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

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**INDEPENDENTLY EXAMINED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2018**

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**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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## **PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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### **REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2018**

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#### **Trustees**

Revd Jonathan Ward, Rector  
Revd Peter Churcher, Curate and Vice Chair  
Revd Richard Ford, Permission to Officiate  
Miss Amber Stockdale, Families and Children's Worker (appointed 1 September 2018)  
Mr Richard Cienciala, Church Warden (resigned 22 April 2018)  
Mr Bill Derham, Church Warden  
Mr Jeremy Tagg, Church Warden (appointed 22 April 2018)  
Mrs Sybil Andrew, Secretary from June 2018  
Mrs Christine Blackburn, Ex Officio Treasurer  
Mr Marc Bassot, PCC Member (appointed 22 April 2018)  
Mrs Lenka Ellman, PCC Member (appointed 22 April 2018)  
Mr Daniel Leeves, PCC Member (appointed 22 April 2018)  
Mrs Penny Seabrook, Southwark Pastoral Assistant  
Mrs Sally Munns, Reader  
Mr Roger Jordon, PCC Member  
Mr Aston Stockdale, PCC Member  
Ms Felicity Mason, PCC Member (resigned 22 April 2018)  
Ms Sarah Morgan, PCC Member  
Mr Jeffery Seabrook, PCC Member and Deanery Synod  
Mrs Valerie Hollamby, PCC Member and Deanery Synod

#### **Charity registered number**

1134047

#### **Principal office**

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

#### **Accountant**

P M Landergan FCA  
26 Burney Street  
London  
SE10 8EX

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## **PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2018**

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The Incumbent and PCC present their annual report together with the financial statements of the charity for the year 1 January 2018 to 31 December 2018.

#### **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 has continued to facilitate a church wide process of listening to God to seek vision and priorities for the future.

Our overall vision as a church is caught by 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 at regular intervals on their various activities:

Worship;  
Prayer;  
Faith Sharing;  
Care & Befriending;  
Youth and Children and  
Mission outside the Parish

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

- (i) Enable people to live out their faith in ways that serve the communities in which they work and live
- (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. The use of 'SJ's' is steadily growing.

We have also been working closely with Parklands Nursery, Coney Hall.

#### **Worship and Prayer**

The PCC provides 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 age services, prayer meetings and youth led services. We provide various services which included 7 baptisms/thanksgivings, 2 weddings and 7 funerals. Our services are structured on the Church of England's Common Worship provisions.

#### **Children, Youth Work and Homegroups**

A Sunday Tots and crèche is provided for children under 5, a popular monthly meeting, 'Friends and Heroes' for children aged 5 to 11, Cru 2 for children aged 7 to 11, Club 2000 for those aged 11 to 14, 14 Plus for teens aged 14 to 18, and 'Faith Under Fire' for those aged over 18. In addition, a 'Sunday Grill' is held for teenagers. A weekly mid week service is held at SJ's for toddlers and their parents or carers, as well as 'Shine' – a monthly activity afternoon, including music, singing, stories, games, craft and play. There is a strong network of smaller church groups – 'home groups' where worship, prayer and nurturing each other in a safe environment is essential for personal growth.

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## **PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018**

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#### **Deanery Synod**

St John's is entitled to have four Trustees on the Deanery Synod: currently two Trustees and our Rector sit on the Addington Deanery Synod, providing an important link between the parish and the wider structures of the church: this particularly enables us to connect with the movements within the diocese as a whole and it also prevents our vision from becoming too parochial.

#### **Ecumenical Relationships**

St John's is a member of 'Churches Together in West Wickham', an organisation of seven churches in West Wickham. Our ministers meet regularly and plan its programmes, including a monthly evening service hosted by each church in turn and significant yearly celebrations are planned and put on together. Participation this year included events such as the Week of Prayer for Christian Unity, Children's Link events, the Christian Aid collection, 'Experience Easter' for school children, the Good Friday Procession culminating in open air service at The Swan car park and service at St Francis, Easter activities, 'The Big Sing' at St Francis Church, and collaborative celebrations of key Christian festivals through two local Primary Schools.

We have also participated in the West Wickham Work Club run by 'Churches Together in West Wickham', a scheme offering help in preparing CVs for local people and encouraging them in looking for jobs, and continuing the work of the Careers Café at SJ's, which supplements this work.

#### **Pastoral Care**

"SJs": a management group have oversight of the centre and the volunteer members. In addition to the activities already described, SJs has hosted PCC meetings and a variety of different groups open to anyone, from 'mums and tots' through to an over 60s club. It also hosts and provides a referral service for bereavement, marriage and pregnancy matters, a Career Cafe and Hearing Aid Clinic. It is an effective expression of our pastoral care to people beyond the church.

Care & Befriending Team: We have a specific team dedicated to ensuring good pastoral oversight in the church and beyond. Our two Southwark Pastoral Auxiliaries, who are trained and recognised by the diocese as providers of pastoral care are part of this team. The team not only looks to provide pastoral care but encourage the church membership to reflect on what it means to be a caring community.

Marriage Preparation is offered to any couple getting married at St John's.

Holy Communion is celebrated on a regular basis in three local care homes for the elderly.

Mission and Evangelism Events: St John's continues to host events such as 'Light the Night', an alternative to Halloween, 'Silent Discos' to raise money for good causes and 'Senior Citizens Christmas Lunches'. St John's also supports Coney Hall United Football Club. Collections taken at Harvest and Christmas have been donated to the Salvation Army in Bromley, Christian Aid (for those affected by Hurricane Irma), Bromley Churches Winter Night Shelter for the homeless, and the Missionary Aviation Fellowship. Christingle collections have benefited the Church of England Children's Society. Invitations to notable services, such as Easter Sunday, Harvest, Christingle and Carol Services are distributed to every household in the parish at intervals during the year. St John's gives one tenth of its income to other mission organisations and, through its participation in Southwark Diocese's Parish Support Fund, supports the work of smaller churches within the diocese.

An Alpha course was run in 2018 as a follow up to 'Inquisitive' as this continued to provide people from outside the church a safe space to explore some of the big questions of life and faith.

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## **PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018**

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#### **Achievements and performance**

##### **a. Church Attendance**

There are 196 people on the Church Electoral Roll as reported at the APCM in April 2018. Approximately 115 adults and 30 children attend services each week.

Attendance increases significantly at major festivals – Christmas and Easter. Between 900 and 1000 adults and children attended services held over the Christmas period.

##### **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 £169,557. Expenditure for the year amounted to £165,130. This included, a cross charge to the SJ's Fund of £9,516 as a contribution towards the running costs for the use of the Parish office and £217 to Missions and Charities this resulted in a surplus for the year of, £4,427 and reserves in the General Fund of £142,125.

###### **(b) Designated Funds:**

(i) Audio visual fund: the brought forward balance on the designated fund was £3,375. The Fixed asset, which makes up this fund, is shown in Note 15 in the Financial Statements and has been depreciated by £884, in line with recommendations. This fund now stands at £2,531.

###### **(c) Restricted Funds:**

(i) SJ's The SJ'S fund stands at £93,650 This is represented by a fixed asset – the premises

(d) Young person and families enabler and has received gifts and grants, and pledges to fund a worker to assist in bringing the gospel to the wider community of Coney Hall and West Wickham. The fund currently stands at £28,110.

(e) 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 on these three funds is £10,066.

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## **PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018**

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#### **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.

##### **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 and undesignated reserves stand at £145,656 and 3 months of annual expenditure stand at £41,493 (1/4 of £165,974) 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.

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## **PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2018**

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#### **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 new 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, providing drinks, support and prayer.

#### **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, one non stipendiary priest licensed to the Parish, two Churchwardens, one Reader and two Southwark Pastoral Auxiliaries, together with other members of the laity. In June 2016 a Curate in training also joined the team. A Young People and Families' Enabler joined the team in August 2018.



**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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**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 25 March 2019 and signed on their behalf by:

**Revd Jonathan Ward**  
**Rector**

**Mrs Christine Blackburn**  
**Treasurer**

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**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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**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 2018.

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 2018**

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**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: 25 March 2019

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 2018**

	Note	Unrestricted funds 2018 £	Restricted funds 2018 £	Endowment funds 2018 £	Total funds 2018 £	Total funds 2017 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations & legacies	2	162,369	17,862	-	180,231	186,962
Grants	2	-	-	-	-	10,000
Other trading activities	3,4	6,835	193	-	7,028	7,374
Investments	5	353	818	-	1,171	1,000
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>169,557</b>	<b>18,873</b>	<b>-</b>	<b>188,430</b>	<b>205,336</b>
<b>EXPENDITURE ON:</b>						
Charitable activities	6,7,8, 9,10	156,241	31,638	-	187,879	167,024
<b>TOTAL EXPENDITURE</b>		<b>156,241</b>	<b>31,638</b>	<b>-</b>	<b>187,879</b>	<b>167,024</b>
<b>NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES)</b>		<b>13,316</b>	<b>(12,765)</b>	<b>-</b>	<b>551</b>	<b>38,312</b>
Net gains/(losses) on investments		-	-	(368)	(368)	1,983
<b>NET INCOME / (EXPENDITURE) BEFORE TRANSFERS</b>		<b>13,316</b>	<b>(12,765)</b>	<b>(368)</b>	<b>183</b>	<b>40,295</b>
Transfers between Funds	17	(9,733)	9,733	-	-	-
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>3,583</b>	<b>(3,032)</b>	<b>(368)</b>	<b>183</b>	<b>40,295</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>3,583</b>	<b>(3,032)</b>	<b>(368)</b>	<b>183</b>	<b>40,295</b>
<b>RECONCILIATION OF FUNDS:</b>						
Total funds brought forward		141,073	134,858	24,629	300,560	260,265
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>144,656</b>	<b>131,826</b>	<b>24,261</b>	<b>300,743</b>	<b>300,560</b>

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 2018**

	Note	£	2018 £	£	2017 £
<b>FIXED ASSETS</b>					
Tangible assets	13		<b>96,181</b>		98,462
Investments	14		<b>24,261</b>		24,629
			<u><b>120,442</b></u>		<u>123,091</u>
<b>CURRENT ASSETS</b>					
Debtors	15	<b>18,629</b>		15,392	
Cash at bank and in hand		<b>167,902</b>		164,875	
		<u><b>186,531</b></u>		<u>180,267</u>	
<b>CREDITORS:</b> amounts falling due within one year	16	<b>(6,230)</b>		(2,798)	
<b>NET CURRENT ASSETS</b>			<u><b>180,301</b></u>		<u>177,469</u>
<b>NET ASSETS</b>			<u><b>300,743</b></u>		<u>300,560</u>
<b>CHARITY FUNDS</b>					
Endowment funds	17		<b>24,261</b>		24,629
Restricted funds	17		<b>131,826</b>		134,858
Unrestricted funds	17		<b>144,656</b>		141,073
<b>TOTAL FUNDS</b>			<u><b>300,743</b></u>		<u>300,560</u>

The financial statements were approved by the Trustees on 25 March 2019 and signed on their behalf, by:

**Revd Jonathan Ward, Rector**

**Mrs Christine Blackburn, PCC Member and 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 2018**

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**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 2018**

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**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.

**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**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 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 2018 £	Restricted funds 2018 £	Endowment funds 2018 £	Total funds 2018 £	Total funds 2017 £
Giving Gift Aided	110,624	9,896	-	120,520	130,209
Tax Recoverable	28,383	2,397	-	30,780	33,273
Planned Giving	15,586	2,695	-	18,281	11,697
Other Giving	7,776	2,874	-	10,650	11,783
Grants	-	-	-	-	10,000
Total donations and legacies	162,369	17,862	-	180,231	196,962
Total 2017	162,397	34,565	-	196,962	

**3. FUNDRAISING INCOME**

	Unrestricted funds 2018 £	Restricted funds 2018 £	Endowment funds 2018 £	Total funds 2018 £	Total funds 2017 £
Fee Income	3,896	-	-	3,896	2,244
Sprung Income	2,490	-	-	2,490	4,615
Activities	449	-	-	449	361
	6,835	-	-	6,835	7,220
Total 2017	7,220	-	-	7,220	



PCC ST JOHN THE BAPTIST, WEST WICKHAM

NOTES TO THE FINANCIAL STATEMENTS  
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4. TRADING ACTIVITIES

	Unrestricted funds 2018 £	Restricted funds 2018 £	Endowment funds 2018 £	Total funds 2018 £	Total funds 2017 £
<b>Charity trading income</b>					
Lease contribution	-	193	-	193	154
	-	193	-	193	154
Net income from trading activities	-	193	-	193	154

5. INVESTMENT INCOME

	Unrestricted funds 2018 £	Restricted funds 2018 £	Endowment funds 2018 £	Total funds 2018 £	Total funds 2017 £
Dividends	-	818	-	818	801
Interest	353	-	-	353	199
	353	818	-	1,171	1,000
<i>Total 2017</i>	199	801	-	1,000	

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2018 £	Restricted funds 2018 £	Endowment funds 2018 £	Total funds 2018 £	Total funds 2017 £
Ministry	155,191	20,297	-	175,488	160,592
SJ's	-	11,341	-	11,341	5,382
	155,191	31,638	-	186,829	165,974
<i>Total 2017</i>	156,847	9,127	-	165,974	

**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

**NOTES TO THE FINANCIAL STATEMENTS  
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**7. DIRECT COSTS**

	<b>Ministry £</b>	<b>SJ's £</b>	<b>Total 2018 £</b>	<b>Total 2017 £</b>
Ministry- diocesan quota	91,800	-	91,800	90,000
Ministry - clergy expenses	11,237	-	11,237	8,509
Church services	3,382	-	3,382	2,930
Hire & maintenance, buildings & equipment	11,312	10,812	22,124	17,761
Youth & children	8,692	-	8,692	10,876
Upkeep of churchyard	294	-	294	468
General expenses	4,885	59	4,944	5,229
Depreciation	1,331	450	1,781	1,904
	<b>132,933</b>	<b>11,321</b>	<b>144,254</b>	<b>137,677</b>
<i>Total 2017</i>	<i>131,465</i>	<i>6,212</i>	<i>137,677</i>	

**8. SUPPORT COSTS**

	<b>Ministry £</b>	<b>SJ's £</b>	<b>Total 2018 £</b>	<b>Total 2017 £</b>
Subscriptions	438	-	438	265
Printing, stationery & telephone	1,106	-	1,106	1,369
Bank charges	100	20	120	120
Wages and salaries	20,436	-	20,436	7,491
	<b>22,080</b>	<b>20</b>	<b>22,100</b>	<b>9,245</b>
<i>Total 2017</i>	<i>9,210</i>	<i>35</i>	<i>9,245</i>	

**9. GOVERNANCE COSTS**

	<b>Unrestricted funds 2018 £</b>	<b>Restricted funds 2018 £</b>	<b>Endowment funds 2018 £</b>	<b>Total funds 2018 £</b>	<b>Total funds 2017 £</b>
Independent Examiners Fees	1,050	-	-	1,050	1,050

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PCC ST JOHN THE BAPTIST, WEST WICKHAM

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018

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10. ANALYSIS OF GRANTS

	<b>Grants 2018 £</b>	<b>Total 2018 £</b>	<i>Total 2017 £</i>
Missionary and charitable giving	<b>20,475</b>	<b>20,475</b>	19,052

11. EXAMINER'S REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,050 (2017 - £1,050).                    -       -

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**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

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**12. STAFF COSTS**

Staff costs were as follows:

	<b>2018</b>	<i>2017</i>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>20,436</b>	<i>7,491</i>

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

	<b>2018</b>	<i>2017</i>
	<b>No.</b>	<b>No.</b>
Administration	<b>2</b>	<i>1</i>

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

**13. TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>	<b>Fixtures and fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2018	<b>95,000</b>	<b>24,847</b>	<b>119,847</b>
Disposals	<b>-</b>	<b>(2,340)</b>	<b>(2,340)</b>
At 31 December 2018	<b>95,000</b>	<b>22,507</b>	<b>117,507</b>
<b>Depreciation</b>			
At 1 January 2018	<b>900</b>	<b>20,485</b>	<b>21,385</b>
Charge for the year	<b>450</b>	<b>844</b>	<b>1,294</b>
On disposals	<b>-</b>	<b>(1,353)</b>	<b>(1,353)</b>
At 31 December 2018	<b>1,350</b>	<b>19,976</b>	<b>21,326</b>
<b>Net book value</b>			
At 31 December 2018	<b>93,650</b>	<b>2,531</b>	<b>96,181</b>
<i>At 31 December 2017</i>	<i>94,100</i>	<i>4,362</i>	<i>98,462</i>

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.

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018

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14. FIXED ASSET INVESTMENTS

	Listed securities £
<b>Market value</b>	
At 1 January 2018	24,629
Disposals	(368)
	<hr/>
At 31 December 2018	24,261
	<hr/>

Investments at market value comprise:

	2018 £	2017 £
Listed investments	24,261	24,629
	<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

	2018 £	2017 £
Other debtors	15,479	13,902
Prepayments and accrued income	3,150	1,490
	<hr/>	<hr/>
	18,629	15,392
	<hr/>	<hr/>

16. CREDITORS: Amounts falling due within one year

	2018 £	2017 £
Creditors	4,291	1,748
Other taxation and social security	889	-
Accruals and deferred income	1,050	1,050
	<hr/>	<hr/>
	6,230	2,798
	<hr/>	<hr/>

PCC ST JOHN THE BAPTIST, WEST WICKHAM

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018

17. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2018 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2018 £
<b>Designated funds</b>						
Audio Visual Fund	3,375	-	(844)	-	-	2,531
<b>General funds</b>						
General Funds - all funds	137,698	169,557	(155,397)	(9,733)	-	142,125
Total Unrestricted funds	141,073	169,557	(156,241)	(9,733)	-	144,656
<b>Endowment funds</b>						
Endowment Funds	24,629	-	-	-	(368)	24,261
<b>Restricted funds</b>						
Missions & Charity	1,813	2,945	(4,975)	217	-	-
Restoration Fund	5,569	1,000	-	-	-	6,569
Churchyard Fund	2,973	818	(294)	-	-	3,497
SJ's	94,100	1,375	(11,341)	9,516	-	93,650
Young People and Families Enabler	30,403	12,735	(15,028)	-	-	28,110
	134,858	18,873	(31,638)	9,733	-	131,826
Total of funds	300,560	188,430	(187,879)	-	(368)	300,743

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PCC ST JOHN THE BAPTIST, WEST WICKHAM

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018

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**17. STATEMENT OF FUNDS (continued)**

Designated funds

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

SJ's Property Fund - Now transferred to the General fund due to the Property being 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.

**STATEMENT OF FUNDS - PRIOR YEAR**

	<i>Balance at 1 January 2017 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2017 £</i>
<b>Designated funds</b>						
Audio Visual Fund	4,500	-	(1,125)	-	-	3,375
<b>General funds</b>						
General Fund	128,437	169,816	(155,907)	(4,648)	-	137,698
Total Unrestricted funds	132,937	169,816	(157,032)	(4,648)	-	141,073
<b>Endowment funds</b>						
Endowment Fund	22,646	-	-	-	1,983	24,629
	22,646	-	-	-	1,983	24,629

**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2018**

**17. STATEMENT OF FUNDS (continued)**

**Restricted funds**

Missions & Charity	1,943	3,147	(3,277)	-	-	1,813
Restoration Fund	5,569	-	-	-	-	5,569
Churchyard Fund	2,620	821	(468)	-	-	2,973
SJ's	94,550	1,149	(6,247)	4,648	-	94,100
YPFE	-	30,403	-	-	-	30,403
	<u>104,682</u>	<u>35,520</u>	<u>(9,992)</u>	<u>4,648</u>	<u>-</u>	<u>134,858</u>
Total of funds	<u>260,265</u>	<u>205,336</u>	<u>(167,024)</u>	<u>-</u>	<u>1,983</u>	<u>300,560</u>

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Unrestricted funds 2018 £	Restricted funds 2018 £	Endowment funds 2018 £	Total funds 2018 £
Tangible fixed assets	2,081	94,100	-	96,181
Fixed asset investments	1,615	-	22,646	24,261
Current assets	148,355	38,176	-	186,531
Creditors due within one year	(6,230)	-	-	(6,230)
	<u>144,656</u>	<u>131,826</u>	<u>24,261</u>	<u>300,743</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	Unrestricted funds 2017 £	Restricted funds 2017 £	Endowment funds 2017 £	Total funds 2017 £
Tangible fixed assets	4,362	94,100	-	98,462
Fixed asset investments	-	-	24,629	24,629
Current assets	139,509	40,758	-	180,267
Creditors due within one year	(2,798)	-	-	(2,798)
	<u>141,073</u>	<u>134,858</u>	<u>24,629</u>	<u>300,560</u>



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PCC ST JOHN THE BAPTIST, WEST WICKHAM

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**19. OPERATING LEASE COMMITMENTS**

At 31 December 2018 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2018 £	2017 £
<b>Amounts payable:</b>		
Within 1 year	3,567	-
Between 1 and 5 years	13,969	-
Total	<u>17,536</u>	<u>-</u>

**20. RELATED PARTY TRANSACTIONS**

	2018 £	2017 £
Ministry expenses	5,345	5,707
Curates housing to diocese	5,875	5,875
	<u>5,875</u>	<u>5,875</u>

The above amounts were paid to 4 people (2017 - 9), including the Minister, Curate and Southwark Pastoral Auxiliary and no benefit arose to any of them from these transactions