them major works. Many of the smaller jobs will continue to be ticked off – but some will remain pending for a good while yet.

The Tuesday men's group continue to do some excellent work keeping up with a lot of jobs that are needed just to keep the church working properly.

The Youth centre has been extensively redecorated and generally tidied. Many thanks to various members of our church who spent their time doing this work, this saving the church a significant amount of money. The whole place looks much better for it.

There is also an ongoing wish list of about 20 projects agreed by the PCC for action when time and money permits.

Risk management

The major risks to which the PCC is exposed have been reviewed and systems and procedures designed

to manage or minimise those risks have been established. A rolling annual review is established and appropriate updates will be incorporated into our policies.

Safeguarding

The Parish of St John's, Woking is committed to the safeguarding, care and nurture of the children and young people within our church community, and also to encouraging an environment where all people and especially those who may be vulnerable are able to worship and pursue their faith journey with encouragement and in safety.

We are also committed to the implementation of the Diocese of Guildford Safeguarding Policy and Procedures and the relevant statutory legislation and guidance for the welfare of children, young people and vulnerable adults. We have complied with the duty to have due regard to section 5 of the Safeguarding and Clergy Discipline Measure 2016.

Anyone working with children and/or vulnerable adults, both on a paid or voluntary basis, is required to complete a DBS check which will include the completion of a Confidential Declaration Form. This also applies to members of the pastoral team and PCC members as the PCC approves activities involving children and vulnerable adults. The validity of a DBS has recently changed from 5 years to 3 years and has to be renewed if still in role.

During the course of 2021 the safeguarding training for most of our volunteers came up for renewal as training sessions are valid for 3 years. PCC members, children's and youth leaders and helpers and members of the pastoral team are required to complete basic awareness and foundation courses in safeguarding which are available online. Certain roles require additional safeguarding training in the form of leadership, safer recruitment and people management and domestic abuse sessions. The leadership sessions are delivered via zoom by the diocese and the safer recruitment training is available online. In November 2021 the diocese introduced a new domestic abuse awareness session and a number of our volunteers are currently undergoing this training.

In September 2021 the diocese introduced an electronic management tool known as the Parish Dashboard which is now used increasingly by many parishes across the country. It is designed to make church safeguarding life simpler and clearer and enables the parish to monitor its safeguarding arrangements in the church as well as keep up to date with local and national changes in safeguarding requirements.

Every year the PCC agrees the Parish Safeguarding Policy Statement, displaying a copy in the church both at St Johns and Emmanuel and forwarding a copy to the Diocesan Safeguarding Office for their records. Our Safeguarding Officer is Mary Kirkman.

Youth Work

Following the considerable challenges of 2020-21, there is much to be thankful to God for in our youth work in 2021-22. During this period the 1:80 group (for school years 6-10) have moved from meeting online (March-April 2021) to meeting face to face (May 2021 onwards), making use of the vicarage marquee during the summer months. On average we have seen 10 young people per week on a Sunday morning, and the same each Tuesday evening, drawing from a pool of nearly 20 on our register. On Sundays the group studied Matthew 5-7 (the Sermon on the Mount), the opening chapters of Revelation, Meals with Jesus in Luke's gospel, and Psalm 23. On Tuesdays the programme included answers to "10 Questions every teenager should ask and answer about Christianity", based on a book with the same name, alongside games and activities in the sports hall and the coffee bar.

A particular joy has been seeing how the depths of the friendships between our young people continues to grow, and the enthusiasm with which they have picked up areas of service in the church (e.g. playing in the music group, training to use the AV/PA equipment).

Other highlights this year included:

- The 'Sorted Nano' online event in June.
- Serving at our summer holiday club (for younger children).
- A weekend away at Runways End Activity Centre in the February half-term holiday, run jointly with Send Evangelical Church. 14 of our young people came and enjoyed outdoor activities and teaching from Genesis 1-2 by Tom Bryant, an experienced youth worker from Birmingham.
- Socials including a treasure hunt and a Christmas 'safari supper'.

Summer 'camps' were mostly suspended last year due to uncertainties around covid restrictions. We expect a number of the group to attend in 2022, mostly at 'Contagious (Go Central)'.

There are challenges ahead, particularly related to the small pool of regular leaders serving the group, and the ongoing need for a youth minister to direct the work and train the team. We are also conscious of the need to run two groups from September as the age range is stretched (Y6-11 in the coming school-year), and to find capacity to disciple individuals more effectively. We would also love to resume regular contact with Winston Churchill school, and there has been recent progress on that front, for which we're very thankful!

Children's and Families Work

Normality started to return after Easter 2021, with Sunday Groups meeting together. Although some families were still reluctant to come back to church, groups have now nearly returned to normal. Numbers attending these groups have been consistent; where there are children missing it is normally Covid-related.

Visits to schools have resumed with Open the Book assemblies and with helping with Forest School at St. Johns. The Christmas services for school were disrupted because of Covid with only St. Johns upper school visiting for their service.

A successful Summer Holiday Club was held this year in the Marquee but with numbers restricted 60.

The Toddler group was restarted under a new name First Steps. The numbers have been low but the same regular families are attending and it is hoped that this group will continue to grow.

Challenges still exist in having enough volunteers to run all groups, in maintaining involvement with the local schools and pre-schools and reaching out to families who still feel anxious.

Pastoral Support Group

The PSG consists of 11 volunteers plus the clergy and those with statutory roles e.g. safeguarding. During the past challenging year, the group has primarily focused on phone calls to members due to the lockdown restrictions and safety precautions. As and when allowed, we were able to reach out again with home visits, walks, coffee catchups and home communion during the Christmas season as restrictions eased. The group also sends cards to the recently bereaved, baptism families and to people who are unwell.

The group meets monthly to discuss issues and monitor workload of each helper.

One of our long-standing volunteers moved away and one retired after many years of faithful service to the St Johns community and we are thankful for their hard work and dedication. New members with a heart for pastoral care are always welcome in the team, especially as we all re-adjust to the new 'normal' in our lives.

Sidesmen

Over the last year around 30 people have served on the Sidesmen Teams across our three normal Sunday Services and the additional Easter and Christmas ones.

In challenging Covid circumstances they continued to welcome our regular attendees and visitors, and ensure compliance with the prevailing government rules and guidelines on social distancing and sanitising.

Many thanks are due to a number of long service team members who chose to step down during the year, and we are grateful to the recent new volunteers who stepped forward to fill the resultant gaps.

The Wider Church

Woking Deanery

Woking Deanery is one of twelve deaneries in the Guildford diocese part of the administration of the Church of England and is represented by 15 local Parishes. There are four representatives from St. Johns who were all elected at the APCM in 2020 and will serve for 3 years. There are regular monthly meetings of clergy within the Deanery.

There have been three meetings this year. The first shared ideas that had been tried successfully during lockdown to maintain interest without taking unnecessary risks. The second meeting rolled out "Eco Church" and the goal of the Church of England to become "net zero" emissions by 2030 and how it might be achieved. St Johns has now started an Eco Church programme. The final meeting presented some of the opportunities available for Parishes to become involved in our schools and education system to the mutual benefit of both.

One of the key functions of Deanery Synod is to act as a conduit from Parish churches to the church hierarchy. Topics for debate and recommendation to Diocese or general synod can be proposed at any time and by anyone and members are encouraged to talk to the synod reps if there is an issue they would like the Diocese or General Synod to do something about.

Diocese of Guildford

St John's Church does not currently have a lay representative on Diocesan Synod.

Signed:

Approved by St John's PCC – 22 February 2022

**Parochial Church Council of the Ecclesiastical Parish
of St John the Baptist, Woking**

Registered Charity number 1128277

Financial Statements for the year ended 31st December 2021

**INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL (PCC) OF THE
ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, WOKING
FOR THE YEAR ENDED 31st DECEMBER 2021**

I report on the Accounts of the PCC for the year ended 31st December 2021 which are set out on pages 1 to 10.

Respective responsibilities of trustees and examiner

The PCC is responsible for the preparation of the accounts. The PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The PCC's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and;
- State whether particular matters have come to my attention.

Basis of independent examiner's statement

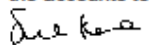
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

 14/02/2022

Susan Keane FCA
Fuller Spurling
Chartered Accountants & Statutory Auditors
Mill House
58 Guildford Street
Chertsey
Surrey KT16 9BE

Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Woking

Statement of Financial Activities for the year ended 31 December 2021

		TOTAL FUNDS	
		2021	2020
	Note	£	£
INCOME AND ENDOWMENTS	2		
Voluntary income	(a)	355,010	304,742
Income from investments	(b)	9,957	8,362
Income from church activities	(c)	10,531	8,692
TOTAL INCOME		375,498	321,796
EXPENDITURE	3		
Outward giving	(a)	45,692	39,249
Church activities	(b)	241,388	234,229
Church management and administration	(c)	55,525	58,007
Governance costs	(d)	1,038	1,020
TOTAL EXPENDITURE		343,643	332,505
NET INCOME (EXPENDITURE) ON REGULAR ACTIVITIES		31,855	(10,709)
HOUSE SALE AND PURCHASE	4		462,247
NET INCOME IN YEAR		31,855	451,538
BALANCES BROUGHT FORWARD AT 1 JANUARY 2021 (2020)		903,835	452,297
BALANCES CARRIED FORWARD AT 31 DECEMBER 2021 (2020)		935,690	903,835

The notes on pages 3 to 10 form part of these accounts

Balance Sheet as at 31 December 2021

	Note	TOTAL FUNDS	
		2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	6a	619,639	637,820
Investment asset (designated)	6b	230,000	230,000
		<u>849,639</u>	<u>867,820</u>
CURRENT ASSETS			
Debtors	7	6,170	19,322
Cash at bank and in hand		109,362	64,884
		<u>115,532</u>	<u>84,206</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	8	29,481	48,191
NET CURRENT ASSETS/(LIABILITIES)			
		86,051	36,015
NET ASSETS			
	9	<u>935,690</u>	<u>903,835</u>
FUNDS			
Designated but non-restricted Funds		230,000	230,000
Unrestricted		705,690	673,835
		<u>935,690</u>	<u>903,835</u>

Approved by the Parochial Church Council on 23 February 2022 and signed on its behalf by Rev G Lucas

The notes on pages 3 to 10 form part of these accounts

Notes to the Financial Statements for the year ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006, together with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.'

The financial statements have been prepared under the historical cost convention and include all transactions, assets and liabilities for which the PCC is responsible in law.

The financial statements represent the transactions of both churches in the Parish, St John's the Baptist, Woking and Emmanuel Church, Mayford.

Income

All income is recognised in the Statement of Financial Activities once the church has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary Income

Donations to the church (with the exception of legacies) are recognised on receipt and the related income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Legacies, however, are recognised when the church has been formally notified of the amount.

Other income

Rental income is recognised when due and interest when it is receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the church to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Resources expended include attributable VAT which cannot be recovered.

Activities directly relating to the work of the Church

The Parish Share is accounted for when payable.

Fund accounting

Unrestricted (or General) Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. They include funds held for Emmanuel Church, Mayford.

Funds designated for a particular purpose by the PCC are also unrestricted funds. The flat purchased for the Youth Minister in 2007 has been treated as designated but non-restricted with effect from 1 January 2015, following confirmation from the Charity Commission that this is in order.

Notes to the Financial Statements for the year ended 31 December 2021

Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected (at any reasonable time).

For inalienable property acquired prior to 1996 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since January 1996 have been capitalized and depreciated in the accounts over their currently anticipated useful economic life (not exceeding ten years) on a straight line basis.

All expenditure incurred during the year on consecrated or benefice buildings and individual items under £700, or on the repair of moveable church furnishings acquired before 1 January 1996, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Freehold land and buildings

All these are valued at historical cost and are depreciated on a straight-line basis over an estimated 50 year life. Improvements to the buildings are depreciated on a straight-line basis over an estimated life of 30 years.

Impairment of fixed assets

Fixed assets are reviewed annually as to their existence, viability and value.

Other fixtures, fittings and office equipment

Individual items of equipment used within the church are depreciated on a straight-line basis over their estimated life. Individual items of equipment with a cost of £700 or less are written off when acquired.

Depreciation on all assets is charged for a full year in the year of purchase, regardless of when in the year they were acquired. No depreciation is charged in the year of disposal.

Investment Asset

The youth worker's flat is held primarily for investment purposes and is valued at the PCC's estimate of its open market value as determined by available market information.

Debtors

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Cash at bank and in hand

Cash at bank and cash in hand includes cash at bank and in hand, and demand deposits with banks. Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Creditors

Creditors and provisions are recognised where the church has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

Taxation

The church is exempt from corporation tax on its charitable activities.

Cash Flow Exemption

Exemption has been taken from preparing a cash flow statement in accordance with the Financial Reporting Standard using the disclosure exemptions permitted by section 1 of FRS 102.

Notes to the Financial Statements for the year ended 31 December 2021

2 INCOMING RESOURCES

	TOTAL FUNDS	
	2021	2020
	£	£
2(a) <u>Voluntary Income</u>		
Planned inward giving:		
Gift Aid donations	189,999	187,180
Income tax recoverable on Gift Aid donations	48,761	47,472
Other Planned Giving	42,866	51,196
Other donations received:		
Other giving and sundry donations	58,639	14,006
Income tax recoverable on other giving	7,579	844
Open plate collections	5,743	3,231
Income tax recoverable on cash collections	1,423	813
	<u>355,010</u>	<u>304,742</u>
2(b) <u>Income from investments</u>		
Interest	60	547
Rent from Youth Minister Flat	9,897	7,815
	<u>9,957</u>	<u>8,362</u>
2(c) <u>Income from Church activities</u>		
Lettings	8,476	6,742
Fees	2,055	1,950
	<u>10,531</u>	<u>8,692</u>
TOTAL INCOMING RESOURCES	<u>375,498</u>	<u>321,796</u>

Notes to the Financial Statements for the year ended 31 December 2021

3 RESOURCES EXPENDED

		TOTAL FUNDS	
		2021	2020
		£	£
3(a) <u>Outward giving</u>			
-overseas		30,679	26,047
-home		12,617	11,212
-secular		2,396	1,990
		<u>45,692</u>	<u>39,249</u>
3(b) <u>Church activities</u>			
Ministry: Diocesan Parish Share		116,477	111,477
Working expenses of incumbent including vicarage		1,949	1,377
Assistant staff		71,057	69,030
Church-running expenses and maintenance		25,881	25,276
Upkeep of services		1,375	2,503
Upkeep of churchyard		282	957
Events, mission, publicity and training		3,542	4,447
Youth Centre running costs and maintenance		9,707	11,488
Other PCC property upkeep		11,118	4,198
Major repairs (over £1000)		0	3,476
		<u>241,388</u>	<u>234,229</u>
3(c) <u>Church management and administration</u>			
Administrative costs including salaries		35,604	37,977
Depreciation fixtures and fittings		5,672	5,781
Depreciation buildings		14,249	14,249
		<u>55,525</u>	<u>58,007</u>
3(d) <u>Governance costs</u>			
Independent Examiners fee		1,038	1,020
		<u>1,038</u>	<u>1,020</u>
TOTAL RESOURCES EXPENDED		<u>343,643</u>	<u>332,505</u>

4 HOUSE SALE AND PURCHASE

During 2020, the house at Ashley Road, used by successive Associate Ministers and curates, was sold and a new property purchased in Hermitage Woods Crescent.

A large gain on the sale was recorded as proceeds exceeded the depreciated cost at which the house was held in the balance sheet. The breakdown is as follows:

	£
Gain on sale of Ashley Road (including permanent fixtures and fittings)	331,110
Temporary rental costs for Associate Minister	-12,000
Costs associated with purchase	-5,938
Donations received for purchase (including tax reclaims)	149,075
Increase in reserves	<u>462,247</u>

The proceeds and the donations were used to purchase the new house and to renovate and refurbish it; these have been capitalised in fixed assets (see Note 6) so do not reduce our net assets and overall reserves.

However, the impact on our cash reserves is as follows:

	£
Cost of house on Hermitage Woods Crescent	-550,000
Purchase costs	-5,938
Renovations and refurbishment	-10,165
Temporary rental costs for Associate Minister	-12,000
Net sales proceeds	398,589
Donations received (including tax reclaims)	149,075
Decrease in cash reserves	<u>-30,439</u>

These, along with movements relating to the normal activities of the church, are reflected in the changes to the net assets and total reserves as shown in Note 9.

5 DESIGNATED BUT UNRESTRICTED FUNDS

As explained in Note 1, the flat purchased in 2007 for the Youth Minister was originally classified as restricted, but, following advice from the Charity Commission, is now classified as designated but unrestricted. The flat is treated as an investment property (see Note 6(b)) as it is commercially let. The income from this investment is detailed in Note 2(b) and totalled £9,897 in 2021 (2020: £7,815).

Notes to the Financial Statements for the year ended 31 December 2021

6 FIXED ASSETS

6(a) Assets used by the PCC

	St John's Buildings £	St John's Equipment £	Total £	Emmanuel Buildings £	Emmanuel Equipment £	Total £	TOTAL £
COST							
At 1 January 2021	620,452	82,325	702,777	92,000	4,742	96,742	799,519
Additions	0	1,740	1,740	0	0	0	1,740
Disposals	0	0	0	0	0	0	0
At 31 December 2021	620,452	84,065	704,517	92,000	4,742	96,742	801,259
DEPRECIATION							
At 1 January 2021	49,929	58,697	108,626	49,680	3,393	53,073	161,699
Disposals	0	0	0	0	0	0	0
Charge for year	12,409	5,304	17,713	1,840	368	2,208	19,921
At 31 December 2021	62,338	64,001	126,339	51,520	3,761	55,281	181,620
NET BOOK VALUE							
At 1 January 2021	570,523	23,628	594,151	42,320	1,349	43,669	637,820
At 31 December 2021	558,114	20,064	578,178	40,480	981	41,461	619,639

St John's unrestricted freehold land and buildings comprises a house in Hermitage Woods Crescent and the Youth Centre.

Emmanuel Church is owned freehold and is dedicated not consecrated.

All have been valued at historical cost, including the cost of improvements.

VALUATIONS

The Associate Minister's house in Hermitage Woods Crescent was purchased for £550,000, which is believed to be a fair valuation.

Valuations for insurance purposes of other buildings capitalised are as follows:

Youth Centre: £1,190,000 (2020: £1,190,000)

Emmanuel Church: £527,926 (2020: £527,926)

As explained in Note 1 to the Financial Statements, St John's church is a consecrated building and as such is not owned by the PCC. However, the PCC is responsible for ensuring that the building is adequately insured and the value for insurance purposes is £7,850,000 (2020: £7,850,000).

Notes to the Financial Statements for the year ended 31 December 2021

6(b) Investment fixed asset

The flat was originally purchased for the Youth Minister in 2007 for £149,527, and is now commercially let and held at market value; it was revalued at 31 December 2014 and at 31 December 2017 and the PCC do not believe that the current market value is materially different from the 2017 valuation of £230,000.

The flat is owned leasehold and has 86 years remaining on the lease.

7 DEBTORS

	TOTAL FUNDS	
	2021	2020
	£	£
Income tax recoverable	5,713	4,737
Bank interest due	60	19
Pre-payments	397	14,566
	<u>6,170</u>	<u>19,322</u>

8 LIABILITIES - Amounts falling due within one year

	TOTAL	
	2021	2020
	£	£
Payroll taxes and pension contributions	2,712	2,029
Expenses and utilities	1,125	1,365
Associate Minister	9,996	17,506
Governance costs	1,100	1,100
Outward Giving	10,639	3,837
Held Funds	3,909	22,354
	<u>29,481</u>	<u>48,191</u>

9 NET ASSETS

	TOTAL	
	2021	2020
	£	£
Tangible fixed assets	619,639	637,820
Investment asset (designated)	230,000	230,000
Debtors (Note 7)	6,170	19,322
Cash in banks and in hand	109,362	64,884
Liabilities: amounts falling due within one year (Note 8)	<u>(29,481)</u>	<u>(48,191)</u>
	<u>935,690</u>	<u>903,835</u>

The church policy is to keep free reserves equal to three months' expenditure (which is roughly £86,000 for 2021), subject to a minimum of £40,000.

Notes to the Financial Statements for the year ended 31 December 2021

10 GRANTS

Missionary and Charitable Giving

	St John's £	Emmanuel £	TOTAL 2021 £	2020 £
<u>Home</u>				
UCCF	7,498	0	7,498	6,405
Engage (SCATS)	1,500	0	1,500	1,500
Across Cultural Ministry	1,533	0	1,533	1,536
Christian Institute	0	1,726	1,726	1,051
Evangelical Alliance	250	0	250	250
Churches together in Woking	80	0	80	90
Diocesan Evangelical Fellowship	30	0	30	30
Other	0	0	0	350
	10,891	1,726	12,617	11,212
<u>Overseas</u>				
Crosslinks (2 families)	14,993		14,993	12,813
Interserve	7,497	692	8,189	6,827
SIM UK	7,497		7,497	6,407
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<u>Secular</u>				
York Road Project	1,360	1,036	2,396	1,990
TOTAL	42,238	3,454	45,692	39,249

11 RELATED PARTY TRANSACTIONS

The Associate Minister sits on the PCC, as do the two sons of the Children's and Families Worker, the spouse of the Parish Manager, and an Assistant Administrator.

The total employment cost (including employer's NIC and pension contributions) for these totalled £80,320 (2020: £47,775) and expenses were paid of £711 (2020: £4,018).

Apart from the above, no other payments were made to members of the PCC or any other connected persons.

**Parochial Church Council of the Ecclesiastical Parish
of St John the Baptist, Woking**

Registered Charity number 1128277

Financial Statements for the year ended 31st December 2021

**INDEPENDENT EXAMINER'S REPORT
TO THE PAROCHIAL CHURCH COUNCIL (PCC) OF THE
ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, WOKING
FOR THE YEAR ENDED 31st DECEMBER 2021**

I report on the Accounts of the PCC for the year ended 31st December 2021 which are set out on pages 1 to 10.

Respective responsibilities of trustees and examiner

The PCC is responsible for the preparation of the accounts. The PCC consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The PCC's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England & Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and;
- State whether particular matters have come to my attention.

Basis of independent examiner's statement

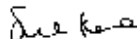
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and the seeking of explanations from you as the PCC concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- The accounts did not accord with the accounting records; or
- The accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



14/02/2022

Susan Keane FCA
Fuller Spurling
Chartered Accountants & Statutory Auditors
Mill House
58 Guildford Street
Chertsey
Surrey KT16 9BE

Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Woking

Statement of Financial Activities for the year ended 31 December 2021

		TOTAL FUNDS	
		2021	2020
	Note	£	£
INCOME AND ENDOWMENTS	2		
Voluntary income	(a)	355,010	304,742
Income from investments	(b)	9,957	8,362
Income from church activities	(c)	10,531	8,692
TOTAL INCOME		375,498	321,796
EXPENDITURE	3		
Outward giving	(a)	45,692	39,249
Church activities	(b)	241,388	234,229
Church management and administration	(c)	55,525	58,007
Governance costs	(d)	1,038	1,020
TOTAL EXPENDITURE		343,643	332,505
NET INCOME (EXPENDITURE) ON REGULAR ACTIVITIES		31,855	(10,709)
HOUSE SALE AND PURCHASE	4		462,247
NET INCOME IN YEAR		31,855	451,538
BALANCES BROUGHT FORWARD AT 1 JANUARY 2021 (2020)		903,835	452,297
BALANCES CARRIED FORWARD AT 31 DECEMBER 2021 (2020)		935,690	903,835

The notes on pages 3 to 10 form part of these accounts

Parochial Church Council of the Ecclesiastical Parish of St John the Baptist, Woking

Balance Sheet as at 31 December 2021

	Note	TOTAL FUNDS	
		2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets	6a	619,639	637,820
Investment asset (designated)	6b	230,000	230,000
		<u>849,639</u>	<u>867,820</u>
CURRENT ASSETS			
Debtors	7	6,170	19,322
Cash at bank and in hand		109,362	64,884
		<u>115,532</u>	<u>84,206</u>
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR			
	8	29,481	48,191
NET CURRENT ASSETS/(LIABILITIES)			
		86,051	36,015
NET ASSETS			
	9	<u>935,690</u>	<u>903,835</u>
FUNDS			
Designated but non-restricted Funds		230,000	230,000
Unrestricted		705,690	673,835
		<u>935,690</u>	<u>903,835</u>

Approved by the Parochial Church Council on 23 February 2022 and signed on its behalf by Rev G Lucas

The notes on pages 3 to 10 form part of these accounts

Notes to the Financial Statements for the year ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006, together with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.'

The financial statements have been prepared under the historical cost convention and include all transactions, assets and liabilities for which the PCC is responsible in law.

The financial statements represent the transactions of both churches in the Parish, St John's the Baptist, Woking and Emmanuel Church, Mayford.

Income

All income is recognised in the Statement of Financial Activities once the church has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Voluntary Income

Donations to the church (with the exception of legacies) are recognised on receipt and the related income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Legacies, however, are recognised when the church has been formally notified of the amount.

Other income

Rental income is recognised when due and interest when it is receivable.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the church to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Resources expended include attributable VAT which cannot be recovered.

Activities directly relating to the work of the Church

The Parish Share is accounted for when payable.

Fund accounting

Unrestricted (or General) Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. They include funds held for Emmanuel Church, Mayford.

Funds designated for a particular purpose by the PCC are also unrestricted funds. The flat purchased for the Youth Minister in 2007 has been treated as designated but non-restricted with effect from 1 January 2015, following confirmation from the Charity Commission that this is in order.

Notes to the Financial Statements for the year ended 31 December 2021

Fixed Assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.

Movable church furnishings held by the churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory which can be inspected (at any reasonable time).

For inalienable property acquired prior to 1996 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since January 1996 have been capitalized and depreciated in the accounts over their currently anticipated useful economic life (not exceeding ten years) on a straight line basis.

All expenditure incurred during the year on consecrated or benefice buildings and individual items under £700, or on the repair of moveable church furnishings acquired before 1 January 1996, whether maintenance or improvement, is written off as expenditure in the SOFA and separately disclosed.

Freehold land and buildings

All these are valued at historical cost and are depreciated on a straight-line basis over an estimated 50 year life. Improvements to the buildings are depreciated on a straight-line basis over an estimated life of 30 years.

Impairment of fixed assets

Fixed assets are reviewed annually as to their existence, viability and value.

Other fixtures, fittings and office equipment

Individual items of equipment used within the church are depreciated on a straight-line basis over their estimated life. Individual items of equipment with a cost of £700 or less are written off when acquired.

Depreciation on all assets is charged for a full year in the year of purchase, regardless of when in the year they were acquired. No depreciation is charged in the year of disposal.

Investment Asset

The youth worker's flat is held primarily for investment purposes and is valued at the PCC's estimate of its open market value as determined by available market information.

Debtors

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Cash at bank and in hand

Cash at bank and cash in hand includes cash at bank and in hand, and demand deposits with banks. Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Creditors

Creditors and provisions are recognised where the church has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

Taxation

The church is exempt from corporation tax on its charitable activities.

Cash Flow Exemption

Exemption has been taken from preparing a cash flow statement in accordance with the Financial Reporting Standard using the disclosure exemptions permitted by section 1 of FRS 102.

Notes to the Financial Statements for the year ended 31 December 2021

2 INCOMING RESOURCES

	TOTAL FUNDS	
	2021	2020
	£	£
2(a) <u>Voluntary Income</u>		
Planned inward giving:		
Gift Aid donations	189,999	187,180
Income tax recoverable on Gift Aid donations	48,761	47,472
Other Planned Giving	42,866	51,196
Other donations received:		
Other giving and sundry donations	58,639	14,006
Income tax recoverable on other giving	7,579	844
Open plate collections	5,743	3,231
Income tax recoverable on cash collections	1,423	813
	<u>355,010</u>	<u>304,742</u>
2(b) <u>Income from investments</u>		
Interest	60	547
Rent from Youth Minister Flat	9,897	7,815
	<u>9,957</u>	<u>8,362</u>
2(c) <u>Income from Church activities</u>		
Lettings	8,476	6,742
Fees	2,055	1,950
	<u>10,531</u>	<u>8,692</u>
TOTAL INCOMING RESOURCES	<u>375,498</u>	<u>321,796</u>

Notes to the Financial Statements for the year ended 31 December 2021

3 RESOURCES EXPENDED

		TOTAL FUNDS	
		2021	2020
		£	£
3(a) <u>Outward giving</u>			
-overseas		30,679	26,047
-home		12,617	11,212
-secular		2,396	1,990
		<u>45,692</u>	<u>39,249</u>
3(b) <u>Church activities</u>			
Ministry: Diocesan Parish Share		116,477	111,477
Working expenses of incumbent including vicarage		1,949	1,377
Assistant staff		71,057	69,030
Church-running expenses and maintenance		25,881	25,276
Upkeep of services		1,375	2,503
Upkeep of churchyard		282	957
Events, mission, publicity and training		3,542	4,447
Youth Centre running costs and maintenance		9,707	11,488
Other PCC property upkeep		11,118	4,198
Major repairs (over £1000)		0	3,476
		<u>241,388</u>	<u>234,229</u>
3(c) <u>Church management and administration</u>			
Administrative costs including salaries		35,604	37,977
Depreciation fixtures and fittings		5,672	5,781
Depreciation buildings		14,249	14,249
		<u>55,525</u>	<u>58,007</u>
3(d) <u>Governance costs</u>			
Independent Examiners fee		1,038	1,020
		<u>1,038</u>	<u>1,020</u>
TOTAL RESOURCES EXPENDED		<u>343,643</u>	<u>332,505</u>

4 HOUSE SALE AND PURCHASE

During 2020, the house at Ashley Road, used by successive Associate Ministers and curates, was sold and a new property purchased in Hermitage Woods Crescent.

A large gain on the sale was recorded as proceeds exceeded the depreciated cost at which the house was held in the balance sheet. The breakdown is as follows:

	£
Gain on sale of Ashley Road (including permanent fixtures and fittings)	331,110
Temporary rental costs for Associate Minister	-12,000
Costs associated with purchase	-5,938
Donations received for purchase (including tax reclaims)	149,075
Increase in reserves	<u>462,247</u>

The proceeds and the donations were used to purchase the new house and to renovate and refurbish it; these have been capitalised in fixed assets (see Note 6) so do not reduce our net assets and overall reserves.

However, the impact on our cash reserves is as follows:

	£
Cost of house on Hermitage Woods Crescent	-550,000
Purchase costs	-5,938
Renovations and refurbishment	-10,165
Temporary rental costs for Associate Minister	-12,000
Net sales proceeds	398,589
Donations received (including tax reclaims)	149,075
Decrease in cash reserves	<u>-30,439</u>

These, along with movements relating to the normal activities of the church, are reflected in the changes to the net assets and total reserves as shown in Note 9.

5 DESIGNATED BUT UNRESTRICTED FUNDS

As explained in Note 1, the flat purchased in 2007 for the Youth Minister was originally classified as restricted, but, following advice from the Charity Commission, is now classified as designated but unrestricted. The flat is treated as an investment property (see Note 6(b)) as it is commercially let. The income from this investment is detailed in Note 2(b) and totalled £9,897 in 2021 (2020: £7,815).

Notes to the Financial Statements for the year ended 31 December 2021

6 FIXED ASSETS

6(a) Assets used by the PCC

	St John's Buildings £	St John's Equipment £	Total £	Emmanuel Buildings £	Emmanuel Equipment £	Total £	TOTAL £
COST							
At 1 January 2021	620,452	82,325	702,777	92,000	4,742	96,742	799,519
Additions	0	1,740	1,740	0	0	0	1,740
Disposals	0	0	0	0	0	0	0
At 31 December 2021	620,452	84,065	704,517	92,000	4,742	96,742	801,259
DEPRECIATION							
At 1 January 2021	49,929	58,697	108,626	49,680	3,393	53,073	161,699
Disposals	0	0	0	0	0	0	0
Charge for year	12,409	5,304	17,713	1,840	368	2,208	19,921
At 31 December 2021	62,338	64,001	126,339	51,520	3,761	55,281	181,620
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