

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 2023**

**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 2023

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Charity Name:	St. Johns Community Development Project										
Charity registration number:	1111073										
Company registration number:	05325917										
Trustees:	<p>The trustees give their time voluntarily and without remuneration. They were, for the time under review:</p> <table><tbody><tr><td>Penny Rose-Casemore</td><td>(resigned 22.07.2024)</td></tr><tr><td>Rosalind Borley</td><td></td></tr><tr><td>Juliet Inch</td><td></td></tr><tr><td>Emma Mizzi</td><td></td></tr><tr><td>Irene Davison-Aitkins</td><td>(appointed 12.07.2024)</td></tr></tbody></table>	Penny Rose-Casemore	(resigned 22.07.2024)	Rosalind Borley		Juliet Inch		Emma Mizzi		Irene Davison-Aitkins	(appointed 12.07.2024)
Penny Rose-Casemore	(resigned 22.07.2024)										
Rosalind Borley											
Juliet Inch											
Emma Mizzi											
Irene Davison-Aitkins	(appointed 12.07.2024)										
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 2023

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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 2023.

## **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 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 final 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. In 2023 St Johns hosted an Easter party, a Christmas party and a King's Coronation Celebration. We also took the seniors on a five day holiday in Hayling Island.

We were funded by Stockwell Strong Fund to run a pilot on cost-of-living advice.

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.

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

## ST JOHNS COMMUNITY DEVELOPMENT PROJECT

Trustees' Report  
for the year ended 31 December 2023

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

Thanks also to Funders - the National Lottery, McCarthy Fund, Stockwell Strong Fund and the City Bridge Trust.

### 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 outflow of unrestricted funds amounts to £2,878 (2022: inflow £5,112). Unrestricted reserves at 31 December 2022 total £3,522 (2022: £6,399). The restricted reserves balance represents one month's grant from National Lottery, as the funding is from 1 February 2023 to 31 January 2024.

### 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 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 20 August 2024 and signed on its behalf by:

  
Rosalind Borley

# **Independent Examiner's Report**

## **ST. JOHNS COMMUNITY DEVELOPMENT PROJECT**

I report on the financial statements of the Project for the year ended 31 December 2023 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 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: 20 August 2024

# ST. JOHNS COMMUNITY DEVELOPMENT PROJECT

## Statement of Financial Activities (including Income & Expenditure Account)

for the year ended 31 December 2023

	Notes	Unrestricted Funds 2023 £	Restricted £	Total 2023 £	Total 2022 £
<b>Income from:</b>					
Donations and legacies	2	501	0	501	500
Charitable activities	3	10,734	70,041	80,775	88,108
<b>Total Income</b>		<b>11,235</b>	<b>70,041</b>	<b>81,276</b>	<b>88,608</b>
<b>Expenditure on:</b>					
Raising funds	4	0	238	238	298
Charitable activities	5	13,862	69,803	83,665	82,934
Governance costs	6	250	0	250	263
<b>Total Expenditure</b>		<b>14,112</b>	<b>70,041</b>	<b>84,153</b>	<b>83,495</b>
<b>Net income / (expenditure)</b>		<b>(2,878)</b>	<b>(0)</b>	<b>(2,878)</b>	<b>5,112</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		6,399	4,840	11,239	6,127
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>13</b>	<b>3,522</b>	<b>4,840</b>	<b>8,362</b>	<b>11,239</b>

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

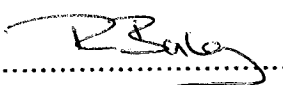
as at 31 December 2023

	Notes	2023 £	2022 £
<b>Current Assets</b>			
Debtors and Prepayments	11	0	0
Cash at Bank and in Hand		<u>10,862</u>	<u>11,489</u>
		10,862	11,489
<b>Creditors: amounts falling due within one year</b>	12	<u>(2,500)</u>	<u>(250)</u>
<b>Net Current Assets</b>		<u>8,362</u>	<u>11,239</u>
 Represented by			
<b>Restricted funds</b>	13	4,840	4,840
<b>Unrestricted Funds:</b>			
General Funds		3,522	6,399
		<u>8,362</u>	<u>11,239</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 2023 and the Members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 December 2023 under section 476 of the Companies Act 2006.

The financial statements were approved, and authorised for issue, by the Trustees on 20 August 2024 and signed on their behalf by:

.....  


Rosalind Borley

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 2023

### **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 2023

## 2. VOLUNTARY INCOME

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
Donations	501	0	501	500
	<u>501</u>	<u>0</u>	<u>501</u>	<u>500</u>

## 3a. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
Contributions for activities	1,183	-	1,183	3,584
Charitable giving	1,561	-	1,561	2,271
Holiday contributions	7,990	-	7,990	-
	<u>10,734</u>	<u>0</u>	<u>10,734</u>	<u>5,855</u>

## 3b. RESTRICTED INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
City of London - City Bridge Trust	-	10,000	10,000	10,867
National Lottery	-	58,088	58,088	58,088
Stockwell community grant	-	1,953	1,953	-
Awards for All	-	-	-	9,425
London Community Foundation - Jubilee	-	-	-	3,873
	<u>0</u>	<u>70,041</u>	<u>70,041</u>	<u>82,253</u>
	£	£	£	£
<b>3 Total Income from Charitable Activities</b>	<u>10,734</u>	<u>70,041</u>	<u>80,775</u>	<u>88,108</u>

## 4. RAISING FUNDS

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
Fundraising expenses	-	238	238	298
	<u>0</u>	<u>238</u>	<u>238</u>	<u>298</u>

## 5. CHARITABLE EXPENDITURE

	Unrestricted Funds	Restricted Funds	2023 Total Funds	2022 Total Funds
	£	£	£	£
<b>SENIOR CITIZENS</b>				
Staff costs	7	46,671	46,678	43,198
Sessional workers	2,138	9,104	11,242	18,841
Resources & activities	3,164	900	4,064	6,240
Holiday and trips	7,979	-	7,979	0
Staff training	-	-	-	24
Allocation of support costs	575	13,128	13,703	14,630
	<u>13,862</u>	<u>69,803</u>	<u>83,666</u>	<u>82,934</u>

**ST. JOHNS COMMUNITY DEVELOPMENT PROJECT**

Notes to the Financial Statements  
for the year ended 31 December 2023

**6. GOVERNANCE COSTS**

	Unrestricted Funds	Restricted Funds	2023 Funds	2022 Funds
	£	£	£	£
Independent Examiner's fee	250	-	250	250
Company House charges	0	-	0	13
	<u>250</u>	<u>0</u>	<u>250</u>	<u>263</u>

**7. RESOURCES EXPENDED**

	staff costs	direct costs	support	2023 Funds	2022 Funds
	£	£		£	£
Senior citizens	57,920	4,064	13,703	75,687	82,934
Direct charitable expenditure	<u>57,920</u>	<u>4,064</u>	<u>13,703</u>	<u>75,687</u>	<u>82,934</u>
Costs of generating funds	0	238	0	238	298
Governance costs	0	250	0	250	263
Support costs	0	13,703	(13,703)	0	0
	<u>57,920</u>	<u>18,255</u>	<u>0</u>	<u>76,175</u>	<u>83,495</u>

**8. RELATED PARTIES**

The Chair, until July 2024, of the St Johns Community Development Project was 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	2023 Funds	2022 Funds
	£	£	£	£
Premises costs	0	12,000	12,000	12,000
Office equipment	0	0	0	1,125
Postage & stationery	14	38	52	88
Telephone, mobiles & internet	85	698	783	705
Bank charges	55	148	203	349
Other office costs	91	245	335	364
Subscriptions & Microsoft	330	0	330	0
	<u>575</u>	<u>13,128</u>	<u>13,703</u>	<u>14,630</u>

**10. STAFF COSTS & TRUSTEES' REMUNERATION**

	2023	2022
	£	£
Salaries	46,678	43,198
Sessional workers	11,242	18,841
	<u>57,920</u>	<u>62,039</u>

The average number of part time staff in the year was 4 (2022: 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 £17,098.

# ST. JOHNS COMMUNITY DEVELOPMENT PROJECT

Notes to the Financial Statements  
for the year ended 31 December 2023

## 11. DEBTORS

	2023	2022
	£	£
Other debtors & prepayments	0	0
	<u>0</u>	<u>0</u>

## 12. CREDITORS: amounts falling due within one year

	2023	2022
	£	£
Sundry creditors & accruals	2,500	250
	<u>2,500</u>	<u>250</u>

## 13. STATEMENT OF FUNDS

	Balance 01-Jan-23	Incoming Resources	Expenditure	Transfers	Balance 31-Dec-23
	£	£	£	£	£
<b>Restricted funds</b>					
Senior citizens	4,840	70,041	(70,041)	0	4,840
	<u>4,840</u>	<u>70,041</u>	<u>(70,041)</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-23	Incoming Resources	Expenditure Expended	Transfers	Balance 31-Dec-23
	£	£	£	£	£
<b>Summary of funds</b>					
General funds	6,399	11,235	(14,112)	0	3,522
Restricted funds	4,840	70,041	(70,041)	0	4,840
	<u>11,240</u>	<u>81,276</u>	<u>(84,153)</u>	<u>0</u>	<u>8,362</u>

## 14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Funds	Restricted Funds	Totals 2021
	£	£	£
Current assets	10,862	0	10,862
Current liabilities	(2,500)	0	(2,500)
	<u>8,362</u>	<u>0</u>	<u>8,362</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 deficit in the year of £2,878 which has reduced the accumulated surplus carried forward to £3,522. 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.