

**West Clandon Parochial Church Council**

**Annual Report & Unaudited  
Accounts**

**For year ended 31<sup>st</sup> December 2019**

# West Clandon Parochial Church Council

Annual Report

For year ended 31<sup>st</sup> December 2019

## 1. Objective of the West Clandon Parochial Church Council ("the PCC")

The PCC has the responsibility of co-operating with the Incumbent in promoting the mission of the Church in the parish of West Clandon.

The PCC is governed by The Parochial Church Councils (Powers) Measure 1956 as amended and The Church Representation Rules contained in Schedule 3 to The Synodical Government Measure 1969 as amended.

The members of the PCC have taken The Charity Commission's general guidance on public benefit (contained within the publication "Public Benefit: the public benefit requirement") into consideration when determining that the PCC is operating as a charity for the public benefit.

## 2. The Rector

The Reverend Barnaby Perkins was Rector of the Parish and Chairman of the PCC.

## 3. Membership

Members of the PCC are either *ex officio*, elected by the Annual Parochial Church Meeting (APCM), or co-opted, in accordance with the Church Representation Rules. During the year the following served as members of the PCC:

Rector	The Reverend Barnaby Perkins
Lay Minister	Mrs Helen Shanks
Wardens	Mr Hugh Shanks Miss Ingrid Molossi
Representative on The Deanery Synod	Mrs Ann Lazenby
Elected Members	Mrs Jane Cooksey Mrs Mia Elliott Mrs Tessa Forbes Mrs Sharon Fredriksson Mrs Pam French Mr Nigel Garbutt Mrs Alison Hague (Hon Treasurer) Mrs Petria Hiam Mrs Jill Rowe Mr Adam Tyrrell Mrs Louise Tyrrell (elected at APCM April 2019, PCC Secretary)

The principal address of the Church is:

St Peter and St Paul  
The Street  
West Clandon  
Surrey  
GU4 7RG

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## 4. Committees

The PCC has two committees:

The **Standing Committee**. This Committee has the power to transact the business of the PCC between its meetings, subject to any directions given by the PCC.

The **Investments Committee** which has delegated authority to move the PCC's funds, such as may be held in shares, securities, deposits, bank accounts, building societies or other investments, subject to any directions given by the PCC, as necessary between full meetings of the PCC, to ensure that assets are held in the most appropriate funds for the Church's risk profile and to ensure the required degree of accessibility to meet the Church's anticipated needs.

In addition, the PCC has a sub-group to consider the purposes and practicality of building an annexe to the church.

Separately from the PCC, and as identified in the Vision, The Friends of West Clandon Church exists as a Charitable Incorporated Organisation. The Friends comprise individuals who are members of the PCC, the congregation and others from the village and has as its registered objects:

"To advance the Christian Religion by supporting the Christian mission of the Church of England Church of St Peter and St Paul in West Clandon, Surrey, including (without limitation) (1) by preserving, keeping up, heating, lighting, insuring, maintaining, enhancing or extending the fabric (including fixtures and contents) of that Church, its churchyard and burial ground, and (2) by supporting the pastoral work of that Church towards the young, the bereaved, the elderly, the sick and other groups in need".

## 5. Church Attendance

Regular attendance has declined slightly from last year (largely due to the inevitable consequences of an ageing congregation). Average Sunday attendance was 55 (58 in 2018) comprising 46 adults and nine children. The number of children attending each Sunday varies considerably from three to 12. The pre-Christmas services were very well attended, notably the Crib Service on Christmas Eve which was attended by around 160 adults and children. A further 145 adults and children attended the service on Christmas Day. As a result of the continuing closure of Clandon Park House there was only one wedding compared with two in 2018. There were eight baptisms (six in 2018).

At the year end, there were 102 parishioners on the Church Electoral Roll.

## 6. The Spiritual and Pastoral Condition of the Parish

### Vision

A major focus of this year has continued to be the improvement of the church's facilities.

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The PCC is working to make sure that the church is a warm, welcoming building which is not only a beautiful part of the village but an important community asset. We continue to use our church for much more than we have done historically (including Little Dragons playgroup on a Wednesday), and this has increased the profile of the church within the village and introduced new people to our congregation, but the church building continues to struggle with this increased level of activity, and this is likely to increase with the launch of our new youth group.

In October, the PCC had an away- morning at St Nicholas Church, Guildford to re- examine and refresh the Vision originally produced in 2014. The meeting included a review and appreciation of all the progress which has been made, thanks to Barnaby's leadership and everyone's efforts. We also agreed a refreshed vision, summarized below:

Inspired by the love of God for all people we seek to love God and love our neighbours through:

- Worship - as the heartbeat of the life in our church
- Welcome - so that all people, whatever sex, age, background, religion, race, gender identity or sexuality, can find a home in the church
- Wisdom - deepening our relationship with God and understanding of our faith, with courage to ask questions, express doubt and embrace difference
- Work - within the community, to strengthen the community and share God's love.

An outline action plan was also drafted, to turn these expressed intentions into reality.

We have continued to serve freshly brewed coffee at the back of Church after our services. The Rector wishes to thank all those who have provided such a warm welcome to our church through providing refreshments.

The Pilgrim group continued to meet in 2019. During Lent we used a lent study course provided by the diocese of Chichester on the subject of vocation.

We look forward to making more progress towards meeting our vision goals in 2020, particularly as the PCC continues to explore building a church annexe.

### Ministry Team

The Ministry team consisting of the Rector, Mrs Helen Shanks (our Licensed Lay Minister (Reader)), and Rev. Dr. Douglas MacMillan (our Permanent Deacon), have enjoyed working closely together last year, and have particularly enjoyed welcoming a new member Mrs Sue Algeo, a Lay Reader who has moved to East Clandon from the Diocese of Rochester. We look forward to Sue's licensing later this year. The ministry team have met regularly to reflect and pray, and continue to make this a pattern for mutual support.

### A Report from the Pastoral Team

Our Pastoral care team is made up of:

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Helen Shanks LLM and Pastoral Assistant  
Elizabeth Box, Pastoral Assistant  
Ingrid Molossi, Pastoral Assistant

Between us we cover as many people in the parish as we can. Elizabeth helps with the monthly Eucharist at our local Nursing Home (Ashley Park). She also visits people in their own homes and generally keeps an eye on those who live near her.

Ingrid's main focus is the Tuesday Cafe, which she masterminds. This is a vital village ministry that brings people from all walks of life to have tea and cakes, once a month. She also helps with children's ministry.

Helen's role is supporting Barnaby, Ingrid and Liz. She visits the Nursing home and any others who might need pastoral and spiritual support in both villages. Helen does several funerals each year.

### Worship

During the year the regular Sunday service pattern maintained was as follows:

8.00 am	Every Week	Holy Eucharist (BCP)
10.30 am	1 <sup>st</sup> Sunday	All Age Eucharist
	2 <sup>nd</sup> Sunday	Joint Morning Worship at E Clandon
	3 <sup>rd</sup> Sunday	Sung Eucharist
	4 <sup>th</sup> Sunday	Joint Morning Worship at W Clandon
	5 <sup>th</sup> Sunday	Sung Eucharist

### Weekday worship

- A Reflection Eucharist (held in East Clandon church) on the second Thursday of each month.
- A Pilgrim Eucharist of Bible study and Holy Communion on the fourth Monday of each month.
- A Holy Communion service at Ashley Park Nursing Home on the second Monday of the month.

### Children's Ministry — A Report from Tessa Forbes

We continue to hold activities for children at the 10.30 service every Sunday throughout the year. On all but the first Sunday of the month this takes the form of Sunday Club, with a story and craft activities that complement the theme or gospel reading of the main service. Numbers have been extremely encouraging over the past year, with some very regular attendees.

Starting in January 2018 we have been involving active participation by children in our monthly

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All Age Eucharist services: reading the lesson and intercessions, and taking up the gifts of bread and wine at the Offertory. There are several families involved on a very loose rota system, and they all enjoy being a special part of the worship.

Messy Church has continued to be very successful over the last year, with sessions held every month (except January and August). We have alternated between East Clandon Village Hall and Clandon School in West Clandon, with a BBQ in July in Helen and Hugh Shanks' lovely garden. The formula for Messy Church remains the same: Creativity-Celebration-Hospitality. An hour of craft activities (based on the theme chosen for the session) is followed by a short service and we finish up with a meal for everyone.

Following the 2018 Lent journey idea, this year's Lent challenge for children was based on the three pillars of Lent - prayer, fasting and almsgiving. I constructed a card sheet with three pockets (labelled Pray, Fast and Give), into which were put little slips of paper, each with an appropriate challenge or goal written on them. Every day in Lent the children had to choose a different slip of paper and complete the task.

Advent 2019 saw the fourth Posada organised by our church, inspired by our lovely Knitvity - knitted crib figures created by members of West Clandon church in 2016. Twenty-two families invited Mary, Joseph and the donkey into their homes during the Posada, before they finally reached the Inn at Bethlehem (aka West Clandon Church!) on Christmas Eve in time for the Crib Service.

I attended several events during the past year aimed at Children and Family workers, including a GIFT (Growing in Faith Together) training morning, meetings and working lunches at Guildford House where people shared their experiences of children's activities in local churches.

### **Music — A Report from our Director of Music, Prof. Sebastian Forbes**

It's been another successful year, in which I have endeavoured to enhance the worship with appropriate music. Barnaby and I continue with constructive discussions, ensuring sensible agreements on music, including hymns and their tunes, and special music for special services. I choose organ music with two aims in mind, (a) to match where we are in the church's year (e.g. fitting the mood of the service, and including seasonal choral preludes), and (b) playing different pieces every Sunday for each whole year.

The Viscount organ at East, installed in 2016, is proving a fine investment, versatile and impressive. I hope congregation members from West also appreciate it.

The organ at West, a simplistic instrument dating from the late 1960s, is now showing its age as well as its limited versatility. In the not-too-distant future I may need to raise with the PCC the possibility of the organ being given an extensive overhaul, or whether it would be best to replace this organ with something similar to what we have at East. I should also add that sight-lines are limited: while playing, I have a good view of the south door and the south side of the choir, but it's impossible to see the altar area - I find this a real problem at times.

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The choir (which sings about once a month) has again done well. As befits the parish ethos, singers are principally drawn from congregational members, with extras only invited when absolutely necessary. However, recruitment remains the hardest task, given singers' many conflicting commitments. I am aware that another choral concert is overdue; I'll plan one when possible.

### **Special seasonal services include:**

- Harvest festival.
- Christmas Eve Midnight Mass (alternating each year between East or West Clandon).
- Christmas service of Lessons and Carols, this year followed by mulled wine and mince pies.
- Christmas Eve Crib Service.
- Remembrance Sunday (in partnership with British Legion).

### **7. Day to Day Management and Structural Condition of the Church**

As noted in the 2016 report, the PCC established a sub-group in 2015 to consider the possibility of building an annexe to the church.

The PCC agrees that there is a need to extend the size and improve the facilities of the church in order to better meet the needs of the congregation, including the growing number of children, as well as the elderly and disabled. The annexe will also be of considerable value to the wider community.

We are continuing to work on designs for the annexe which will meet our current and reasonably foreseeable needs and be likely to be acceptable to the relevant authorities. Our focus has been to re-examine the current building and facilities and to consider how we can maximize the use of this space and minimize the need for additional space. We are hoping to make substantial progress on both planning and funding in 2020.

In terms of the general fabric of the church, it continues to be in generally good condition but following the fall of plaster at the very end of 2018 and the revelation of some water ingress from a flat roof between the bell tower and the nave roof works were carried out to repair the flat roof and, towards the end of the year board the sections of old plaster to prevent any more plaster falls.

The Church continues to be very appreciative of those who volunteer to look after cleaning, flowers, opening and closing the church during the week, providing coffee, and the various other jobs needed on a regular basis, as well as those who give of their time to help with special events.

The Parish Magazine continued to be distributed free of charge to every household in the parish during the year. Jill Rowe and Becky Norris, have continued their joint editorship to much acclaim and great success. We were delighted to welcome David Eagle and Guy Pashley onto the Magazine committee this year. They have taken over from Geoff Spink (Treasurer)

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and Willemien Downs (Distribution). We are grateful for Geoff and Willemien's work for a number of years, and look forward to working with David and Guy.

## 8. The Financial Position of the Church

The PCC received £84,863 of income in 2019 (2018: £93,293), including income of £71,445 (2018: £75,507) for general purposes and a further £13,418 (2018: £17,786) which was set aside for specific purposes.

The PCC spent £93,973 (2018: £85,592), including £77,546 (2018: £73,889) on general running costs.

Overall in 2019 the PCC had a deficit of £9,110 (2018: surplus of £7,701). This included a shortfall of £6,101 (2018: surplus of £1,618) between the PCC's regular ongoing expenditure and the income that was received for general purposes and available to meet that expenditure. The shift into a deficit position on regular running costs was due to costs increasing at the same time that income to meet those costs fell.

The biggest running cost that the church has to meet continued to be the parish share, the amount that we pay annually to the diocese, essentially for having a full time parish priest. Our parish share increased by £2,310 in 2019 to £53,473 (2018: £51,163).

The increase in the amount of our parish share (the first increase we have seen in 5 years) followed a major review of the parish share system, which removed certain subsidies and asked each parish to pay an amount that reflects all of the ancillary costs associated with having a parish priest. The amount that we are asked to pay is expected to rise by a further £3,217 in 2020 and a similar amount in 2021, as our parish share transitions over a 3 year period to a new higher level.

In 2019 parish share accounted for 69% of the church's running costs. The remaining £24,073 of expenditure on running costs included electricity, insurance, servicing of the clock, organ and sound system, minor repairs, upkeep of the churchyard, organist, administrative costs, expenses of running Messy Church and setting up a youth group, the Rector's reimbursed expenses, the cost of independent examination of the PCC's accounts and other sundry costs.

The increase in costs has come at a time when income is falling. The income received for general purposes in 2019 fell by £4,062 to £71,445 (2018: £75,507). The most significant factor was a fall in regular donations.

The PCC recognises the need to control costs where possible, though with its biggest cost being set by the diocese and increasing, the PCC is aware that the deficit will need to be addressed primarily by reversing the drop in donations seen in 2019 and growing donations to meet increased costs. As a first step, in December 2019 a village-wide funding appeal was launched, with a leaflet being delivered to every household in West Clandon. This met with some albeit limited success and efforts to increase regular giving to the church are continuing into 2020.

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In addition to regular running costs, the PCC also spent £13,587 in 2019 on major repairs. This was primarily spent on repairs to the roof/back gutter, with smaller amounts being spent on repairs to a buttress and wall at the North East corner of the church and on investigating and boarding over some of the plaster on the ceiling. The PCC was grateful to receive from The Friends of West Clandon Church grants of £2,000 towards the roof repairs and £1,027 to cover the entire cost of the repairs to the North East buttress and wall. A grant of £1,729 was received from the Listed Places of Worship Grant Scheme to cover some of the VAT.

The PCC cut back on its outward giving in 2019 but continued to support The Poppy Appeal with the collection from the Remembrance Sunday Service. The PCC also supported The Number Five Project, a charity for the homeless in Guildford, with the collection from the Harvest Service.

The PCC received additional donations of £6,250 (including Gift Aid) which were set aside for improving the church's facilities and spent £917 from funds set aside on continuing to explore the possibility of building an annexe.

A community lunch at Christmas and a contactless donations device were funded by specific donations.

## 9. Reserves Policy

It is the PCC's policy to maintain a balance of at least 6 months regular expenditure (£39,000) in reserve to cover emergency situations, particularly to the church building, which may arise from time to time for example from ongoing Quinquennial reviews. The total unrestricted reserves at the end of 2019 were £110,068 (2018: £117,086), including £64,698 (2018: £70,799) held as a general reserve and £44,400 (the same amount as in 2018) set aside for the fabric of the church. Additional restricted reserves of £27,028 (2018: £29,120) were held largely for the fabric of the church and for improving the church's facilities.

## 10. The Future

As noted above, overall congregation numbers declined slightly from the increased levels reached in 2017 and 2018 but with continued encouraging growth in Sunday Club and Messy Church attendance. This growth highlights the increasingly urgent need to extend and improve our facilities. The PCC is encouraged by the success of the implementation of the vision and the refreshing of the vision enables us to look forward to the forthcoming year with renewed vigour and hope. We anticipate that the renewed determination to build an annexe will further invigorate the congregation, provide a greater sense of optimism and enable the church to continue to connect with all parts of the village community.

## 11. Major Risks

The members have considered the major risks to which the PCC is exposed, in particular those related to the operations and finances of the PCC. The members are satisfied there are systems and controls in place within the PCC to mitigate the risks to which they are exposed.

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**12. Post Balance Sheet Events**

Subsequent to the year end a Covid-19 pandemic emerged which caused the United Kingdom government to implement significant restrictions on social and business activities for an unknown duration of time. The impact of this pandemic and the related restrictions has not yet been quantified but the members of the PCC are confident that the PCC can continue as a going concern for a period of at least twelve months from the date of signing of these accounts. The members have thus adopted the going concern basis for preparing the financial statements.

Approved by the PCC on ..... 2020 and signed on their behalf by

.....Rector  
The Reverend Barnaby Perkins

.....Church Warden  
Mr Hugh Shanks

.....Church Warden  
Miss Ingrid Molossi

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### **Members' Responsibilities Statement**

The members are responsible for preparing the Member's Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England and Wales requires the members to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable regulations). Under that law the members must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the members are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The members are responsible for keeping adequate accounting records which are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, the provisions of The Parochial Church Councils (Powers) Measure 1956 as amended and The Church Representation Rules contained in Schedule 3 to The Synodical Government Measure 1969 as amended. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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### Statement of Financial Activities

	Notes	2019			2018
		Unrestricted funds	Restricted funds	Total funds	Total funds
		£	£	£	£
<b>INCOME &amp; ENDOWMENTS</b>					
Donations & Legacies	2(a)	69,348	13,308	82,656	90,555
Investments	2(b)	442	110	552	354
Charitable Activities	2(c)	1,655	-	1,655	2,384
<b>TOTAL INCOME</b>		<b>71,445</b>	<b>13,418</b>	<b>84,863</b>	<b>93,293</b>
<b>CHARITABLE EXPENDITURE</b>					
Church Activities	3(a),4	78,463	15,156	93,619	85,592
Cost of Generating Funds	3(b)	-	354	354	-
<b>TOTAL EXPENDITURE</b>		<b>78,463</b>	<b>15,510</b>	<b>93,973</b>	<b>85,592</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(7,018)</b>	<b>(2,092)</b>	<b>(9,110)</b>	<b>7,701</b>
<b>BALANCES BROUGHT FORWARD</b>					
<b>AT 1 JANUARY</b>		<b>117,086</b>	<b>29,120</b>	<b>146,206</b>	<b>138,505</b>
<b>BALANCES CARRIED FORWARD</b>					
<b>AT 31 DECEMBER</b>		<b>110,068</b>	<b>27,028</b>	<b>137,096</b>	<b>146,206</b>

All operations are classed as continuing.

There are no recognised gains or losses other than those passing through Statement of Financial Activities.

The notes on pages 14 to 21 form part of these accounts.

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### Comparative Figures for preceding year 2018

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
<b>INCOME &amp; ENDOWMENTS</b>			
Donations & Legacies	72,814	17,741	90,555
Investments	309	45	354
Charitable Activities	2,384	-	2,384
<b>TOTAL INCOME</b>	<b>75,507</b>	<b>17,786</b>	<b>93,293</b>
<b>CHARITABLE EXPENDITURE</b>			
Church activities	76,886	8,706	85,592
<b>TOTAL EXPENDITURE</b>	<b>76,886</b>	<b>8,706</b>	<b>85,592</b>
<b>NET MOVEMENT IN FUNDS</b>	<b>(1,379)</b>	<b>9,080</b>	<b>7,701</b>
<b>BALANCES BROUGHT FORWARD</b>			
<b>AT 1 JANUARY</b>	<b>118,465</b>	<b>20,040</b>	<b>138,505</b>
<b>BALANCES CARRIED FORWARD</b>			
<b>AT 31 DECEMBER</b>	<b>117,086</b>	<b>29,120</b>	<b>146,206</b>

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### Balance Sheet

	Notes	2019 £	2018 £
<b>CURRENT ASSETS</b>			
Debtors and prepayments	6	12,377	13,947
Cash at Bank & in Hand		130,208	137,199
		<u>142,585</u>	<u>151,146</u>
<b>LIABILITIES</b>			
Creditors - amount falling due in one year	7	<u>5,489</u>	<u>4,940</u>
<b>NET CURRENT ASSETS</b>			
		137,096	146,206
<b>TOTAL ASSETS LESS CURRENT LIABILITIES &amp; TOTAL NET ASSETS</b>			
		<u><u>137,096</u></u>	<u><u>146,206</u></u>
<b>PARISH FUNDS</b>			
Unrestricted	8	110,068	117,086
Restricted	8	<u>27,028</u>	<u>29,120</u>
<b>TOTAL FUNDS</b>		<u><u>137,096</u></u>	<u><u>146,206</u></u>

The accounts set out on pages 11 to 21 were approved by the PCC on ..... 2020, and signed on its behalf by

.....Rector  
The Reverend Barnaby Perkins

.....Church Warden  
Mr Hugh Shanks

.....Church Warden  
Miss Ingrid Molossi

The notes on pages 14 to 21 form part of these accounts.

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Notes to the Accounts

## 1. ACCOUNTING POLICIES

### Basis of accounting:

The accounts have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Statement of Recommended Practice on Accounting and Reporting by Charities SORP (FRS102) (effective 1 January 2015).

The accounts have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

### Funds:

Restricted funds represent either income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest or donations and grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they are given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund. Where there is no separate investment, income is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for PCC ordinary purposes.

### Incoming resources:

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resources to which they relate are received. Other grants and legacies are accounted for when the PCC is legally entitled to the amounts due, it is probable that the amount will be received and the income is capable of reliable measurement. Dividends are accounted for when receivable, and interest is accrued. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

### Resources expended:

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. Amounts received specifically for mission are dealt with as restricted funds. All other expenditure is generally recognised when it is incurred and is accounted for gross. Expenditure relating to the activities of the church is included in charitable activities. Governance costs comprise expenditure relating to regulatory compliance.

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### Going Concern

The emergence of the Covid-19 pandemic as disclosed in note 10 has caused economic uncertainty within the United Kingdom. The members of the PCC have considered the potential impact of this on the financial position of the Charity and have concluded that the Charity is unlikely to be significantly adversely affected by this. The members have thus adopted the going concern basis for preparing the financial statements.

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Notes to the Accounts

	2019			2018
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
<b>2. INCOME &amp; ENDOWMENTS</b>				
<i>(a) Donations &amp; Legacies</i>				
Planned giving Gift Aid donations	36,562	349	36,911	40,647
Planned giving other donations	13,243	-	13,243	13,713
Other collections	2,465	366	2,831	2,798
Other donations	6,800	6,309	13,109	15,146
Gift Aid recoverable	10,278	1,528	11,806	12,884
Grants for VAT recoverable on major repairs	-	1,729	1,729	193
Friends of West Clandon Church	-	3,027	3,027	3,574
Other Grants	-	-	-	200
Legacies	-	-	-	1,400
	<b>69,348</b>	<b>13,308</b>	<b>82,656</b>	<b>90,555</b>
<i>(b) Investment Income</i>				
Interest	442	110	552	354
	<b>442</b>	<b>110</b>	<b>552</b>	<b>354</b>
<i>(c) Income from Charitable Activities</i>				
<i>Church Activities</i>				
Events	363	-	363	443
Fees	1,292	-	1,292	1,941
	<b>1,655</b>	<b>-</b>	<b>1,655</b>	<b>2,384</b>
<b>Total income</b>	<b>71,445</b>	<b>13,418</b>	<b>84,863</b>	<b>93,293</b>

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Notes to the Accounts

	2019			2018
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
<b>3. EXPENDITURE</b>				
(a) <i>Charitable Activities</i>				
<i>Church Activities</i>				
Missionary and charitable giving	105	893	998	3,000
Diocesan parish share	53,473	-	53,473	51,163
Rector's reimbursed expenses	2,723	-	2,723	2,463
Organist's fees	2,080	-	2,080	2,140
Outreach	-	621	621	566
Church running (inc Insurance)	7,762	55	7,817	6,091
Church utility bills	4,821	-	4,821	5,192
Church Upkeep	1,917	-	1,917	4,420
Upkeep of churchyard and graveyard	1,841	-	1,841	1,391
Children's work	699	-	699	548
Youth work	667	-	667	-
Church Events	18	-	18	41
Major repairs & capital expenditure	-	11,858	11,858	4,127
VAT recoverable on major repairs	-	1,729	1,729	193
Governance costs	1,440	-	1,440	1,260
Other expenses	917	-	917	2,997
	<b>78,463</b>	<b>15,156</b>	<b>93,619</b>	<b>85,592</b>
(b) <i>Cost of Generating Funds</i>	-	354	354	-
Fundraising costs	-	354	354	-
	<b>78,463</b>	<b>15,510</b>	<b>93,973</b>	<b>85,592</b>
<b>Total expenditure</b>	<b>78,463</b>	<b>15,510</b>	<b>93,973</b>	<b>85,592</b>

## 4. GOVERNANCE COSTS

Governance costs comprise the cost of independent examination of the PCC's accounts.

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### 5. STAFF COSTS & PAYMENTS TO PCC MEMBERS

The PCC does not employ any staff and therefore does not incur any staff costs.

All the work of the PCC is undertaken by the volunteer members of the PCC together with other willing volunteers from the local community. No PCC member received any remuneration for services as a PCC member during the current or previous year.

The PCC paid £3,092 to PCC member Mrs Mia Elliott in 2019 for administrative services.

The PCC reimburses the Rector's expenses in undertaking his responsibilities in the parish, as disclosed above.

Professor Sebastian Forbes, husband of PCC member Mrs Tessa Forbes, was paid £2,040 for playing the organ during the year.

Apart from this, no payments or expenses were paid to any PCC member, persons closely connected to them or related parties.

	2019	2018
6. DEBTORS	£	£
Amounts falling due in one year:		
Gift Aid Recoverable	11,869	12,873
Other debtors	508	1,074
	<u>12,377</u>	<u>13,947</u>

	2019	2018
7. CREDITORS	£	£
Amounts falling due in one year:		
Other accrued costs	5,489	4,940
	<u>5,489</u>	<u>4,940</u>

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	Balance @ 1 January 2019	Incoming Resources	Resources Expended	Balance @ 31 December 2019	Net Incoming Resources 2019
	£	£	£	£	£
<b>8. PARISH FUNDS</b>					
<u>Unrestricted:</u>					
Designated Building Reserve	44,400	-	-	44,400	-
Designated "Vision" Projects	1,887	-	917	970	(917)
General fund	70,799	71,445	77,546	64,698	(6,101)
	<b>117,086</b>	<b>71,445</b>	<b>78,463</b>	<b>110,068</b>	<b>(7,018)</b>
<u>Restricted:</u>					
Harkness fund	216	1	-	217	1
Collett-Barnett fund	2,372	9	-	2,381	9
Tice fund	6,836	1,756	8,592	-	(6,836)
Fabric fund	15,891	59	1,968	13,982	(1,909)
Annexe fund	2,500	6,259	-	8,759	6,259
Friends of West Clandon Church	-	3,027	3,027	-	-
Toddler Group	678	3	55	626	(52)
Charitable giving fund	-	893	893	-	-
Other	627	1,411	975	1,063	436
	<b>29,120</b>	<b>13,418</b>	<b>15,510</b>	<b>27,028</b>	<b>(2,092)</b>
<b>TOTAL FUNDS</b>	<b>146,206</b>	<b>84,863</b>	<b>93,973</b>	<b>137,096</b>	<b>(9,110)</b>

The Harkness fund was set up when The Reverend J C Harkness, a former Rector who died in 1906, left £200 to the Parish, the income from which is to be applied towards the periodic maintenance of the church clock.

The Collett fund was set up when Helen Sophia Collett, a parishioner who died in 1959, left a bequest of £812 to the Parish, the income from which is to be applied to the graveyard in general and to her grave in particular. From time to time this fund is topped up with new donations to be applied to the graveyard. In 2018 a bequest of £1,400 was added to this fund from the Estate of Patricia Jane Barnett, which is also to be applied to the maintenance and improvement of the graveyard (churchyard extension). Following this bequest the fund has been renamed the Collett-Barnett fund.

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### 8. PARISH FUNDS (continued)

The Tice fund was set up when, Desmond Clarence Tice, a parishioner who died in 2006, left a legacy of £15,000 to the Parish which is to be applied to the upkeep of the Church fabric.

The Fabric fund comprises income which is to be applied to the fabric of the church.

In 2015 the PCC began exploring the feasibility of building an annexe to improve the facilities of the church. The project has not yet reached the point where it is certain that an annexe will be built. An Annexe fund was set up in 2018 to receive income to be applied to improving, enlarging and/or maintaining the fabric and facilities of the church, which may include the construction and maintenance of an annexe to the church, and related and ancillary costs including professional fees.

Income from The Friends of West Clandon Church which is to be applied for specific purposes is allocated to a restricted fund.

The Toddler Group fund comprises income which is to be applied to the activities of the Toddler Group.

Amounts raised by the PCC for outward giving are allocated to the Charitable giving fund.

Small amounts received for other specific purposes are shown as income to the fund marked "Other". In 2019 this largely comprised donations for a community lunch type event.

The designated building reserve was created to receive income set aside by the PCC to fund work to the fabric of the church.

The designated "Vision Projects" reserve was created to receive income set aside by the PCC for projects to further the implementation of its vision goals. In 2019, £917 was spent on work to explore the feasibility of building an annexe to the church.

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	Current Assets	Liabilities: Amounts falling due in one year	TOTAL FUNDS @ 31 December 2019	2018
9. ANALYSIS OF NET ASSETS BY FUND	£	£	£	£
<u>Unrestricted:</u>				
Designated Building Reserve	44,400	-	44,400	44,400
Designated "Vision" Projects	1,546	(576)	970	1,887
General fund	69,405	(4,707)	64,698	70,799
	<b>115,351</b>	<b>(5,283)</b>	<b>110,068</b>	<b>117,086</b>
<u>Restricted:</u>				
Harkness fund	217	-	217	216
Collett-Barnett fund	2,381	-	2,381	2,372
Tice fund	-	-	-	6,836
Fabric fund	14,188	(206)	13,982	15,891
Annexe fund	8,759	-	8,759	2,500
Toddler Group	626	-	626	678
Other	1,063	-	1,063	627
	<b>27,234</b>	<b>(206)</b>	<b>27,028</b>	<b>29,120</b>
<b>TOTAL FUNDS</b>	<b>142,585</b>	<b>(5,489)</b>	<b>137,096</b>	<b>146,206</b>

### 10. Post balance sheet events

Subsequent to the year end a Covid-19 pandemic emerged. At the time of the approval of these accounts there is still uncertainty around how long the effects of this will last and it has not been possible to quantify the financial impact of the pandemic on the Charity.

## **West Clandon Parochial Church Council**

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### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF WEST CLANDON PAROCHIAL CHURCH COUNCIL**

I report to the trustees on my examination of the accounts of West Clandon Parochial Church Council for the year ended 31 December 2019, which comprise the Statement of Financial Activities, the Balance Sheet, and the notes to the accounts, including a summary of significant accounting policies.

#### **Respective responsibilities of trustees and examiner and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 no concerns to report but would like to draw attention to the disclosures in note 1, Going concern, and note 10, Post balance sheet events, in relation to the emergence of the Covid-19 pandemic in early 2020, in order to enable a proper understanding of the accounts to be reached.

Jeffrey Selden

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