
**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH
OF ST JOHN THE BAPTIST, WEST WICKHAM**

INDEPENDENTLY EXAMINED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

PCC ST JOHN THE BAPTIST, WEST WICKHAM

CONTENTS

	Page
Reference and administrative details of the charity, its trustees and advisers	1
Trustees' report	2 - 7
Independent examiner's report	8 - 9
Statement of financial activities	10
Balance sheet	11
Notes to the financial statements	12 - 23

PCC ST JOHN THE BAPTIST, WEST WICKHAM

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees

Revd Jonathan Ward, Rector
Mr Bill Derham, Church Warden
Mr Jeremy Tagg, Church Warden
Mrs Sybil Andrew, Secretary
Mrs Christine Blackburn, Ex Officio Treasurer (resigned 3 May 2021)
Mr Marc Bassot, PCC Member
Mrs Lenka Ellmann, Appointed Treasurer May 2021
Mrs Sarah Fletcher, PCC Member, PSO officer
Mr Daniel Leeves, PCC Member (resigned 3 March 2021)
Dr Sarah Morgan, PCC Member
Mrs Sally Munns, Reader
Mr Martin Pinnell, PCC Member
Mrs Annete Pinnell, PCC Member
Mrs Penny Seabrook, Southwark Pastoral Auxillary
Mr Jeffrey Seabrook, PCC Member and Deanery Synod
Mrs Philippa Tagg, PCC Member and Deanery Synod
Mrs Karen Williams, PCC Member
Mrs Louise Stockdale, PCC Member (appointed 3 March 2021)

Observers by invitation

Revd Richard Ford, Non-stipendiary priest
Miss Amber Stockdale, Young People and Families Enabler (resigned 1 September 2021)

Charity registered number

1134047

Principal office

SJ's (St John's in the Community)
56 Croydon Road
West Wickham
Kent
BR4 9HU

Independent Examiner

P M Landergan FCA
26 Burney Street
London
SE10 8EX

PCC ST JOHN THE BAPTIST, WEST WICKHAM

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Incumbent and PCC present their annual report together with the financial statements of the charity for the year 1 January 2021 to 31 December 2021.

Objectives and Activities

a. POLICIES AND OBJECTIVES

The PCC is committed to facilitating worship for all and welcoming newcomers as members of our church community. It regularly considers how this might be best achieved. Our gathered worship involves prayer, the reading of Scripture, preaching, music and sharing the sacrament. The leadership considers the application of its vision and priorities at regular intervals in order to refine its mission/goals.

Our overall vision is summarised in the statement: 'we aim to help anyone and everyone 'do life' with Jesus so that individuals, our local community and beyond can flourish'.

The following teams help drive our objectives and report to the PCC on their various activities:

- Worship
- Prayer
- Care
- Mission
- Communications

The PCC considers the Charity Commissioner's guidance on public benefit and specifically, the guidance on charities for the advancement of religion. We aim to:

- i. (i) Enable people to live out their faith in ways that serve the communities in which they work and live
- i. (ii) Work out how, corporately, we can fulfil our particular mission as God's people in our parish

To facilitate this work, we continue to use "SJ's" at 56 Croydon Road, Coney Hall, as a multi use facility for the benefit both of church members and the wider community.

Worship and Prayer

We provide a variety of services across the week and over the course of the year that we hope our community find nourishing and appropriate to the season. There are weekly celebrations of Holy Communion, monthly 'all together' services and prayer meetings. We continued to conduct weddings, baptism, funerals and interments where possible during 2021. Our services are structured on the Church of England's Common Worship provisions.

Patterns of worship continued to be affected by Covid19 and were a mixture of in-person and online expressions.

Children, Youth Work and Home groups

Our Families worker continued our work with young people and their families, until her departure from St John's in September 2021. We are looking someone new to this position as soon as possible. In the meantime, we have aimed to support activities across the age range, both on a Sunday and midweek.

There is a strong network of smaller church groups – home groups, which typically meet on a weekly basis for study, worship, prayer and care of one another.

PCC ST JOHN THE BAPTIST, WEST WICKHAM

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

Deanery Synod

We are able to have four Trustees on the Deanery Synod: currently two Trustees and our Rector sit on the Addington Deanery Synod. This provides an important link between the parish and the wider structures of the Church of England and enables us to connect with the vision of Southwark Diocese.

Ecumenical Relationships

St John's is a member of 'Churches Together in West Wickham', an organisation of eight churches in West Wickham. The associated ministers meet regularly and plan its programmes. Participation this year was again limited by Covid, but included online provision of things such as reflective 'retreats'.

Many of the ministers provided support to local schools by contributing to online assemblies.

SJs

A management group oversee the use of the centre and the associated volunteers. As we have intermittently moved out of tighter Covid restrictions, we have looked to widen the use of 'SJ's' again, whilst continuing to use it as a food bank collection point. The venue remains a base for different services and is an effective expression of our pastoral care to our local community.

Caring Team & Southwark Pastoral Auxiliaries:

We have a team who oversee pastoral care in the church with the Rector and our two Diocesan trained Pastoral Auxiliaries. We diversified the nature of our care in direct response to the pandemic, setting up a community help phone line to offer services and support, and this has blossomed to working more closely with the Social Prescribing Team in Bromley.

Where possible, we have continued to offer Holy Communion at local residential/care homes in the parish.

We have taken Collections at intervals through the year for the benefit of other charities. We give one tenth of our income to other mission organisations and, through our participation in Southwark Diocese's Parish Support Fund, support the work of other churches within the diocese.

Our "Learning Leadership" scheme continued in 2021, and one of its participants moved on to secure employment as an assistant minister at another church. We ran an online Alpha course to enable those outside the church to consider the big questions of life and faith.

Achievements and performance

a. Church Attendance

There are 166 people on the Church Electoral Roll as reported at the APCM in November 2020. Due to Covid, many of our services went online, with our YouTube service securing approximately 200 household views each week. During the periods when 'in-person' attendance was allowed in our church building, numbers were limited to a maximum of 35 people to ensure Covid security.

As we experience typically with in-person attendance – our on line Christmas and Easter services we more widely viewed with our Christmas Carol Service receiving about 800 household views.

PCC ST JOHN THE BAPTIST, WEST WICKHAM

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

b. REVIEW OF FINANCIAL ACTIVITIES

Overview of Funds

This includes salient details of financial transactions during the year, together with assets, liabilities and funds held, which are set out more fully within the notes to the financial statements.

The main features of the year were:

(a) General Fund:

Substantial regular giving and activities for generating funds together with fees and interest provided a total income of £177,724. Expenditure for the year amounted to £ 132,695. resulted in a surplus for the year of £ 45,029 before transfers to restricted funds of £ 68,800 leaving reserves in the General Fund of £ 92,077.

(b) Designated Funds:

(i) Audio visual fund: the brought forward balance on the designated fund was £1,423. The Fixed asset, which makes up this fund, is shown in Note 15 in the Financial Statements and has been depreciated by £ 1,420, in line with the accounting policy. This fund now stands at £ 3.

(c) Restricted Funds:

(i) SJ's The SJ'S fund stands at £92,300. This is represented by a fixed asset of £92,300 (the premises), and transfer are made to this fund in respect of the costs due to the church use of the building if necessary.

(ii) The Young People and Families Enabler fund (YPFE) receives gifts, grants, and pledges that have been made to help pay for a worker to assist in bringing the gospel to the wider community of Coney Hall and West Wickham. The fund currently stands at £ -.

(iii) Missionary and charity enables donations to be made to specific causes as needed, along with the Church Yard fund that supports the maintenance of the Church Yard and the Restoration Fund that will be used for donations to cover future major works that are necessary. The balance in these funds is £11,394.

(iv) Lighting fund; during the year the lighting in the church was modernised and this fund was used to raise funds for the project, including a grants from the Department of Culture Media and Sport and Garfield Weston Foundation producing a combined total of £18,165 from these two donors. The deficit was supplemented by a transfer from the general fund.

PCC ST JOHN THE BAPTIST, WEST WICKHAM

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

The impact of the Coronavirus on the church as a whole will be monitored going forwards and any appropriate actions taken if needed, though it is felt unlikely to affect the ability of the church to remain a going concern.

b. RESERVES POLICY

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to not less than 3 months expenditure. The trustees consider that, if there is a significant drop in funding, the reserves held at this level will enable the charity to continue its current activities. In addition, the trustees will have time to give consideration as to how additional funds could be generated.. The level of required reserves has been met this year: Unrestricted reserves stand at £ 92,077 and 3 months of annual expenditure stand at £40,683 (1/4 of £ 162,733 (£243,729 less £ 80,996 for the lighting that should not recur)) and therefore satisfy the policy.

c. ASSETS AND FUNDS HELD AS CUSTODIAN

The Parochial Church Council act as Managing Trustees for SJ's and the endowment fund Investments

Structure, governance and management

a. CONSTITUTION

Background

St John the Baptist PCC was a charity excepted from registration. However due to changes in legislation St John the Baptist PCC applied for charitable status in November 2009 to the Charity Commission this was effected on 3 February 2010 when it was formally registered as charity 1134047.

The PCC has the responsibility of co operating with the Incumbent in promoting, within the Parish, the whole mission of the church; pastoral, evangelistic, social and ecumenical.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

Members of the PCC are either elected by the Annual Parochial Church Meeting (APCM), in accordance with the Church Representation Rules, or are ex officio.

The management of the charity is the responsibility of the Incumbent, and PCC who are elected and co opted under the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969) as amended.

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

St John's forms part of the wider Church of England and comes under the authority of the Diocese of Southwark.

The PCC operates through several working parties and committees which meet between full meetings of the PCC. The Standing Committee is the only committee required by law and it has the power to conduct the business of the PCC between its meetings, subject to the direction of the PCC.

d. RISK MANAGEMENT

The Incumbent and PCC have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. Included in the assessment are matters relating to; Health and Safety and Safeguarding Policies as well as comprehensive insurance cover.

The PCC adopted a Financial Governance Policy Document in May 2015 which is reviewed annually.

The PCC has adopted the Diocese's Safe Church policies and procedures to safeguard children, young persons and adults who might be vulnerable. These policies and procedures are regularly monitored to ensure implementation. Each year our Safeguarding Officers attend at least two PCC meetings to keep us updated of requirements and also submit written reports in order that we can fully support them, our young people and any vulnerable adults. All persons who have contact with children, young persons and adults who might be vulnerable, are required to possess a clear Disclosure and Barring Service ("DBS") report and receive information on safe caring and whistle blowing

e. Asset and Property Management

The PCC is responsible for the consecrated and beneficed five hundred year old church building and land located off Layhams Road, West Wickham, Kent, BR4 9HJ. Churchwardens hold on special trust for the PCC moveable church furnishings.

The PCC act as Managing Trustees for SJ's, a converted shop of which we own the freehold, at 56 Croydon Road, Coney Hall, West Wickham, BR4 9HU. This premises hosts our parish office and is a venue for different community activities and services.

f. Mission

The PCC, as Trustees of this charity, has the responsibility of promoting in the ecclesiastical parish of St John's, the whole mission of the church, pastoral, evangelical, social and ecumenical. Our Rector is the Revd. Jonathan Ward. He is assisted by a retired Vicar, a retired non stipendiary priest, two Churchwardens, one Reader and two Southwark Pastoral Auxiliaries, together with other members of the laity. A Young People and Families' Enabler joined the team in August 2018 and resigned in September 2021 (Is this acceptable)

**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

TRUSTEES' RESPONSIBILITIES STATEMENT

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).

The law applicable to charities in England & 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 these 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The Incumbent and PCC are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the PCC, on 24 April 2022 and signed on their behalf by:

Revd Jonathan Ward
Rector

Mrs Lenka Ellmann
Treasurer

PCC ST JOHN THE BAPTIST, WEST WICKHAM

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021**

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PCC ST JOHN THE BAPTIST, WEST WICKHAM (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

RESPONSIBILITIES AND BASIS OF REPORT

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 31 DECEMBER 2021**

INDEPENDENT EXAMINER'S STATEMENT

Your attention is drawn to the fact that the charity has prepared the accounts in accordance 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:

Dated: 24 April 2022

P M Landergan FCA

For Landergan & Co Ltd
26 Burney Street
London
SE10 8EX

PCC ST JOHN THE BAPTIST, WEST WICKHAM

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	Total funds 2020 £
INCOME AND ENDOWMENTS FROM:						
Giving Gift Aided	2	108,404	3,427	-	111,831	-
Tax Recoverable	2	28,920	857	-	29,777	-
Planned Giving	2	15,136	5,945	-	21,081	-
Other Giving	2	2,993	2,500	-	5,493	-
Grants	2	16,500	18,165	-	34,665	-
Other trading activities	4,3	5,737	38	-	5,775	10,160
Investments	5	34	895	-	929	1,169
TOTAL INCOME AND ENDOWMENTS		177,724	31,827	-	209,551	183,757
EXPENDITURE ON:						
Charitable activities	10,9,6,8,7	134,115	109,614	-	243,729	191,736
TOTAL EXPENDITURE		134,115	109,614	-	243,729	191,736
NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS		43,609	(77,787)	-	(34,178)	(7,979)
Net gains on investments		-	-	4,428	4,428	1,989
NET INCOME / (EXPENDITURE) BEFORE TRANSFERS		43,609	(77,787)	4,428	(29,750)	(5,990)
Transfers between Funds	17	(68,800)	68,800	-	-	-
NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES		(25,191)	(8,987)	4,428	(29,750)	(5,990)
NET MOVEMENT IN FUNDS		(25,191)	(8,987)	4,428	(29,750)	(5,990)
RECONCILIATION OF FUNDS:						
Total funds brought forward		117,271	112,681	30,793	260,745	266,735
TOTAL FUNDS CARRIED FORWARD		92,080	103,694	35,221	230,995	260,745

The notes on pages 12 to 23 form part of these financial statements.

PCC ST JOHN THE BAPTIST, WEST WICKHAM

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	13		93,359		94,173
Investments	14		35,221		30,793
			128,580		124,966
CURRENT ASSETS					
Debtors	15	6,551		20,664	
Cash at bank and in hand		100,355		116,820	
		106,906		137,484	
CREDITORS: amounts falling due within one year	16	(4,491)		(1,705)	
NET CURRENT ASSETS			102,415		135,779
NET ASSETS			230,995		260,745
CHARITY FUNDS					
Endowment funds	17		35,221		30,793
Restricted funds	17		103,694		112,681
Unrestricted funds	17		92,080		117,271
TOTAL FUNDS			230,995		260,745

The financial statements were approved by the Trustees on 24 April 2022 and signed on their behalf, by:

Revd Jonathan Ward, Rector

Mrs Lenka Ellmann Treasurer

The notes on pages 12 to 23 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

PCC St John the Baptist, West Wickham constitutes a public benefit entity as defined by FRS 102.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income

All income is recognised 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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

1. ACCOUNTING POLICIES (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising and publicity costs relate to the objects of the charity. Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

1.5 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	Freehold Straight Line over 100 years
Fixtures and fittings	-	Straight line 4 years

1.6 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES (continued)

1.7 Operating leases

Rentals under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

1.8 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.9 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	Total funds 2020 £
Giving Gift Aided	108,404	3,427	-	111,831	109,240
Tax Recoverable	28,920	857	-	29,777	27,860
Planned Giving	15,136	5,945	-	21,081	21,298
Other Giving	2,993	2,500	-	5,493	14,030
Legacies	10,000	-	-	10,000	-
Grants	6,500	18,165	-	24,665	-
Subtotal	16,500	18,165	-	34,665	-
Total donations and legacies	171,953	30,894	-	202,847	172,428
Total 2020	142,638	29,790	-	172,428	

PCC ST JOHN THE BAPTIST, WEST WICKHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

3. FUNDRAISING INCOME

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	Total funds 2020 £
Fee Income	5,439	-	-	5,439	2,599
Sprung Income	298	-	-	298	859
Activities	-	-	-	-	441
Parish Weekend	-	-	-	-	40
	<u>5,737</u>	<u>-</u>	<u>-</u>	<u>5,737</u>	<u>3,939</u>
<i>Total 2020</i>	<u>3,939</u>	<u>-</u>	<u>-</u>	<u>3,939</u>	

4. TRADING ACTIVITIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	Total funds 2020 £
Charity trading income					
Lease contribution	-	38	-	38	6,221
	<u>-</u>	<u>38</u>	<u>-</u>	<u>38</u>	<u>6,221</u>
Net income from trading activities	-	38	-	38	6,221
	<u>-</u>	<u>38</u>	<u>-</u>	<u>38</u>	<u>6,221</u>

5. INVESTMENT INCOME

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	Total funds 2020 £
Dividends	-	895	-	895	864
Interest	34	-	-	34	305
	<u>34</u>	<u>895</u>	<u>-</u>	<u>929</u>	<u>1,169</u>
<i>Total 2020</i>	<u>305</u>	<u>864</u>	<u>-</u>	<u>1,169</u>	

PCC ST JOHN THE BAPTIST, WEST WICKHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	Total funds 2020 £
Ministry	132,795	105,717	-	238,512	185,804
SJ's	-	3,897	-	3,897	4,612
	<u>132,795</u>	<u>109,614</u>	<u>-</u>	<u>242,409</u>	<u>190,416</u>
<i>Total 2020</i>	<u>179,229</u>	<u>11,187</u>	<u>-</u>	<u>190,416</u>	

7. DIRECT COSTS

	Ministry £	SJ's £	Total 2021 £	Total 2020 £
Ministry- diocesan quota	84,000	-	84,000	93,700
Ministry - clergy expenses	3,900	-	3,900	2,024
Church services	1,795	-	1,795	2,229
Hire & maintenance, buildings & equipment	90,118	3,897	94,015	15,627
Youth & children	2,281	-	2,281	3,946
Upkeep of churchyard	300	-	300	140
General expenses	3,847	-	3,847	4,031
Wages and salaries	21,520	-	21,520	28,700
Pension cost	646	-	646	861
Depreciation	2,223	-	2,223	925
	<u>210,630</u>	<u>3,897</u>	<u>214,527</u>	<u>152,183</u>
<i>Total 2020</i>	<u>147,306</u>	<u>4,877</u>	<u>152,183</u>	

PCC ST JOHN THE BAPTIST, WEST WICKHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

8. SUPPORT COSTS

	Ministry £	Total 2021 £	<i>Total 2020 £</i>
Subscriptions	769	769	835
Printing, stationery & telephone	717	717	955
Bank charges	269	269	120
Wages and salaries	9,799	9,799	15,568
	<u>11,554</u>	<u>11,554</u>	<u>17,478</u>
<i>Total 2020</i>	<u>17,478</u>	<u>17,478</u>	

9. GOVERNANCE COSTS

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Independent Examiners Fees	<u>1,320</u>	<u>-</u>	<u>-</u>	<u>1,320</u>	<u>1,320</u>

10. ANALYSIS OF GRANTS

	Grants 2021 £	Total 2021 £	<i>Total 2020 £</i>
Missionary and charitable giving	<u>16,328</u>	<u>16,328</u>	<u>20,755</u>
<i>Total 2020</i>	<u>20,755</u>	<u>20,755</u>	

11. EXAMINER'S REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,320 (2020 - £1,320). - -

PCC ST JOHN THE BAPTIST, WEST WICKHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

12. STAFF COSTS

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	31,319	44,268
Other pension costs	646	861
	<u>31,965</u>	<u>45,129</u>

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Administration	1	1
Ministry	2	2
	<u>3</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 January 2021	95,000	22,507	117,507
Additions	-	1,409	1,409
At 31 December 2021	<u>95,000</u>	<u>23,916</u>	<u>118,916</u>
Depreciation			
At 1 January 2021	2,250	21,084	23,334
Charge for the year	450	1,773	2,223
At 31 December 2021	<u>2,700</u>	<u>22,857</u>	<u>25,557</u>
Net book value			
At 31 December 2021	<u>92,300</u>	<u>1,059</u>	<u>93,359</u>
At 31 December 2020	<u>92,750</u>	<u>1,423</u>	<u>94,173</u>

Following a review the PCC have desired to depreciate the fabric of the building over a period of 100 years using the straight line basis, but not the freehold since this does wear out over time.

In addition the church is committed to ensuring that the property is kept in a good state of repair to protect its value.

PCC ST JOHN THE BAPTIST, WEST WICKHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

14. FIXED ASSET INVESTMENTS

	Listed securities £
Market value	
At 1 January 2021	30,793
Disposals	4,428
	<hr/>
At 31 December 2021	35,221
	<hr/>

Investments at market value comprise:

	2021 £	2020 £
Listed investments	35,221	30,793
	<hr/>	<hr/>

All the fixed asset investments are held in the UK

The fixed assets investments which are held within an endowment fund comprise 1,506 units in the CBF Investment Fund. Dividends from these investments are used for the maintenance of the churchyard in accordance with the terms of the endowments.

The fund arises from endowments made in 1953 & 1958.

The freehold property and the investments are held by the South London Church Fund and Southwark Diocesan Board of Finance acting as custodian trustees.

15. DEBTORS

	2021 £	2020 £
Other debtors	6,130	18,958
Prepayments and accrued income	421	1,706
	<hr/>	<hr/>
	6,551	20,664
	<hr/>	<hr/>

16. CREDITORS: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	-	185
Other taxation and social security	232	-
Accruals and deferred income	4,259	1,520
	<hr/>	<hr/>
	4,491	1,705
	<hr/>	<hr/>

PCC ST JOHN THE BAPTIST, WEST WICKHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

17. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2021 £
Designated funds						
Audio Visual Fund	1,423	-	(1,420)	-	-	3
General funds						
General Fund	115,848	177,724	(132,695)	(68,800)	-	92,077
Total Unrestricted funds	117,271	177,724	(134,115)	(68,800)	-	92,080
Endowment funds						
Endowment Funds	30,793	-	-	-	4,428	35,221
Restricted funds						
Missions & Charity	-	258	(266)	8	-	-
Restoration Fund	6,569	-	-	-	-	6,569
Churchyard Fund	4,470	895	(540)	-	-	4,825
SJ's	95,502	158	(4,347)	987	-	92,300
Young People and Families Enabler	6,140	5,549	(23,465)	11,776	-	-
Lighting	-	24,967	(80,996)	56,029	-	-
	112,681	31,827	(109,614)	68,800	-	103,694
Total of funds	260,745	209,551	(243,729)	-	4,428	230,995

PCC ST JOHN THE BAPTIST, WEST WICKHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

17. STATEMENT OF FUNDS (continued)

Designated funds

Audio Visual - Unrestricted gift designated by PCC to buy equipment that has been capitalised and depreciated.

Restricted Funds

Missions and charities Fund - Gifts for specific missions and charities which are applied in accordance with the wishes of the donor.

Restoration Fund - Funds and gifts received for major repairs to the fabric of the Church

Churchyard Fund - Funded by dividends received from the endowment funds and used for the maintenance of the churchyard in accordance with the terms of the endowments.

SJ's Fund - Funds and gifts received for the purchase, refurbishment and running costs of the premises used as a centre for meeting and serving the community.

Young People and Families Enabler - Funds given to support the salary and other costs of this post.

Lighting Fund Used to raise funds for the updating of the church lighting

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2020 £</i>
Designated funds						
Audio Visual Fund	1,898	-	(475)	-	-	1,423
General funds						
General Fund	119,253	146,807	(149,459)	(753)	-	115,848
Total Unrestricted funds	121,151	146,807	(149,934)	(753)	-	117,271
Endowment funds						
Endowment Funds	28,804	-	-	-	1,989	30,793

PCC ST JOHN THE BAPTIST, WEST WICKHAM

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

17. STATEMENT OF FUNDS (continued)

Restricted funds

Missions & Charity	-	5,682	(6,435)	753	-	-
Restoration Fund	6,569	-	-	-	-	6,569
Churchyard Fund	3,746	864	(140)	-	-	4,470
SJ's	93,200	7,179	(4,877)	-	-	95,502
Young People and Families Enabler	13,265	23,225	(30,350)	-	-	6,140
	<u>116,780</u>	<u>36,950</u>	<u>(41,802)</u>	<u>753</u>	<u>-</u>	<u>112,681</u>
Total of funds	<u>266,735</u>	<u>183,757</u>	<u>(191,736)</u>	<u>-</u>	<u>1,989</u>	<u>260,745</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,059	92,300	-	93,359
Fixed asset investments	-	-	35,221	35,221
Current assets	95,512	11,394	-	106,906
Creditors due within one year	(4,491)	-	-	(4,491)
	<u>92,080</u>	<u>103,694</u>	<u>35,221</u>	<u>230,995</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £
Tangible fixed assets	1,423	92,750	-	94,173
Fixed asset investments	-	-	30,793	30,793
Current assets	117,368	20,116	-	137,484
Creditors due within one year	(1,520)	(185)	-	(1,705)
	<u>117,271</u>	<u>112,681</u>	<u>30,793</u>	<u>260,745</u>

19. PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £646 (2020 - £861.)

PCC ST JOHN THE BAPTIST, WEST WICKHAM

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

20. OPERATING LEASE COMMITMENTS

At 31 December 2021 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2021 £	2020 £
Amounts payable:		
Within 1 year	3,567	3,567
Between 1 and 5 years	3,268	6,835
Total	<u>6,835</u>	<u>10,402</u>

21. RELATED PARTY TRANSACTIONS

	2021 £	2020 £
Ministry expenses	3,900	2,024
Curates housing to diocese	-	-
Salary	<u>22,397</u>	<u>35,561</u>

The above ministry expenses were paid to 4 people (2020 - 4), including the Minister, the Learning Leadership worker Young Peoples and Families Enabler and the Southwark Pastoral Auxiliary and no benefit arose to any of them from these transactions.

The salary payments were to the Young People and Families Enabler Miss A Stockdale and Mr D Leeves as part of the "Learning Leadership" programme.