



# CHARITY COMMISSION FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

Report to the trustees/  
members of

Charity Name  
PAROCHIAL CHURCH COUNCIL OF SEER GREEN & JORDANS

On accounts for the year  
ended

31/12/2020

Charity no  
(if any)

1175583

Set out on pages

1-4

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2020

Responsibilities and  
basis of report

As the charity trustees of the Trust, 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 Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 (other than that disclosed below \*) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

\* Please delete the words in the brackets if they do not apply.

Signed:

*K L Key*

Date:

26/3/2021

Name:

KAREN L. KEY

Relevant professional  
qualification(s) or body  
(if any):

A.C.A. ATII

Address:

CHERRY TREE HOUSE, OLD LONG GROVE  
SEER GREEN, HP9 2QH

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Examination performed remotely  
due to Covid 19, zoom call used  
and original documentation  
seen. KLC.

# **HOLY TRINITY CHURCH, SEER GREEN AND JORDANS**

## **FINANCIAL STATEMENT FOR THE YEAR ENDING 31 DECEMBER 2020**

### **ACCOUNTING POLICIES**

The financial statements of the PCC have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis.

### **Funds**

General funds represent the funds of the PCC that are not subject to any special restrictions regarding their use and are available for application to the general purposes of the PCC. These include funds designated for a particular purpose by the PCC.

The Buildings Fund (Friends of Holy Trinity) is a restricted Fund to be used for the general upkeep, maintenance and improvement of the church buildings. Consequently, all payments in respect of repairs, maintenance, additions and enhancements of the church buildings are, from 2018 onwards, settled from this fund.

The accounts include monetary transactions, assets and liabilities for which the PCC can be held responsible. They do not include the accounts of other Church groups that owe an affiliation to another body, nor those that are informal gatherings of Church members.

Subject to the above, receipts and payments include income as received and expenditure when irrevocably paid.

### **Statement of Assets and Liabilities**

The following assets are recognised but not valued in the Statement of Assets and Liabilities:

- Movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal
- Land and buildings held on behalf of the PCC
- Other fixtures, fittings and office equipment where the PCC is free to dispose of such assets without faculty and where the original cost exceeded £1000

Closing bank balances as shown in the receipts and payments account.

The following liabilities are recognised in the Statement of Assets and Liabilities:

- Any loans or overdrafts advanced to the PCC
- Any arrears of Diocesan Quota or Parish Share
- Creditors for goods or services where the supply has been received and invoiced by 31 December 2020.

# **FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020**

## **GENERAL FUND RECEIPTS & PAYMENTS ACCOUNT**

|  | 2020          | 2019          |
|--|---------------|---------------|
| <b>RECEIPTS</b>  |               |               |
| <u>Incoming resources from donors</u>                        |               |               |
| Planned giving   | 35597         | 36554         |
| Collections and other giving                                 | 2293          | 4595          |
| Income Tax recovered   | 10385         | 10855         |
|  | 48275         | 52004         |
| <u>Other voluntary incoming resources</u>                    |               |               |
| Legacies & donations   | 7884          | 3081          |
| Donations to charities                                       | 3548          | 7254          |
| Fund raising events  | 5             | 111           |
| Donations to online project                                  | 10651         |               |
|  | 22088         | 10446         |
| <u>Income from investments</u>                               |               |               |
| Bank Interest  | 84            | 148           |
| <u>Income from charitable and ancillary trading</u>          |               |               |
| Sale of magazine and advertsing                              | 6169          | 6405          |
| Contributions for use of Church Hall                         | 8785          | 15060         |
| Fees   | 835           | 716           |
|  | 15789         | 22181         |
| <u>Transfer from Ministry Fund</u>                           | 25200         | 25200         |
| <b>TOTAL RECEIPTS</b>  | <b>111436</b> | <b>109979</b> |
| <b>PAYMENTS</b>  |               |               |
| <u>Charities and mission agencies</u>                        | 3350          | 7419          |
| <u>Activities directly related to the work of the church</u> |               |               |
| Diocesan quota   | 70978         | 68016         |
| Salaries,wages and honorarium                                | 13442         | 13433         |
| Clergy expenses  | 1712          | 2476          |
| Cost of services   | 1750          | 1536          |
| Church running expenses                                      | 5844          | 8598          |
| Printing the magazine  | 5192          | 5835          |
| Church hall running costs                                    | 1671          | 1881          |
|  | 100589        | 101775        |
| Bank Charges   | 348           | 424           |
| Cost of online project                                       | 5881          |               |
| Cost of renewal of church path                               | 2100          |               |
| <b>TOTAL PAYMENTS</b>  | <b>112268</b> | <b>109618</b> |
| <b>(Deficit)/Excess of Receipts over Payments</b>            | <b>-832</b>   | <b>361</b>    |
| Bank current and deposit accounts at 1 January               | 27884         | 27523         |
|  | 27052         | 27884         |

## **FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020**

### **OTHER FUNDS RECEIPTS & PAYMENT ACCOUNTS**

2020

2019

#### **Buildings Fund- Friends of Holy Trinity (restricted)**

##### **Receipts**

|                                    |            |             |
|------------------------------------|------------|-------------|
| Donations- Friends of Holy Trinity | 400        | 860         |
| Income Tax Recovered               | 84         | 87          |
| Fete Receipts                      |            | 4736        |
| Interest Credited                  | 24         | 49          |
|                                    | <u>508</u> | <u>5732</u> |

##### **Payments**

|                              |             |             |
|------------------------------|-------------|-------------|
| Fete Payments                |             | 73          |
| Roof and Gutter Repairs      | 1123        | 1434        |
| Treework in Churchyard       |             | 410         |
| General Repairs and renewals | 1098        | 2480        |
| Church Path                  | 2394        |             |
|                              | <u>4615</u> | <u>4397</u> |

Excess of Receipts over Payments

-4107 1335

Bank deposit account at 1 January

7191 5856

Bank deposit account at 31 December

3084 7191

#### **Churchyard Fund- restricted fund**

##### **Receipts**

Interest Credited 1

Bank deposit account at 1 January

131 130

Bank deposit account at 31 December

131 131

#### **Kisiizi Hospital- restricted fund**

##### **Receipts**

|                      |          |          |
|----------------------|----------|----------|
| Planned giving       | 1008     | 1029     |
| Income tax recovered | 98       | 107      |
| Interest Credited    | <u>1</u> | <u>2</u> |
|                      | 1107     | 1138     |

##### **Payments**

|                 |            |           |
|-----------------|------------|-----------|
| Sponsor a nurse | 1140       | 1140      |
|                 | <u>-33</u> | <u>-2</u> |

Bank deposit account at 1 January

212 214

Bank deposit account at 31 December

179 212

#### **Ministry Fund (Restricted)**

##### **Receipts**

|                      |              |              |
|----------------------|--------------|--------------|
| Planned giving       | 24972        | 20808        |
| Income Tax Recovered | 2905         | 2827         |
|                      | <u>27877</u> | <u>23635</u> |

##### **Payments**

|                           |       |       |
|---------------------------|-------|-------|
| Transfer to General Funds | 25200 | 25200 |
|---------------------------|-------|-------|

##### **Excess/Deficit of Receipts over Payments**

2677 -1565

Bank Deposit account at 1 January

1502 3067

Bank Deposit account at 31 December

4179 1502

# FINANCIAL STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2020


## STATEMENT OF ASSETS AND LIABILITIES AT 31 DECEMBER 2020

|  | General Fund | Ministry Fund | Churchyard Fund | Building Fund | Kisizi Fund | Total 2020 | Total 2019 |
|--|--------------|---------------|-----------------|---------------|-------------|------------|------------|
| <b><u>Monetary Assets</u></b>          |              |               |                 |               |             |            |            |
| Bank current account                   |              | 7170          | 4179            |               |             | 11349      | 9589       |
| Bank deposit account                   |              | 19882         |                 | 131           | 3084        | 179        | 23276      |
|  |              |               |                 | 131           |             |            | 27331      |
| <b>Total Cash</b>                      |              | 27052         | 4179            | 131           | 3084        | 179        | 34625      |
|  |              |               |                 |               |             |            | 36920      |
| <b><u>Debtors and Prepayments</u></b>  |              |               |                 |               |             |            |            |
| Income Tax Claim                       |              | 434           | 1077            |               | 6           | 13         | 1530       |
| Church Hall Electricity                |              |               |                 |               |             |            | 2623       |
|  |              |               |                 |               |             |            | 118        |
| <b>Total Debtors &amp; Prepayments</b> |              | 434           | 1077            |               | 6           | 13         | 1530       |
|  |              |               |                 |               |             |            | 2741       |
| <b><u>Liabilities and Accruals</u></b> |              |               |                 |               |             |            |            |
| Pre-paid magazine income               |              | 520           |                 |               |             |            | 520        |
| Choir Fund                             |              | 1002          |                 |               |             |            | 1002       |
| Online project                         |              | 735           |                 |               |             |            | 735        |
| <b>Total Liabilities</b>               |              | 2257          |                 |               |             |            | 2257       |
|  |              |               |                 |               |             |            | 1557       |
| <b><u>Net Assets</u></b>               |              |               |                 |               |             |            |            |
|  | 25229        | 5256          | 131             | 3090          | 192         | 33898      | 38104      |

Signed on behalf of the PCC

Signed on behalf of the PCC

  
Rev Cassa Messervy

  
Mrs Audrey Hardy (Treasurer)