



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

Charity registration number: 1128277

Report for period between 06/03/2022 and 11/03/2023

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), Jan Morrison (Licensed Lay Minister), Mary Faulkner (Children's Worker) until she stepped down in August 2022, Robin Langdon (Ministry Lead: Children's Work and Music) and, from September 2022, Lys Price (Ministry Lead: All Age Worship). The leadership team was also joined in September 2022 by a Ministry Trainee, Kim Phillips.

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 6th March 2022:

Clergy: Rev Glyn Lucas and Rev. Peter Chamberlin.

Churchwardens: Gerardine Densham Brown and Richard Price.

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: Samantha Barwick, Warwick Croucher, Graham Cundy, Nigel Cundy, Chris Dale, Oliver Faulkner, Timothy Horn, Jill Howard, Mary Kirkman, (Safeguarding Officer and co-opted), Gillian Margary, Victoria Page, Lys Price (until her appointment on the staff team), Tim Read, Neil Salt, Amir Sexton (co-opted), Sylvia Stock, Mike Stuart and Jane Trump.

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 Oliver Faulkner, Michael Stuart and Nigel Cundy 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, Chris Dale and Darren Hughes.

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 233 (last year 229) and Emmanuel 21 (last year 22). This makes a parish total of 254 (last year 251).

The average Sunday attendance during October was adults 205 (205 in 2021) and children 36 (34 in 2021); there were approximately 1,801 attendances (including schools services) over the Christmas period (1,065 in 2021).

There was 1 baptism and 1 Service of Thanksgiving (5 and 0 in 2021); no confirmations (0 in 2021) and 4 weddings (2 in 2021). During 2022, 9 funerals (13 in 2021), 3 cremations (6 in 2021) and 10 interments of cremated remains (5 in 2021) were conducted.

Emmanuel Report

Emmanuel held mainly lay-led services during the year, with recorded clergy sermons from St John's. Clergy take the monthly Holy Communion service; and other services when they can. Monthly coffee mornings took place, some with visiting Christian speakers, usually attracting some 30 local residents. Monthly Knit 'n' Natter meetings were held, making handicrafts for a variety of charities. There were several bookings by outside organisations who find the quiet and comfortable premises welcoming. Emmanuel hosted the Woking Welsh Society's annual St David's Day service, led by the Archdeacon of Surrey, Paul Davies. Routine maintenance of the church buildings and grounds continued as far as possible.

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 £10,812 in the year, which is very welcome but is a significant decrease from last year's £31,855.

Our total income fell by 5% (£18,792), with voluntary income decreasing by over 10% (£37,629); this saw a fall in both planned regular giving (roughly 9% or £24,337) and other gifts (down 18% or £13,292). The decrease was partly offset by our income from lettings, which almost tripled (an increase of £19,478).

Costs were very similar to last year, increasing by less than 1%, and the church has controlled expenditure well, despite increasing energy costs. However, the eventual appointment of a youth minister will increase our annual costs and there are potential repairs needed to the church and our other buildings; the small surplus therefore helps to build our reserves in preparation for these.

Maintenance of buildings and other assets

There are a large number of routine maintenance tasks required every year. The gutters, flat roofs and rainwater goods continue to need clearing. The PCC are responsible for 7 central heating boilers which must be maintained and certified safe each year. Other annual service requirements include the fire protection systems, the organ, the lightning protection system and narthex doors – to mention just a few! There are a large number of smaller repairs needed which we are slowly progressing, these include electrical, plumbing and heating problems. There are also likely to be some further high cost repairs needed in the near future. The roof over the Lounge and Narthex has come to end of its life and must be replaced. There are a number of electrical works needed to both churches and the Youth Centre soon.

A quinquennial inspection (QI) was carried out at Emmanuel recently. The report has just been received which highlights a small number of significant works required there, though they were mostly already known about.

The last of the major works required on St Johns Church and identified as immediate during the 2020 QI was to repair the stonework on the western gable ends and the south side of the Church. This work will have been completed by the time of the APCM at a cost of approx. £20,000. There are still a good number of other non-urgent QI rectifications outstanding, though few will involve major works. Many of the smaller jobs will continue to be ticked off – some will remain pending for a good while yet and it is doubtful if others will be done before the next QI.

Once again, we must thank the Tuesday men's group for the excellent work done keeping up with a lot of jobs that are needed just to keep the church working properly. There are also a number of individuals to thank for practical tasks done, I will mention Ollie Barwick and Jack Hayward, but there are others.

There is also an ongoing wish list of about a dozen projects agreed by the PCC for action when time and money permits. Three were completed during the last 12 months and hopefully more will be done during this year.

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.

Following changes to the national guidance on safer recruitment, our recruitment process for volunteers was updated during 2022. This includes seeking a minimum of two references for anyone wishing to volunteer in roles with children, young people or vulnerable adults unless they have been volunteering at either of our churches on a regular basis in another area of regulated activity for at least 3 years.

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 check is 3 years and has to be renewed if still in role.

During the course of 2022 many of our volunteers renewed their safeguarding training as 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. PCC members are also required to complete the domestic abuse module as are members of the pastoral group. The leadership sessions are delivered via zoom by the diocese and the safer recruitment training is available online.

We use the Parish Dashboard which is an electronic management tool used by many parishes across the country to monitor safeguarding arrangements in the church. It is designed to make church safeguarding life simpler and clearer and enables the parish to keep up to date with local and national changes in safeguarding requirements.

Every year the PCC agrees the Parish Safeguarding Policy and Policy Statement. A copy of the Policy Statement is displayed in the church both at St Johns and Emmanuel and a copy is sent to the Diocese for their records. Our Safeguarding Officer is Mary Kirkman and Kathryn Winfield is our DBS Administrator.

Youth Work

At St John's we are blessed to have a church family stretching from just a few days old, to over 100, and everything in between, and we give thanks for those aged between 11 and 18.

This year we have continued to run regular youth groups on Sunday mornings, and Tuesday evenings.

On Sundays the group were disciplined as they studied Philippians 2:5-11, Ruth, Malachi, had topical discussions of Work/Rest/Play, and worked through the Christian Institute's "Living Christianity (Youth edition)" which addresses many of the areas in which Christianity and the values of society today come into conflict (not least in the experience of young people of school age).

On Tuesdays the programme focusses on providing an apologetic for Christianity which will be accessible for those standing outside the faith and looking in. It included discussing the book of Jonah and the good news it presents; series' entitled "Questions Jesus answered", "Questions Jesus asked", and "Isn't the Bible full of contradictions?". That programme is accompanied by games and activities in the sports hall and the coffee bar in the Youth Centre, and at St John's Lye or vicarage marquee in the summer.

Numbers aren't everything, but they are significant. On average we saw 10 young people aged 11-16 on Sunday mornings during the Autumn term, and 12 each Tuesday evening, drawing from a pool of over 20 on our register. In the early part of 2023 numbers have increased further, averaging 13 or 14 on Sundays and Tuesdays.

It has been wonderful to see our young people taking a more active part in the life of the adult church, serving coffee, in the music group, and helping at events such as the Nativity on Christmas Eve. Older members of the group have also attended a 'Welcome lunch', and began taking their place with the adult congregation at the 10am service on Sundays. We hope and pray that group members will begin to attend at 6:30pm too.

Other highlights this year included:

- Days out at the 'Sorted Nano' event in May, and 'Sorted' in November.
- A weekend away at Runways End Activity Centre in the February half-term holiday, run jointly with Send Evangelical Church. 12 of our young people came and enjoyed outdoor activities and teaching from Luke 15 by Jamie Johnston and Anne Wigmore, experienced youth workers from Basingstoke.
- Socials including Laser-Quest and McDonalds, ice-skating, a pancake party, water-fight, and a barbecue with the youth group from Send.
- Summer 'camps' were well attended. Several young people went to 'Contagious (Go Central)' and to 'The Beach', and Gatton CYFA Venture.

There are challenges for this work. Thanks God that the pool of regular leaders on Sundays and Tuesdays has expanded. In part this is thanks to the introduction of Kim Phillips to our staff team as Ministry Trainee. Nevertheless there is an ongoing need for a youth minister to direct the work and train the team.

We are conscious of the need to kick-start the group for school years 10+. Plans to do so have almost come together. We also want to find capacity to disciple individuals more effectively, and to resume regular contact with Winston Churchill school (though the door remains closed to us at present).

Please pray for the whole area of youth work at St John's, for young people and their families, and in particular about the challenges mentioned above.

Children's and Families Work

2022 saw a new team start following the resignation of our last Children's and Families Worker after many years of faithful service. We are all extremely grateful for her work and the strong foundation she left. The new team consists of:

Robin Langdon - Ministry Lead: Children's Work and Music
Lys Price - Ministry Lead: All Age Worship
Kim Phillips - Ministry Trainee

Sunday Mornings - Sunday morning groups remain strong and steady although numbers each week fluctuate widely. We have moved to a new teaching programme "Mustard Seeds" and aim to teach the children a whole Bible overview across four years with all groups learning the same topics.

Schools - Following encouraging meetings with all three local primary schools we continue with Open the Book assemblies at both Oaktree and St John's Primary and have started fortnightly whole school assemblies about Christian topics at Hermitage school. Alongside this, all year groups visit the church at least once a year (RE visit, Christmas, Easter, Harvest). At St John's Primary we also had the opportunity to do some singing assemblies to teach Christian hymns and songs.

Christmas/Advent - This year we held an advent event with crafts, songs and storytelling which was well attended by children and their parents. The Christmas Eve Nativity Service was very busy with many non-church families attending.

Dangerous Kids Club (7-10 year olds) began in September. The group, formally known as Ignite, had not been running since the first lockdown. Attendance from the start has been encouraging with numbers now consistently between 15-19 children. There is a team of five regular leaders. Each meeting is one hour long, split approximately into three even blocks of a game or a craft, then refreshments and the Bible talk, and finally a portion of a film. A family event was held before Christmas where a good number of parents attended. A Star Chart has recently been introduced, and the learning of memory verses.

All-age spots - There is a great team of enthusiastic all-age 'spotters' and a useful termly meeting for introducing new topics and sharing successes and less successful elements of delivering an all-age spot was introduced during the year. There is a new plan to have a memory verse for each all-age spot series.

All-age services - At an all-age service last year a parent and child 'hub' space at the front right of the church was trialled. The idea worked well, providing an area dedicated for parents to be able to sit near their children who often are invited up to the front of church to view and/or participate in activities. The pattern of all-age services is changing in 2023 to ensure they are evenly spread across the year.

Holiday Club - The summer event was back up to full strength and well attended by children from the local community. The week concluded with the Sunday Service. The children were invited to a new Holiday Club Reunion, at the very end of the summer holiday and were joined by their parents for the last session. More than 25 children and many parents attended the Reunion, which also provided a platform to promote the other church groups starting up the following week.

None of this would be possible without God and the team would also like to extend their thanks to the teams of volunteers for all their commitment and hard work.

Pastoral Support Group

There is a team of nine volunteers in the pastoral support group, who visit people who are not well and those who are not able to, or have difficulty in getting out. Sometimes requests are made to visit people who have personal problems that they wish to talk about in confidence. The group is also in regular contact with people in the parish by phone - helping many home bound people feel

connected to the church. The aim is to provide spiritual encouragement and pray with people whenever we can.

The group assists the clergy when they take Holy Communion to Nursing Homes and sheltered housing in the parish at Easter and Christmas.

Hand-made cards are made by a church member and are sent to people in our congregation who are sick, bereaved or going through a difficult time.

Sidesmen

Over twenty people have served as Sidesmen during the year at the regular Sunday Services and the additional Christmas and Easter ones. Many thanks to all who have served in this way.

The Wider Church

Woking Deanery is part of the administration of the Church of England and consists of 14 local Parishes. It is one of 12 Deaneries in the Guildford diocese. It is intended to be the first line of communication between Parishes and the Church hierarchy. Topics for debate and recommendation to Diocese or general synod can be proposed at any time and by anyone. Does any member of this church have anything it would like the Diocese or General Synod to do something about? Please get involved: talk to one of our synod reps. The current representatives from St. Johns on Deanery Synod are Richard Collinson, Darren Hughes, Ged Densham-Brown and Tony Graham who were elected at the APCM in 2020 and come to the end of their 3 year term at this APCM. Rev Glyn Lucas and Rev Peter Chamberlin are also members. Do consider standing for election to Deanery Synod at this APCM. The Synod usually meets 3 times a year although there are also regular monthly meetings of clergy within the Deanery. This year there have been three general meetings covering various topics. The latest meeting shared some good ideas that had been tried successfully by various churches in the Deanery (and some well beyond).

General Synod and Diocese of Guildford

Rev Glyn Lucas and Rev Peter Chamberlin are our representatives on Diocesan Synod. St Johns Church does not currently have a representative on General Synod.

Mission

St Johns with Emmanuel support a number of mission partners through recognised organisations which share our convictions. We support them financially, by regular contact with a member of our congregation and through our corporate prayers. Our current partners at St John's are:

- Robbie and Lizzie Bellis (Crosslinks) who have been engaged in work on a church plant in Louvain-la-Neuve in Belgium since 2019 and evangelism amongst university students.
- Josh and Cathy Hooker (Crosslinks) who moved to Northern Ireland a year ago where they are leading training ministries and local mission. This is a continuation of the work they were doing in Namibia to where they hope to return in a few years.
- Matt and Andrea Vaughan (Interserve), Mission Enablers based in Solihull developing outreach networks with Afghan and Pakistani communities, drawing on their many years of service in Pakistan.
- Brendan and Jo (SIM) are both involved in various mission initiatives at their local church, school and university in Asia. Brendan teaches at a university in Asia but also involved developing local Christian leadership while Jo runs women's study groups.

- Maddie Lewis (UCCF) who has been the CU staff worker in UCCF's south east region since September 2022, supporting the Christian Unions at Surrey University, UCA Farnham and UCA Epsom since September 2022.

St John's also gives regularly to the following local projects: ACROSS, which helps Christians to share faith across cultures in Woking, the York Road Project, which provides emergency and longer-term accommodation for those experiencing homelessness and Engage which supports Christian work in local primary and secondary schools. Emmanuel supports the Christian Institute, which seeks to promote the Christian faith in the public square, the York Road Project, and Interserve, giving

Both St Johns and Emmanuel commit to giving 12.5% of their unrestricted income (excluding rent received from its investment property) to their chosen organisations

Signed:

A handwritten signature in black ink, appearing to read 'M. Lewis', is written over the 'Signed:' text.

Approved by St John's PCC – 16 February 2023

**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 2022

**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 2022**

I report on the Accounts of the PCC for the year ended 31st December 2022 which are set out on pages 1 to 9.

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

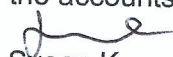
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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.


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

17/2/23.

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

Statement of Financial Activities for the year ended 31 December 2022

| | | TOTAL FUNDS | |
|--|-------------|--------------------|----------------|
| | | 2022 | 2021 |
| | Note | £ | £ |
| INCOME AND ENDOWMENTS | 2 | | |
| Voluntary income | (a) | 317,381 | 355,010 |
| Income from investments | (b) | 9,316 | 9,957 |
| Income from church activities | (c) | 30,009 | 10,531 |
| TOTAL INCOME | | 356,706 | 375,498 |
| EXPENDITURE | 3 | | |
| Outward giving | (a) | 43,026 | 45,692 |
| Church activities | (b) | 242,924 | 241,388 |
| Church management and administration | (c) | 58,906 | 55,525 |
| Governance costs | (d) | 1,038 | 1,038 |
| TOTAL EXPENDITURE | | 345,894 | 343,643 |
| NET INCOME IN YEAR | | 10,812 | 31,855 |
| BALANCES BROUGHT FORWARD AT 1 JANUARY 2022 (2021) | | 935,690 | 903,835 |
| BALANCES CARRIED FORWARD AT 31 DECEMBER 2022 (2021) | | 946,502 | 935,690 |

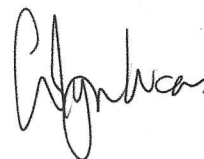
The notes on pages 3 to 9 form part of these accounts

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

Balance Sheet as at 31 December 2022

| | Note | TOTAL FUNDS | |
|---|------|---------------|---------------|
| | | 2022 £ | 2021 £ |
| FIXED ASSETS | | | |
| Tangible fixed assets | 4(a) | 611,839 | 619,639 |
| Investment asset (designated) | 4(b) | 230,000 | 230,000 |
| | | <hr/> 841,839 | <hr/> 849,639 |
| CURRENT ASSETS | | | |
| Debtors | 5 | 6,687 | 6,170 |
| Cash at bank and in hand | | 128,253 | 109,362 |
| | | <hr/> 134,940 | <hr/> 115,532 |
| LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | |
| | 6 | 30,277 | 29,481 |
| NET CURRENT ASSETS/(LIABILITIES) | | | |
| | | 104,663 | 86,051 |
| NET ASSETS | | | |
| | 7 | <hr/> 946,502 | <hr/> 935,690 |
| FUNDS | | | |
| Designated but non-restricted Funds | | 230,000 | 230,000 |
| Unrestricted | | 716,502 | 705,690 |
| | | <hr/> 946,502 | <hr/> 935,690 |

Approved by the Parochial Church Council on 16 February 2023 and signed on its behalf by Rev G Lucas



The notes on pages 3 to 9 form part of these accounts

Notes to the Financial Statements for the year ended 31 December 2022

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 2022

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 2022

2 INCOMING RESOURCES

| | | TOTAL FUNDS | |
|--|--|--------------------|----------------|
| | | 2022 | 2021 |
| | | £ | £ |
| 2(a) <u>Voluntary Income</u> | | | |
| Planned inward giving: | | | |
| Gift Aid donations | | 172,863 | 189,999 |
| Income tax recoverable on Gift Aid donations | | 43,239 | 48,761 |
| Other Planned Giving | | 41,187 | 42,866 |
| Other donations received: | | | |
| Other giving and sundry donations | | 44,729 | 58,639 |
| Income tax recoverable on other giving | | 5,801 | 7,579 |
| Open plate collections | | 7,650 | 5,743 |
| Income tax recoverable on cash collections | | 1,912 | 1,423 |
| | | <u>317,381</u> | <u>355,010</u> |
| 2(b) <u>Income from investments</u> | | | |
| Interest | | 366 | 60 |
| Rent from Youth Minister Flat | | 8,950 | 9,897 |
| | | <u>9,316</u> | <u>9,957</u> |
| 2(c) <u>Income from Church activities</u> | | | |
| Lettings | | 25,589 | 8,476 |
| Fees | | 4,420 | 2,055 |
| | | <u>30,009</u> | <u>10,531</u> |
| TOTAL INCOMING RESOURCES | | <u>356,706</u> | <u>375,498</u> |

Notes to the Financial Statements for the year ended 31 December 2022

3 RESOURCES EXPENDED

| | TOTAL FUNDS | |
|---|----------------|----------------|
| | 2022 | 2021 |
| | £ | £ |
| 3(a) <u>Outward giving (as detailed in note 8)</u> | | |
| -overseas | 29,172 | 30,679 |
| -home | 11,836 | 12,617 |
| -secular | 2,018 | 2,396 |
| | <u>43,026</u> | <u>45,692</u> |
| 3(b) <u>Church activities</u> | | |
| Ministry: Diocesan Parish Share | 116,493 | 116,477 |
| Working expenses of incumbent including vicarage | 3,506 | 1,949 |
| Assistant staff | 72,025 | 71,057 |
| Church-running expenses and maintenance | 22,988 | 25,881 |
| Upkeep of services | 3,569 | 1,375 |
| Upkeep of churchyard | 321 | 282 |
| Events, mission, publicity and training | 4,544 | 3,542 |
| Youth Centre running costs and maintenance | 9,250 | 9,707 |
| Other PCC property upkeep | 5,688 | 11,118 |
| Major repairs (over £1000) | 4,540 | 0 |
| | <u>242,924</u> | <u>241,388</u> |
| 3(c) <u>Church management and administration</u> | | |
| Administrative costs including salaries | 37,393 | 35,604 |
| Depreciation fixtures and fittings | 7,264 | 5,672 |
| Depreciation buildings | 14,249 | 14,249 |
| | <u>58,906</u> | <u>55,525</u> |
| 3(d) <u>Governance costs</u> | | |
| Independent Examiners fee | <u>1,038</u> | <u>1,038</u> |
| TOTAL RESOURCES EXPENDED | <u>345,894</u> | <u>343,643</u> |

Notes to the Financial Statements for the year ended 31 December 2022

4 FIXED ASSETS

4(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 2022 | 620,452 | 84,065 | 704,517 | 92,000 | 4,742 | 96,742 | 801,259 |
| Additions | 0 | 12,771 | 12,771 | 0 | 942 | 942 | 13,713 |
| Disposals | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| At 31 December 2022 | 620,452 | 96,836 | 717,288 | 92,000 | 5,684 | 97,684 | 814,972 |
| DEPRECIATION | | | | | | | |
| At 1 January 2022 | 62,338 | 64,001 | 126,339 | 51,520 | 3,761 | 55,281 | 181,620 |
| Disposals | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Charge for year | 12,409 | 6,802 | 19,211 | 1,840 | 462 | 2,302 | 21,513 |
| At 31 December 2022 | 74,747 | 70,803 | 145,550 | 53,360 | 4,223 | 57,583 | 203,133 |
| NET BOOK VALUE | | | | | | | |
| At 1 January 2022 | 558,114 | 20,064 | 578,178 | 40,480 | 981 | 41,461 | 619,639 |
| At 31 December 2022 | 545,705 | 26,033 | 571,738 | 38,640 | 1,461 | 40,101 | 611,839 |

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: £1,320,000 (2021: £1,190,000)

Emmanuel Church: £586,000 (2021: £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 insuring the building and the value for insurance purposes is £8,710,000 (2021: £7,850,000).

Notes to the Financial Statements for the year ended 31 December 2022

4(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 85 years remaining on the lease.

5 DEBTORS

| | TOTAL FUNDS | |
|------------------------|--------------|--------------|
| | 2022 | 2021 |
| | £ | £ |
| Income tax recoverable | 6,045 | 5,713 |
| Bank interest due | 115 | 60 |
| Pre-payments | 527 | 397 |
| | <u>6,687</u> | <u>6,170</u> |

6 LIABILITIES - Amounts falling due within one year

| | TOTAL | |
|---|---------------|---------------|
| | 2022 | 2021 |
| | £ | £ |
| Payroll taxes and pension contributions | 1,594 | 2,712 |
| Expenses and utilities | 4,620 | 1,125 |
| Associate Minister | 9,952 | 9,996 |
| Governance costs | 1,100 | 1,100 |
| Outward Giving | 7,528 | 10,639 |
| Held Funds | 5,483 | 3,909 |
| | <u>30,277</u> | <u>29,481</u> |

7 NET ASSETS

| | TOTAL | |
|---|-----------------|-----------------|
| | 2022 | 2021 |
| | £ | £ |
| Tangible fixed assets | 611,839 | 619,639 |
| Investment asset (designated) | 230,000 | 230,000 |
| Debtors (Note 5) | 6,687 | 6,170 |
| Cash in banks and in hand | 128,253 | 109,362 |
| Liabilities: amounts falling due within one year (Note 6) | <u>(30,277)</u> | <u>(29,481)</u> |
| | <u>946,502</u> | <u>935,690</u> |

The church policy is to keep cash reserves equal to three months' expenditure (which is roughly £85,000 for 2022), subject to a minimum of £40,000. The reserves are currently higher than this in anticipation of necessary repairs to the church and other buildings, and the employment of a Youth Minister.

Notes to the Financial Statements for the year ended 31 December 2022

8 GRANTS

Missionary and Charitable Giving

| | St John's | Emmanuel | TOTAL 2022 | 2021 |
|---------------------------------|---------------|--------------|---------------|---------------|
| | £ | £ | £ | £ |
| <u>Home</u> | | | | |
| UCCF | 7,126 | 0 | 7,126 | 7,498 |
| Across Cultural Ministry | 1,533 | 0 | 1,533 | 1,533 |
| Engage (SCATS) | 1,500 | 0 | 1,500 | 1,500 |
| Christian Institute | 0 | 1,097 | 1,097 | 1,726 |
| Church Society | 500 | 0 | 500 | 0 |
| Surrey Gospel Partnership | 50 | 0 | 50 | 0 |
| Diocesan Evangelical Fellowship | 30 | 0 | 30 | 30 |
| Evangelical Alliance | 0 | 0 | 0 | 250 |
| Churches together in Woking | 0 | 0 | 0 | 80 |
| | 10,739 | 1,097 | 11,836 | 12,617 |
| <u>Overseas</u> | | | | |
| Crosslinks (2 families) | 14,367 | 0 | 14,367 | 14,993 |
| Interserve | 7,183 | 439 | 7,622 | 8,189 |
| SIM UK | 7,183 | 0 | 7,183 | 7,497 |
| | 28,733 | 439 | 29,172 | 30,679 |
| <u>Secular</u> | | | | |
| York Road Project | 1,360 | 658 | 2,018 | 2,396 |
| TOTAL | 40,832 | 2,194 | 43,026 | 45,692 |

9 RELATED PARTY TRANSACTIONS

PCC members include the Associate Minister, an office administrator, the spouse of the Parish Manager, the spouse of a current Children and Families Worker, the spouse of the events verger, a parent of the Sunday verger and a child of a previous Children and Families worker, whose employment ceased during the year.

In total, employment costs (including employer's NIC and pension contributions) and expenses for these staff members totalled £71,758. In 2021, employment costs and expenses of staff members with close family connections to PCC members totalled £81,031.

In addition, a member of the PCC received £1,600 (2021: nil) from the church in rent for the Ministry Trainee's accommodation.

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 2022

**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 2022**

I report on the Accounts of the PCC for the year ended 31st December 2022 which are set out on pages 1 to 9.

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

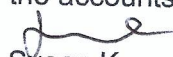
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items 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.


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

17/2/23.

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

Statement of Financial Activities for the year ended 31 December 2022

| | Note | TOTAL FUNDS | |
|--|----------|----------------|----------------|
| | | 2022 | 2021 |
| | | £ | £ |
| INCOME AND ENDOWMENTS | 2 | | |
| Voluntary income | (a) | 317,381 | 355,010 |
| Income from investments | (b) | 9,316 | 9,957 |
| Income from church activities | (c) | 30,009 | 10,531 |
| TOTAL INCOME | | 356,706 | 375,498 |
| EXPENDITURE | 3 | | |
| Outward giving | (a) | 43,026 | 45,692 |
| Church activities | (b) | 242,924 | 241,388 |
| Church management and administration | (c) | 58,906 | 55,525 |
| Governance costs | (d) | 1,038 | 1,038 |
| TOTAL EXPENDITURE | | 345,894 | 343,643 |
| NET INCOME IN YEAR | | 10,812 | 31,855 |
| BALANCES BROUGHT FORWARD AT 1 JANUARY 2022 (2021) | | 935,690 | 903,835 |
| BALANCES CARRIED FORWARD AT 31 DECEMBER 2022 (2021) | | 946,502 | 935,690 |

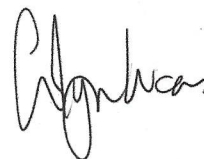
The notes on pages 3 to 9 form part of these accounts

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

Balance Sheet as at 31 December 2022

| | Note | TOTAL FUNDS | |
|---|------|---------------|---------------|
| | | 2022 £ | 2021 £ |
| FIXED ASSETS | | | |
| Tangible fixed assets | 4(a) | 611,839 | 619,639 |
| Investment asset (designated) | 4(b) | 230,000 | 230,000 |
| | | <hr/> 841,839 | <hr/> 849,639 |
| CURRENT ASSETS | | | |
| Debtors | 5 | 6,687 | 6,170 |
| Cash at bank and in hand | | 128,253 | 109,362 |
| | | <hr/> 134,940 | <hr/> 115,532 |
| LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR | | | |
| | 6 | 30,277 | 29,481 |
| NET CURRENT ASSETS/(LIABILITIES) | | | |
| | | 104,663 | 86,051 |
| NET ASSETS | | | |
| | 7 | <hr/> 946,502 | <hr/> 935,690 |
| FUNDS | | | |
| Designated but non-restricted Funds | | 230,000 | 230,000 |
| Unrestricted | | 716,502 | 705,690 |
| | | <hr/> 946,502 | <hr/> 935,690 |

Approved by the Parochial Church Council on 16 February 2023 and signed on its behalf by Rev G Lucas



The notes on pages 3 to 9 form part of these accounts

Notes to the Financial Statements for the year ended 31 December 2022

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 2022

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 2022

2 INCOMING RESOURCES

| | TOTAL FUNDS | |
|--|--------------------|----------------|
| | 2022 | 2021 |
| | £ | £ |
| 2(a) <u>Voluntary Income</u> | | |
| Planned inward giving: | | |
| Gift Aid donations | 172,863 | 189,999 |
| Income tax recoverable on Gift Aid donations | 43,239 | 48,761 |
| Other Planned Giving | 41,187 | 42,866 |
| Other donations received: | | |
| Other giving and sundry donations | 44,729 | 58,639 |
| Income tax recoverable on other giving | 5,801 | 7,579 |
| Open plate collections | 7,650 | 5,743 |
| Income tax recoverable on cash collections | 1,912 | 1,423 |
| | <u>317,381</u> | <u>355,010</u> |
| 2(b) <u>Income from investments</u> | | |
| Interest | 366 | 60 |
| Rent from Youth Minister Flat | 8,950 | 9,897 |
| | <u>9,316</u> | <u>9,957</u> |
| 2(c) <u>Income from Church activities</u> | | |
| Lettings | 25,589 | 8,476 |
| Fees | 4,420 | 2,055 |
| | <u>30,009</u> | <u>10,531</u> |
| TOTAL INCOMING RESOURCES | <u>356,706</u> | <u>375,498</u> |

Notes to the Financial Statements for the year ended 31 December 2022

3 RESOURCES EXPENDED

| | TOTAL FUNDS | |
|---|----------------|----------------|
| | 2022 | 2021 |
| | £ | £ |
| 3(a) <u>Outward giving (as detailed in note 8)</u> | | |
| -overseas | 29,172 | 30,679 |
| -home | 11,836 | 12,617 |
| -secular | 2,018 | 2,396 |
| | <u>43,026</u> | <u>45,692</u> |
| 3(b) <u>Church activities</u> | | |
| Ministry: Diocesan Parish Share | 116,493 | 116,477 |
| Working expenses of incumbent including vicarage | 3,506 | 1,949 |
| Assistant staff | 72,025 | 71,057 |
| Church-running expenses and maintenance | 22,988 | 25,881 |
| Upkeep of services | 3,569 | 1,375 |
| Upkeep of churchyard | 321 | 282 |
| Events, mission, publicity and training | 4,544 | 3,542 |
| Youth Centre running costs and maintenance | 9,250 | 9,707 |
| Other PCC property upkeep | 5,688 | 11,118 |
| Major repairs (over £1000) | 4,540 | 0 |
| | <u>242,924</u> | <u>241,388</u> |
| 3(c) <u>Church management and administration</u> | | |
| Administrative costs including salaries | 37,393 | 35,604 |
| Depreciation fixtures and fittings | 7,264 | 5,672 |
| Depreciation buildings | 14,249 | 14,249 |
| | <u>58,906</u> | <u>55,525</u> |
| 3(d) <u>Governance costs</u> | | |
| Independent Examiners fee | <u>1,038</u> | <u>1,038</u> |
| TOTAL RESOURCES EXPENDED | <u>345,894</u> | <u>343,643</u> |

Notes to the Financial Statements for the year ended 31 December 2022

4 FIXED ASSETS

4(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 2022 | 620,452 | 84,065 | 704,517 | 92,000 | 4,742 | 96,742 | 801,259 |
| Additions | 0 | 12,771 | 12,771 | 0 | 942 | 942 | 13,713 |
| Disposals | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| At 31 December 2022 | 620,452 | 96,836 | 717,288 | 92,000 | 5,684 | 97,684 | 814,972 |
| DEPRECIATION | | | | | | | |
| At 1 January 2022 | 62,338 | 64,001 | 126,339 | 51,520 | 3,761 | 55,281 | 181,620 |
| Disposals | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Charge for year | 12,409 | 6,802 | 19,211 | 1,840 | 462 | 2,302 | 21,513 |
| At 31 December 2022 | 74,747 | 70,803 | 145,550 | 53,360 | 4,223 | 57,583 | 203,133 |
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| At 31 December 2022 | 545,705 | 26,033 | 571,738 | 38,640 | 1,461 | 40,101 | 611,839 |

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

VALUATIONS

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Youth Centre: £1,320,000 (2021: £1,190,000)

Emmanuel Church: £586,000 (2021: £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 insuring the building and the value for insurance purposes is £8,710,000 (2021: £7,850,000).

Notes to the Financial Statements for the year ended 31 December 2022

4(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 85 years remaining on the lease.

5 DEBTORS

| | TOTAL FUNDS | |
|------------------------|--------------|--------------|
| | 2022 | 2021 |
| | £ | £ |
| Income tax recoverable | 6,045 | 5,713 |
| Bank interest due | 115 | 60 |
| Pre-payments | 527 | 397 |
| | <u>6,687</u> | <u>6,170</u> |

6 LIABILITIES - Amounts falling due within one year

| | TOTAL | |
|---|---------------|---------------|
| | 2022 | 2021 |
| | £ | £ |
| Payroll taxes and pension contributions | 1,594 | 2,712 |
| Expenses and utilities | 4,620 | 1,125 |
| Associate Minister | 9,952 | 9,996 |
| Governance costs | 1,100 | 1,100 |
| Outward Giving | 7,528 | 10,639 |
| Held Funds | 5,483 | 3,909 |
| | <u>30,277</u> | <u>29,481</u> |

7 NET ASSETS

| | TOTAL | |
|---|-----------------|-----------------|
| | 2022 | 2021 |
| | £ | £ |
| Tangible fixed assets | 611,839 | 619,639 |
| Investment asset (designated) | 230,000 | 230,000 |
| Debtors (Note 5) | 6,687 | 6,170 |
| Cash in banks and in hand | 128,253 | 109,362 |
| Liabilities: amounts falling due within one year (Note 6) | <u>(30,277)</u> | <u>(29,481)</u> |
| | <u>946,502</u> | <u>935,690</u> |

The church policy is to keep cash reserves equal to three months' expenditure (which is roughly £85,000 for 2022), subject to a minimum of £40,000. The reserves are currently higher than this in anticipation of necessary repairs to the church and other buildings, and the employment of a Youth Minister.

Notes to the Financial Statements for the year ended 31 December 2022

8 GRANTS Missionary and Charitable Giving

| | St John's | Emmanuel | TOTAL 2022 | 2021 |
|---------------------------------|---------------|--------------|---------------|---------------|
| | £ | £ | £ | £ |
| <u>Home</u> | | | | |
| UCCF | 7,126 | 0 | 7,126 | 7,498 |
| Across Cultural Ministry | 1,533 | 0 | 1,533 | 1,533 |
| Engage (SCATS) | 1,500 | 0 | 1,500 | 1,500 |
| Christian Institute | 0 | 1,097 | 1,097 | 1,726 |
| Church Society | 500 | 0 | 500 | 0 |
| Surrey Gospel Partnership | 50 | 0 | 50 | 0 |
| Diocesan Evangelical Fellowship | 30 | 0 | 30 | 30 |
| Evangelical Alliance | 0 | 0 | 0 | 250 |
| Churches together in Woking | 0 | 0 | 0 | 80 |
| | 10,739 | 1,097 | 11,836 | 12,617 |
| <u>Overseas</u> | | | | |
| Crosslinks (2 families) | 14,367 | 0 | 14,367 | 14,993 |
| Interserve | 7,183 | 439 | 7,622 | 8,189 |
| SIM UK | 7,183 | 0 | 7,183 | 7,497 |
| | 28,733 | 439 | 29,172 | 30,679 |
| <u>Secular</u> | | | | |
| York Road Project | 1,360 | 658 | 2,018 | 2,396 |
| TOTAL | 40,832 | 2,194 | 43,026 | 45,692 |

9 RELATED PARTY TRANSACTIONS

PCC members include the Associate Minister, an office administrator, the spouse of the Parish Manager, the spouse of a current Children and Families Worker, the spouse of the events verger, a parent of the Sunday verger and a child of a previous Children and Families worker, whose employment ceased during the year.

In total, employment costs (including employer's NIC and pension contributions) and expenses for these staff members totalled £71,758. In 2021, employment costs and expenses of staff members with close family connections to PCC members totalled £81,031.

In addition, a member of the PCC received £1,600 (2021: nil) from the church in rent for the Ministry Trainee's accommodation.

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