

Charity Registration No. 1111073
Company Registration No. 05325917 (England and Wales)

ST. JOHNS COMMUNITY DEVELOPMENT PROJECT
(A company limited by guarantee)

DIRECTORS' AND TRUSTEES' REPORT
AND UNAUDITED FINANCIAL STATEMENTS

for the year ended

31 December 2022

ST. JOHNS COMMUNITY DEVELOPMENT PROJECT

(A company limited by guarantee)

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ST. JOHNS COMMUNITY DEVELOPMENT PROJECT

Reference and Administrative Information
for the year ended 31 December 2022

Charity Name: St. Johns Community Development Project

Charity registration number: 1111073

Company registration number: 05325917

Trustees: The trustees give their time voluntarily and without remuneration. They were, for the time under review:

Penny Rose-Casemore
Rosalind Borley
Juliet Inch
Emma Mizzi

Project Coordinator: Sheena Callender

Independent Examiner: Anna Long FCA

Registered Office and
operational address: St. Johns Church
386 Clapham Road
London SW9 9AR

Bankers: HSBC Bank plc
240 Lavender Hill
Clapham Junction
London SW11 1LH

ST. JOHNS COMMUNITY DEVELOPMENT PROJECT

Trustees' Report for the year ended 31 December 2022

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of St Johns Community Development Project for the year ended 31 December 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

St Johns Community Development Project is a charitable company limited by guarantee, incorporated on 6 January 2005 and registered as a charity on 30 August 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Recruitment and appointment of Trustees

The Trustees of the Charity are elected to the Management Committee at the Annual General Meeting or appointed between meetings by co-option, in accordance with the Articles of Association. The number of Committee members shall be not less than two but shall be subject to a maximum of twelve.

Induction and training of new Trustees and Committee members

Trustees and committee members receive an induction briefing and are given an induction pack with details of of the constitution and about the work of the charity. Arrangements are also made to visit the Project to see the charity in operation.

Objects of the organization

The objects of the charity are to support the local community in Stockwell and Clapham North through a range of support services and activities reaching out to vulnerable groups in these areas. These services target people of all ages and in particular, senior citizens, families and others facing disadvantage, so that their conditions of life may improve.

Review of the activities and future developments

In setting objectives and planning our activities for the year the trustees have given due consideration to the Charity Commission's guidance relating to public benefit. The work undertaken, supporting senior citizens and families continues to be well received by the local community, and support from funders has also been maintained over the year. Community outreach continues to develop at the Project, especially with senior citizens and those who are housebound. Some of these sessions include inter-generational work.

Senior Citizens: We are in the 2nd year of 3 years funding awarded by the National Lottery which covers our core costs. We have been supported by members with activity fees and donations and benefactors have also donated to the project. There is a weekly contact time with seniors. This includes chair aerobics followed by lunch and an advice session from Beko, the exercise facilitator, on how to avoid falls, keeping fit in the home and specialized one-to-one advice. The singing group goes from strength to strength with our tutor Eileen.

The Thursday social group continues to flourish, and deep friendships are made. St Johns hosted an Easter party, a Christmas party and a Platinum Jubilee celebration, funded by London Community Foundation, plus two day-trips - to Wisley Gardens and Brighton Beach. We also ran a very successful Arts and Crafts workshop 'Meet and Make', funded by Awards for All, which was very well attended and has helped to recruit new members who now attend the other activities we provide.

Digital Literacy support continues on Thursdays when senior citizens can get help on how to access the internet, use computers, tablets and their phones and also raise awareness of online fraud. The Community Police continue to make regular visits and give information on keeping safe on the streets, in the home and on public transport.

Members continue to support the project through volunteering, fundraising and promoting the project. During the year there have been a number of deaths and funerals which have been attended by friends and colleagues.

ST. JOHNS COMMUNITY DEVELOPMENT PROJECT

Trustees' Report
for the year ended 31 December 2022

Many thanks to Sheena, Marie, Peggy and Craig, Che, Beko and Eileen and to Roz; also to a host of volunteers for their unstinting work and dedication to the project.

Future plans

The charity wishes to continue to provide similar activities in the forthcoming years and continues to work hard to secure funding for the Project and its activities.

Reserves policy

The charity continues to seek further funding for its important work and has a long term aim of building general reserves (unrestricted funds) to a level equal to six months running costs, in order to protect itself from any unexpected fall in income.

Financial Review

The results of the year's operation are set out in the attached financial statements. The net inflow of unrestricted funds amounts to £5,112 (2021: inflow £1,984). Unrestricted reserves at 31 December 2022 total £6,399 (2021: £1,287). The restricted reserves balance represents one month's grant from National Lottery, as the funding is from 1 February 2022 to 31 January 2023.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable laws and regulations. Company law requires the trustees to prepare financial statements for each financial year. Under that law they are required to prepare the financial statements in accordance with UK Accounting Standards and applicable law (UK General Accepted Accounting Practice), including FRS 102 The Financial Reporting Standards applicable in the UK and Republic of Ireland. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a 'true and fair' view of the state of affairs of the charitable company and of the excess of income over expenditure for that period. In preparing these financial statements the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the organization will continue its activities.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charitable company and prevent and detect fraud and other irregularities.

The Trustees confirm that the financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014.

This report was approved and authorised for issue by the Trustees on 19 September 2023 and signed on its behalf by:



Penny Rose-Casemore

Independent Examiner's Report

ST. JOHNS COMMUNITY DEVELOPMENT PROJECT

I report on the financial statements of the Project for the year ended 31 December 2022 which are set out on pages 5 to 10.

Respective responsibilities of Trustees and examiner

The Trustees, who are also the directors of St Johns Community Development Project for the purposes of company law, and the board of trustees for the purposes of charity law, are responsible for the preparation of the financial statements. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeking explanations from you as trustees concerning any matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

- the accounting records were not kept in accordance with section 386 of the Companies Act 2006; and
- the accounts did not accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006; and
- the accounts did not comply with 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.



Mrs V Anna Long FCA

Member of the Institute of Chartered Accountants in England & Wales - 6349687

47 Hambalt Road

London SW4 9EQ

Date: 19 September 2023

ST. JOHNS COMMUNITY DEVELOPMENT PROJECT

Statement of Financial Activities (including Income & Expenditure Account)

for the year ended 31 December 2022

		Unrestricted Funds 2022 £	Restricted £	Total 2022 £	Total 2021 £
	Notes				
Income from:					
Donations and legacies	2	500	0	500	277
Charitable activities	3	5,855	82,253	88,108	61,995
Total Income		6,355	82,253	88,608	62,272
Expenditure on:					
Raising funds	4	86	212	298	1,598
Charitable activities	5	893	82,041	82,934	59,775
Governance costs	6	263	0	263	163
Total Expenditure		1,242	82,253	83,495	61,536
Net income / (expenditure)		5,112	0	5,112	736
Reconciliation of funds					
Total funds brought forward		1,287	4,840	6,127	5,391
TOTAL FUNDS CARRIED FORWARD	13	6,399	4,840	11,239	6,127

The notes on pages 7 to 10 form an integral part of these financial statements.

ST. JOHNS COMMUNITY DEVELOPMENT PROJECT

(company limited by guarantee)

Balance Sheet

as at 31 December 2022

	Notes	2022 £	2021 £
Current Assets			
Debtors and Prepayments	11	0	0
Cash at Bank and in Hand		<u>11,489</u>	<u>7,611</u>
		11,489	7,611
Creditors: amounts falling due within one year	12	<u>(250)</u>	<u>(1,484)</u>
Net Current Assets		<u><u>11,239</u></u>	<u><u>6,127</u></u>
Represented by			
Restricted funds	13	4,840	4,840
Unrestricted Funds:			
General Funds		6,399	1,287
		<u><u>11,239</u></u>	<u><u>6,127</u></u>

The financial statements have been prepared in accordance with section 415A of the Companies Act 2006 relating to small companies and FRS 102 Section 1A.

The charitable company is entitled to exemption from audit under section 477 of the Companies Act 2006 for the year ended 31 December 2022 and the Members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2022 under section 476 of the Companies Act 2006.

The financial statements were approved, and authorised for issue, by the Trustees on 19 September 2023 and signed on their behalf by:

.....

Penny Rose-Casemore Chair

The Notes on pages 7 to 10 form an integral part of these financial statements.

ST. JOHNS COMMUNITY DEVELOPMENT PROJECT

Notes to the Financial Statements

for the year ended 31 December 2022

1. ACCOUNTING POLICIES

1.1 *Accounting convention*

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 (FRS102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

1.2 *Company status*

St. Johns Community Development Project is a company limited by guarantee. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the Charity.

1.3 *Public benefit entity*

The charitable company meets the definition of a public benefit entity as defined by FRS 102.

1.4 *Income recognition*

Income is recognised when the Charity has entitlement to the income, it is probable that the income will be received, and the amount can be measured reliably.

Income from grants, whether 'capital' or 'revenue grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

The value of services provided by volunteers has not been included in these accounts.

1.5 *Expenditure and Irrecoverable VAT*

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

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated to the applicable expenditure headings

Expenditure includes VAT and is reported as part of the expenditure to which it relates.

1.6 *Funds accounting*

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

Designated funds are unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost 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.

1.7 *Tangible fixed assets and depreciation*

All assets costing more than £1,500 are capitalised.

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which in all cases is estimated at 4 years.

1.8 *Cash flow statement*

The financial statements do not include a cash flow statement because the charity, as a small reporting entity, is exempt from the requirements to prepare such a statement under Financial Reporting Standard 102 as amended by Update Bulletin 1.

ST. JOHNS COMMUNITY DEVELOPMENT PROJECT

Notes to the Financial Statements

for the year ended 31 December 2022

2. VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Donations	500	0	500	277
	<u>500</u>	<u>0</u>	<u>500</u>	<u>277</u>

3a. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Contributions for activities	3,584	0	3,584	3,267
Charitable giving	2,271	0	2,271	640
	<u>5,855</u>	<u>0</u>	<u>5,855</u>	<u>3,907</u>

3b. RESTRICTED INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Awards for All	-	9,425	9,425	0
City of London - City Bridge Trust	-	10,867	10,867	0
London Community Foundation - Jubilee	-	3,873	3,873	0
National Lottery	-	58,088	58,088	58,088
	<u>0</u>	<u>82,253</u>	<u>82,253</u>	<u>58,088</u>
	£	£	£	£
3 Total Income from Charitable Activities	<u>5,855</u>	<u>82,253</u>	<u>88,108</u>	<u>61,995</u>

4. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
Fundraising expenses	86	212	298	71
Allocation of salary costs	0	0	0	1,527
	<u>86</u>	<u>212</u>	<u>298</u>	<u>1,598</u>

5. CHARITABLE EXPENDITURE

	Unrestricted Funds	Restricted Funds	2022 Total Funds	2021 Total Funds
	£	£	£	£
SENIOR CITIZENS				
Staff costs	274	42,924	43,198	40,794
Sessional workers	-13	18,854	18,841	5,240
Resources & activities	283	5,958	6,240	2,921
Staff training	0	24	24	174
Allocation of support costs	349	14,281	14,630	10,646
	<u>893</u>	<u>82,041</u>	<u>82,934</u>	<u>59,774</u>

ST. JOHNS COMMUNITY DEVELOPMENT PROJECT

Notes to the Financial Statements
for the year ended 31 December 2022

6. GOVERNANCE COSTS	Unrestricted Funds £	Restricted Funds £	2022 Funds £	2021 Funds £
Independent Examiner's fee	250	-	250	150
Company House charges	13	-	13	13
	<u>263</u>	<u>0</u>	<u>263</u>	<u>163</u>

7. RESOURCES EXPENDED	staff costs £	direct costs £	support	2022 Funds £	2021 Funds £
Senior citizens	62,039	6,264	14,630	82,934	59,775
Feasibility study	0	0	0	0	0
Direct charitable expenditure	62,039	6,264	14,630	82,934	59,775
Costs of generating funds	0	298	0	298	1,598
Governance costs	0	263	0	263	163
Support costs	0	14,630	(14,630)	0	0
	<u>62,039</u>	<u>21,456</u>	<u>0</u>	<u>83,495</u>	<u>61,536</u>

8. RELATED PARTIES

The Chair of the St Johns Community Development Project is also the Incumbent and Vicar of Christ Church and St John, Clapham. The activities of the Project take place in the Church Hall at St John's. The running costs of the building are paid for by the Church who estimate £5,000 per annum relate directly to the Project.

9. SUPPORT COSTS	Unrestricted Funds £	Restricted Funds £	2022 Funds £	2021 Funds £
Premises costs	0	12,000	12,000	9,000
Office equipment	0	1,125	1,125	115
Postage & stationery	0	88	88	83
Telephone, mobiles & internet	0	705	705	1,053
Bank charges	349	0	349	8
Other office costs	0	364	364	387
	<u>349</u>	<u>14,281</u>	<u>14,630</u>	<u>10,646</u>

10. STAFF COSTS & TRUSTEES' REMUNERATION	2022 £	2021 £
Salaries	43,198	42,320
Sessional workers	18,841	5,240
	<u>62,039</u>	<u>47,560</u>

The average number of part time staff in the year was 4 (2021: 4).

Sessional workers assist with various activities of the Project.

No Trustee received any remuneration or were reimbursed for expenses in the current or preceding year.

Apart from the Trustees, key management comprises the Coordinator. The aggregate remuneration of key management amounted to £15,822.

ST. JOHNS COMMUNITY DEVELOPMENT PROJECT

Notes to the Financial Statements

for the year ended 31 December 2022

11. DEBTORS

	2022	2021
	£	£
Other debtors & prepayments	0	0
	<u>0</u>	<u>0</u>

12. CREDITORS: amounts falling due within one year

	2022	2021
	£	£
Sundry creditors & accruals	250	1,484
	<u>250</u>	<u>1,484</u>

13. STATEMENT OF FUNDS

	Balance 01-Jan-22	Incoming Resources	Expenditure	Transfers	Balance 31-Dec-22
	£	£	£	£	£
Restricted funds					
Senior citizens	4,840	82,253	(82,253)	0	4,840
Twilighters singing group	0	0	0	0	0
	<u>4,840</u>	<u>82,253</u>	<u>(82,253)</u>	<u>0</u>	<u>4,840</u>

The restricted funds are grants and donations given by funders to further particular aspects of the charity's activities.

	Balance 01-Jan-22	Incoming Resources	Expenditure Expended	Transfers	Balance 31-Dec-22
	£	£	£	£	£
Summary of funds					
General funds	1,287	6,355	(1,242)	0	6,399
Restricted funds	4,840	82,253	(82,253)	0	4,840
	<u>6,127</u>	<u>88,608</u>	<u>(83,495)</u>	<u>0</u>	<u>11,239</u>

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds	Restricted Funds	Totals 2021
	£	£	£
Current assets	11,489	0	11,489
Current liabilities	(250)	0	(250)
	<u>11,239</u>	<u>0</u>	<u>11,239</u>

15. CORPORATION TAXATION

The Project is a registered charity and 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 activities.

16. GOING CONCERN

There was a small surplus in the year which has increased the accumulated surplus carried forward to £6,399. The Charity continue to make applications to potential funders. The Trustees consider that debts will continue to be paid as they fall due and that sufficient funding will be received to meet the Charity's costs of operation. There are no significant costs of cessation.