

**THE PAROCHIAL CHURCH COUNCIL OF  
ST JOHN & ST MARY  
DEVIZES**

**Annual Report  
and  
Financial Statements  
of the  
Parochial Church Council**

for the year ended 31 December 2020

**Incumbent**  
Interregnum

**Bank**  
Lloyds Bank  
Market Place  
Devizes  
Wiltshire

**Independent Examiner**  
Mrs A M Cross FCCA  
The Alanbrookes Group Ltd  
T/A JS Weeks & Co  
10 Market Place  
Devizes  
Wiltshire

## INDEPENDENT EXAMINER'S REPORT

### THE PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST MARY, DEVIZES

This report on the accounts of the PCC for the year ended 31 December 2020, which are set out on pages 1 and 2, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 1997 and section 43 of the Charities Act 1993.

#### **Respective Responsibilities of Trustees and Examiner**

As the members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of Regulation 3(3) of the Church Accounts Regulations 1997 and section 43(2) of the Charities Act 1993 (The Act) do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of Regulation 25 of the Church Accounting Regulations 1997 and Regulation 7 of the Charities (Accounts and Reports) Regulations 1995.

#### **Basis of Independent Examiner's Report**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act and to be found in the guidance from the CBF. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

#### **Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
  - (a) to keep accounting records in accordance with section 41 of the Act;
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
Mrs A M Cross FCCA  
The Alanbrookes Group Ltd  
T/A JS Weeks & Co  
10 Market Place  
Devizes  
Wiltshire  
SN10 1HT

31 March 2021

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST MARY, DEVIZES**

**FINANCIAL STATEMENTS**

**for the year ended 31 December 2020**

**I N D E X**

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**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST MARY, DEVIZES**

**STATEMENT OF FINANCIAL ACTIVITIES**

**for the year ended 31 December 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds	
				2020 £	2019 £
<b>Incoming Resources</b>					
Incoming Resources from Donors	2a	68,133	2,417	70,550	96,956
Other Voluntary Incoming Resources	2b	52,736	115,214	167,950	96,251
Income from Charitable & Ancillary Trading	2c	19,251	15	19,266	27,385
Income from Investments	2d	19	50	69	130
		-----	-----	-----	-----
<b>Total Incoming Resources</b>		<u>140,139</u>	<u>117,696</u>	<u>257,835</u>	<u>220,722</u>
<b>Resources Used</b>					
Church Activities	3	153,904	127,056	280,960	231,958
		-----	-----	-----	-----
<b>Total Resources Used</b>		<u>153,904</u>	<u>127,056</u>	<u>280,960</u>	<u>231,958</u>
<b>Net Incoming/(Outgoing) Resources</b>					
		(13,765)	(9,360)	(23,125)	(11,236)
Transfers Between Funds		(43)	43	-	-
<b>Gains and Losses on Investments</b>					
- Unrealised increase in value		7,560	3,397	10,957	19,667
		-----	-----	-----	-----
<b>Net Movement in Funds</b>		(6,248)	(5,920)	(12,168)	8,431
<b>Total Funds Brought Forward</b>					
		88,980	68,352	157,332	148,901
		-----	-----	-----	-----
<b>Total Funds Carried Forward</b>		<u>82,732</u>	<u>62,432</u>	<u>145,164</u>	<u>157,332</u>

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST MARY, DEVIZES**

**STATEMENT OF FINANCIAL ACTIVITIES – CONTINUED**

**for the year ended 31 December 2020**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds	
				2020 £	2019 £
<b>Total Funds Carried Forward</b>					
<b>At 31 December 2020</b>		82,732	62,430	145,162	157,332
		<u>82,732</u>	<u>62,430</u>	<u>145,162</u>	<u>157,332</u>
<b>Represented by:-</b>					
Unrestricted					
General Funds		74,405	-	74,405	82,345
Designated Funds					
Choir Fund		40	-	40	-
Devizes Municipal Charities		1,243	-	1,243	-
Faith in the Future		1,678	-	1,678	1,678
Omnes ad Unum		20	-	20	-
Opportunities for Prayer		38	-	38	38
Parish Room Maintenance		777	-	777	788
Rectors Mission Fund		4,531	-	4,531	4,131
Restricted Funds					
Bells Appeal		-	38,629	38,629	35,219
Choir Fund		-	466	466	592
Church Building Fund		-	5,310	5,310	5,291
Organ Fund		-	4,859	4,859	4,817
Quinquennial (Glanville)		-	21,180	21,180	12,342
Sound System		-	(6,870)	(6,870)	(6,870)
St Mary's Organ		-	8,594	8,594	8,594
St Mary's Maintenance		-	(12,137)	(12,137)	5,967
Sunday School		-	360	360	360
Way Ahead Fund		-	2,041	2,041	2,040
		<u>82,732</u>	<u>62,432</u>	<u>145,164</u>	<u>157,332</u>

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST MARY, DEVIZES**

**BALANCE SHEET**

**for the year ended 31 December 2020**

	<b>2020</b>	<b>2019</b>
<b>Assets</b>		
<b>Current and Deposit Bank Accounts</b>		
Lloyds Bank Current Account	20,054	32,804
CBF Deposit Account 1D	-	5,070
CBF Deposit Account 3D	2,647	2,636
CBF Deposit Account 5D	-	293
CBF Deposit Account 6D	-	5,041
CBF Deposit Account 7D	4,096	4,078
<b>Investments at Market Value</b>		
CBF Investment Account 2J	81,669	74,109
CBF Investment Account 3J	36,698	33,301
<b>Total Current Assets</b>	145,164	157,332
<b>Represented By:-</b>		
Unrestricted Funds	74,405	82,345
Designated Funds	8,327	6,635
Restricted Funds	62,432	68,352
	145,164	157,332

Approved by the Parochial Church Council on 31 March 2021 and signed on its behalf by

.....  
Chairman

.....  
Treasurer

The notes on pages 4 to 7 form part of these accounts.

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST MARY, DEVIZES****NOTES TO THE FINANCIAL STATEMENTS****for the year ended 31 December 2020****1. Accounting Policies**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities SORP.

The financial statements 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 own their main affiliation to another body nor those that are informal gatherings of Church members.

**Funds**

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. Some funds designated for a particular purpose by the PCC are restricted.

**Incoming Resources*****Voluntary income and capital resources***

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

Planned giving receivable under gift aid is recognised only when received.

Income tax recoverable on gift aid donations is recognised when it becomes receivable.

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

Funds raised by the fete, garden party and similar events are accounted for gross.

***Other ordinary income***

Interest is accounted for when receivable.

Tax recoverable on such income is recognised in the same accounting year.

***Gains and loss on investments***

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST MARY, DEVIZES****NOTES TO THE FINANCIAL STATEMENTS (Continued)****for the year ended 31 December 2020****1. Accounting Policies (Continued)****Resources Used*****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 diocesan parish share is accounted for when payable.

**Fixed Assets*****Consecrated land and buildings and movable church furnishings***

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

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure on the SOFA and separately disclosed.

***Investments***

Investments are valued at market value at 31 December.



**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST MARY, DEVIZES**

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**for the year ended 31 December 2020**

	Unrestricted Fund £	Restricted Fund £	Total Funds	
			2020 £	2019 £
<b>2. Incoming Resources</b>				
a. Incoming Resources from Donors				
Planned Giving - Pledged Offerings	30,492	-	30,492	20,166
Other Offerings	19,692	-	19,692	32,311
Plate and Special Collections	1,059	-	1,059	6,333
Income Tax Recoverable	16,890	2,417	19,307	38,146
	-----	-----	-----	-----
	68,133	2,417	70,550	96,956
	-----	-----	-----	-----
b. Other Voluntary Incoming Resources				
Donations	3,633	282	3,915	6,746
Grants:- Recurring	2,750	-	2,750	21,786
Other	33,457	114,932	148,389	65,536
Legacies	10,350	-	10,350	2,000
Wall Box Donations	-	-	-	183
One Off Gifts	2,546	-	2,546	-
	-----	-----	-----	-----
	52,736	115,214	167,950	96,251
	-----	-----	-----	-----
c. Income from Charitable and Ancillary Trading				
Fund Raising	1,817	-	1,817	5,140
Fees - Marriages and Funerals	2,119	-	2,119	11,061
Church Hall Lettings	4,276	15	4,291	9,480
Magazine Sales and Advertising	459	-	459	427
Rent form Land and Buildings	1,832	-	1,832	1,245
Sale of Assets	-	-	-	32
St Marys Contribution	8,748	-	8,748	-
	-----	-----	-----	-----
	19,251	15	19,266	27,385
	-----	-----	-----	-----
d. Income from Investments				
Deposit Interest	19	50	69	130
	-----	-----	-----	-----
<b>Total Incoming Resources</b>	<b>140,139</b>	<b>117,696</b>	<b>257,835</b>	<b>220,722</b>
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**THE PAROCHIAL CHURCH COUNCIL OF ST JOHN & ST MARY, DEVIZES**  
**NOTES TO THE FINANCIAL STATEMENTS (Continued)**  
**for the year ended 31 December 2020**

	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	2020 £	2019 £
<b>3. Resources Used</b>				
Activities Directly Relating to the Work of the Church				
<i>General</i>				
Parish Share	82,858	-	82,858	79,610
Mission and Grants	1,819	250	2,069	5,594
Fundraising Costs	786	-	786	44
Clergy Expenses	2,044	-	2,044	3,182
Cleaning	128	104	232	824
Upkeep of Services	2,279	91	2,370	14,095
Bookstall	18	-	18	-
Assistant Staff Costs	432	-	432	2,232
Training	-	-	-	259
Church Yard	-	-	-	173
Organ Repairs	-	-	-	588
Bank Charges	302	-	302	468
Education	478	-	478	-
<i>Church Expenses</i>				
Insurance	6,800	6,454	13,254	10,272
Light and Heat	3,770	1,357	5,127	5,983
Repairs and Maintenance	1,503	2,209	3,712	7,350
Choir and Organist Pay	5,997	174	6,171	10,861
Salaries	9,148	-	9,148	12,354
<b>Support Costs</b>				5,856
Administration Costs	2,185	-	2,185	
Equipment	550	-	550	
Rental of Equipment	1,988	-	1,988	
Professional Fees	300	-	300	
<b>Hall Running Costs</b>				
Light and Heat	1,677	-	1,677	1,868
Insurance	980	-	980	919
Repairs and Maintenance	1,003	-	1,003	926
Cleaning and Sundries	3,661	-	3,661	4,015
<b>Other</b>				
Major Repairs – Structure	-	16,783	16,783	54,566
Major Repairs – Installations	23,580	4,705	28,285	4,323
New Building – Church	(382)	94,929	94,547	4,689
Rectory	-	-	-	907
	-----	-----	-----	-----
	153,904	127,056	280,960	231,958
	=====	=====	=====	=====