



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

**Year ended 31 December 2018**

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 2018**

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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 2018.

### **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. Other names of the charity are St John's Church, St John's Parochial Church Council and St John's PCC (which is the name used in this report).

#### ***Address***

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

#### ***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, and lay members of the PCC and Deanery Synod elected for a three-year renewable term also elected during April at the Annual Parochial Church Meeting, together with co-opted lay members with defined responsibilities. The Chair of Trustees is the incumbent for the time being and during the vacancy an elected member of the PCC. All eligible Church attendees over 16 are encouraged to register on the Electoral Roll and stand for election to St John's PCC.

When recruiting a new trustee, requests for nomination are published in St John's Church. When considering co-option St John's PCC has regard to the requirements of any specialist skills needed.

#### ***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.

New lay trustees are introduced to fellow trustees. 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 2018 until the date this report was approved, or the date shown if different, are:

<i>Incumbent:</i>	Reverend Dr Edward Scrase-Field
<i>Assistant curate:</i>	Reverend Andrew Beswetherick
<i>Curate:</i>	Reverend Chris Hanning
<i>Readers:</i>	Louis Alexander Stephen Greenall Rosie Medhurst

<i>Churchwardens:</i>	Samuel Hart Vanessa Rutcliffe
<i>Representatives on the Deanery Synod:</i>	Victoria Alexander Richard Godden Neil Kennett-Brown (until April 2018) Katharine MacKenzie (from April 2018) Katherine McPherson Alan Wright
<i>Elected members:</i>	Tunde Akinkugbe (from April 2018) Matt Baker Jane Beswetherick Hannah Burns Pete Burns Hannah Chadwick (from April 2018) Jamie Ginns David Halford Hannah Lockwood (from April 2018) Lucia Sullivan
<i>Co-opted members:</i>	Raki Bogan (Treasurer) Ann Lorek (PCC Secretary)

#### ***Risk Management***

The major risks to which St John's PCC is exposed have been reviewed and systems or procedures designed to manage those risks have been established. For example, details of fire evacuation arrangements are explained at each special service or event held in the church premises.

#### **AIMS, OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS**

##### ***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. The PCC has maintenance responsibilities not only for the Church building but also for the Elsie Marshall Memorial Hall in Vicarage Avenue.

##### ***Activities***

###### ***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 is in three parts: Growing in Outreach, Growing in Discipleship and Growing the Next Generation.

We welcome people of all ages, backgrounds and viewpoints and enjoy the diversity this brings. We hold three services on a Sunday, at 8.30am (a traditional Holy Communion using the Book of Common Prayer), 10.30am (a friendly and welcoming service for all ages with children's activities, Bible teaching and music) and 6.00pm (an informal service in a variety of formats). Prayer Ministry is also provided. Monthly mid-week Communion services are held. We meet for prayer on weekdays at 9.00am and on the evening of the first Monday of most months. People are available to pray with or for individuals at other times. In addition to our regular services we offer baptisms, thanksgivings for the birth of children, marriage and funeral services.

During the week the church is open to visitors during office hours and many group meetings and activities take place. We enjoy being together as a church family and we support each other through the challenges of daily life. We value friendship and hospitality as two of the many gifts God has given us 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 exploration of the Christian faith.

As Christians we wish to be a positive presence in the community. This can be challenging however, we are learning how to do this in the parish of Blackheath, in our places of work and through our mission partners in the UK and across the world. Three services a year are designated as Mission Sundays to publicise the mission activities that we support. We run other groups that seek to benefit the local community, with the hope that our friendship will encourage others from outside the church to join us in exploring the Christian faith.

Louis Alexander, Stephen Greenall and Rosie Medhurst continue to serve and encourage the church as licensed Lay Readers in a variety of ministries.

#### *Church Attendance*

At the time of this report, there were 245 on the electoral roll. Approximately 70% of these people live outside the Parish. The average weekly attendance, counted during October 2018, was 234 adults and 67 children. The attendance increased at Christmas, with 794 people attending across our 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 in our communities. Through 2018, 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.

There were a number of changes to the staff team during 2018. In July we welcomed Chris Hanning as Curate, who joined following completion of his studies at Oak Hill College. Since joining St John's he has been covering a range of ministerial duties including preaching. In April Hannah Mugenyi joined as our Children's Worker. Sue Redford continued in her Parish Worker role and Wendy Parker as Church Administrator. We also benefitted during the year from Charlotte Parrott as Student Youth Worker and Rafael de Lima as Ministry Trainee.

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

Children's work was taken over during the course of the year by Hannah Mugenyi, following her appointment as Children's Worker. Groups meeting on Sundays comprise: Kindle (under two year olds), Spark (two and three year olds), Glow (nursery and reception years), Blaze (school years 1 and 2), Flame (school years 3 and 4) and Ignite (school years 5 and 6). These group remains a core element of our morning services with an average attendance of 70 each Sunday, an increase from 50 during 2017.

Special events held during the year included a Pancake Party in February, Holiday Club in July and a Light Party (alternative Halloween celebration) in October. In November a Friday night youth club called Fri-J's was launched, involving games, crafts and Bible stories. During the course of the year St John's welcomed visits from a number of local primary schools which included 260 year 2 children visiting to experience an interactive, multi-sensory retelling of the nativity story in the Christmas Journey.

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

Youth Work continued to be led by Matt Lockwood, assisted by Charlotte Parrott as Student Youth Worker. Groups meeting on Sundays comprise: Fuel (school years 7 to 9) and Legacy (school years 10 to 13). Specific activities for males and females are held. A group called Gravity for young people meets each week and a new group called Men has been launched to bring together the boys aged between 11-18 with those aged over 18 to build friendships and talk about faith together. Gift group exists for girls aged between 11 and 14 and Lift for those aged 15+. Good relationships are being built and faith is growing in these supportive groups. The older youth group J's continues on Friday nights.

Outside of the Church the Legacy group went to Soul Survivor in the summer and were joined by 14 Italian teenagers. Six gave their lives to Christ. In partnership with Greenwich Youth for Christ, Scripture Union and Light there was the Illuminate series of events in November and December. This culminated in a concert at the O2 of over 1500 teenagers, many of whom committed their lives to Christ that evening.

#### *Discipleship*

Small Groups play an important part in the life of the church with a total of 15 small groups containing around 200 members, an increase from around 170 during the prior year. These primarily meet in various homes on

Tuesday, Wednesday and Thursday evenings. There are two daytime small groups meeting on Thursday mornings and Sunday afternoons. Group study material has been recommended to complement the overall church programme as well as help share out leading sessions. During 2018 Central meetings continued to bring small groups together roughly once a term to discuss and study specific topics. Three seeker courses were held over the course of the year.

#### *Community Outreach*

St John's continues to seek to be a presence in the local community and a number of events were held during the course of the year as part of this. A number of local and national events were celebrated during the course of the year. These included Remembrance Week (marking 100 years since the end of WW1) where St John's created an exhibition and had a number of events including a concert and a play. Over 100 people visited the church during the week days and 1500 knitted poppies (made by the knitting group) were draped around a tree outside the church, becoming a local attraction. We held a marathon breakfast event on 23 April and again opened the doors of the church on Bonfire Night and welcomed 600 people in for hot dogs and hot chocolate after the fireworks on Blackheath. Special events were held at Christmas including the Live Nativity which took place inside this year on account of the weather. Regular events continue to be held at the British Oak including Men's Breakfasts, quiz nights and discussion groups.

St John's seeks to help those less fortunate and this includes financial and practical support for the local Foodbank. A number of members of the church support the Greenwich Winter Nightshelter project for homeless people. The church continues to support the Alexanders in their work on the Combe Estate.

#### *Fellowship/Pastoral*

There continues to be a monthly Make your Mark craft session with a light lunch and occasional special celebration days at Easter and Christmas. These, as well as Pam's Pantry and Footprints are outreach events, open to the community. Sue Redford as Parish Worker oversees the home visiting team and other pastoral matters.

#### *Governance*

St John's PCC met nine times during the year, with an average attendance of c.80%. We continued our practice 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.

#### *Missionary Committee*

This committee aims to support individuals engaged in overseas mission. It also collaborates with agencies at home and abroad.

#### *Leaders' Council*

During 2018 the Leaders' Council continued to meet on a monthly basis (with no meetings in April, August or December, thereby mirroring the PCC). The Council also retains the responsibilities of the Standing Committee, which is required by law to set the agenda for the PCC. The Council comprises Victoria Alexander, Matt Baker, Jane Beswetherick, Richard Godden, Chris Hanning, Samuel Hart, Vanessa Ratcliffe, Helen Riley and Eddie Scrase-Field (Chair).

### **FINANCIAL REVIEW**

#### *Overview*

The vision set forth at St John's is living itself out and has produced a significant positive impact on the finances in 2018. The 2018 budget was set with a conservative view on income and expenditures, based on 2017 figures. We exceeded expectations in both areas, with a substantial increase in church giving being the lead headline. The PCC had committed to a new children's worker and youth volunteer support which led the PCC to ask the congregation to review their current giving and think about what is appropriate for each family. The response was overwhelming, with an increase in over 20% in giving. Core expenditures remained at a relative constant level with the new staff increases as expected. The expense to maintain the buildings increased due to refurbishments to the Elsie Marshall hall and boiler replacement in the church. The maintenance fund was able

to be used for those areas of upkeep and improvement.

The Maintenance fund after a reserves policy adjustment of £167,000 to the general fund, expenses of £52,285, income of £3,095 and budgeted allocation of £36,000 from General Fund stands at £136,319.

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 £35,000 (for details see note 7.2).

During 2018, 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 in 2018.

#### ***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 2018, all of the reserves of the church were of an amount at least equal to the target amounts set out above except that the amount in the Maintenance Fund was £136,319, which was £13,681 less than the target. This deficit is not considered significant and is expected to be eliminated in 2019.

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**

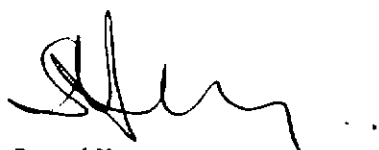
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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:

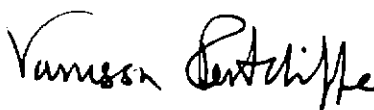
- select suitable accounting policies and then apply them consistently; observe the methods and principles in the charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed 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.

Signed on behalf of all the trustees



Samuel Hart  
Churchwarden



Vanessa Ratcliffe  
Churchwarden





Accounts for the year ended  
December 31 2018

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

**For the period from 01 January 2018 to 31 December 2018**

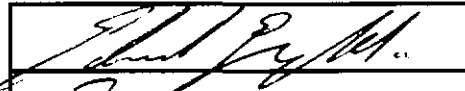

		Unrestricted Funds			Restricted Funds	Total Funds 2018	Prior Year Total Funds 2017
		General Fund	Missionary Fund	Maintenance Fund	Tanzania Fund		
	Notes	£	£	£	£	£	£
<b>Income</b>							
Donations and Legacies	3, 11	417,553	385	0	0	417,938	336,791
Investment income	3	0	0	3,095	0	3,095	3,294
Income from charitable activities	3	29,570	0	0	0	29,570	57,045
<b>Total Income</b>		<b>447,123</b>	<b>385</b>	<b>3,095</b>	<b>0</b>	<b>450,603</b>	<b>397,130</b>
<b>Expenditure</b>							
Charitable activities	4	341,324	31,930	52,285	3,244	428,783	351,485
<b>Total Expenditure</b>		<b>341,324</b>	<b>31,930</b>	<b>52,285</b>	<b>3,244</b>	<b>428,783</b>	<b>351,485</b>
<b>Net Income / (Expenditure)</b>		<b>105,799</b>	<b>-31,545</b>	<b>-49,190</b>	<b>-3,244</b>	<b>21,820</b>	<b>45,645</b>
<b>Transfers</b>							
Gross transfers between funds—in	11	0	37,464	36,000	0	73,464	144
Gross transfers between funds—out	11	-73,464	0	0	0	-73,464	-144
Special transfer to implement new reserves policy	11	167,000	0	-167,000	0	0	
<b>Total Transfers</b>		<b>93,536</b>	<b>37,464</b>	<b>-131,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income after Transfers</b>		<b>199,335</b>	<b>5,919</b>	<b>-180,190</b>	<b>-3,244</b>	<b>21,820</b>	<b>45,645</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		5,008	3,151	316,509	18,306	342,974	297,329
<b>Total funds carried forward</b>		<b>204,343</b>	<b>9,070</b>	<b>136,319</b>	<b>15,062</b>	<b>364,794</b>	<b>342,974</b>

**St John's PCC**  
**BALANCE SHEET**

*For the period from 01 January 2018 to 31 December 2018*

		Unrestricted Funds			Restricted Funds	Total Funds	Prior Year
		General Fund	Missionary Fund	Maintenance Fund	Tanzania Fund		Total Funds
						2018	2017
	Notes	£	£	£	£	£	£
<b>Fixed Assets</b>	8						
<b>Current assets</b>							
Debtors	9	38,490	0	90,000	0	128,490	153,389
Cash in bank and in hand		175,853	9,100	68,035	15,352	268,340	201,236
<b>Total Current Assets</b>		<b>214,343</b>	<b>9,100</b>	<b>158,035</b>	<b>15,352</b>	<b>396,830</b>	<b>354,625</b>
<b>Liabilities</b>							
Creditors: Amounts falling due in one year	10	10,000	30	21,716	290	32,036	11,651
<b>Net current assets less current liabilities</b>		<b>204,343</b>	<b>9,070</b>	<b>136,319</b>	<b>15,062</b>	<b>364,794</b>	<b>342,974</b>
<b>Total net assets less liabilities</b>		<b>204,343</b>	<b>9,070</b>	<b>136,319</b>	<b>15,062</b>	<b>364,794</b>	<b>342,974</b>
<b>Represented by</b>							
Unrestricted : General							5,008
-liquidity reserve	14	20,405				20,405	
-budget deficit reserve	14	0				0	
-short term income deficiency reserve	14	138,483				138,483	
-general reserve	14	45,455				45,455	316,509
Unrestricted: Maintenance				136,319		136,319	
Unrestricted: Mission			9,070			9,070	3,151
Restricted: Tanzania					15,062	15,062	18,306
<b>Total funds</b>		<b>204,343</b>	<b>9,070</b>	<b>136,319</b>	<b>15,062</b>	<b>364,794</b>	<b>342,974</b>

Signed by two trustees on behalf of all the trustees

Signature	Print Name	Date of Approval
	Rev E Scrase-Field	5/4/19
	Mr R Bogan	5/4/19

## **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.

### **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 2015) - (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 "Bulletin 1: Amendments to 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" 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. 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 and Maintenance Fund:**

Unrestricted funds in that the PCC is entitled to dispose of them as it decides.

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

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

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

Restricted fund for specific use in supporting work in Tanzania.  
use in supporting work in Tanzania.

**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 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

#### **PENSIONS**

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

#### **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.

**Note 2****Accounting policies (cont'd)****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 Funds	Prior Year
	General Fund	Missionary Fund	Maintenance Fund	Tanzania Fund		Total Funds
	£	£	£	£	2018 £	2017 £
<b><u>Donations and Legacies</u></b>						
Gift Aid—Bank and Envelopes	194,015				194,015	152,910
One off Gift Aid gifts	66,551				66,551	62,521
CAF Stewardship giving	22,010				22,010	8,847
Cash collections and envelopes	15,133				15,133	15,576
Monthly giving—Bank	27,352				27,352	28,587
Earmarked giving and donations	10,042	385			10,427	6,464
Legacies	1,000				1,000	
Rent	14,300				14,300	8,600
<b>Sub totals</b>	<b>350,403</b>	<b>385</b>	<b>0</b>	<b>0</b>	<b>350,788</b>	<b>283,505</b>
Tax recoverable on Gift Aid	67,150				67,150	53,286
<b>Sub-totals</b>	<b>417,553</b>	<b>385</b>	<b>0</b>	<b>0</b>	<b>417,938</b>	<b>336,791</b>
<b><u>Investment Income</u></b>						
on Bank and COIF deposits			622		622	45
Interest on STHA loan			2,473		2,473	3,249
<b>Sub totals</b>			<b>3,095</b>		<b>3,095</b>	<b>3,294</b>
<b>Income from Generated Funds Totals</b>	<b>417,553</b>	<b>385</b>	<b>3,095</b>	<b>0</b>	<b>421,033</b>	<b>340,085</b>
<b><u>Income from charitable activities</u></b>						
Fees for weddings and funerals	5,953				5,953	6,514
Older people's work	924				924	0
Memorial Hall lettings	8,955				8,955	24,112
Church use	260				260	85
Parish weekend	1,278				1,278	12,838
Church events	5,864				5,864	5,739
Income re youth drop in	748				748	751
Income re Legacy youth group	1,123				1,123	669
Holiday Club	1,617				1,617	2,442
Footprints	1,579				1,579	1,219
Messy Church	92				92	1,299
Administration	234				234	57
Sundries	943				943	1,320
<b>Income from Charitable Activity Totals</b>	<b>29,570</b>				<b>29,570</b>	<b>57,045</b>
<b>Income Grand Totals</b>	<b>447,123</b>	<b>385</b>	<b>3,095</b>	<b>0</b>	<b>450,603</b>	<b>397,130</b>

In the prior year, income related to restricted funds amounted to £3,553 from donations & legacies and £0 from income from charitable activities.



# Note 4

## Analysis of Expenditure

	Unrestricted Funds			Restricted Funds	Income		Total Funds	Prior Year Total Funds
	General Fund	Missionary Fund	Maintenance Fund	Tanzania Fund	Gross Total	General Fund		
	£	£	£	£	£	£	2018 £	2017 £
<b>Charitable activities</b>								
Giving to missionary societies	724	30,530		3,179	34,433		34,433	33,935
Home mission	3,889	50			3,939		3,939	3,001
Parish share	152,000				152,000		152,000	148,000
Parish administrator	25,436				25,436		25,436	23,218
Parish worker	23,115				23,115		23,115	16,316
Childrens worker	14,172				14,172		14,172	8,528
Youth worker	19,388				19,388		19,388	18,925
Youth volunteers	14,190				14,190		14,190	8,695
Working expenses of clergy/readers	479				479		479	528
Youth work expenses	2,369				2,369		2,369	2,898
Visiting speakers	100				100		100	161
Vicarage expenses	0				0		0	329
Parish mission (housing)	352	1,350			1,702		1,702	1,800
Church insurance	6,415				6,415		6,415	6,508
Church office—telephone	1,890				1,890		1,890	1,463
Organ tuning and maintenance	1,097				1,097		1,097	1,054
Worship group	1,042				1,042		1,042	927
Church maintenance			33,369		33,369		33,369	1,474
Cleaning	2,235				2,235		2,235	2,557
Communion wine	554				554		554	125
Service and festival expenses	7,420				7,420		7,420	3,331
Wedding and funeral expenses	3,750				3,750	5,953	-2,203	-3,653
Administration	424				424	234	190	446
Printing, stationery and computing	6,868				6,868		6,868	9,244
Children's work expense	986				986		986	16
Legacy youth group	3,046				3,046	1,123	1,923	1,757
Youth drop in and J's	1,294				1,294	748	546	22
Holiday club expenses	1,599				1,599	1,617	-18	-566
Footprints	1,823				1,823	1,579	244	439
Messy church expenses	362				362	92	270	1,226
Alpha/ Christianity explored etc	522				522		522	536
Conferences and courses	2,106				2,106		2,106	1,227
Parish weekend	1,109				1,109	1,278	-169	558
PCC and other church events	8,525				8,525	5,864	2,661	1,811
Older people's work	1,020				1,020	924	96	
Sundry expense	5,688				5,688	1,203	4,485	3,202
Church heat, light and water	14,211				14,211		14,211	11,081
Hall expenses	8,075		18,916		26,991	8,955	18,036	-19,365
Hall verger	2,400				2,400		2,400	2,400
NIC employment allowance	-3,000				-3,000		-3,000	-3,000
<b>Charitable activities totals</b>	<b>337,675</b>	<b>31,930</b>	<b>52,285</b>	<b>3,179</b>	<b>425,069</b>	<b>29,570</b>	<b>395,499</b>	<b>291,154</b>
<b>Governance costs</b>								
Subscriptions	765				765		765	430
Bank Charges	4			65	69		69	36
Audit Fee	2,880				2,880		2,880	2,820
<b>Total</b>	<b>3,649</b>			<b>65</b>	<b>3,714</b>		<b>3,714</b>	<b>3,286</b>
<b>Expenditure Grand totals</b>	<b>341,324</b>	<b>31,930</b>	<b>52,285</b>	<b>3,244</b>	<b>428,783</b>	<b>29,570</b>	<b>399,213</b>	<b>294,440</b>

In the prior year, expenditure relating to restricted funds amounted to £1,756 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	1	1
Nature of the expenses	Travel and subsistence	Travel and subsistence
Total amount paid	£479	£528

**5.2 Fees for examination of the accounts**

Auditor's fee	£2,880	£2,820
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**Note 6****Paid employees****6.1 Staff costs**

	<u>2018</u>	<u>2017</u>
	£	£
Gross wages and salaries	77,668	64,967
Employer's national insurance costs	6,035	4,452
NICs employment allowance	-3,000	-3,000
Pension Costs	<u>955</u>	<u>408</u>
	<u>81,658</u>	<u>66,827</u>

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

Working on charitable activities	3.8	3.4
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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 2018, therefore, £37,464 was given and in 2019 £43,308 should be given.

## 7.2. Breakdown of Missionary grant making

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

	<u>2018</u> £	<u>2017</u> £
Church Pastoral Aid Society	2,310	2,640
Greenwich Youth for Christ	6,290	5,280
London City Mission	2,330	2,660
Middle East Media	1,175	1,330
Tear Fund	6,725	6,600
Wycliffe Bible Translators	330	2,640
Youth for Christ (To support Neil & Joy)	5,280	5,330
CMS (To support Ben & Katy)	1,320	1,430
Street Pastors	1,125	90
Sports Chaplaincy	3,045	2,956
Other	<u>650</u>	<u>1,135</u>
	£30,580	£32,091
Other grants	<u>1,350</u>	<u>1,800</u>
	£31,930	£33,891
(b) Tanzania Fund	<u>3,244</u>	<u>1,756</u>
Total Missionary activities	<u>£35,174</u>	<u>£35,647</u>

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

	<u>2018</u> £	<u>2017</u> £
Youth mission (including Brient grant)	28	328
Allocated to named organisations	Nil	Nil
Not allocated	<u>9,042</u>	<u>2,823</u>
	9,070	3,151
(d) Tanzania Fund	<u>15,062</u>	<u>18,306</u>
Total Missionary balances	<u>£24,132</u>	<u>£21,457</u>

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

**8.1 Cost or valuation**

	Furniture & Fittings	Office Equipment	Clavinova	Total
	£	£	£	£
At 1st January 2018	800	0	1,000	1,800
Additions	-	-	-	0
Disposals	-	-	-	0
At 31st December 2018	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 2018	800	0	1,000	1,800

**8.3 Net Book Value**

At 31st December 2017	<u>0</u>	<u>0</u>	<u>0</u>	<u>£0</u>
At 31st December 2018	<u>0</u>	<u>0</u>	<u>0</u>	<u>£0</u>

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

	<u>2018</u>	<u>2017</u>
St John's Housing Assn	90,000	120,000
Insurance	4,572	6,005
Parish Weekend	0	0
Tax recoverable	33,918	27,384
Other	Nil	Nil
<b>Total</b>	<b>£128,490</b>	<b>£153,389</b>

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

Two existing unsecured loans of £70,000 (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. A payment of £15,000 was made for the Coombe loan to reduce the balance from £40,000 to £25,000. A payment of £15,000, was made to reduce the balance of the St. John's Park loan from £80,000 to £65,000. The loans aggregated reduced from £120,000 to the current balance of £90,000. £60,000 of the loan due from the St John's Housing Association, at year end, is repayable in more than one year.

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**

	<b>2018</b>	<b>2017</b>
Audit	2,880	2,820
Mission causes	30	310
Maintenance	21,716	0
Various creditors	2,208	6,202
Inland Revenue	4,704	2,254
Pension provider	208	65
Tanzania support	290	Nil
<b>Total</b>	<b>£32,036</b>	<b>£11,651</b>

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

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

During 2018 £36,000 was transferred from the General Fund to the Maintenance Fund and £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 new policy for reserve funds allocation, £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 2018 for flowers.

**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. Alan Wright, Eddie Scrase-Field, and Sam Hart are current PCC members on the St John Housing Association. Details of the loans are provided in Note 9. Matt Baker, a PCC member is a trustee of the Sports Chaplaincy (recipient of missionary giving in Note 7.2).

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

In the prior year, £18,171 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 2019 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 01/01/2018</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>

	<b>Funds at 01/01/2017</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Funds at 31/12/2017</b>
<b>Unrestricted funds</b>					
General fund	603	389,353	-314,364	-70,584	5,008
Missionary fund	3,088	930	-33,891	33,024	3,151
Maintenance fund	278,689	3,294	-1,474	36,000	316,509
<b>Restricted funds</b>					
Tanzania fund	14,949	3,553	-1,756	1,560	18,306
<b>Total funds</b>	<b>£297,329</b>	<b>£397,130</b>	<b>-£351,485</b>	<b>-</b>	<b>£342,974</b>

	<b>Funds at 01/01/2016</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Funds at 31/12/2016</b>
<b>Unrestricted funds</b>					
General fund	352	342,283	-333,356	-8,676	603
Missionary fund	2,845	643	-35,956	35,556	3,088
Maintenance fund	320,424	1,946	-13,681	-30,000	278,689
<b>Restricted funds</b>					
Tanzania fund	11,211	33,216	-32,598	3,120	14,949
<b>Total funds</b>	<b>£334,832</b>	<b>£378,088</b>	<b>-£415,591</b>	<b>-</b>	<b>£297,329</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 2018 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 2018 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.

**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
- 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.

**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.

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

**OTHER INFORMATION *(continued)***

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.

**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.



## INDEPENDENT AUDITORS' REPORT TO THE PCC OF

### ST. JOHN THE EVANGELIST CHURCH, BLACKHEATH (*continued*)

#### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS (*continued*)

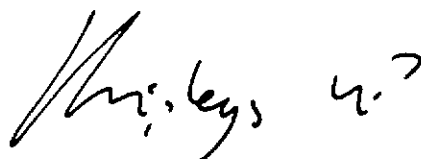
As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- 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.

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

  
9/4/19