



# **St John's PCC Annual Report and Accounts**

**Year ended 31 December 2019**

**The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Blackheath  
("St John's PCC") is a registered charity number 1132894**

**St John's PCC  
Annual Report for the year ended**

**31st December 2019**

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## **St John's PCC: Report of the Trustees**

The trustees submit their Report and the Financial Statements of St John's PCC for the year ended 31 December 2019.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### ***Name***

The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Blackheath are the trustees who administer St John's Church, Blackheath. The charity is also referred to as St John's Church, St John's Parochial Church Council and St John's PCC (which is the name used in this report).

#### ***Address***

The correspondence address is St John's Church, Stratheden Road, Blackheath, London SE3 7TH. It is part of the Diocese of Southwark within the Church of England.

#### ***Legal Status***

St John's PCC is a registered charity under number 1132894.

#### ***Governing Document***

St John's PCC has two approved governing documents: The Parochial Church Council's (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969, as amended).

#### ***Appointment of Trustees***

The Church Representation Rules specify the composition of St John's PCC who are the trustees of the charity. St John's PCC is made up of ministerial appointments, lay churchwardens (elected by the parishioners annually during April at the Annual Parochial Church Meeting) and lay members of the PCC and Deanery Synod (elected for a three-year renewable term during April at the Annual Parochial Church Meeting). In addition there are co-opted lay members with defined responsibilities. St John's PCC is chaired by the incumbent for the time being and during any vacancy by a churchwarden. All eligible members of the Church are encouraged to join the electoral roll. When vacant positions arise, requests for nominations are published in St John's Church.

#### ***Trustees Induction and Training***

New lay trustees are provided with detailed information on their legal obligations under charity law and an explanation of what the role will entail. Their training needs are assessed from time to time by the St John's PCC and training provided where required. Trustees are encouraged to attend appropriate external and diocesan training events where these will facilitate the undertaking of their role.

#### ***Organisational Structure***

St John's PCC members who have served from 1st January 2019 until the date this report was approved, or the date shown if different, are set out below.

<b><i>Incumbent:</i></b>	Reverend Dr Edward Scrase-Field
<b><i>Assistant curate:</i></b>	Reverend Andrew Beswetherick
<b><i>Curate:</i></b>	Reverend Chris Hanning
<b><i>Churchwardens:</i></b>	Samuel Hart Vanessa Ratcliffe
<b><i>Elected lay representatives:</i></b>	Tunde Akinkugbe (elected APCM 2018) Matt Baker (elected APCM 2017) Jane Beswetherick (elected APCM 2018) Hannah Burns (elected APCM 2018) Pete Burns (elected APCM 2019) Hannah Chadwick (retired July 2019) David Halford (elected APCM 2017) Hannah Lockwood (elected APCM 2018) Alice Makoni (elected APCM 2019)

***Lay representatives to the Deanery Synod:*** Victoria Alexander (elected APCM 2017)

Richard Godden (elected APCM 2017)  
Katharine MacKenzie (elected APCM 2017)  
Katherine McPherson (elected APCM 2017)  
Alan Wright (elected APCM 2017)

*Co-opted members:*

Raki Bogan (Treasurer)  
Tim Webster (PCC Secretary, from September 2019)

Amy Obiri attends St John's PCC as an observer representing the Legacy youth group.

St John's PCC had nine ordinary business meetings during the year, which were held monthly excluding April (when the APCM is held), August and December. In addition an away day was held in March. Various committees met between meetings and details of their deliberations were received by St John's PCC for discussion and endorsement where necessary.

The standing committee is the only committee required by law. It has power to transact the business of the PCC between meetings, subject to any directions given by the PCC. The Leader's Council was established and comprises the standing committee. Current membership is Victoria Alexander, Matt Baker, Jane Beswetherick, Richard Godden, Chris Hanning, Samuel Hart, Vanessa Ratcliffe and Edward Scrase-Field (Chair).

The following were eligible to join St John's PCC as co-opted members but chose not to assume their positions.

*Readers:*  
Louis Alexander  
Stephen Greenall  
Rosie Medhurst

***Risk Management***

The primary aim of St John's PCC is the promotion of the gospel of our Lord Jesus Christ and as Christians we trust that God will complete His work and purposes in us. St John's PCC acknowledges the requirement to identify and manage the risks faced in achieving its primary aim. To this end St John's PCC has identified the primary risks to which it is exposed which relate to operational areas and finances. Identified risks are routinely reviewed and systems or procedures designed to manage those risks have been established.

**AIMS, OBJECTIVES AND ACTIVITIES**

***Aims***

The primary aim of St John's PCC is the promotion of the gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

***Objectives***

St John's PCC has the responsibility of supporting and co-operating with the incumbent in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical in the ecclesiastical parish and for continuing that work during the absence of an incumbent.

***Public Benefit***

The trustees have given due regard to the Charity Commission's guidance on public benefit. St John's PCC's current vision statement comprises three pillars: Growing in Outreach, Growing in Discipleship and Growing the Next Generation.

***Activities***

St John's welcomes people of all ages, backgrounds and viewpoints. Four Sunday services are held at 07.30 (traditional Holy Communion using the Book of Common Prayer), 09.15 and 11.15 (friendly and welcoming services for all ages with children's activities, Bible teaching and music worship) and 18.00 (an informal service in a variety of different formats). Regular meetings for prayer are held on weekdays at 09.00 and on the second Monday evening of each month. In addition to the regular services, baptisms, thanksgivings for the birth of children, marriage and funeral services are held through the year.

During the week the church building is open to visitors during office hours and many group meetings and activities take place. As a church family, members support each other through the challenges of daily life. This includes through friendship and hospitality as two of the many gifts God has given to care for each other. Small

groups meet in people's homes or at church to discuss the Bible, pray together, have fun and support each other in the development of the Christian faith. As Christians the desire is to be a positive presence in the community. This includes in the parish, in places of work and through mission partners in the UK and overseas.

#### *Church attendance*

The electoral roll currently totals 267, an increase from 245 in the previous year. Approximately 70% of these people live outside the Parish. The average weekly attendance, counted during October 2019, was 213 adults and 77 children. Attendance increased for certain events through the year, including at Christmas where a total of 679 people attended the Christmas Eve and Christmas Day services.

#### *Review of the Year*

St John's continues to exist to grow disciples of Jesus Christ committed to worshipping God in all aspects of life. This is especially by sharing the good news of Jesus Christ and showing love to one another and the wider communities. Through 2019, led by the Vicar, St John's continued to progress the Vision (which was started in 2017) to grow the church and deepen our commitment to Jesus Christ. The Vision is structured under the three pillars of Growing in Outreach, Growing in Discipleship and Growing the Next Generation.

#### *Members of staff*

In addition to the Vicar, Edward Scrase-Field, the work of the church continues to be supported by the Chris Hanning as Curate. Children and Youth work continued to be led by Hannah Mugenyi and Matt Lockwood respectively. Sue Redford continued as Parish Worker and Wendy Goldthorpe as Administrator. During the course of the year Rafael de Lima (Ministry Trainee) left to join The Oakes Trust which is an interdenominational Christian Charity which runs camps for children and young people. Charlotte Parrott (Student Youth Worker) also left having completed her degree and is now working as a Youth Worker for the Matrix Trust. St John's PCC decided to make one full time appointment to replace Rafael de Lima and Charlotte Parrott who both worked part time. In September Liam Chilern was appointed as Ministry Trainee (Music Coordinator).

#### *Children's work (0-11 years old)*

Children's work continued to be led by Hannah Mugenyi. At the 09.15 and 11.15 Sunday services four groups are held: Kindle (under 2s), Spark (Pre-school), Glow/Flame (Reception-Year 3) and Ignite (Years 4-6). These groups remain a core element of the children's work with an average attendance of 70 children each Sunday. A number of midweek groups and special events are held with the aim of engaging with the local community. These include Footprints (a toddler group) with an average attendance of 50 children and Fri-J's (clubs for primary aged children) averages around 30 children each week. Special events held during the year included a Pancake Party in February, Holiday Club in July, a Light party (alternative Halloween celebration) in October and nativity and Christingle services in December. There are established links with a number of local primary schools. Several have asked Hannah Mugenyi to attend and take assemblies and a number have visited St John's for a service, lesson or as part of the Christmas Journey (an interactive retelling of the nativity for Year 2 pupils).

#### *Youth work (11-18 years old)*

Youth work continued to be led by Matt Lockwood. Key regular events are FUEL (a Sunday evening discipleship group for 11-14 year olds) which has seen growth following a move from the morning to evening service and Legacy (14-18 year olds) which has an average attendance of 15 on a Sunday evening. Three groups are regularly held midweek: gravity (boys aged 11-16), brave (girls aged 11-16) and LIFT (girls aged 16+). The groups meet on Wednesday evenings with the aim of teaching the basics of Christian faith. Outside church, regular activities are held at two local schools. During the summer a number of the Legacy group attended final Soul Survivor and a new residential programme was held for young people in Years 6, 7 and 8 called WILDFIRE.

#### *Discipleship*

Chris Hanning oversaw the coordination of small groups, which play an important part in the life of the church. Currently there are 16 small groups containing a total of around 200 members. The majority meet in various homes on Tuesday, Wednesday and Thursday evenings. Group study material has been recommended to complement the overall church programme. Regularly throughout the year 'Central' meetings were held to bring all the groups together for teaching and encouragement. In addition to small groups, a marriage course was held and two courses for seekers.

### *Community Outreach*

A number of events were held through the year to engage with the local community. This included a breakfast during the London Marathon where food and drinks were served. Over the summer a Meet the Neighbours programme formed part of a Mission week. Following an introduction letter that was delivered across the parish, members of the church visited homes to speak and offer help, prayer and support. On Bonfire Night around 550 people attended the church for refreshments after the fireworks. Events were held for Remembrance Sunday, including the Borough's public act of Remembrance which was attended by local dignitaries. At Christmas carols were sung in the Community and events were held in a local public house. Other events included Men's Breakfasts, a pub quiz and a discussion group.

### *Fellowship/Pastoral*

Monthly lunch and craft sessions called Make Your Mark continued through the year with special celebration events held around Easter and Christmas. Average attendance is around 30, with some families attending the celebration events. Other outreach events include a lunch group called Pam's Pantry and a programme of events in August called Holiday at Home. The events are attended by members of other churches and the wider community and provide an opportunity to present the Gospel message. Work continues with the Tudor Grange and Westcombe Park nursing homes where members of the church regularly visit and hold services. Throughout the year members of the church visit at home those who temporarily or permanently cannot attend church.

### *Missionary Committee*

The committee aims to support and inform the congregation about St John's mission partners. The church provides both financial and prayer support for the work of a number of diverse missions, operating in the UK and overseas. The committee comprises Beverley Campbell, Elizabeth Fleetwood, Tony Gosden, Ann Hill, Christine Legg, Barbara Ray, Janel Rehn and Edward Scrase-Field. Four Sunday services a year are designated Mission Sundays to maintain the profile of the mission activities that the church supports. of not meeting in April (when the APCM is held), August or December. Other committees met between meetings and details of their deliberations were received by St John's PCC for discussion and endorsement where necessary.

### *Finance Committee*

This committee oversees the general financial dimension of the work of St John's PCC by monitoring income and expenditure, budgeting and maintaining appropriate financial controls.

## **FINANCIAL REVIEW**

### *Overview*

Following a very positive year, expectations for congregation giving were expected to be in line with the growth of the parish, but cautiously optimistic. The 2019 budget was set with a conservative view on income and expenditures, based on 2018 figures. We met expectations in managing expenses and were also encouraged by the generosity of the congregation to almost match previous year. The PCC was able to meet a need the church had long required, by successfully recruiting a music director. This required financial backing from the members and they were met. Core expenditures remained at a relative constant level with the main change being in the expected increases in the Children's Worker salary and Music Coordinator. Expenses required to maintain the church building and infrastructure were down, but we are preparing for additional resources to be required in 2020 for upkeep, which is why the Maintenance fund was fully allocated its budgeted amount although only £22,000 was need to meet the reserve policy guidelines.

The Maintenance fund after expenses of £7,635 and budgeted allocation of £36,000 from General Fund stands at £164,684.

An amount of 11% of General Fund income from offerings is tithed to Mission work each year (for details see note 7.1). Mission work, including work in Tanzania, incurred expenditure of just over £39,000 (for details see note 7.2).

During 2019, the Finance Committee comprised: Finance Director (Richard Godden), Treasurer (Raki Bogan), Payments Manager (Christine Legg), Payroll Manager (Joanna Godden), Gift Aid Management (Chris and Amanda Coombes) and Accounts Manager (Tony Gosden) remains. The team has continued its sterling work throughout the year.

### ***Reserves Policy***

St John's being a church within the jurisdiction of the Church of England is responsible for the good order of the church building and its associated church hall and for operating the normal function of an evangelistic church.

The St John's PCC has considered the reserves that are appropriate having regard to the scope of the activities of St John's Church and the buildings and other assets for which it is responsible. Its policy is, at the end of each financial year, to have (a) cash in bank and in hand at least equal to the amount of the creditors less the amount of the debtors (excluding prepayments and any amount owing by HMRC) at the year-end (to ensure that it can pay its year-end debts as the fall due) and (b) the following reserves:

- (i) a liquidity reserve equal to the amount of budgeted General Fund tax recoveries for the following financial year less the amount of any budgeted General Fund surplus for that year prior to any budgeted transfer to the Maintenance Fund;
- (ii) a budget deficit reserve equal to the amount of any budgeted General Fund deficit for the following financial year prior to any budgeted transfer to the Maintenance Fund;
- (iii) a short-term income deficiency reserve equal to one third of the amount of the budgeted General Fund income for the following financial year; and
- (iv) a maintenance reserve of at least £150,000 or, in the years following major expenditure on repairs and maintenance, such lower amount as the PCC may consider adequate having regard to the likely scheduling of future repair and maintenance costs.

The first three of these reserves are held within the General Fund and must be represented by cash, short-term deposits or debt owing to St John's PCC by HMRC. The maintenance reserve is held within a separate Maintenance Fund and may be represented by such assets as the PCC considers appropriate from time to time.

At the end of 2019, all of the reserves of the church were of an amount at least equal to the target amounts set out above with the amount in the Maintenance Fund being £164,684, which was £14,684 above the target. This amount covers the deficit reported in the previous year accounts.

The PCC reviews the financial situation of the church at least six times per year and takes interim steps to brief the members of the church at least twice per year. Annually the PCC reviews the financial position of the church funds and makes decisions as appropriate.

### ***Principal Financial Management Policies***

The Finance Committee prepares budgets annually which are approved by St John's PCC. Activities are managed in line with the approved budget with a view to ensuring that significant unplanned deficits do not arise. Cash balances in excess of St John's PCC immediate requirements are invested with CCLA Investment Management Ltd in COIF Charity Funds.

### ***Principal Funding Sources***

St John's PCC is principally funded by the members and attendees of the church through regular giving and, to a lesser extent, irregular gifts.

### ***Bankers***

St John's PCC current account is held at Barclays Bank UK PLC branch at 43a Vanbrugh Park, London SE3 7AB.

### ***Auditors***

The attached financial statements have been audited by Shipleys LLP of 10 Orange Street, Haymarket, London WC2H 7DQ.



## **STATEMENT OF TRUSTEE'S RESPONSIBILITIES**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which 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 those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business; and
- comply with section 17(5) of the Charities Act 2011 through having regard to any guidance issued by the Charities Commission when exercising any powers or duties to which such guidance is relevant.

The trustees are responsible for keeping proper accounting records which 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 Charity (Accounts and Reports) Regulations and provisions of the Governing Documents. 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.

This report was approved by St John's PCC on 16 March 2020 and signed on its behalf by:

**Samuel Hart**  
Churchwarden

**Vanessa Ratcliffe**  
Churchwarden





Accounts for the year ended

31 December 2019

**St John's PCC**  
**STATEMENT OF FINANCIAL**  
**ACTIVITIES**

For the period from 01 January 2019 to 31 December 2019

		Unrestricted Funds			Restricted Funds	Total Funds 2019	Prior Year Total Funds 2018
		General Fund	Missionary Fund	Maintenance Fund	Tanzania Fund		
	Notes	£	£	£	£	£	£
<b>Income</b>							
Donations and Legacies	3	391,986	416	0	0	392,402	417,938
Investment income	3	0	0	2,734	0	2,734	3,095
Income from charitable activities	3	39,733	0	0	0	39,733	29,570
<b>Total Income</b>		<b>431,719</b>	<b>416</b>	<b>2,734</b>	<b>0</b>	<b>434,869</b>	<b>450,603</b>
<b>Expenditure</b>							
Charitable activities	4	357,913	30,290	10,369	9,176	407,748	428,783
<b>Total Expenditure</b>		<b>357,913</b>	<b>30,290</b>	<b>10,369</b>	<b>9,176</b>	<b>407,748</b>	<b>428,783</b>
<b>Net Income / (Expenditure)</b>		<b>73,806</b>	<b>-29,874</b>	<b>-7,635</b>	<b>-9,176</b>	<b>27,121</b>	<b>21,820</b>
<b>Transfers</b>							
Gross transfers between funds—in	11	0	43,308	36,000	0	79,308	73,464
Gross transfers between funds—out	11	-79,308	0	0	0	-79,308	-73,464
Special transfer for reserves policy	11		0		0	0	
<b>Total Transfers</b>		<b>-79,308</b>	<b>43,308</b>	<b>36,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income after Transfers</b>		<b>-5,502</b>	<b>13,434</b>	<b>28,365</b>	<b>-9,176</b>	<b>27,121</b>	<b>21,820</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		204,343	9,070	136,319	15,062	364,794	342,974
<b>Total funds carried forward</b>		<b>198,841</b>	<b>22,504</b>	<b>164,684</b>	<b>5,886</b>	<b>391,915</b>	<b>364,794</b>

**St John's PCC  
BALANCE SHEET**

**For the period from 01 January 2019 to 31 December 2019**

	Notes	Unrestricted Funds			Restricted Funds	Total Funds	Prior Year Total Funds
		General Fund	Missionary Fund	Maintenance Fund	Tanzania Fund	2019	2018
		£	£	£	£	£	£
<b>Fixed Assets</b>	8						
<b>Current assets</b>							
Debtors	9	40,036	0	60,000	0	100,036	128,490
Cash in bank and in hand		172,590	22,593	104,684	5,962	305,829	268,340
<b>Total Current Assets</b>		<b>212,626</b>	<b>22,593</b>	<b>164,684</b>	<b>5,962</b>	<b>405,865</b>	<b>396,830</b>
<b>Liabilities</b>							
Creditors: Amounts falling due in one year	10	13,785	89	0	76	13,950	32,036
<b>Net current assets less current liabilities</b>		<b>198,841</b>	<b>22,504</b>	<b>164,684</b>	<b>5,886</b>	<b>391,915</b>	<b>364,794</b>
<b>Total net assets less liabilities</b>		<b>198,841</b>	<b>22,504</b>	<b>164,684</b>	<b>5,886</b>	<b>391,915</b>	<b>364,794</b>

**Represented by**

**Unrestricted: General**

-liquidity reserve	14	28,250			28,250	20,405
-budget deficit reserve	14	0			0	0
-short term income deficiency reserve	14	151,950			151,950	138,483
-general reserve	14	18,641			18,641	45,455
<b>Unrestricted: Maintenance</b>				164,684	164,684	136,319
<b>Unrestricted: Mission</b>			22,504		22,504	9,070
<b>Restricted: Tanzania</b>					5,886	15,062
<b>Total funds</b>		<b>198,841</b>	<b>22,504</b>	<b>164,684</b>	<b>5,886</b>	<b>391,915</b>

Signed by two trustees on behalf of all the trustees

Signature	Print Name	Date of Approval
	Rev E Scrase-Field	
	Mr R Bogan	

**Note 1**  
**Basis of Preparation**

**GENERAL INFORMATION**

St John's PCC Blackheath is unincorporated and registered with the Charity Commission in England. The principal address is St John's Church, Stratheden Road, Blackheath, London, SE3 7TH. The objectives of the PCC are set out on Page 4.

**BASIS OF ACCOUNTING**

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with 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 (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The PCC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency of the PCC is considered to be pounds sterling because that is the currency of the primary economic environment in which the Company operates. The financial statements are also presented in pounds sterling.

**CASH FLOW STATEMENT**

The PCC has taken advantage of the exemption in the Charities SORP (FRS 102) from the requirement to produce a cash flow statement on the grounds that it is a small charity.

**PREPARATION OF THE ACCOUNTS ON A GOING CONCERN BASIS**

The Finance Committee prepares budgets annually which are approved by St John's PCC, and the PCC reviews the financial situation of the church during the course of the year and takes interim steps to brief the members of the church at least twice per year. The Finance Committee has considered the impact of COVID-19 on the PCC and its operations, finances and budgets. Annually the PCC reviews the financial position of the church funds and makes decisions as appropriate. Activities are managed in line with the approved budget with a view to ensuring that significant unplanned deficits do not arise. Cash balances in excess of St John's PCC immediate requirements are invested with CCLA Investment Management Ltd in COIF Charity Funds. The trustees are satisfied that, based on its current forecasts, the charity has sufficient funds to meet its liabilities and have prepared the accounts on a going concern basis.

**Note 2**  
**Accounting policies**

**INCOME**

**Recognition of Income:**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

**Income with related expenditure:**

Where income has related expenditure (as with fundraising or contract income) the income and related expenditure are reported gross in the SOFA.

**Grants and donations:**

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources, it is probable that the income will be received and the amount can be measured reliably.

**Tax reclaims on donations and gifts:**

Income from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Investment income:**

This is included in the accounts when receivable.

**Legacies:**

Income from legacies is included when the entitlement becomes known to St John's PCC, receipt is probable and the amount can be reliably measured.

**Volunteers:**

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

**EXPENDITURE**

**Recognition of expenditure:**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

**Charitable activities:**

Include costs of the general running of the church, its maintenance and of supporting mission causes.

**Governance costs:**

Include costs of the preparation and examination of statutory accounts, the cost of trustee meetings and cost of any legal advice to trustees on governance and constitutional matters.

**Irrecoverable VAT:**

St John's PCC is not able to recover any VAT. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

## **Note 2**

### **Accounting policies (cont'd)**

#### **FUND ACCOUNTING**

##### **General Fund:**

Unrestricted funds in that the PCC is entitled to dispose of them as it decides, in accordance with the PCC's objectives

##### **Missionary Committee:**

Funds are to be used for mission purposes (note 7) .

**Liquidity reserve:** This reserve is the lesser of the following two amounts:

- (i) The amount of the budgeted General Fund tax recovery for the following financial year less the amount of any budgeted General Fund surplus for that year prior to any budgeted transfer to the Maintenance Fund; and
- (ii) The sum of the amount of General Fund cash in bank and in hand and the General Fund HMRC debtor at the year-end less the amount of cash notionally allocated to the payment of year-end creditors (being an amount equal to the amount of the General Fund creditors less the amount of the General Fund debtors, excluding prepayments and the HMRC debtor).

**Budget deficit reserve:** This reserve is the lesser of the following two amounts:

- (i) The amount of any budgeted General Fund deficit for the following financial year prior to any budgeted transfer to the Maintenance Fund; and
- (ii) The sum of the amount of General Fund cash in bank and in hand and the General Fund HMRC debtor at the year-end less an amount equal to the sum of the amounts of the notional cash allocation referred to above and the liquidity reserve.

**Short-term income deficiency reserve:** This reserve is the lesser of the following two amounts:

- (i) One third of the amount of the budgeted General Fund income for the following year; and
- (ii) The sum of the amount of General Fund cash in bank and in hand and the General Fund HMRC debtor at the year-end less an amount equal to the sum of the amounts of the notional cash allocation referred to above, the liquidity reserve and the budget deficit reserve.

**Maintenance Reserve:** This reserve is the amount in the Maintenance Fund at the year-end.

**General reserve:** This reserve is the balancing figure (i.e. the amount of the total General Fund reserve less the aggregate of the other General Fund reserves)

##### **Tanzania Fund:**

Restricted fund for specific use in supporting work in Tanzania.

#### **PENSIONS**

Contributions to defined benefit contribution plans are recognised in the period in which the related service is provided.

## **Note 2**

### **Accounting policies (cont'd)**

#### **ASSETS**

##### **Tangible fixed assets for use by charity:**

Consecrated and beneficed property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time).

Other fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt. All fixed assets are depreciated over 3 years on a straight line basis.

#### **DEBTORS**

Other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **LIABILITIES**

Creditors and provisions are recognised where the charity 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 trade discounts due.

#### **FINANCIAL INSTRUMENTS**

The PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### **TAXATION**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.



**Note 3**  
**Analysis of Income**

	<i>Unrestricted Funds</i>			<i>Restricted Funds</i>	Total	Prior Year
	General Fund	Missionary Fund	Maintenance Fund	Tanzania Fund	Funds	Total
	£	£	£	£	2019	2018
					£	£
<b>Donations and Legacies</b>						
Gift Aid—Bank and Envelopes	204,867				204,867	194,015
One off Gift Aid gifts	57,573				57,573	66,551
CAF Stewardship giving	12,192				12,192	22,010
Cash collections and envelopes	11,044				11,044	15,133
Monthly giving—Bank	22,329				22,329	27,352
Earmarked giving and donations	2,984	416			3,400	10,427
Legacies	1,000				1,000	1,000
Rent	14,300				14,300	14,300
<b>Sub totals</b>	<b>326,289</b>	<b>416</b>	<b>0</b>	<b>0</b>	<b>326,705</b>	<b>350,788</b>
Tax recoverable on Gift Aid	65,697				65,697	67,150
<b>Sub-totals</b>	<b>391,986</b>	<b>416</b>	<b>0</b>	<b>0</b>	<b>392,402</b>	<b>417,938</b>
<b>Investment income</b>						
on Bank and COIF deposits			951		951	622
Interest on STHA loan			1,783		1,783	2,473
<b>Sub totals</b>			<b>2,734</b>		<b>2,734</b>	<b>3,095</b>
<b>Income from Generated Funds Totals</b>	<b>391,986</b>	<b>416</b>	<b>2,734</b>	<b>0</b>	<b>395,136</b>	<b>421,033</b>
<b>Income from charitable activities</b>						
Fees for weddings and funerals	3,372				3,372	5,953
Older people's work	723				723	924
Memorial Hall lettings	18,333				18,333	8,955
Church use	615				615	260
Parish weekend	2,855				2,855	1,278
Church events	6,502				6,502	5,864
Income re youth drop in	130				130	748
Income re Legacy youth group	2,765				2,765	1,123
Income re Christianity Explored etc	263				263	
Holiday Club	1,662				1,662	1,617
Footprints	1,403				1,403	1,579
Messy Church	0				0	92
Administration	61				61	234
Sundries	1,049				1,049	943
<b>Income from Charitable Activity Total</b>	<b>39,733</b>				<b>39,733</b>	<b>29,570</b>
<b>Income Grand Totals</b>	<b>431,719</b>	<b>416</b>	<b>2,734</b>	<b>0</b>	<b>434,869</b>	<b>450,603</b>

In the prior year, income related to restricted funds amounted to £0 from donations & legacies and £0 from income from charitable activities.

**Note 4**  
**Analysis of Expenditure**

	<i>Unrestricted Funds</i>			<i>Restricted Funds</i>	<i>Income</i>			
	General Fund	Missionary Fund	Maintenance Fund	Tanzania Fund	Gross Total	General Fund	Total Funds	Prior Year Total
	£	£	£	£	£	£	£	£
<b>Charitable activities</b>								
Giving to missionary societies	1,698	28,601		9,112	39,411		39,411	34,433
Home mission	1,200	1,589			2,789		2,789	3,939
Parish share	157,200				157,200		157,200	152,000
Parish administrator	26,550				26,550		26,550	25,436
Ministry assistant	9,142				9,142		9,142	0
Parish worker	24,070				24,070		24,070	23,115
Childrens worker	29,586				29,586		29,586	14,172
Youth worker	20,251				20,251		20,251	19,388
Youth volunteers	8,157				8,157		8,157	14,190
Working expenses of clergy/readers	495				495		495	479
Youth work expenses	2,454				2,454		2,454	2,369
Visiting speakers	0	100			100		100	100
Vicarage expenses	0				0		0	0
Parish mission (housing)	0	0			0		0	1,702
Church insurance	5,331				5,331		5,331	6,415
Church office—telephone	1,897				1,897		1,897	1,890
Organ tuning and maintenance	952				952		952	1,097
Worship group	1,375				1,375		1,375	1,042
Church maintenance			9,919		9,919		9,919	33,369
Cleaning	2,578				2,578		2,578	2,235
Communion wine	239				239		239	554
Service and festival expenses	4,421				4,421	615	3,806	7,420
Wedding and funeral expenses	2,461				2,461	3,372	-911	-2,203
Administration	532				532	61	471	190
Printing, stationery and computing	6,341				6,341		6,341	6,868
Children's work expense	3,679				3,679		3,679	986
Legacy youth group	5,572				5,572	2,765	2,807	1,923
Youth drop in and J's	598				598	130	468	546
Holiday club expenses	1,678				1,678	1,662	16	-18
Footprints	1,965				1,965	1,403	562	244
Messy church expenses	0				0	0	0	270
Alpha/ Christianity explored etc	893				893	263	630	522
Conferences and courses	1,196				1,196		1,196	2,106
Parish weekend	0				0	2,855	-2,855	-169
PCC and other church events	8,746				8,746	6,502	2,244	2,662
Older people's work	1,264				1,264	723	541	96
Sundry expense	8,040				8,040	1,049	6,991	4,485
Church heat, light and water	15,101				15,101		15,101	14,211
Hall expenses	4,596		450		5,046	18,333	-13,287	18,036
Hall verger	0				0		0	2,400
NIC employment allowance and cred	-5,848				-5,848		-5,848	-3,000
<b>Charitable activities totals</b>	<b>354,410</b>	<b>30,290</b>	<b>10,369</b>	<b>9,112</b>	<b>404,181</b>	<b>39,733</b>	<b>364,448</b>	<b>395,500</b>
<b>Governance costs</b>								
Subscriptions	503				503		503	765
Bank Charges				64	64		64	69
Audit Fee	3,000				3,000		3,000	2,880
<b>Total</b>	<b>3,503</b>			<b>64</b>	<b>3,567</b>		<b>3,567</b>	<b>3,714</b>
<b>Expenditure Grand totals</b>	<b>357,913</b>	<b>30,290</b>	<b>10,369</b>	<b>9,176</b>	<b>407,748</b>	<b>39,733</b>	<b>368,015</b>	<b>399,214</b>

In the prior year, expenditure relating to restricted funds amounted to £3,244 for charitable activities

**Note 5****Details of certain types of expenditure****5.1 Trustee travel and subsistence expenses**

	<b>This year</b>	<b>Last year</b>
Number of trustees who were paid expenses	2	1
Nature of the expenses	Travel and subsistence	Travel and subsistence
Total amount paid	£495	£479

No trustee or member of key management is paid a salary by St John's Church.

**5.2 Fees for examination of the accounts**

Auditor's fee	£3,000	£2,880
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**Note 6****Paid employees****6.1 Staff costs**

	<u>2019</u>	<u>2018</u>
	£	£
Gross wages and salaries	95,706	77,668
Employer's national insurance costs	10,556	6,035
NICs employment allowance and credit	-5,848	-3,000
Pension Costs	<u>3,337</u>	<u>955</u>
	<u>103,751</u>	<u>81,658</u>

**6.2 Average number of full-time equivalent employees in the year**

Working on charitable activities	4.2	3.8
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**6.3 Emoluments**

There are no employees with emoluments in excess of £60,000 per annum.

**Note 7****Grant making****7.1 Missionary grants**

The PCC has decided to transfer 11% of the prior year's General Fund income, excluding contributions towards specific expenses, to the Missionary Committee for distribution. In 2019, therefore, £43,308 was given and in 2020 £42,912 should be given.

## 7.2. Breakdown of Missionary grant making

(a) The Missionary Committee made the following gifts during the year:

	<u>2019</u>	<u>2018</u>
	£	£
Church Pastoral Aid Society	330	2,310
Greenwich Youth for Christ	5,280	6,290
London City Mission	665	2,330
Middle East Media	165	1,175
Tear Fund	7,330	6,725
Wycliffe Bible Translators	0	330
Youth for Christ (To support Neil & Joy)	6,380	5,280
CMS (To support Ben & Katy)	1,950	1,320
Street Pastors	1,800	1,125
Sports Chaplaincy	3,250	3,045
Other	<u>1,551</u>	<u>650</u>
	<b>£28,701</b>	<b>£30,580</b>
Other grants	<u>1,589</u>	<u>1,350</u>
	<b>£30,290</b>	<b>£31,930</b>
(b) Tanzania Fund	<u>9,122</u>	<u>3,244</u>
Total Missionary activities	<b><u>£39,412</u></b>	<b><u>£35,174</u></b>

## 7.3 The Missionary Fund holds the following balances at the year end

	<u>2019</u>	<u>2018</u>
	£	£
Youth mission (including Brient grant)	Nil	28
Allocated to named organisations	326	Nil
Not allocated	<u>22,178</u>	<u>9,042</u>
	<b>22,504</b>	<b>9,070</b>
(d) Tanzania Fund	<u>5,886</u>	<u>15,062</u>
Total Missionary balances	<b><u>£28,390</u></b>	<b><u>£24,132</u></b>

**Note 8**  
**Tangible Fixed Assets**

**8.1 Cost or valuation**

	Furniture & Fittings	Office Equipment	Clavinova	Total
	£	£	£	£
At 1st January 2019	800	0	1,000	1,800
Additions	-	-	-	0
Disposals	-	-	-	0
At 31st December 2019	800	0	1,000	1,800

**8.2 Accumulated depreciation**

At 1st January 2018	800	0	1,000	1,800
Charge for Period	-	-	-	0
Eliminated on Disposal	-	-	-	0
At 31st December 2019	800	0	1,000	1,800

**8.3 Net Book Value**

At 31st December 2018	0	0	0	£0
At 31st December 2019	0	0	0	£0

**Note 9**  
**Debtors and prepayments**

	2019	2018
St John's Housing Assn	60,000	90,000
Insurance	4,452	4,572
Parish Weekend	2,885	0
Tax recoverable	32,185	33,918
Other	514	Nil
<b>Total</b>	<b>£100,036</b>	<b>£128,490</b>

In the prior year, £0 of debtors related to the restricted fund.

Two existing unsecured loans of £80,000 (for 68 Coombe Ave.) and £100,000 (for 15 St. John's Park) made to St John's Housing Association were partially repaid in the year. Payments of £5,000 and £10,000 were made for the Coombe loan to reduce the balance from £25,000 to £10,000. As well payments of £5,000 and £10,000 were made to reduce the balance of the St. John's Park loan from £65,000 to £50,000. The loans aggregated reduced from £90,000 to the current balance of £60,000.

£35,000 of the loan due from the St. John's Housing Association at year end is repayable in more than one year (2018: £60,000)

Interest is due on both at the greater of 2.3% per annum or the rate applied to the COIF Charities Deposit Fund.

**Note 10****Creditors and accruals**

	<u>2019</u>	<u>2018</u>
Audit	3,000	2,880
Mission causes	89	30
Maintenance	0	21,716
Various creditors	10,642	2,208
Inland Revenue	2,818	4,704
Pension provider	608	208
Tanzania support	76	290
<b>Total</b>	<b>£17,233</b>	<b>£32,036</b>

In the prior year, £290 of creditors related to restricted funds

**Note 11****Additional disclosures****Transfers between funds**

During 2019 £36,000 (2018: £36,000) was transferred from the General Fund to the Maintenance Fund and £43,308 (£37,464) was transferred from the General Fund to the Missionary Fund, each in accordance with decisions of St John's PCC

In accordance with the policy for reserve funds allocation, £Nil (2018: £167,000) was transferred from the Maintenance Fund to General Fund, as approved by the PCC.

**Income from legacies**

There was £1,000 income from legacies during 2019 (2018: £1,000).

**Note 12****Related party transactions**

The PCC has made loans to St John's Housing Association in which a PCC member (at the time of the decision), Peter Andrews, is a member. Details of the loans are provided in Note 9.

A close family member of a trustee was paid a salary by St John's Church of £15,454x (2018: £15,265) and a pension of £697 (2018: £211).

**Note 13****Cash in bank and in hand**

In the prior year, £15,352 of cash in bank and in hand related to restricted funds.

**Note 14****Reserves Policy**

The liquidity reserve and the short-term income deficiency reserves are equal to the target amount that the PCC has considered to be appropriate pursuant to the Reserves Policy set out in the Trustees Report. No budget deficit reserve is required in 2019 since the 2020 budget shows a surplus. The general reserve represents the balance of the reserves in the General Fund after deduction of the other reserves.

**Note 15**  
**Analysis of Funds**

	<b>Funds at 01/01/2019</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Funds at 31/12/2019</b>
<b>Unrestricted funds</b>					
General fund	204,343	431,719	-357,913	-79,308	198,841
Missionary fund	9,070	416	-30,290	43,308	22,504
Maintenance fund	136,319	2,734	-10,369	36,000	164,684
<b>Restricted funds</b>					
Tanzania fund	15,062	0	-9,176	0	5,886
<b>Total funds</b>	<b>£364,794</b>	<b>£434,869</b>	<b>-£407,748</b>	<b>£0</b>	<b>£391,915</b>

	<b>Funds at 01/01/2018</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Funds at 31/12/2018</b>
<b>Unrestricted funds</b>					
General fund	5,008	447,123	-341,324	93,536	204,343
Missionary fund	3,151	385	-31,930	37,464	9,070
Maintenance fund	316,509	3,095	-52,285	-131,000	136,319
<b>Restricted funds</b>					
Tanzania fund	18,306	0	-3,244	0	15,062
<b>Total funds</b>	<b>£342,974</b>	<b>£450,603</b>	<b>-£428,783</b>	<b>£0</b>	<b>£364,794</b>



## **INDEPENDENT AUDITORS' REPORT TO THE PCC OF ST. JOHN THE EVANGELIST CHURCH, BLACKHEATH**

### **OPINION**

We have audited the financial statements of St. John the Evangelist Church, Blackheath for the year ended 31 December 2019 which comprise the statement of financial activities, balance sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2019 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **BASIS FOR OPINION**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **THE IMPACT OF MACRO-ECONOMIC UNCERTAINTIES ON OUR AUDIT**

Our audit of the financial statements requires us to obtain an understanding of all relevant uncertainties, including those arising as a consequence of the effects of macro-economic uncertainties such as COVID-19 and Brexit. All audits assess and challenge the reasonableness of estimates made by the PCC and the related disclosures and the appropriateness of the going concern basis of preparation of the financial statements. All of these depend on assessments of the future economic environment and the charity's future prospects and performance.

COVID-19 and Brexit are among the most significant economic events currently faced by the UK, and at the date of this report their effects are subject to unprecedented levels of uncertainty, with the full range of possible outcomes and their impacts unknown. We applied a standardised firm-wide approach in response to these uncertainties when assessing the charity's future prospects and performance. However, no audit should be expected to predict the unknowable factors or all possible future implications for a charity associated with these particular events.

### **CONCLUSIONS RELATING TO GOING CONCERN**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the PCC's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

**INDEPENDENT AUDITORS' REPORT TO THE PCC OF  
ST. JOHN THE EVANGELIST CHURCH, BLACKHEATH (continued)**

- the PCC have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

In our evaluation of the PCC's conclusions, we considered the risks associated with the charity's operations, including effects arising from macro-economic uncertainties such as COVID-19 and Brexit, and analysed how those risks might affect the charity's financial resources or ability to continue operations over the period of at least twelve months from the date when the financial statements are authorised for issue. In accordance with the above, we have nothing to report in these respects.

However, as we cannot predict all future events or conditions and as subsequent events may result in outcomes that are inconsistent with judgements that were reasonable at the time they were made, the absence of reference to a material uncertainty in this auditor's report is not a guarantee that the charity will continue in operation.

**OTHER INFORMATION**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The PCC are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

**INDEPENDENT AUDITORS' REPORT TO THE PCC OF  
ST. JOHN THE EVANGELIST CHURCH, BLACKHEATH (continued)**

**RESPONSIBILITIES OF PCC**

As explained more fully in the trustees' responsibilities statement, the PCC are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the PCC determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the PCC are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the PCC either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the PCC.
- Conclude on the appropriateness of the PCC's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**INDEPENDENT AUDITORS' REPORT TO THE PCC OF  
ST. JOHN THE EVANGELIST CHURCH, BLACKHEATH *(continued)***

**USE OF OUR REPORT**

This report is made solely to the PCC (also known as “trustees”), as a body, in accordance with Section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act, and the requirements of the Church Accounting Regulations 2006. Our audit work has been undertaken so that we might state to the PCC those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the PCC as a body, for our audit work, for this report, or for the opinions we have formed.

SHIPLEYS LLP  
Statutory Auditors  
10 Orange Street  
Haymarket  
London, WC2H 7DQ