

ST JOHN THE EVANGELIST, UPPER NORWOOD

**THE PAROCHIAL CHURCH COUNCIL OF THE CHURCH OF
ST JOHN THE EVANGELIST, UPPER NORWOOD**

REPORT OF THE TRUSTEES

AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31 DECEMBER 2020

ST JOHN THE EVANGELIST, UPPER NORWOOD

REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

CONTENTS

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 11

ST JOHN THE EVANGELIST, UPPER NORWOOD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020

The members of the Parochial Church Council (the trustees) confirm that the annual report and financial statements of the charity have been prepared in accordance with the accounting policies set out in note 1 and comply with the Charities Act 2011, the requirements of the charity's governing body and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial reporting Standard 102.

AIM AND PURPOSES

St John the Evangelist Parochial Church Council (the PCC) has the responsibility of co-operating with the incumbent, The Reverend John Pritchard, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also responsible for the maintenance and upkeep of the buildings associated with St John the Evangelist Church, Upper Norwood

OBJECTIVES AND ACTIVITIES

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St John's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

Public benefit

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer, learning about the Gospel and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

ACHIEVEMENTS AND PERFORMANCE

Concurrent with this trustees' annual report, we are publishing under separate cover detailed reports concerning church activities both new and ongoing during 2020 from the incumbent, Father John Pritchard, the churchwardens and individual members of the PCC and the congregation responsible for particular activities and events. These provide a full account of all activities that have taken place in the parish during the year, explain how the objectives of the PCC have been achieved, and how members of the parish have been helped thereby.

FINANCIAL REVIEW

Reserves policy The PCC seeks to maintain a sufficient level of reserves to support the day to day operations of St John's and to meet such contingencies as might be reasonably foreseen.

The PCC's policy over a number of years has been to designate all its reserves to help pay for the urgent maintenance and repair projects which regularly can be expected to arise on the grade 2* listed church building, now listed as at risk by English Heritage, with the aim to keep the building safe for continued public use.

Overall financial position

Details of the income and expenditure for the year are set out in the Statement of Financial Activities on page 5 of the Financial Statements and in the notes to the accounts. These show a surplus for the year of £94,287 on General Fund to be added to the balance of £186,192 brought forward from prior years increasing the unrestricted fund to be carried forward to £280,479. The surplus for the year included 2 legacies received totalling £71,000, an unrealised increase in market value of investments of £3,855 and an operating surplus £19,432 for the year.

There was a surplus of £529 on the Margaret Riches Memorial Fund giving a balance of £7,406 carried forward.

There was expenditure during the year totalling £41,010 from the church Restoration Fund comprising internally the restoration of the Rood Cross and the floor of the chancel and externally the restoration of the Calvary garden and cross and the boundary wall. Donations amounting to £ 50,200 were received during the year. The balance of the Church Restoration Fund carried forward at 31 December 2020 amounted to £137,285.

Each restricted or designated fund at 31 December 2020 is shown separately on the Balance Sheet on page 6 of the Financial Statements.

ST JOHN THE EVANGELIST, UPPER NORWOOD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

Vicar	The Reverend John Pritchard
Assistant Curate	The Reverend Dr Daniel Trott (until 12th July 2020)
Churchwardens	Rebecca Hall Nicholas Bucknall
Deputy Churchwarden	Jon Fox (until 30th September 2020) John Stephens
Members of the Parochial Church Council and Trustees: Members throughout the year:	The Reverend John Pritchard The Reverend Dr Daniel Trott (until 12 th July 2020) Christina Barber Robert Barber Nicholas Bucknall John Fox (until 30 th September 2020) Jacqueline Fraser Sarah Ikediashi Rebecca Hall Kay Murray Rachel Rae Terence Roberts Daniel Simpson John Stephens Margaret Stephens Allan Stirland Francoise Zaire
Officers:	
Hon. Treasurer	Terence Roberts
PCC Secretary	Margaret Stephens
Electoral Roll Officer	Beatrice Pelling (retired 13 th September 2020)
Sacristan	David Riches
Gift Aid Secretary	Rachel Rae
Church and Hall Bookings	Rachel Rae and Gary Hay
Head Verger	Matthew Pryor
Safeguarding Children and Vulnerable Adults	Rachel Rae and Rebecca Hall
Deanery Synod Representatives	Robert Barber John Stephens Christina Barber Margaret Stephens

ST JOHN THE EVANGELIST, UPPER NORWOOD

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2011) and a registered charity.

Recruitment and appointment of new trustees

The method of appointment of PCC members is set out in the Church Representation Rules. At St John's the membership of the PCC consists of the Vicar, The Reverend John Pritchard, the Assistant Curate, The Reverend Dr Daniel Trott, churchwardens, the Treasurer, Deanery Synod representatives and members elected by those members of the congregation who are on the electoral roll of the parish.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.

The full PCC met 6 times during the year with an average level of attendance of almost 80%.

Risk Management

The trustees have a duty to identify and review the risks to which the Parochial Church Council (PCC) is exposed and to ensure appropriate controls are in place to safeguard the assets and to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Name: The Parochial Church Council of St John the Evangelist, Upper Norwood

Part of the Diocese of Southwark within the Church of England

Registered Charity number 1144047

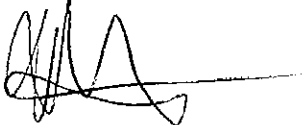
Principal address

2 Sylvan Road
Upper Norwood
London
SE19 2RX

Independent Examiner

Mr Jonathan Askew FCA
Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27/37 St Georges Road
Wimbledon
London
SW19 4EU

ON BEHALF OF THE BOARD



Rebecca Hall
Trustee and Churchwarden
18th April 2021

ST JOHN THE EVANGELIST, UPPER NORWOOD
INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL
CHURCH COUNCIL OF ST JOHN the EVANGELIST UPPER NORWOOD

Independent examiner's report to the trustees of St John the Evangelist Church , Upper Norwood
I report to the Parochial Church Council (PCC) members (the charity trustees) on my examination of the accounts for the year ended 31 December 2020 set out on pages 5 to 11.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts for the Parochial Church Council (the PCC) 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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

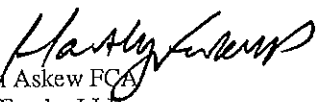
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants of England and Wales (ICAEW) which is one of the listed bodies.

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 Trust 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.


Jonathan Askew FCA
Hartley Fowler LLP
Chartered Accountants
4th Floor Tuition House
27/37 St George's Road
Wimbledon
London
SW19 4EU

Date: 22/4/21.....

ST JOHN THE EVANGELIST, UPPER NORWOOD

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted	Restricted Funds		2020	2019
		General Fund	Church Restoration Fund	Margaret Riches Memorial Fund	Total Funds	Total Funds
		£	£	£	£	£
INCOME						
Donations and legacies	3(a)	237,414	50,200		287,614	198,244
Activities for generating funds	3(b)	6,409			6,409	8,881
Income from church activities	3(c)	34,607			34,607	49,575
Investment income	3(d)	7,166		220	7,386	8,550
Total income		<u>285,596</u>	<u>50,200</u>	<u>220</u>	<u>336,016</u>	<u>265,250</u>
EXPENDITURE						
Church activities	4(a)	187,233	41,010	95	228,338	202,946
Raising funds	4(b)	1,100			1,100	657
Depreciation of fixed assets	4(c), 5	6,831			6,831	6,377
Total expenditure		<u>195,164</u>	<u>41,010</u>	<u>95</u>	<u>236,269</u>	<u>209,980</u>
NET INCOME BEFORE INVESTMENT GAINS						
		90,432	9,190	125	99,747	55,270
Gains on investments		3,855		404	4,259	8,443
Net income		<u>94,287</u>	<u>9,190</u>	<u>529</u>	<u>104,006</u>	<u>63,713</u>
Total funds brought forward		186,192	128,095	6,877	321,164	257,451
TOTAL FUNDS CARRIED FORWARD		<u>280,479</u>	<u>137,285</u>	<u>7,406</u>	<u>425,170</u>	<u>321,164</u>

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities

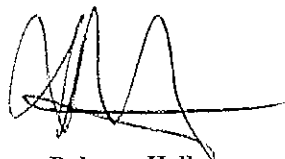
The notes form part of these financial statements

ST JOHN THE EVANGELIST, UPPER NORWOOD

BALANCE SHEET AT 31 DECEMBER 2020

	Notes	General Fund £	Church Restoration Fund £	Margaret Riches Memorial Fund £	2020 Total Funds £	2019 Total Funds £
FIXED ASSETS						
Tangible assets	5.	143,928			143,928	141,684
Investments	6.	99,847		7,435	107,282	103,023
<i>Total fixed assets</i>		<u>243,775</u>	<u>—</u>	<u>7,435</u>	<u>251,210</u>	<u>244,707</u>
CURRENT ASSETS						
Stocks and work in progress	7.	1,000			1,000	1,000
Debtors	8.	8,126	2,359		10,485	12,841
Cash at bank		38,580	136,120	(29)	174,671	74,354
<i>Total current assets</i>		<u>47,706</u>	<u>138,479</u>	<u>(29)</u>	<u>186,156</u>	<u>88,195</u>
LIABILITIES						
Creditors: Amounts falling due within one year	9.	(11,002)	(1,194)		(12,196)	(11,738)
<i>Net current assets</i>		<u>36,704</u>	<u>137,285</u>	<u>(29)</u>	<u>173,960</u>	<u>76,457</u>
TOTAL NET ASSETS		<u><u>280,479</u></u>	<u><u>137,285</u></u>	<u><u>7,406</u></u>	<u><u>425,170</u></u>	<u><u>321,164</u></u>
THE FUNDS OF THE CHARITY:						
Unrestricted Funds:						
General Fund					280,479	186,192
Restricted Funds:						
Church Restoration Fund					137,285	128,095
Margaret Riches Fund					7,406	6,877
TOTAL CHARITY FUNDS					<u><u>425,170</u></u>	<u><u>321,164</u></u>

The financial statements were approved by the Trustees on 29th March 2021 and were signed on its behalf by:



Rebecca Hall
Trustee and Churchwarden
18th April 2021

The notes form part of these financial statements

ST JOHN THE EVANGELIST, UPPER NORWOOD

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the Church Accounting Regulations 2006, in accordance with applicable accounting standards (FRS 102) and the current (2015) Statement of Recommended Practice, Accounting and Reporting by Charities (FRS 102) and also in accordance with the Charities Act 2011.

Accounting convention

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets such as investments which are carried at market value.

Incoming resources

All incoming resources are included on the Statement of Financial Activities once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Consecrated Land and Buildings

Consecrated land and buildings are not included in the accounts of the PCC in accordance with s.10(2)(a) and (c) of the Charities Act 2011 as these are vested in the incumbent.

Parish Hall

The parish hall was valued in 1998 by Messrs Stuart Edwards Fullermoon (Chartered Surveyors) at £115,000 of which £20,000 was attributed to the land. The Trustees decided that the portion of the valuation attributable to the buildings and any subsequent improvements thereto would be depreciated based upon a 30 year life.

Other Fixed Assets

Other fixed assets are capitalised where their cost exceeds £1,000 are depreciated over their estimated useful life on a straight line basis. Liturgical Furnishings are to be depreciated over an estimated life of 20 years.

Heritage Assets

Heritage assets are tangible assets with historical or artistic qualities that are held and maintained principally for their contribution to knowledge and culture. Such assets are recorded at cost where this can be identified and are not depreciated.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds are income funds which are to be spent on the PCC's general purposes and can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purpose within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The notes form part of these financial statements

ST JOHN THE EVANGELIST, UPPER NORWOOD

NOTES TO THE FINANCIAL STATEMENTS CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2020

2. TRUSTEES' REMUNERATION AND EXPENSES

a) Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits paid or provided for the year ended 31 December 2020, nor for the year ended 31 December 2019.

b) Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020, nor for the year ended 31 December 2019.

3. INCOME

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
3(a) Voluntary income						
Planned giving	58,078		58,078	65,401		65,401
Collections at Services	10,887		10,887	12,783		12,783
Donations for specific purpose	20,747	50,200	70,947	6,200	55,914	62,114
Donations for Music Trust	11,250		11,250			
Sundry donations	18,530		18,530	4,604		4,604
Other Income	316		316			
Gift Aid recovered	19,353		19,353	23,529		23,529
Charitable appeals	0		0	1,013		1,013
General grants	27,253		27,253	28,800		28,800
Legacies	71,000		71,000			
	<u>237,414</u>	<u>50,200</u>	<u>287,614</u>	<u>142,330</u>	<u>55,914</u>	<u>198,244</u>
3(b) Activities for generating funds						
Fund raising events	6,143		6,143	8,315		8,315
Sale of votive candles	266		266	566		566
	<u>6,409</u>		<u>6,409</u>	<u>8,881</u>		<u>8,881</u>
3(c) Income from Church Activities						
Hire of church and parish hall	25,443		25,443	35,696		35,696
Fees for weddings and funerals	1,711		1,711	4,630		4,630
Organ recitals	853		853	1,549		1,549
Office rent	6,600		6,600	7,700		7,700
	<u>34,607</u>		<u>34,607</u>	<u>49,575</u>		<u>49,575</u>
3(d) Investment Income						
Interest and Dividends	7,166	220	7,386	8,319	231	8,550
	<u>7,166</u>	<u>220</u>	<u>7,386</u>	<u>8,319</u>	<u>231</u>	<u>8,550</u>
Total Income	<u>285,596</u>	<u>50,420</u>	<u>336,016</u>	<u>209,105</u>	<u>56,145</u>	<u>265,250</u>

The notes form part of these financial statements

ST JOHN THE EVANGELIST, UPPER NORWOOD

NOTES TO THE FINANCIAL STATEMENTS CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2020

4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2019 £
4(a) Church Activities						
Missionary and Charitable giving	3,928		3,928	12,408		12,408
Ministry-			71,387			75,092
Diocesan parish share	48,842			47,422		
Office salary	9,600			7,400		
Cost of curate's flat	3,423			3,672		
Other ministry costs	9,522			16,598		
Mission and Outreach	4,275		4,275	9,217		9,217
ABCD Project	13,857		13,857	15,100		15,100
Church running costs –			67,152			68,276
Insurance	12,121			12,175		
Lighting, heating and water	16,669			20,403		
Repairs and maintenance	24,511			9,815		
Maintenance of church grounds, and meadow project	0			775		
Other church running costs	8,103			12,886		
Management and administration	5,748			12,222		
Music -			11,924			15,903
Remuneration of organist and assistant	3,680			8,633		
Professional singers and Organists	5,150			0		
Tuning and maintenance of organ and pianos	1,836			4,781		
Music and accessories	558			1,289		
Recitalists' fees	700			1,200		
Altar requisites	1,207	95	1,302	2,185	273	2,458
Independent examiner's fees	2,520		2,520	2,280		2,280
Sundry costs	10,983		10,983	2,212		2,212
Church Improvement costs, etc		41,010	41,010			
	187,233	41,105	228,338	202,673	273	202,946
4(b) Raising Funds						
Costs of putting on events	1,100		1,100	657		657
4(c) Depreciation						
Depreciation of fixed assets	6,831		6,831	6,377		6,377
TOTAL EXPENDITURE	195,164	41,105	236,269	209,707	273	209,980

The notes form part of these financial statements

ST JOHN THE EVANGELIST, UPPER NORWOOD

NOTES TO THE FINANCIAL STATEMENTS CONTINUED FOR THE YEAR TO 31 DECEMBER 2020

5. TANGIBLE FIXED ASSETS

	Freehold Property £	Improvements to property £	Liturgical Furnishings £	Heritage Assets* £	Total £
COST OR VALUATION (see Note 1)					
At 1 January 2020	115,000	53,061	28,836	27,548	224,445
Additions at cost	-	-	9,075	-	9,075
	<u>115,000</u>	<u>53,061</u>	<u>37,911</u>	<u>27,548</u>	<u>233,520</u>
At 31 December 2020	115,000	53,061	37,911	27,548	233,520
DEPRECIATION					
At 1 January 2020	67,171	11,406	4,184	-	82,761
Charge for year	3,167	1,768	1,896	-	6,831
	<u>70,338</u>	<u>13,174</u>	<u>6,080</u>	<u>-</u>	<u>89,592</u>
At 31 December 2020	70,338	13,174	6,080	-	89,592
NET BOOK VALUE					
At 31 December 2020	44,662	39,887	31,831	27,548	143,928
At 31 December 2019	47,829	41,655	24,652	27,548	141,684

*The heritage assets comprise the Comper Cope which is considered to be a heritage asset after having been restored over a period of several years, and the Statue of Our Lady of Walsingham made for St John's in 2019 and placed in the Lady Chapel. The value included in the accounts is the cost of these exceptional items because they are not considered to have a finite useful life and are therefore not depreciated.

6. FIXED ASSET INVESTMENTS

	Listed Investments £
MARKET VALUE	
At 1 January 2020	103,023
Unrealised gain in value in year	4,259
	<u>107,282</u>
Market value at 31 December 2020	107,282
There were no investment assets outside the UK	

7. STOCKS

	2020 £	2019 £
Stocks	1,000	1,000
	<u>1,000</u>	<u>1,000</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Tax and VAT recoverable	7,035	6,520
Other debtors	3,450	6,321
	<u>10,485</u>	<u>12,841</u>
General Fund	8,126	12,841
Restricted Funds	2,359	0

The notes form part of these financial statements

ST JOHN THE EVANGELIST, UPPER NORWOOD

NOTES TO THE FINANCIAL STATEMENTS CONTINUED FOR THE YEAR TO 31 DECEMBER 2020

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020	2019
	£	£
Bank loans and overdrafts	-	-
Other creditors	12,196	11,738
General Fund	11,002	11,738
Restricted Funds	1,194	0

10. SUMMARY OF FUND MOVEMENTS

	Unrestricted General Fund	Restricted Church Restoration Fund	Endowment Margaret Riches Memorial Fund	Total
Balance at 1 January 2020	186,192	128,095	6,877	321,164
Incoming resources	285,596	50,200	220	336,016
Resources expended	(195,164)	(41,010)	(95)	(236,269)
Unrealised gains on investments	3,855	-	404	4,259
Balance at 31 December 2020	280,479	137,285	7,406	425,170

Comparatives for the Movement of Funds

	Unrestricted General Fund	Restricted Church Restoration Fund	Endowment Margaret Riches Memorial Fund	Total
Balance at 1 January 2019	179,124	72,181	6,146	257,451
Incoming resources	209,105	55,914	231	265,250
Resources expended	(209,707)	-	(273)	(209,980)
Unrealised gains on investments	7,670	-	773	8,443
Balance at 31 December 2019	186,192	128,095	6,877	321,164

11. CONTINGENT LIABILITIES

Since 2010 fees for the potential redevelopment of part of the site including the construction of a new vicarage have been shared with the Diocese of Southwark. By agreement these fees have been settled by the Diocese with the intention of the parish repaying the Diocese from their share from the income received from the redevelopment project. If the project does not go ahead or there are insufficient funds then the Diocese will give the Parish an interest free loan for a number of years to be agreed.

