

# **The Parochial Church Council (PCC) of the Ecclesiastical Parish of Saint John the Baptist Woking (St John's, Woking)**

**Church Road, St John's, Woking, Surrey GU21 7QN (registered charity number 1128277)**

## **PCC Annual Report<sup>1</sup> to the Annual Parochial Church Meeting (APCM), 28<sup>th</sup> April 2019**

### 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 curate'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.

### Achievements and Performance

The numbers on the electoral roll to be reported at the APCM are St. John's 235<sup>2</sup> (last year 279) and Emmanuel 28 (last year 26). This makes a parish total of 263 (last year 305).

The average Sunday attendance during October was adults 243 (192 in 2017) and children 50 (43 in 2017); there were approximately 2,670 attendances (including schools services) over the Christmas period (2,400 in 2017).

There were 2 baptisms and 5 Services of Thanksgiving (1 and 8 in 2017); no confirmations (0 in 2017) and 8 weddings (5 in 2017). During 2018, 9 funerals (10 in 2017), 10 cremations (8 in 2017) and 4 interments of cremated remains (4 in 2017) were conducted.

### Woking Deanery Synod

Woking Deanery consists of 15 local Parishes. It is headed by the area Dean, the Rev Peter Harwood, Vicar of Christ Church Woking. It is one of 12 Deaneries in the Guildford diocese. Representatives from St. Johns are elected at the APCM every three years. However, all members of the church can attend any meeting they

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<sup>1</sup> The Financial Reports refer to the calendar year of 2018; other parts of this report generally cover the mandate of the PCC elected at the APCM on 29/04/2018.

<sup>2</sup> ER numbers may change to reflect feedback once the roll has been displayed

think may interest them, or propose motions or topics for discussion.

Our recent events have included a talk by Bishop Andrew of Guildford on where the church is going with regard to same sex relationships: a well-considered presentation giving what might be described as a sound management perspective. There was also a fascinating debate on the four main traditions in the CofE: Anglo-Catholic, Charismatic, Liberal and Conservative. Daniel was the speaker for the conservative case which he presented very effectively.

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. Parish Share was discussed recently and as a consequence changes have been made. 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 or ask Richard Collinson.

#### Maintenance of buildings and other assets at St John's

There is a significant backlog of work required on the church; repairs to stonework, the slate roof, and flat roof areas are needed plus a number of items outstanding from the architects 5-yearly inspection carried out in 2015 (quinquennial review). Some repair and maintenance work has been done including further work on the flat roof area over the office, repair of the steps and subsiding driveway, replacement of the boiler and improvements to the heating for the small halls and office. Various urgent repairs have also been necessary including electric, heating and leaks.

Considerable work has been done on Ashley Road including refurbishment of the kitchen with new worktops, cupboard doors and sink, new floor downstairs in hall, kitchen, etc. An extractor fan has been installed in the bathroom to mitigate a damp problem and redecoration will be completed shortly. Various other smaller repairs and refurbishments have been carried out to fixtures and fittings throughout the house. Further work will be necessary this year.

The flat roof over the welcome area was damaged by theft of the lead-based roofing materials.

Replacement of the roof covering and repair and redecoration of the interior is covered by insurance. The replacement covering will not be lead based to prevent further theft.

Over the past year we have purchased furniture for the church office to improve the security of stored paperwork and screens for the church which improves visibility to the leader and music group.

The PCC still owns a maisonette in Willowmead on Goldworth Park which continues to be rented out; it has required minimal maintenance during the year.

The congregation at Emmanuel have spent time keeping the fabric in good order, taking note of items identified in the Quinquennial Inspection report.

#### Emmanuel

We have very much welcomed the continuity afforded by a greater degree of clergy leadership and preaching during the year. Increased integration across the parish has been helpful and we hope that this can develop further with the two churches working and worshipping more closely together.

The computer projection system has proved a wise investment, providing easily-read song words and graphic presentations of sermons.

Attendance at Sunday services continues to be in the twenties, with greater numbers at Christmas and when we host Easter and harvest services for the Mayford pre-school. Emmanuel also hosted a special service, attended by the Mayor of Woking and Archdeacon of Surrey, for the commissioning of volunteers for the Woking Street Angels. The Woking Welsh Society met at Emmanuel for their annual service and tea.

The church building is popular among local groups and churches from across quite a wide area, who hire the premises for meetings and quiet retreats. Coffee mornings, Mums & Tots and Knit'n'Natter meet monthly. The home group meets fortnightly.



### Pastoral Care

We have a Pastoral Support Group of nine people. They have been very busy visiting people who are not well both in hospital as well as their own homes'

We have also had quite a lot of bereavements and support has been given to their families.

They also assist the clergy in giving home Holy Communion to people who are unable to get to church.

They meet once a month for update and prayer

### 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 expenditure exceeded income by £9,937 (2017 also saw a reduction in funds of £24,829, although £20,825 of that related to roof repairs, funded from a legacy received in 2016, so £5,009 is a more comparable figure).

Income was £4,643 higher than last year, although the results are flattered by a couple of generous donations and being allowed to keep the fees for weddings and funerals during a vacancy. The main cause is a change over the last few years in our regular givers; a number of very faithful donors have either moved away from the area or died. In October, the congregation responded to this information, and income was higher in November and December, continuing to increase in the first few months of 2019.

Our costs were lower than those in 2017 by £10,249 but 2017 included the £20,825 roof work referred to above, so other costs increased by £10,576. This primarily relates to the parish share (an increase of £3,500 in what we pay to the diocese) and maintenance and repair work carried out to our buildings, which together with the redecoration of the vicarage and some renovation work on Ashley Road, accounted for additional costs of approximately £6,000.

Missionary and charitable giving was maintained at 12.5% of adjusted unrestricted income.

### 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 being established and appropriate updates will be incorporated into our Health and Safety Policy.

### Safeguarding

The Parish of St John's, Woking is committed to the safeguarding, care and nurture of the children 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 under section 5 of the Safeguarding and Clergy Discipline Measure 2016.

In line with the House of Bishops Policy 2017, it is now a requirement for anyone working with children and/or vulnerable adults to undertake a foundation course in safeguarding. Certain roles require additional safeguarding training in the form of leadership and domestic abuse sessions. A further in house training

session for the foundation course in safeguarding was held in May and a session on domestic abuse (which was extended to other churches within the deanery) was held in June. The foundation course is also available on line for those unable to attend a face to face session.

During the course of the year we introduced a policy for ex-offenders in line with Diocesan guidelines. We have reviewed the entire process of recruiting volunteers and are currently compiling role descriptions for all activities relating to children and vulnerable adults which are endorsed by the PCC.

Every year the PCC agrees the Parish Safeguarding Children and Vulnerable Adults Policy Statements, displaying each copy in the Church and forwarding one copy of each to the Diocesan Safeguarding Office for their records; our Safeguarding Representative is Mary Kirkman.

#### 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 was appointed as incumbent on 26 April 2018 and Rev. Daniel Newman continued as Associate Minister. They were assisted by Rev. Robert Bennett (honorary OLM Curate, retired and with Permission to Officiate), Andy Williamson (Youth Minister), Mary Faulkner (Families' & Children's Worker), Christopher Bevis (until August 2018), Jan Morrison (Licensed Lay Minister) and Roger Sayers (Licensed Lay Ministers with Permission to Officiate).

The following have served on the PCC since the last APCM, held on 29<sup>th</sup> April 2018:

Clergy: Rev Glyn Lucas and Rev. Daniel Newman.

Churchwardens: Michael Stuart and Tony Graham (who also held the post of treasurer).

PCC members: Alec Ashley (Emmanuel and co-opted), Bob Fenwick, Caroline Gall, Chris Dale, Gill Tandy, Graham Cundy, Mary Kirkman (Safeguarding Officer and co-opted), Peter Askew, Rhona Read, Richard Fairless, Samantha Barwick, Sharon Whitbread, Steve Viljoen, Wayne Halls.

Diocesan Synod members: Christopher Bevis (until August 2018).

Deanery Synod members: Richard Collinson, Tony Graham and Darren Hughes (Rev Glyn Lucas and Rev Daniel Newman, as a members of the deanery clergy are also members as was Christopher Bevis as member of Diocesan Synod).

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 Peter Askew, Graham Cundy, Bob Fenwick, Steve Viljoen, Sharon Whitbread and Wayne Halls are standing down. We'd like to thank them for their dedication and hard work.

#### 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.

Standing Committee meets between PCC meetings when necessary and comprised the Incumbent, the Associate Minister, the churchwardens, Alec Ashley and Chris Dale.

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

Signed: Glyn Lucas

29<sup>th</sup> April 2019

(Chairman at the PCC meeting held on 26<sup>th</sup> March 2019)

**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 2018**



Statement of Financial Activities for the year ended 31 December 2018

		Unrestricted Funds	Designated but non- restricted Funds	TOTAL FUNDS	
	Note	£	£	2018	2017
		£	£	£	£
<b>INCOME AND ENDOWMENTS</b>	<b>2</b>				
Voluntary income	(a)	315,090	0	315,090	315,935
Income from investments	(b)	9,598	0	9,598	9,167
Income from church activities	(c)	29,478	0	29,478	24,421
<b>TOTAL INCOME</b>		<b>354,166</b>	<b>0</b>	<b>354,166</b>	<b>349,523</b>
<b>EXPENDITURE</b>	<b>3</b>				
Outward giving	(a)	42,657	0	42,657	42,366
Church activities	(b)	274,615	0	274,615	287,822
Church management and administration	(c)	45,811	0	45,811	43,140
Governance costs	(d)	1,020	0	1,020	1,024
<b>TOTAL EXPENDITURE</b>		<b>364,103</b>	<b>0</b>	<b>364,103</b>	<b>374,352</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(9,937)</b>	<b>0</b>	<b>(9,937)</b>	<b>(24,829)</b>
<b>OTHER RECOGNISED GAINS:</b>					
Gains on investment assets	5(b)	0	0	0	54,556
<b>NET MOVEMENT IN FUNDS</b>		<b>(9,937)</b>	<b>0</b>	<b>(9,937)</b>	<b>29,727</b>
<b>BALANCES BROUGHT FORWARD AT 1 JANUARY 2018 (2017)</b>		<b>239,634</b>	<b>230,000</b>	<b>469,634</b>	<b>439,907</b>
<b>BALANCES CARRIED FORWARD AT 31 DECEMBER 2018 (2017)</b>		<b>229,697</b>	<b>230,000</b>	<b>459,697</b>	<b>469,634</b>

The notes on pages 3 to 8 form part of these accounts

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

Balance Sheet as at 31 December 2018

	Note	Unrestricted Funds	Designated but non- restricted Funds	TOTAL FUNDS	
		£	£	2018 £	2017 £
FIXED ASSETS					
Tangible fixed assets	5a	159,178	0	159,178	161,139
Investment assets	5b	0	230,000	230,000	230,000
		159,178	230,000	389,178	391,139
CURRENT ASSETS					
Debtors	6	10,364	0	10,364	7,226
Cash at bank and in hand		91,312	0	91,312	101,447
		101,676	0	101,676	108,673
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	31,157	0	31,157	30,178
NET CURRENT ASSETS/(LIABILITIES)		70,519	0	70,519	78,495
NET ASSETS	8	229,697	230,000	459,697	469,634
FUNDS					
Designated but non-restricted Funds		0	230,000	230,000	230,000
Unrestricted		229,697	0	229,697	239,634
		229,697	230,000	459,697	469,634

Approved by the Parochial Church Council on 26 March 2019 and signed on its behalf by Rev G Lucas

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(Chairman)

The notes on pages 3 to 8 form part of these accounts

## Notes to the Financial Statements for the year ended 31 December 2018

### 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

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under covenants or gift aid donations is recognised when the income is received.

Grants to the PCC are accounted for as soon as the PCC is notified of its legal entitlement of the amount due.

Sale of books and magazines from the church bookstall are accounted for gross.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Legacies are accounted for when formal notification of the entitlement and amount has been received.

#### Other ordinary income

Rental income from the letting of church premises is recognised when the rental is due.

Other income is recognised when it is received.

#### Income from investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

#### 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.



**Grants**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

**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.

Restricted funds can only be used for particular restricted purposes within the objects of the church. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**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 £1,000, 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.

Impairment of fixed assets

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

## **Notes to the Financial Statements for the year ended 31 December 2018**

### 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 purchase cost of £1,000 or less are written off when the asset is 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 Assets**

Investment fixed assets are held primarily for investment purposes and are valued at the PCC's estimate of their open market value as determined by available market information. Any aggregate surplus arising from changes in fair value is recognised in the SOFA.

### **Stocks**

Stocks are stated at the lower of cost and estimated selling price.

### **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 2018

**2 INCOMING RESOURCES**

	Unrestricted Funds		TOTAL FUNDS	
	St John's £	Emmanuel £	2018 £	2017 £
2(a) <u>Voluntary Income</u>				
Planned giving:				
Gift Aid donations	185,674	15,392	201,066	208,236
Income tax recoverable on Gift Aid donations	47,943	3,896	51,839	52,058
Other Planned Giving	45,983	342	46,325	42,503
Other giving	5,187	0	5,187	1,563
Income tax recoverable on other giving	510	0	510	382
Open plate collections	6,468	1,166	7,634	8,792
Income tax recoverable on cash collections	1,552	695	2,247	2,401
Sundry donations	282	0	282	0
	<u>293,599</u>	<u>21,491</u>	<u>315,090</u>	<u>315,935</u>
2(b) <u>Income from investments</u>				
Dividends and interest including any reclaimed tax	313	22	335	177
Rent from Youth Minister Flat	9,263	0	9,263	8,990
	<u>9,576</u>	<u>22</u>	<u>9,598</u>	<u>9,167</u>
2(c) <u>Income from Church activities</u>				
Lettings	15,069	1,841	16,910	16,359
Fees	9,048	0	9,048	4,848
Youth contributions including Toddler Group	2,033	0	2,033	1,433
Bookstall and Tuck shop	117	0	117	190
Events, photocopier, outreach	1,370	0	1,370	1,591
	<u>27,637</u>	<u>1,841</u>	<u>29,478</u>	<u>24,421</u>
TOTAL INCOMING RESOURCES	<u>330,812</u>	<u>23,354</u>	<u>354,166</u>	<u>349,523</u>

**3 RESOURCES EXPENDED**

	Unrestricted Funds		TOTAL FUNDS	
	St John's £	Emmanuel £	2018 £	2017 £
3(a) <u>Outward giving</u>				
-overseas	27,852	973	28,825	28,726
-home	10,446	973	11,419	11,294
-secular	1,440	973	2,413	2,346
	<u>39,738</u>	<u>2,919</u>	<u>42,657</u>	<u>42,366</u>
3(b) <u>Church activities</u>				
Ministry: Diocesan Parish Share	113,400	0	113,400	109,872
Working expenses of incumbent including vicarage	4,659	0	4,659	774
Assistant staff	100,331	134	100,465	99,621
Church-running expenses and maintenance	16,999	3,795	20,794	25,341
Upkeep of services	2,343	25	2,368	2,276
Upkeep of churchyard	702	0	702	341
Bookstall	258	0	258	356
Training, Mission, Events, Publicity and Toddler Group	13,553	0	13,553	10,481
Youth Centre running costs and maintenance	11,311	0	11,311	11,575
Other PCC property upkeep	1,421	0	1,421	2,448
Major repairs (over £1000)	1,708	0	1,708	20,825
Salaries (verger, organist)	3,976	0	3,976	3,912
	<u>270,661</u>	<u>3,954</u>	<u>274,615</u>	<u>287,822</u>
3(c) <u>Church management and administration</u>				
Administrative costs incl salaries	36,682	0	36,682	34,353
Depreciation fixtures and fittings	3,358	0	3,358	3,016
Depreciation buildings	5,771	0	5,771	5,771
	<u>45,811</u>	<u>0</u>	<u>45,811</u>	<u>43,140</u>
3(d) <u>Governance costs</u>				
Independent Examiners fee	1,020	0	1,020	1,024
TOTAL RESOURCES EXPENDED	<u>357,230</u>	<u>6,873</u>	<u>364,103</u>	<u>374,352</u>



## Notes to the Financial Statements for the year ended 31 December 2018

## 4 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 5B) as it is commercially let. The income from this investment is detailed in Note 2(b) and totalled £9,263 in 2018 (2017: 8,990).

## 5 FIXED ASSETS

## 5(a) Assets used by the PCC

	St John's Buildings £	Unrestricted St John's Equipment £	Total £	Emmanuel Buildings £	Unrestricted Emmanuel Equipment £	Total £	TOTAL 2018 £
<b>COST</b>							
At 1 January 2018	196,549	67,207	263,756	92,000	6,811	98,811	362,567
Additions	0	7,168	7,168	0	0	0	7,168
Disposals	0	0	0	0	0	0	0
At 31 December 2018	196,549	74,375	270,924	92,000	6,811	98,811	369,735
<b>DEPRECIATION</b>							
At 1 January 2018	99,158	53,752	152,910	44,160	4,358	48,518	201,428
Disposals	0	0	0	0	0	0	0
Charge for year	3,931	2,990	6,921	1,840	368	2,208	9,129
At 31 December 2018	103,089	56,742	159,831	46,000	4,726	50,726	210,557
<b>NET BOOK VALUE</b>							
At 1 January 2018	97,391	13,455	110,846	47,840	2,453	50,293	161,139
At 31 December 2018	93,460	17,633	111,093	46,000	2,085	48,085	159,178

St John's unrestricted freehold land and buildings comprises a house at 13 Ashley Road and the Youth Centre.

Emmanuel Church is owned leasehold and is dedicated not consecrated.

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

## VALUATIONS

Valuations for insurance purposes are as follows:

Ashley Road: £204,778 (2017: £197,681)

Youth Centre: £964,397 (2017: £927,301)

Emmanuel Church: £509,926 (2017: £489,926)

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 £6,520,594 (2017: £6,448,480).

## 5(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 89 years remaining on the lease.

## 6 DEBTORS

	TOTAL FUNDS	
	2018 £	2017 £
Income tax recoverable	9,838	6,088
Bank interest due	114	0
Pre-payments	412	379
Rent due	0	759
	<u>10,364</u>	<u>7,226</u>

## 7 LIABILITIES - Amounts falling due within one year

	TOTAL FUNDS	
	2018 £	2017 £
Payroll taxes	1,887	1,839
Expenses	2,005	2,693
Associate Minister	9,695	10,739
Governance costs	1,020	1,020
Outward Giving	14,539	7,105
Held Funds (Agency Collection)	2,011	4,957
Roof repairs	0	1,825
	<u>31,157</u>	<u>30,178</u>

Notes to the Financial Statements for the year ended 31 December 2018

8 NET ASSETS

	Unrestricted Funds		TOTAL FUNDS	
	General £	Designated £	2018 £	2017 £
Tangible fixed assets	159,178	0	159,178	161,139
Investment asset	0	230,000	230,000	230,000
Debtors (Note 6)	10,364	0	10,364	7,226
Cash in banks and in hand	91,312	0	91,312	101,447
Liabilities: amounts falling due within one year (Note 7)	(31,157)	0	(31,157)	(30,178)
	<u>229,697</u>	<u>230,000</u>	<u>459,697</u>	<u>469,634</u>

9 GRANTS

Missionary and Charitable Giving

	St John's £	Emmanuel £	TOTAL	
			2018 £	2017 £
<u>Home</u>				
UCCF	6,963	0	6,963	6,935
Engage (SCATS)	1,500	0	1,500	1,500
Across Cultural Ministry	1,533	0	1,533	1,533
Christian Institute	0	973	973	986
Evangelical Alliance	250	0	250	250
Deanery Synod	90	0	90	90
Churches together in Woking	80	0	80	0
Diocesan Evangelical Fellowship	30	0	30	0
	<u>10,446</u>	<u>973</u>	<u>11,419</u>	<u>11,294</u>
<u>Overseas</u>				
Crosslinks - Hooker	6,963	0	6,963	6,935
Crosslinks - Bellis	6,963	0	6,963	6,935
Interserve	6,963	973	7,936	7,921
Sim UK Beaton	6,963	0	6,963	6,935
	<u>27,852</u>	<u>973</u>	<u>28,825</u>	<u>28,726</u>
<u>Secular</u>				
York Road Project	1,440	973	2,413	2,346
	<u>1,440</u>	<u>973</u>	<u>2,413</u>	<u>2,346</u>
<b>TOTAL</b>	<u>39,738</u>	<u>2,919</u>	<u>42,657</u>	<u>42,366</u>

10 STAFF COSTS

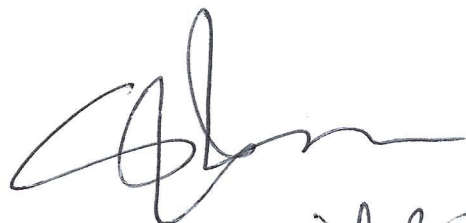
	2018 £	2017 £
Gross salaries	90,341	87,121
Employer's national insurance	3,352	3,058
Pension costs	3,804	4,598
<b>Total</b>	<u>97,497</u>	<u>94,777</u>

An average of seven persons have been employed by the PCC over the year. No member of staff has been paid more than £60,000.

11 RELATED PARTY TRANSACTIONS

The Associate Minister, who sits on the PCC, has his salary, expenses and accommodation provided by the PCC; The total cost to the PCC, including employer's NI contributions, pension contributions and expenses, paid amounted to £42,295 (2017: £40,872).

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

  
29 - April 2019

**INDEPENDENT EXAMINER'S REPORT  
TO THE PAROCHIAL CHURCH COUNCIL (PCC) OF THE  
ECCLESIASTICAL PARISH OF ST JOHN THE BAPTIST, WOKING  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2018**

I report on the Accounts of the PCC for the year ended 31<sup>st</sup> December 2018 which are set out on pages 1 to 8.

**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

16<sup>th</sup> October 2019