

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SAINT JOHN WITH SAINT JAMES, WEST EALING

England & Wales · Charity number 1130295

Details

Other names ST. JOHN WITH ST. JAMES PCC, WEST EALING

Status Registered

Legal form Previously excepted

Registered 2009-06-23

Register [View on the Charity Commission register](#)

Contact

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Mattock Lane
London
W13 9LA

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Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Regular public worship open to all. Teaching of Christianity through sermons, courses and small groups..Promotion of Christianity through the staging of events and meetings.Promoting the whole mission of the Church through provision of activities for senior citizens, parents& toddlers.Supporting other charities in the UK and overseas.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Ealing

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£375,572	£361,674	-	-
2023-12-31	£323,205	£431,201	-	-
2022-12-31	£369,184	£359,908	-	-
2021-12-31	£411,907	£369,051	-	-
2020-12-31	£308,147	£293,445	-	-

Trustees

Name	Role	Appointed
Abimbola Olumide Rotimi		2026-05-12
Alan Paul Stacey		2025-07-23
Alison Powell		2020-10-20
Angelo Lebrato		2023-07-02
Daniela Hagger		2024-04-21
David Luke		2024-04-21
GRAHAM ROBERT GERARD WORSFOLD		2014-04-06
Hannah Baylor		2025-07-23
Helen Goodman Worsfold		2025-11-26
Iain John Tromans		2023-05-21
John Olatunde Adigun		2024-07-16
John Quinn		2025-05-11
MARK ROBERT SHEARD		2017-02-15
Olutoyin Peters		2020-10-20
Paul Martin Hagger		2026-04-26
Paul Mervyn Salter MA		2017-04-20
Samuel James Hagger		2026-05-13
Valerie Upton		2025-05-11

Accounts



ANNUAL REPORT & ACCOUNTS

1 January-31 December 2024

Parish Office, St. John's Church, Mattock Lane, West Ealing, London, W13 9LA
St. John with St. James PCC, West Ealing, Registered Charity Number 1130295.

ST. JOHN WITH ST. JAMES WEST EALING

Annual Report and Accounts of the Parochial Church Council For the year ended 31 December 2024

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ST. JOHN WITH ST. JAMES WEST EALING

Annual Report and Accounts of the Parochial Church Council For the year ended 31 December 2024

The Parochial Church Council (The PCC) present their report with the financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standard FRS102.

Aims and purposes

The PCC of St. John with St. James West Ealing has the responsibility of co-operating with the incumbent, the Rev Samuel Sanya, Vicar, in promoting the whole mission of the Church in the ecclesiastical parish: pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church building of St. John's, and other church properties.

Objectives and activities

The PCC members and trustees recognise their responsibilities towards public benefit under the requirements of the Charities Act 2011. The PCC remains committed to enabling as many people as possible to worship with us and to become part of our parish community.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit, and particularly the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

- Worship, Prayer and Bible teaching that we make accessible for all
- Discipleship, Outreach and Mission work locally, within and beyond the diocese
- Community fostering through small groups and intentional Pastoral care
- Careful attention to Health and Safety and Safeguarding
- Creation care as part of the ethos of the PCC
- Good governance and management of our church building and fabric

Achievements and performance

We have developed nine values against which we can review our 2024/25 achievements and performance.

- Prayer and the Spirit – Weekly and monthly spaces for gathered prayer. Prayer ministry on Sunday mornings has been restarted with a ministry team coordinator. When we pray, we take time to listen in to what the Spirit is saying and have developed a culture of being aware of God in the everyday.
- Worship and the Bible – Encounter (monthly) space for gathered worship in addition to service times. As an evangelical Church we value the supremacy of the Bible. We have been blessed with new preachers joining the team which is a mix of clergy and lay preachers. Age-appropriate resources are used across our services and this year we have managed to share the same themes across all age groups in our Sunday morning service.
- Discipleship and Mission – Last July our Curate was priested and has since taken 3 baptisms and presided at several communion services. We have been able to deliver discipleship through our Connect groups as well as through smaller courses like Alpha, the Prayer course, Repurpose course, and mission and outreach events like the seasonal family fun events where our investment of an inflatable slide has been of great value. A lot of effort has been put into ministry to family and young people and we have seen growth in the numbers of teenagers in our services. The young people are actively involved in the music and are slowly participating more in the general life of the Church. We hope some teenagers will join the PCC soon.

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- Community and Unity – We are a more and more diverse community not just in race but also age and social class. Over the past year, we have tried to be intentionally more welcoming and hospitable to one another. Our worship team now holds a regular gathering where different members are invited to prepare food from their home/country. In our music, we are trying to teach songs from the different cultures represented amongst us as well as use different genres and generations of worship, i.e. contemporary, classics, hymns, upbeat, reflective etc... It is important to us that people can belong and participate. Across our three main worship services, there has also been a noticeable overlap which means that there is a greater sense of unity in the Parish.
- Generosity – Our giving has increased over the year, and we recognise that people respond to a cause and are willing to give to things that they value. They respond to worship, to God's answers to prayer, to needs and to encouragement too from the PCC and clergy. We have also continued to share our resources in cash and in kind with many charities (big and small) and many users of our wonderful building.

Services

The Parish seeks to offer a range of services each week and over the course of the year which our community find welcoming and spiritually fulfilling. During 2024 the following parochial congregations met on a regular basis:

- Sunday morning 10am – Offering worship, Holy Communion, Bible teaching and fellowship. These take place either altogether or in various age-appropriate groups.
- Café Church 5.45pm – An informal Sunday evening service of café style worship and fellowship.
- Wednesday morning 11.15am – Offering Holy Communion, worship, bible teaching and fellowship.

Each of these services have regular congregants who will be offered follow up discipleship through Connect groups, prayer, pastoral care and social interactions some of which will be open to the whole parish.

Church attendance

The average in-person attendance for October 2024 was 191 including children and young people (across the two Sunday services) and 27 (at the one regular weekday service). These data are recorded in the diocesan return and, as there, duplicated attendance is not counted. St. John's continues to livestream/video record the Sunday morning service at least once a month.

Electoral Roll

In line with Church of England policy, a new Electoral Roll was created from scratch in 2025. The new roll stands at 170.

Use of facilities by other congregations

As well as our parochial congregations, the Myanmar Christian Fellowship and Living Waters Arabic Church use the building on a weekly basis.

Pastoral care

Shepherding of all those whom God has called us to really matters to us. We hold to the commitment of 'every member ministry' where pastoral care is not just left to the clergy, ministers or staff members, but is in fact seen as a shared responsibility. We are all encouraged to look out for each other's wellbeing from an individual, i.e. one to one context, to a group. Community and fellowship are buzzwords not just preached about from Bible passages but lived out. In addition to the joint efforts, our clergy and ministers visit and pray with those especially in need as well as carrying out their responsibilities with baptisms, weddings and funerals.

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Practical and financial support for other organisations

Regular practical and/or financial support was provided to:

- Bishop's Mission Fund
- Church Mission Society
- Compassion
- Crosslinks
- Crosslight Debt Advice
- Ealing Food Bank
- Ealing Soup Kitchen
- Great Lakes Outreach
- Gurnell Grove Community
- Hope4Malawi
- Mission Aviation Fellowship
- Open Doors
- Overseas Mission Fellowship
- SOMA
- Tearfund
- WellFound

Over the years the PCC has committed to support missional charities both locally and globally. This list is reviewed annually against a criterion agreed by the PCC. The Church has held to a tithing biblical principle where it has committed to give away 10% of its unrestricted giving income to be used to support mission agencies and charities financially.

Maintenance of the church building

St John's Church building is maintained to facilitate its use in support of the mission and ministry of the parish. During 2024 the following key works were included within the categories of General Maintenance and Major Projects: repainting of all external wooden doors, installation of CCTV security cameras, new gas safety valves in all three church kitchens, further design work for the replacement of church lighting which is a significant project and a current priority for further improvements.

PCC meetings

During 2024 the PCC met on a regular basis (at least every other month), mostly in person and occasionally online. It received regular reports on Parish mission, ministries, governance, policies, finance, buildings, health and safety, safeguarding, and additional reports from PCC subcommittees and delegated working groups including the Standing Committee, staff members, World Outreach Committee and regular updates from Deanery Synod reps.

As a Parish we seek to work in partnership with our neighbouring parishes, episcopal and ecumenical.

Volunteers and donors

The PCC is grateful to all in the church who gave of their time, talents and money to assist with its work during the year. Any Parish cannot do what it does without the many unsung heroes in the name of Volunteers who make things happen both behind the scenes as well as front stage. We are the Body of Christ and as St Paul exhorts in his letters to the Ephesians, Romans and Corinthians, all our gifts whether that is talents and abilities, time or indeed money help make the parish operate and realise its goals.

We appreciate everyone and pray earnestly for God's blessing on them.

Plans for Future Periods

We are looking ahead with hope for a combination of mission, ministry and some building projects too. All these in one way or another work together as we seek to reach out to and disciple the people of God.

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- We plan to transition from one to two new Sunday morning services
- We look forward to welcoming our new curate in July and two further curates in September.
- We are encouraging more lay members into ordained ministry.
- We will continue to foster belonging and participation of everyone God has called to us.
- We are looking to appoint a new staff member to oversee our youth and children's work as our current ministry leader is moving on.
- We are planning some longstanding building projects on lighting, carpet and sound which because of the kind of equipment, fabric and electrical work involved need to be done at the same time.
- We are working towards raising our Church income through lettings as well as aiming to run a more balanced budget over the next 18-24 months.
- We aim to live out our nine values: Prayer, Worship, Bible, Spirit, Discipleship, Mission, Community, Generosity and Unity.
- We want to be a Church where everyone Belongs and Participates, summarised in our vision catchphrase – Belong – Serve – Give learning from the early Church Acts 2:42-47 & 4:32-35.
- We aim to be more and more representative of our Parish both in attendance at Church gatherings and in the leadership, governance and running of the Parish. The Parish ought to reflect its surroundings and be true to the statement that the Church of England is indeed a Christian presence in every community.

Structure, governance and management

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. It is registered with the Charity Commission as The Parochial Church Council of The Ecclesiastical Parish of Saint John with Saint James, West Ealing, Registered Charity Number 1130295.

The method of appointment of PCC members is set out in the Church Representation Rules (2020 Edition, as amended). The PCC comprises up to 15 elected members. Clergy, Churchwardens and Deanery Synod members are ex-officio on the PCC. Newly elected members of the Council are encouraged to attend an induction course run by the London Diocese.

The PCC meets at least six times a year. A Standing Committee consisting of the Incumbent, two Churchwardens, Treasurer, Secretary and two members of the PCC (all elected by members of the PCC) is appointed annually. The Standing Committee is given delegated authority by the PCC to transact the business of the PCC between meetings subject to the directions given by the Council.

Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

Risk Management

The trustees recognise that effective risk management is essential in achieving the Charity's objectives. Risk management is considered as an integral element of all decision making, and the trustees pay attention to reviewing and maintaining risk management procedures to ensure risk levels are appropriate.

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Parochial Church Council 2024

The following people served as members of the PCC and trustees for the period 1 January 2024 to 31 December 2024 unless otherwise noted.

Parish Appointments

Samuel Sanya (Vicar)
Angelo Lebrato (Curate)
Paul Salter (Churchwarden)
Iain Tromans (Churchwarden)
Mark Sheard (Licensed Lay Minister, member of Archbishops' Council, ex officio)

Deanery Synod Members

Deborah Gray (until 21 April)
Paul Hagger (until 21 April)
Graham Worsfold (Commissioned Lay Minister)

Elected PCC Members

Funmi Adejugbe Olori
John Adigun (from 16 July)
Maureen Brook (until 21 April)
Katherine Castelino
Isabel Glebocki
Deborah Gray (until 21 April)
Paul Hagger (until 21 April)
Daniela Hagger (from 21 April)
Rhianna Lambrou
Katy Lawrence (until 21 April)
David Luke (from 21 April)
Olutoyin Peters
Alison Powell

PCC Chair

Samuel Sanya (until 25 September)
Mark Sheard (from 25 September)

PCC Lay Vice Chair

Iain Tromans

PCC Treasurer

Katherine Castelino

Electoral Roll Officer

Olutoyin Peters

Standing Committee

Maureen Brook (until 21 April)
Katherine Castelino
Daniela Hagger (from 21 April)
David Luke (from 21 April)
Alison Powell
Samuel Sanya
Paul Salter
Iain Tromans

PCC Secretary

Jon Gulley acted as PCC Secretary but was not a trustee.

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Administrative Information

The Parish of St. John with St. James West Ealing is situated in the W13 postcode in the London Borough of Ealing. It has one building licensed for public worship, namely the Parish Church of St. John Ealing Dean (located on Mattock Lane). The parish is part of the Diocese of London (Willesden Episcopal Area) within the Church of England. The correspondence address is The Parish Office, St. John's Church, Mattock Lane, West Ealing, London, W13 9LA.

Bankers and Independent Examiner

The Parish CAF bank accounts were used for St John's during 2024. Deposits are also held with Virgin Money and Kingdom Bank.

The Independent Examiner is: Munday Long Associates Ltd, Chartered Certified Accountants, Alton House, 66/68 High Street, Northwood, Middlesex, HA6 1BL.

Payroll Services are provided by: Jacob, Cavenagh and Skeet, Chartered Accountants, 5 Robin Hood Lane, Sutton, Surrey, SM1 2SW.

Financial Review

This review is provided at the Parish level. However, as St James' church reverted to the Diocese at the end of 2019, in practice all financials relate to St John's. All the figures in the review have been rounded to the nearest £1000 and shown to one decimal place in tables.

Income and Expenditure

The total income for the Parish of St John with St James in 2024 was £376,000.

Income	2024 £000	Increase/ 2023 (Decrease)	
		£000	£000
Regular Donations and Collections	193.8	182.9	10.9
One-off Donations	34.5	16.3	18.2
Gift Aid reclaimed	43.8	38.8	5.0
Collections for Other Charities (including related Gift Aid)	4.4	1.9	2.5
Lettings and Rent	71.3	56.1	15.1
Grants	12.0	12.0	0.0
Other Sources	15.8	15.2	0.6
Total Income	375.6	323.2	52.4

Overall income has increased by £52,000 compared to 2023. The main reasons are several one-off donations, and an increase in rental income as 33 Brunner Road was relet after a year of refurbishment.

Giving income, which is the mainstay of the church's funding, has continued to increase. The PCC remains grateful to all those who contribute financially to the work of the parish, and whose generosity enables our service in the community of West Ealing.

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Expenditure	2024 £000	2023 £000	Increase/ (Decrease) £000
Contribution to the Diocese	91.3	96.6	(5.3)
Staffing	103.8	88.1	15.7
Administration	11.0	10.7	0.3
Regular Building Running/ Maintenance	78.6	78.8	(0.2)
Rental Property Costs	8.5	14.0	(5.5)
Away Giving	28.7	24.0	4.6
Other Regular Costs	26.5	23.2	3.2
Subtotal	348.3	335.4	12.9
Major Project Costs	13.3	95.8	(82.4)
Total Expenditure	361.7	431.2	(69.5)

Before Major Project Costs, expenditure was £348,000 in 2024, an increase of £13,000 compared to the prior year.

Key areas of regular expenditure were:

- £91,000 contribution to the Diocese. This is the Standard Cost which covers remuneration and housing for the Vicar along with a contribution to Diocese central costs. In recent years St John's has given extra towards costs of other parishes, however with inflationary and other pressures on regular costs and a need to manage reserves for future large building projects, this extra contribution was not made in 2024 so the total Diocese contribution is lower than in 2023.
- £104,000 in staffing costs. The increase includes salary increases, but the main driver of the variance is the fact that we were fully staffed throughout 2024.
- £79,000 of regular building running and maintenance costs – this includes the repainting of the external doors in 2024. The overall costs would have been higher but for the timing of some deep cleaning which did not take place until early 2025. Utility costs of £27,000 were up 5% with further increases expected in 2025 as fixed rate contracts have come up for renewal over the course of 2023 and 2024.
- £29,000 Away Giving: the church gave away cash grants of 10% of the prior year's unrestricted Giving income, along with special collections of over £4,000 for other charities. The details of grants made are set out in the Annual Accounts.

Additionally, the church supports the activities of other Christians and community organisations in the form of free or significantly discounted space. The additional costs of doing so are reflected in other cost categories e.g. utility and repair costs in regular building running and maintenance.

In 2024 a net £13,000 has been charged for major projects. £28,000 gross expenditure included the installation of external CCTV to improve security, the replacement/upgrading of gas valves in the church kitchens and further work on design for the replacement of the church lighting. However, the finalisation of the Brunner Road refurbishment contract has resulted in the release of a £15,000 provision made in the 2023 accounts in relation to potential VAT, recently reassessed as not payable. As this project was funded from Designated Reserves the provision has been released back to the Major Projects Fund.

The PCC had budgeted to break even before major projects and revaluations. With some additional generous one-off donations, the provision release and the deferral of some building maintenance into early 2025, St John's ended the year with a £14,000 surplus after major project costs. After revaluations there was a surplus of £3,000.

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Church properties

The parish has interests in 2 properties which provide income to support our charitable activities.

The parish owns a house in Brunner Road which in prior years had been let commercially. The property was extensively refurbished in 2023 and subsequently let to the Youth and Children's Minister. Consequently it has been reclassified in the balance sheet as a Fixed Asset. At the end of 2024 the value of the house was assessed by Gibbs Gillespie Estate Agents at £675,000, a decrease of £25,000 compared to the valuation at the end of 2023.

The PCC has a 27/97th share in a property in Coldershaw Road. The property is being let commercially and has been reclassified as an Investment. The property was revalued by Gibbs Gillespie Estate Agents to £825,000 at the end of 2024, compared to £775,000 at the end of 2023. The Parish share of this investment is £230,000, an increase of £14,000 compared to 2023-year end.

Net Assets

The overall impact of the year's surplus and net property/ investment devaluations is to increase total net assets by £3000 to £1,143,000. £939,000 are in the form of fixed assets (property, equipment and investments). £204,000 is in net current assets of which £13,000 is in restricted funds.

Looking forward

Committed giving income is key to financing the various aspects of day-to-day church life, and the PCC is planning based on a continued increase in regular giving as the congregation grows. Meanwhile there are some significant inflationary and other pressures on regular costs, for example the rollover of utility contracts to higher fixed rates. The PCC's pledge to the Diocese for 2025 is £100,000, being the full amount for own costs. This is itself a significant (10%) increase over the 2024 cost of £91,000 as the Diocese is also seeking to rebalance financing to cover some expenditure which has been subsidised from reserves in recent years.

The PCC continues to work on a substantial list of major maintenance and improvement projects, including lighting, sound, carpeting and redecoration. These will all require significant funding and for this reason the PCC is paying careful attention to balancing regular outgoings against regular and reliable income, to maintain existing reserves. For 2025 the PCC is again targeting break even before any major project costs.

Financial Management Policies

The PCC policy is that all staff directly employed by the Parish will be paid at least the London Living Wage.

The PCC has taken all the necessary steps to comply with the pensions' regulations for its staff. Re-enrolment was last carried out in 2022 and is scheduled again for 2025. The People's Pension has administered pensions for the employees at St John with St James since March 2016. The pensions are defined contribution pensions, so they do not result in a long-term pension liability for the parish.

CAF Bank is used for day-to-day transactions. The PCC also holds deposit accounts with Virgin Money and Kingdom Bank so that cash balances are spread and protected under the FSCS scheme. Interest rates are reviewed periodically and changes to deposit arrangements may be made to ensure interest earned is as effective as possible while also taking into consideration risk and ethical choices in relation to investment of funds.

Reserves Policy and Utilisation

The PCC reserves policy is to hold a balance of current unrestricted funds equivalent to at least three months of day to day running costs. Based on the budget for 2025 this would amount to £89,000. At the end of 2024 there were £191,000 of unrestricted net current or liquid assets of which £15,000 were in designated funds.

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The PCC has a policy of putting all unrestricted legacies and large donations (amounts over £15,000) to one side in designated funds to be spent on significant building or ministry/outreach projects as determined by the PCC, rather than being utilised for day-to-day running costs.

In 2022 a new Other Charities fund was set up to manage specific collections at services for other charities so that related Gift Aid may be claimed and passed on with the donations. In 2024 specific collections were made for A Rocha International, The Children's Society, Crosslinks, Great Lakes Outreach, Open Doors, SOMA, and Tearfund. Where not already paid out within 2024 the liabilities have been accrued in these accounts (e.g. for Christmas service collections) and paid out in 2025.

The Parish has an endowment fund which holds a historic bequest of shares in the Northfield Hall Trust Fund, worth £30,000 at the end of 2024. Under the terms of the original governing document, this could only be used for providing land and buildings. In 2022 the Charity Commission approved an application for a change of purpose and the fund will now be managed in the same way as designated funds, available for use in major building projects.

Funds held as custodian trustees on behalf of others

The PCC does not act as a custodian trustee for the assets of any other charity.

Approved by the PCC on 23 April 2025 and signed on their behalf by

Revd Samuel Sanya
Vicar

Katherine Castelino
PCC Treasurer

ST. JOHN WITH ST. JAMES' WEST EALING

Independent Examiner's Report of the Parochial Church Council For the year ended 31st December 2024

I report to the charity trustees on my examination of the accounts of the Parish of St John with St James West Ealing (the Church) for the year ended 31 December 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000, your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accountants, which is one of the listed bodies

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

1. the accounting records were not kept in respect of the Church as required by section 130 of the Act; or
2. the accounts did not accord with those records; or
3. the accounts did 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.

M D Yousaf FCCA
For and on behalf of Munday Long Associates Limited
Chartered Certified Accountants
Alton House
66-68 High Street
Northwood
Middlesex
HA6 1BL

Date: 25 April 2025

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2024

	Note	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Income and endowments:	2						
Donations and legacies		271,030.58	-	5,464.37	-	276,494.95	239,878.54
Church activities		52,872.43	-	2,080.00	-	54,952.43	59,919.57
Investment income		28,391.16	-	-	-	28,391.16	8,117.36
Other income		3,430.83	-	12,302.50	-	15,733.33	15,290.00
Total income and endowments		355,725.00	-	19,846.87	-	375,571.87	323,205.47
Expenditure:	3						
Raising funds		63.65	-	-	-	63.65	57.87
Church activities		348,709.52	(8,406.53)	21,307.16	-	361,610.15	431,142.64
Total expenditure		348,773.17	(8,406.53)	21,307.16	-	361,673.80	431,200.51
Net income before gains / (losses) on investments		6,951.83	8,406.53	(1,460.29)	-	13,898.07	(107,995.04)
Gains / (losses) on investment assets	6	13,918.00	-	-	556.65	14,474.65	52,091.34
Net income/ (expenditure)		20,869.83	8,406.53	(1,460.29)	556.65	28,372.72	(55,903.70)
Transfers between funds	5	-	-	-	-	-	-
Other recognised gains / (losses)							
Gains / (losses) on revaluation of other fixed assets	6	(25,000.00)	-	-	-	(25,000.00)	2,784.00
Net movement in funds		(4,130.17)	8,406.53	(1,460.29)	556.65	3,372.72	(53,119.70)
Reconciliation of funds							
Total funds brought forward	9	1,086,212.83	6,764.56	16,529.88	29,819.91	1,139,327.18	1,192,446.88
Total funds carried forward	9	1,082,082.66	15,171.09	15,069.59	30,376.56	1,142,699.90	1,139,327.18

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
BALANCE SHEET AT 31 DECEMBER 2024

		Total 2024 £	Total 2023 £
Fixed assets:			
Tangible assets	6a	678,811.81	223,511.16
Investment property	6a	229,640.00	700,000.00
Investments (shares)	6b	30,376.56	29,819.91
		<u>938,828.37</u>	<u>953,331.07</u>
Current assets:			
Debtors	7	53,109.24	49,825.17
Cash at bank and in hand		171,987.14	178,215.96
		<u>225,096.38</u>	<u>228,041.13</u>
Liabilities:			
Creditors (amounts falling due in one year)	8	21,224.85	42,045.02
Net current assets		<u>203,871.53</u>	<u>185,996.11</u>
Total net assets		<u>1,142,699.90</u>	<u>1,139,327.18</u>
Funds:			
Unrestricted (including Designated)	9	1,097,253.75	1,092,977.39
Restricted	9	15,069.59	16,529.88
Endowment	9	30,376.56	29,819.91
		<u>1,142,699.90</u>	<u>1,139,327.18</u>

Approved by the Parochial Church Council on 23 April 2025 and signed on its behalf by:

Revd Samuel Sanya
Vicar

Katherine Castelino
PCC Treasurer

The notes following the balance sheet form part of these financial statements.

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the Church Accounting Regulations 2006 in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention *except for investment assets which are shown at fair value*. There are no material uncertainties about the charity's ability to continue. In these circumstances the financial statements have been prepared on a going concern basis.

Fund accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use abated in line with assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Income and endowments

All income is recognised in the Statement of Financial Activities once the PCC has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All income and endowments are accounted for gross.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the PCC to that expenditure; 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. 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. The diocesan parish share expected to be paid over is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated land and buildings and moveable church furnishings have been excluded from these financial statements by virtue of section 10(2) of the Charities Act 2011. Moveable church furnishings are listed in the church's inventory (terrier), which can be inspected in the Parish Office.

Equipment with a purchase price over £1,000 is depreciated over 4 years at the rate of 30% for each of the first 3 years and 10% in the final year. All expenditure incurred in the year on items of capital expenditure of £1,000 or less is written off as incurred.

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2024

2. INCOME AND ENDOWMENTS

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Donations and legacies:							
Regular giving		186,414.00	-	630.00	-	187,044.00	177,030.00
Collections		6,476.16	-	23.00	-	6,499.16	5,837.15
Collections and donations for other charities		-	-	3,605.30	-	3,605.30	1,590.96
Gift aid		43,629.00	-	996.07	-	44,625.07	39,099.01
Other donations		34,511.42	-	210.00	-	34,721.42	16,321.42
		271,030.58	-	5,464.37	-	276,494.95	239,878.54
Church activities:							
Wedding and funeral fees (net)		762.00	-	-	-	762.00	799.00
Children, Families & Youth work		2,607.43	-	-	-	2,607.43	1,712.00
Community Ministry		-	-	2,080.00	-	2,080.00	1,552.50
Church lettings		6,427.00	-	-	-	6,427.00	6,880.50
Non-Church lettings		26,111.00	-	-	-	26,111.00	26,291.57
33 Brunner Road - rent	6a	16,500.00	-	-	-	16,500.00	-
127 Coldershaw Road - rent	6a	-	-	-	-	-	20,850.00
Event income		465.00	-	-	-	465.00	1,834.00
		52,872.43	-	2,080.00	-	54,952.43	59,919.57
Investments:							
33 Brunner Road - rent	6a	-	-	-	-	-	2,110.55
127 Coldershaw Road - rent	6a	22,237.00	-	-	-	22,237.00	-
Interest received		6,154.16	-	-	-	6,154.16	6,006.81
		28,391.16	-	-	-	28,391.16	8,117.36
Other income:							
West Ealing Trust grant for Community Ministry		-	-	12,000.00	-	12,000.00	12,000.00
Other income		2,433.00	-	302.50	-	2,735.50	3,080.00
VAT reclaimed		997.83	-	-	-	997.83	210.00
		3,430.83	-	12,302.50	-	15,733.33	15,290.00
Total income and endowments		355,725.00	-	19,846.87	-	375,571.87	323,205.47

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2024

3. EXPENDITURE

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £	
Raising funds:								
Printing of numbered envelopes		63.65	-	-	-	63.65	57.87	
		63.65	-	-	-	63.65	57.87	
Church activities:								
<u>Grants (missionary and charitable giving)</u>	11							
Total grants		24,259.50	-	4,425.37	-	28,684.87	32,816.73	
<u>Activities directly relating to the running of the Church</u>								
Diocesan Quota (own costs)		91,300.00	-	-	-	91,300.00	87,775.00	
Pastoral staff salaries+employer's NI+pensions		31,425.61	-	11,209.35	-	42,634.96	31,651.78	
Children, Families & Youth pastor accommodation		-	-	-	-	-	963.15	
Clergy & pastoral staff - expenses/training		4,458.12	-	-	-	4,458.12	2,969.27	
Children, Families & Youth work		5,750.86	-	-	-	5,750.86	5,514.06	
Community Ministry		-	-	3,305.77	-	3,305.77	2,536.14	
Evangelism		860.18	-	87.50	-	947.68	1,453.18	
Worship		5,620.50	-	527.50	-	6,148.00	2,954.09	
Event costs		1,561.04	-	-	-	1,561.04	2,293.51	
Hospitality		2,798.51	-	603.91	-	3,402.42	4,014.81	
Parish houses	12	9,008.20	-	-	-	9,008.20	15,971.60	
Caretaker & cleaners salaries+employer's NI+pensions		12,584.55	-	-	-	12,584.55	12,585.31	
Cleaning supplies & services		5,338.20	-	-	-	5,338.20	10,445.20	
Garden		88.05	-	355.85	-	443.90	948.00	
Light, heat & water		26,792.90	-	-	-	26,792.90	25,602.18	
Insurance premiums		5,467.40	-	-	-	5,467.40	5,104.01	
Insured losses		-	-	-	-	-	250.00	
Annual servicing		4,665.91	-	-	-	4,665.91	6,211.67	
Major refurbishment works		24,489.94	(11,150.33)	-	-	13,339.61	95,754.53	
Repairs & maintenance		23,756.05	-	87.50	-	23,843.55	15,624.72	
Church equipment		5,332.16	-	-	-	5,332.16	4,368.79	
Depreciation on building's equipment		2,759.76	2,743.80	704.16	-	6,207.72	8,262.01	
Miscellaneous		1,988.09	-	0.25	-	1,988.34	3,143.66	
		266,046.03	-	8,406.53	16,881.79	-	274,521.29	346,396.67
<u>Church management & administration</u>								
Administration salaries+employer's NI+pensions		48,590.33	-	-	-	48,590.33	42,937.38	
Computer supplies & software licences		1,334.12	-	-	-	1,334.12	998.80	
Office equipment & supplies		1,667.12	-	-	-	1,667.12	1,752.48	
Communications		2,593.56	-	-	-	2,593.56	2,308.34	
Depreciation on office equipment		116.77	-	-	-	116.77	350.36	
Other administration costs		1,462.09	-	-	-	1,462.09	1,181.88	
		55,763.99	-	-	-	55,763.99	49,529.24	
<u>Governance costs</u>								
Examination fees		2,640.00	-	-	-	2,640.00	2,400.00	
		2,640.00	-	-	-	2,640.00	2,400.00	
Total expenditure		348,773.17	-	8,406.53	21,307.16	-	361,673.80	431,200.51

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2024

4(a) STAFF COSTS

	2024	2023
	£	£
Gross salaries and wages	100,184.67	85,251.45
Employer's NI	1,331.60	50.18
Pensions	2,293.57	1,872.84
Accommodation	-	963.15
Total staff costs	103,809.84	88,137.62

The charity operates a defined contribution pension scheme for qualifying employees. The average monthly number of employees during the year was 6 (2023: 6). No employee received emoluments (excluding employer pension costs) of more than £60,000. No remuneration was paid to key management personnel. (The vicar is paid by the Diocese of London.)

4(b) PCC MEMBERS' REMUNERATION AND EXPENSES

No PCC member received any remuneration from the PCC. The only expenses paid to PCC members were expenses incurred in other roles, not as PCC members. The vicar received expenses totalling £1,956.46 for a conference, a retreat, preaching and worship resources, hospitality and travel. The curate, who is a Self Supporting Minister, was given an allowance of £2,000 and expenses totalling £298.48 for training, hospitality and travel.

4(c) DONATIONS BY PCC MEMBERS AND RELATED PARTIES

Donations by PCC members and related parties without conditions (where the donor was known) amounted to £51,415 (2023: £38,205).

4(d) RELATED PARTY TRANSACTIONS

Rhianna Lambrou and Magdalena Tromans (the wife of Iain Tromans) are trustees of West Ealing Trust. In 2024 the PCC received a grant of £12,000 from West Ealing Trust (2023: £12,000).

5. ANALYSIS OF TRANSFERS BETWEEN FUNDS

There were no transfers between funds in 2024.

6. FIXED ASSETS

6a. Tangible assets:

	Freehold House	Investment Property	Equipment	Total
	£	£	£	£
GROSS BOOK VALUE At 1 Jan 2024	215,722.00	700,000.00	54,883.02	970,605.02
Reclassification of 33 Brunner Road	700,000.00	(700,000.00)	-	-
Reclassification of 127 Coldershaw Road	(215,722.00)	215,722.00	-	-
Additions during year	-	-	2,347.14	2,347.14
Revaluation during year	(25,000.00)	13,918.00	-	(11,082.00)
Less: Disposals	-	-	-	-
GROSS BOOK VALUE At 31 Dec 2024	675,000.00	229,640.00	57,230.16	961,870.16
DEPRECIATION & IMPAIRMENT At 1 Jan 2024	-	-	47,093.86	47,093.86
Charge for year - General fund	-	-	2,876.53	2,876.53
Charge for year - Major donations fund	-	-	2,743.80	2,743.80
Charge for year - Children's fund	-	-	704.16	704.16
Movement in provision for impairment	-	-	-	-
Less: depreciation on disposals	-	-	-	-
DEPRECIATION & IMPAIRMENT At 31 Dec 2024	-	-	53,418.35	53,418.35
NET BOOK VALUE 31 Dec 2024	675,000.00	229,640.00	3,811.81	908,451.81
NET BOOK VALUE 31 Dec 2023	215,722.00	700,000.00	7,789.16	923,511.16

St John's owns an equity share (27/97ths) in 127 Coldershaw Road, with the Diocese owning the remaining equity share. The house was revalued at £825,000 as at 31 Dec 2024 giving a St John's share of £229,640. The historic cost (in 1984) of St John's share is £13,500. St John's has a 100% equity share in 33 Brunner Road. The house was revalued at £675,000 as at 31 Dec 2024. The historic cost (in 2007) is £350,000. The use of the two properties has been reviewed and this has resulted in reclassifications. Prior to refurbishment in 2023, 33 Brunner Road had been let commercially and classified as an Investment Property, as it is now let to our Youth and Children's Ministry Leader it has been moved to Fixed Assets. Meanwhile 127 Coldershaw Road, which was potential accommodation for a curate, is being let commercially and therefore has been reclassified as an Investment.

The valuation of 127 Coldershaw Road was carried out by Gibbs Gillespie, 130-132 Northfield Avenue, West Ealing, London, W13 9RT and that of 33 Brunner Road by Gibbs Gillespie, 1 Albert Terrace, Ealing, London, W5 1RL.

The parish also has an ongoing right to use local space as a tennis club. Membership comes from the local community and local churches in Ealing.

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2024

6b. Investments

Endowment fund:

	£
Market value at 1 Jan 2024	29,819.91
Revaluation gain/(loss)	556.65
Market value at 31 Dec 2024	30,376.56

7. CURRENT ASSETS

Debtors:

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
Gift Aid - HMRC	43,629.00	-	996.07	-	44,625.07	39,099.01
Accrued income	6,024.00	-	20.05	-	6,044.05	8,086.00
Prepayments	2,140.12	-	-	-	2,140.12	2,024.64
Other debtors	300.00	-	-	-	300.00	615.52
	52,093.12	-	1,016.12	-	53,109.24	49,825.17

8. LIABILITIES

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
HMRC (PAYE and NI) and pensions	2,017.87	-	12.58	-	2,030.45	1,650.43
Accrued expenditure and deferred income	11,294.30	-	132.05	-	11,426.35	34,695.64
Redirected monies	116.67	-	-	-	116.67	856.00
Other creditors	6,049.82	-	1,601.56	-	7,651.38	4,842.95
	19,478.66	-	1,746.19	-	21,224.85	42,045.02

9. FUNDS

	Balance at 1 Jan 2024 £	Income and endowments £	Expenditure £	Gains/ losses £	Transfers £	Balance at 31 Dec 2024 £
Unrestricted						
General fund	1,086,212.83	355,725.00	348,773.17	(11,082.00)	-	1,082,082.66
Designated						
Major donations	6,764.56	-	(8,406.53)	-	-	15,171.09
	6,764.56	-	(8,406.53)	-	-	15,171.09
Restricted						
Cafe church	2,681.76	783.00	633.91	-	-	2,830.85
Organ fund	700.00	-	-	-	-	700.00
Children's ministry	3,638.39	-	704.16	-	-	2,934.23
Young Families	1,211.66	-	-	-	-	1,211.66
Community Ministry	7,154.68	14,103.00	14,515.37	-	-	6,742.31
Other Charities	-	4,395.37	4,395.37	-	-	-
Miscellaneous	1,143.39	565.50	1,058.35	-	-	650.54
	16,529.88	19,846.87	21,307.16	-	-	15,069.59
Endowment						
Northfield Hall Trust Fund	29,819.91	-	-	556.65	-	30,376.56
Total all funds	1,139,327.18	375,571.87	361,673.80	(10,525.35)	-	1,142,699.90

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2024

10. ANALYSIS OF NET ASSETS

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2024 £
Fixed assets	906,354.05	454.78	1,642.98	30,376.56	938,828.37
Current assets	195,207.27	14,716.31	15,172.80	-	225,096.38
Liabilities (amounts falling due in one year)	(19,478.66)	-	(1,746.19)	-	(21,224.85)
Total net assets	1,082,082.66	15,171.09	15,069.59	30,376.56	1,142,699.90

11. GRANTS

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
<u>Mission partners</u>						
CMS (Dave Bookless)	1,500.00	-	-	-	1,500.00	1,500.00
Crosslinks (John Robinson, partly by Cafe Church)	1,512.50	-	878.81	-	2,391.31	1,500.00
Stephen Conacher	500.00	-	-	-	500.00	500.00
Christmas gifts for mission partners	500.00	-	-	-	500.00	400.00
	4,012.50	-	878.81	-	4,891.31	3,900.00
<u>International Christian organisations</u>						
Child sponsorship (partly by Cafe Church)	384.00	-	-	-	384.00	352.00
Great Lakes Outreach	2,000.00	-	618.75	-	2,618.75	2,000.00
Hope4Malawi	1,000.00	-	-	-	1,000.00	1,000.00
Mission Aviation Fellowship	2,000.00	-	-	-	2,000.00	2,000.00
OMF International (UK)	1,000.00	-	-	-	1,000.00	-
Open Doors	2,000.00	-	596.25	-	2,596.25	3,203.25
Sharing of Ministries Abroad	2,000.00	-	1,424.31	-	3,424.31	1,000.00
Tearfund	1,000.00	-	248.75	-	1,248.75	1,553.75
WellFound	2,000.00	-	-	-	2,000.00	2,000.00
	13,384.00	-	2,888.06	-	16,272.06	13,109.00
<u>UK Christian organisations</u>						
Bishop's mission fund	913.00	-	-	-	913.00	965.53
Crosslight Advice Ealing	1,000.00	-	-	-	1,000.00	1,000.00
Ealing Soup Kitchen	2,600.00	-	-	-	2,600.00	2,600.00
Evangelical Alliance	250.00	-	-	-	250.00	250.00
Gurnell Grove Community Trust	2,000.00	-	-	-	2,000.00	2,000.00
	6,763.00	-	-	-	6,763.00	6,815.53
<u>Diocesan Quota</u>						
Other area parishes	-	-	-	-	-	8,778.00
	-	-	-	-	-	8,778.00
<u>Other charitable giving</u>						
Other giving	100.00	-	658.50	-	758.50	214.20
	100.00	-	658.50	-	758.50	214.20
Total grants	24,259.50	-	4,425.37	-	28,684.87	32,816.73

12. PARISH HOUSES

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2024 £	Total 2023 £
33 Brunner Road maintenance & insurance	1,273.39	-	-	-	1,273.39	3,388.56
33 Brunner Road letting expenses	901.65	-	-	-	901.65	2,645.10
Vicarage maintenance	486.00	-	-	-	486.00	1,998.54
127 Coldershaw Road maintenance & insurance	1,584.06	-	-	-	1,584.06	3,947.40
127 Coldershaw Road letting expenses	4,763.10	-	-	-	4,763.10	3,992.00
	9,008.20	-	-	-	9,008.20	15,971.60

Accounts



ANNUAL REPORT & ACCOUNTS

1 January-31 December 2023

Parish Office, St. John's Church, Mattock Lane, West Ealing, London, W13 9LA
St. John with St. James PCC, West Ealing, Registered Charity Number 1130295.

ST. JOHN WITH ST. JAMES WEST EALING
Annual Report and Accounts of the Parochial Church Council
For the year ended 31 December 2023

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ST. JOHN WITH ST. JAMES WEST EALING

Annual Report and Accounts of the Parochial Church Council For the year ended 31 December 2023

The Parochial Church Council (The PCC) present their report with the financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standard FRS102.

Aims and purposes

The PCC of St. John with St. James West Ealing has the responsibility of co-operating with the incumbent, Rev Sam Sanya, Vicar, in promoting in the ecclesiastical parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church building of St. John's, as well as other church properties.

Objectives and activities

The PCC members and trustees recognise their responsibilities towards public benefit under the requirements of the Charities Act 2011. The PCC remains committed to enabling as many people as possible to worship with us and to become part of our parish community.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing knowledge and trust in Jesus.
- Provision of pastoral and practical care for people living in the parish.
- Missionary and outreach work.

To facilitate this work we also maintain the fabric of our church building.

Achievements and performance

2023 has been an amazing year of significant growth in the life of St John's. The church has seen a steady flow of new people attend one off events and services as well as many who have joined and integrated into the Parish. Two new staff (Youth and Children's Minister and our SSM Curate) have contributed significantly to our outreach and discipleship to young people and our music and worship. The church had social events like a bbq and ran outreach events like the Alpha course which saw over 15 guests attend. Also during 2023 St John's registered as an eco church and gained silver award recognition.

Services

The Parish seeks to offer a range of services each week and over the course of the year which our community find welcoming and spiritually fulfilling. During 2023 the following parochial congregations met on a regular basis:

- St John's at 10 – our Sunday morning service, offering Communion, Morning Worship or All Age Service
- Café Church - a Sunday evening service of worship, teaching and discussion in an informal environment, providing a safe space for the whole community, including more vulnerable adults.
- Wednesday morning communion – with linked meetings for further prayer, study and discussion as well as social gatherings and activities.

Church attendance

The average in-person attendance for October 2023 was 196 including children and young people (across the two Sunday services) and 31 (at the one regular weekday service). These data are recorded in the diocesan return and, as there, duplicated attendance is not counted. St. John's continues to livestream/video record the Sunday morning service at least once a month.

ST. JOHN WITH ST. JAMES WEST EALING

Annual Report and Accounts of the Parochial Church Council For the year ended 31 December 2023

Electoral Roll

In line with Church of England policy, a new Electoral Roll was created from scratch in 2019 and has been reviewed in preparation for each Annual Meeting. At the April 2023 Annual Meeting the revised roll stood at 225.

Use of facilities by other congregations

As well as our parochial congregations, the Myanmar Christian Fellowship and Living Water Arabic Church normally use the building on a weekly basis.

Pastoral care

Pastoral care provided by clergy and laity was made available to all the public of West Ealing, through prayer, exposition of God's word, practical expressions of the love of Jesus and the provision of the occasional offices (weddings, funerals, baptisms).

Practical and financial support for other organisations

Regular practical and/or financial support was provided to:

- Ealing Soup Kitchen
- Ealing Food Bank

Ealing Soup Kitchen is run by a separate charity, Ealing Soup Kitchen, but is hosted by the parish, using our building on a regular (thrice weekly) basis. At least every other month a committed team from within the congregation staffs the Ealing Soup Kitchen session as part of our service to the wider community.

Further afield the PCC financially supports the Diocese of London and charitable/mission work in the UK and overseas, including the work of relief agencies.

Maintenance of the church building

St John's Church building is maintained to facilitate its use in support of the mission and ministry of the parish. Other than the installation of some further security fencing there were no major works on the building itself in 2023, after significant redecoration and refurbishment of the crypt, and the installation of new West End doors in recent years. The PCC is currently reviewing and prioritising plans for the next phase of works to improve the building and facilities of the church including updating the Carpet, lighting and sound systems within the main worship area.

PCC meetings

During 2023 the PCC met on a regular basis (at least every other month), mostly in person and occasionally online. It received regular reports on finance, buildings and safeguarding, and additional reports from various sources, including the Standing Committee, the Children, Youth and Families' Pastor, the World Outreach Committee and from the Deanery Synod. We continue to work closely with other churches in Ealing, particularly St Paul's and St Mellitus'.

Volunteers and donors

The PCC is grateful to all in the church who gave of their time, talents and money to assist with its work during the year. As well as serving on the PCC, volunteers provide significant service in the areas of worship, children's work, hospitality and events, pastoral support and finance.

Plans for Future Periods

For the next 18 months our focus is to be a community of people who; belong, serve and give learning from the early Church as seen in Acts 2:42-47 and 4:32-35.

- **Belong;** We hope that we shall be an intergenerational and intercultural Church and by that welcome everyone whatever their story or background.
- **Serve;** Jesus was a servant king and invites us as his disciples to be his body. We as such desire that each member will humbly and gladly offer their gifts and talents to the benefit of the Parish.

ST. JOHN WITH ST. JAMES WEST EALING

Annual Report and Accounts of the Parochial Church Council For the year ended 31 December 2023

- Give; We would like to develop a healthy culture where we all share in the financial contributions of the Church. Giving isn't only for the rich but is an act of worship for all as a response to a generous God who gave us his very best.

As such, we hope that all that we do we lead us to a season of growth in our faith, financially, in personnel and in numbers.

Structure, governance and management

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. It is registered with the Charity Commission as The Parochial Church Council of The Ecclesiastical Parish of Saint John with Saint James, West Ealing, Registered Charity Number 1130295.

The method of appointment of PCC members is set out in the Church Representation Rules 2022 Edition. The PCC comprises up to 15 elected members. Clergy, Churchwardens and Deanery Synod members are ex-officio on the PCC. Newly elected members of the Council are encouraged to attend an induction course run by the London Diocese.

The PCC meets at least six times a year. A Standing Committee consisting of the Incumbent, two Churchwardens, Treasurer, Secretary and two members of the PCC (all elected by members of the PCC) is appointed annually. The Standing Committee is given delegated authority by the PCC to transact the business of the PCC between meetings subject to the directions given by the Council.

Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

Risk Management

The trustees recognise that effective risk management is essential in achieving the Charity's objectives. Risk management is considered as an integral element of all decision making, and the trustees pay attention to reviewing and maintaining risk management procedures to ensure risk levels are appropriate.

Parochial Church Council 2023

The following people served as members of the PCC and trustees for the period 1 January 2023 to 31 December 2023 unless otherwise noted.

Parish Appointments

Samuel Sanya (Vicar)
Angelo Lebrato (Curate, from 2 July)
Jane Morris (PTO Curate, until 31 July)
Alan Reynolds (Churchwarden until 21 May)
Paul Salter (Churchwarden)
Iain Tromans (Churchwarden, from 21 May)
Mark Sheard (Licensed Lay Minister, member of Archbishops' Council, ex officio)

Deanery Synod Members

Deborah Gray (until 21 May)
Paul Hagger (until 21 May)
Catherine Patterson (until 21 May)
Graham Worsfold

Elected PCC Members

Funmi Adejugbe Olori
Maureen Brook
Katherine Castelino

ST. JOHN WITH ST. JAMES WEST EALING

Annual Report and Accounts of the Parochial Church Council For the year ended 31 December 2023

Isabel Glebocki (from 21 May)
Deborah Gray (from 21 May)
Paul Hagger (from 21 May)
Rhianna Lambrou
Katy Lawrence
Olutoyin Peters
Alison Powell

PCC Chair

Samuel Sanya

PCC Lay Vice Chair

Alan Reynolds (until 21 May)
Paul Salter (from 21 May)

PCC Treasurer

Katherine Castelino

Electoral Roll Officer

Alan Reynolds (until 21 May)
Olutoyin Peters (from 21 May)

Standing Committee

Maureen Brook
Katherine Castelino
Deborah Gray (until 21 May)
Rhianna Lambrou (until 21 May)
Alison Powell (from 21 May)
Alan Reynolds (until 21 May)
Samuel Sanya
Paul Salter
Iain Tromans (from 21 May)

Jon Gulley was approved as **PCC Secretary** on 18 July 2023, but is not a Trustee.

Administrative Information

The Parish of St. John with St. James West Ealing is situated in the W13 postcode in the London Borough of Ealing. It has one building licensed for public worship, namely the Parish Church of St. John Ealing Dean (located on Mattock Lane). The parish is part of the Diocese of London (Willesden Episcopal Area) within the Church of England. The correspondence address is The Parish Office, St. John's Church, Mattock Lane, West Ealing, London, W13 9LA.

Bankers and Independent Examiner

The Parish CAF bank accounts were used for St John's during 2023. Deposits are also held with Virgin Money and Kingdom Bank.

The Independent Examiner is: Munday Long Associates Ltd, Chartered Certified Accountants, Alton House, 66/68 High Street, Northwood, Middlesex, HA6 1BL.

Payroll Services are provided by: Jacob, Cavenagh and Skeet, Chartered Accountants, 5 Robin Hood Lane, Sutton, Surrey, SM1 2SW.

ST. JOHN WITH ST. JAMES WEST EALING

Annual Report and Accounts of the Parochial Church Council For the year ended 31 December 2023

Financial Review

This review is provided at the Parish level. However, as St James' church reverted to the Diocese at the end of 2019, in practice all financials relate to St John's. All the figures in the review have been rounded to the nearest £1000 and shown to one decimal place in tables.

Income and Expenditure

The total income for the Parish of St John with St James in 2023 was £323,000.

Income	2023 £000	Increase/ 2022 (Decrease)	
		£000	£000
Regular Donations and Collections	182.9	169.4	13.5
One-off Donations	16.3	15.3	1.0
Gift Aid reclaimed	39.1	36.4	2.7
Donations and Collections for Other Charities (before related Gift Aid)	1.6	2.5	(0.9)
Lettings and rent	56.1	126.4	(70.3)
Grants	12.0	12.0	0.0
Other Sources	15.2	7.2	8.0
Total Income	323.2	369.2	(46.0)

Overall income has decreased £46,000 compared to 2022. The main reason for this is the drop in lettings income. In 2022 the church had income from hosting a Vaccine Centre which did not continue into 2023. Meanwhile in 2023 one of the houses from which the church receives rental income was unlet for most of the year due to refurbishment.

Giving income, which is the mainstay of the church's funding, has increased. The PCC is grateful to all those who contribute financially to the work of the parish, without whose generosity we would be unable to serve the community of West Ealing effectively.

Expenditure	2023 £000	Increase/ 2022 (Decrease)	
		£000	£000
Contribution to the Diocese	96.6	93.7	2.9
Staffing and Administration	97.1	119.1	(22.0)
Regular Building Running/ Maintenance	78.8	68.7	10.1
Rental Property Costs	14.0	15.0	(1.0)
Away Giving	24.0	27.5	(3.5)
Other Regular Costs	24.9	25.5	(0.6)
Subtotal	335.4	349.5	(14.1)
Major Project Costs	95.8	10.4	85.4
Expenditure after Major Projects	431.2	359.9	71.3

Before Major Project Costs, expenditure was £335,000 in 2023, a decrease of £14,000 compared to the prior year.

ST. JOHN WITH ST. JAMES WEST EALING

Annual Report and Accounts of the Parochial Church Council For the year ended 31 December 2023

Key areas of regular expenditure were:

- £97,000 contribution to the Diocese. This covers remuneration and housing for the Vicar along with a contribution to central costs; in both 2023 and 2022 it includes an additional 10% to support other churches.
- £97,000 in staffing costs and administration costs. This is down significantly against 2022 due to changes in staffing and reduced accommodation costs.
- £79,000 of regular building running and maintenance costs. The increase over 2022 is driven by some significant repair costs.
- £24,000 Away Giving: the church gives away cash grants of 10% of the prior year's unrestricted Giving income, along with special collections made specifically for other charities (with related Gift Aid). The details of grants made are set out in the Annual Accounts.

Additionally as described in the Achievements and Performance section above, the church supports the activities of other Christians and community organisations in the form of free or significantly discounted space. The additional costs of doing so are reflected in other cost categories eg. utility costs in regular building running and maintenance.

In 2023 £96,000 was spent on major projects. The majority of this spend relates to the refurbishment of the house in Brunner Road (see Investment Properties below), the other elements being security fencing and research for new lighting in the church.

Before major project costs and revaluations there was a deficit of £12,000 which was in line with budget. After major project costs and revaluations the deficit was £53,000.

Investment properties

The parish has interests in 2 properties which provide income to support our charitable activities.

The parish owns a house in Brunner Road which in recent years has been let commercially. In 2023 the PCC carried out an extensive refurbishment of the property and it is now occupied by the Youth and Children's Minister. The project incorporated a number of changes to upgrade health and safety features in line with evolving commercial letting regulations and to ensure better environmental performance. It included rewiring the entire property, a new boiler and radiators, remodelling of the space on the first floor, replacing both kitchen and bathroom, new flooring and redecoration throughout. At the end of 2023 the value of the house was assessed by Gibbs Gillespie Estate Agents at £700,000, an increase of £50,000 compared to the valuation at the end of 2022.

The PCC has a 27/97th share in a property in Coldershaw Road. The property is being let commercially. The property was revalued by Gibbs Gillespie Estate Agents to £775,000 at the end of 2023, compared to £765,000 at the end of 2022. The Parish share of this investment is £216,000, an increase of £3,000 compared to 2022 year end.

Net Assets

The net impact of the year's deficit of £108,000 and property/ investment revaluations of £55,000 is to reduce total net assets/ funds by £53,000 to £1,139,000. £953,000 are in the form of fixed assets (property, equipment and investments). £186,000 is in current assets of which £17,000 is in restricted funds.

Looking forward

The PCC has again budgeted for a small deficit in 2024, before any major project costs which would be drawn from reserves. The PCC's pledge to the Diocese for 2024 is £91,000, being the full amount for own costs – the capacity for a further contribution to other parishes will be reviewed as the year progresses.

ST. JOHN WITH ST. JAMES WEST EALING

Annual Report and Accounts of the Parochial Church Council For the year ended 31 December 2023

Financial Management Policies

The PCC policy is that all staff directly employed by the Parish will be paid at least the London Living Wage.

The PCC has taken all the necessary steps to comply with the pensions regulations for its staff. Re-enrolment was last carried out in 2022 and is scheduled again for 2025. The People's Pension has administered pensions for the employees at St John with St James since March 2016. The pensions are defined contribution pensions so they do not result in a long term pension liability for the parish.

CAF Bank is used for day-to-day transactions. The PCC also holds deposit accounts with Virgin Money and Kingdom Bank so that cash balances are spread and protected under the FSCS scheme. Interest rates are reviewed periodically and changes to deposit arrangements may be made to ensure interest earned is as effective as possible while also taking into consideration risk and ethical choices in relation to investment of funds.

Reserves Policy and Utilization

The PCC reserves policy is to hold a balance of current unrestricted funds equivalent to at least three months of day to day running costs. Based on the budget for 2024 this would amount to £87,000. At the end of 2023 there were £169,000 of unrestricted net current or liquid assets of which £4,000 were in designated funds.

The PCC has a policy of putting all unrestricted legacies and large donations (amounts over £15,000) to one side in designated funds to be spent on significant building or ministry/outreach projects as determined by the PCC, rather than being utilised for day to day running costs.

In 2023 the Brunner Road refurbishment costs were drawn against the Major Projects and Legacies Funds (both fully utilised), with the balance being drawn from the Major Donations fund along with the expenditure on fencing and lighting research. Prior year investments in Livestream and music equipment are also being depreciated through the Major Donations fund, along with the remainder of depreciation on the lounge screen after utilising the balance of the Film Fund.

In 2022 a new Other Charities fund was set up to manage specific collections at services for other charities so that related Gift Aid may be claimed and passed on with the donations. In 2023 specific collections were made for Tear Fund, The Children's Society and Open Doors. Where not already paid out within 2023 the liabilities have been accrued in these accounts (e.g. for Christmas service collections) and paid out in 2024.

The Parish has an endowment fund which holds a historic bequest of shares in the Northfield Hall Trust Fund, worth £29,000 at the end of 2023. Under the terms of the original governing document, this could only be used for providing land and buildings. As St John's already has extensive space for all activities within the body of the church itself the PCC made an application in late 2021 to the Charity commission for a change of purpose. This application was granted in 2022 and the fund will now be managed in the same way as designated funds, available for use in major building projects.

Funds held as custodian trustees on behalf of others

The PCC does not act as a custodian trustee for the assets of any other charity.

Approved by the PCC on 5 April 2024 and signed on their behalf by

Revd Samuel Sanya
Vicar

Katherine Castelino
PCC Treasurer

ST. JOHN WITH ST. JAMES' WEST EALING

Independent Examiner's Report of the Parochial Church Council For the year ended 31st December 2023

I report to the charity trustees on my examination of the accounts of the Parish of St John with St James West Ealing (the Church) for the year ended 31 December 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000, your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accountants, which is one of the listed bodies

I have completed my examination. I confirm that no material 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 Church as required by section 130 of the 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.



M D Yousaf FCCA
For and on behalf of Munday Long Associates Limited
Chartered Certified Accountants
Alton House
66/68 High Street
Northwood
Middlesex
HA6 1BL

Date: 5 April 2024

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2023

	Note	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Income and endowments:	2						
Donations and legacies		237,334.84	-	2,543.70	-	239,878.54	223,595.57
Church activities		58,367.07	-	1,552.50	-	59,919.57	111,455.13
Investment income		8,117.36	-	-	-	8,117.36	20,567.96
Other income		3,290.00	-	12,000.00	-	15,290.00	13,565.10
Total income and endowments		307,109.27	-	16,096.20	-	323,205.47	369,183.76
Expenditure:	3						
Raising funds		57.87	-	-	-	57.87	56.20
Church activities		315,279.60	101,169.05	14,693.99	-	431,142.64	359,851.92
Total expenditure		315,337.47	101,169.05	14,693.99	-	431,200.51	359,908.12
Net income before gains / (losses) on investments		(8,228.20)	(101,169.05)	1,402.21	-	(107,995.04)	9,275.64
Gains / (losses) on investment assets	6	50,000.00	-	-	2,091.34	52,091.34	(2,965.79)
Net income/ (expenditure)		41,771.80	(101,169.05)	1,402.21	2,091.34	(55,903.70)	6,309.85
Transfers between funds	5	4,586.40	(4,586.40)	-	-	-	-
Other recognised gains / (losses)							
Gains / (losses) on revaluation of other fixed assets	6	2,784.00	-	-	-	2,784.00	(16,701.00)
Net movement in funds		49,142.20	(105,755.45)	1,402.21	2,091.34	(53,119.70)	(10,391.15)
Reconciliation of funds							
Total funds brought forward	9	1,037,070.63	112,520.01	15,127.67	27,728.57	1,192,446.88	1,202,838.03
Total funds carried forward	9	1,086,212.83	6,764.56	16,529.88	29,819.91	1,139,327.18	1,192,446.88

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
BALANCE SHEET AT 31 DECEMBER 2023

		Total 2023 £	Total 2022 £
Fixed assets:			
Tangible assets	6a	223,511.16	226,692.37
Investment property	6a	700,000.00	650,000.00
Investments (shares)	6b	29,819.91	27,728.57
		<u>953,331.07</u>	<u>904,420.94</u>
Current assets:			
Debtors	7	49,825.17	71,078.11
Cash at bank and in hand		178,215.96	230,012.57
		<u>228,041.13</u>	<u>301,090.68</u>
Liabilities:			
Creditors (amounts falling due in one year)	8	42,045.02	13,064.74
Net current assets		<u>185,996.11</u>	<u>288,025.94</u>
Total net assets		<u>1,139,327.18</u>	<u>1,192,446.88</u>
Funds:			
Unrestricted (including Designated)	9	1,092,977.39	1,149,590.64
Restricted	9	16,529.88	15,127.67
Endowment	9	29,819.91	27,728.57
		<u>1,139,327.18</u>	<u>1,192,446.88</u>

Approved by the Parochial Church Council on 5 April 2024 and signed on its behalf by:

Revd Samuel Sanya
Vicar

Katherine Castelino
PCC Treasurer

The notes following the balance sheet form part of these financial statements.

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the Church Accounting Regulations 2006 in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention *except for investment assets which are shown at fair value*. There are no material uncertainties about the charity's ability to continue. In these circumstances the financial statements have been prepared on a going concern basis.

Fund accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use abated in line with assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Income and endowments

All income is recognised in the Statement of Financial Activities once the PCC has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All income and endowments are accounted for gross.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the PCC to that expenditure; 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. 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. The diocesan parish share expected to be paid over is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated land and buildings and moveable church furnishings have been excluded from these financial statements by virtue of section 10(2) of the Charities Act 2011. Moveable church furnishings are listed in the church's inventory (terrier), which can be inspected in the Parish Office.

Equipment with a purchase price over £1,000 is depreciated over 4 years at the rate of 30% for each of the first 3 years and 10% in the final year. All expenditure incurred in the year on items of capital expenditure of £1,000 or less is written off as incurred.

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2023

2. INCOME AND ENDOWMENTS

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Donations and legacies:							
Regular giving		176,500.00	-	530.00	-	177,030.00	164,703.30
Collections		5,837.15	-	-	-	5,837.15	4,745.83
Collections and donations for other charities		-	-	1,590.96	-	1,590.96	2,466.01
Gift aid		38,696.27	-	402.74	-	39,099.01	36,405.37
Other donations		16,301.42	-	20.00	-	16,321.42	15,275.06
		<u>237,334.84</u>	<u>-</u>	<u>2,543.70</u>	<u>-</u>	<u>239,878.54</u>	<u>223,595.57</u>
Church activities:							
Wedding and funeral fees (net)		799.00	-	-	-	799.00	820.00
Children, Families & Youth work		1,712.00	-	-	-	1,712.00	1,649.57
Community Ministry		-	-	1,552.50	-	1,552.50	-
Church lettings		6,880.50	-	-	-	6,880.50	5,523.00
Non-Church lettings		26,291.57	-	-	-	26,291.57	81,850.56
127 Coldershaw Road - rent		20,850.00	-	-	-	20,850.00	20,400.00
Event income		1,834.00	-	-	-	1,834.00	1,212.00
		<u>58,367.07</u>	<u>-</u>	<u>1,552.50</u>	<u>-</u>	<u>59,919.57</u>	<u>111,455.13</u>
Investments:							
33 Brunner Road - rent		2,110.55	-	-	-	2,110.55	18,600.00
Interest received		6,006.81	-	-	-	6,006.81	1,967.96
		<u>8,117.36</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,117.36</u>	<u>20,567.96</u>
Other income:							
West Ealing Trust grant for Community Ministry		-	-	12,000.00	-	12,000.00	12,000.00
Other income		3,080.00	-	-	-	3,080.00	-
VAT reclaimed		210.00	-	-	-	210.00	1,565.10
		<u>3,290.00</u>	<u>-</u>	<u>12,000.00</u>	<u>-</u>	<u>15,290.00</u>	<u>13,565.10</u>
Total income and endowments		<u>307,109.27</u>	<u>-</u>	<u>16,096.20</u>	<u>-</u>	<u>323,205.47</u>	<u>369,183.76</u>

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2023

3. EXPENDITURE

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
Raising funds:							
Printing of numbered envelopes		57.87	-	-	-	57.87	56.20
		57.87	-	-	-	57.87	56.20
Church activities:							
<u>Grants (missionary and charitable giving)</u>	11						
Total grants		30,915.53	-	1,901.20	-	32,816.73	35,993.99
<u>Activities directly relating to the running of the Church</u>							
Diocesan Quota (own costs)		87,775.00	-	-	-	87,775.00	85,200.00
Pastoral staff salaries+employer's NI+pensions		21,730.43	-	9,921.35	-	31,651.78	35,495.42
Children, Families & Youth pastor accommodation		963.15	-	-	-	963.15	18,000.00
Clergy & pastoral staff - expenses/training		2,969.27	-	-	-	2,969.27	3,296.33
Children, Families & Youth work		5,514.06	-	-	-	5,514.06	5,528.64
Community Ministry		-	-	2,536.14	-	2,536.14	3,515.49
Evangelism		1,453.18	-	-	-	1,453.18	1,259.31
Worship		2,954.09	-	-	-	2,954.09	2,967.81
Event costs		2,293.51	-	-	-	2,293.51	2,206.28
Hospitality		3,786.10	-	228.71	-	4,014.81	4,376.12
Parish houses	12	15,971.60	-	-	-	15,971.60	15,510.90
Caretaker & cleaners salaries+employer's NI+pensions		12,585.31	-	-	-	12,585.31	13,336.32
Cleaning supplies & services		10,445.20	-	-	-	10,445.20	7,319.70
Garden		948.00	-	-	-	948.00	360.00
Light, heat & water		25,602.18	-	-	-	25,602.18	26,931.04
Insurance premiums		5,104.01	-	-	-	5,104.01	4,891.50
Insured losses		250.00	-	-	-	250.00	-
Annual servicing		6,211.67	-	-	-	6,211.67	6,216.21
Major refurbishment works		-	95,754.53	-	-	95,754.53	10,408.42
Repairs & maintenance		15,624.72	-	-	-	15,624.72	10,381.49
Church equipment		4,368.79	-	-	-	4,368.79	4,630.84
Depreciation on equipment except printer & computer		2,759.75	5,414.52	87.74	-	8,262.01	7,467.86
Miscellaneous		3,124.81	-	18.85	-	3,143.66	2,288.93
		232,434.83	101,169.05	12,792.79	-	346,396.67	271,588.61
<u>Church management & administration</u>							
Administration salaries+employer's NI+pensions		42,937.38	-	-	-	42,937.38	41,234.02
Computer supplies & software licences		998.80	-	-	-	998.80	879.17
Office equipment & supplies		1,752.48	-	-	-	1,752.48	1,513.49
Communications		2,308.34	-	-	-	2,308.34	3,592.21
Depreciation on printer & computer		350.36	-	-	-	350.36	709.52
Other administration costs		1,181.88	-	-	-	1,181.88	1,940.91
		49,529.24	-	-	-	49,529.24	49,869.32
<u>Governance costs</u>							
Examination fees		2,400.00	-	-	-	2,400.00	2,400.00
		2,400.00	-	-	-	2,400.00	2,400.00
Total expenditure		315,337.47	101,169.05	14,693.99	-	431,200.51	359,908.12

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2023

4(a) STAFF COSTS

	2023	2022
	£	£
Gross salaries and wages	85,251.45	86,814.74
Employer's NI	50.18	1,353.39
Pensions	1,872.84	1,897.63
Accommodation	963.15	18,000.00
Total staff costs	88,137.62	108,065.76

The charity operates a defined contribution pension scheme for qualifying employees. The average monthly number of employees during the year was 6 (2022: 7). No employee received emoluments (excluding employer pension costs) of more than £60,000. No remuneration was paid to key management personnel. (The vicar is paid by the Diocese of London.)

4(b) PCC MEMBERS' REMUNERATION AND EXPENSES

No PCC member received any remuneration from the PCC. The only expenses paid to PCC members were expenses incurred in other roles, not as PCC members. The vicar received expenses totalling £1,603.81 for conferences, a retreat, preaching and worship resources, hospitality and travel. The curate, who is a Self Supporting Minister, was given an allowance of £1,000 and travel expenses of £7.20.

4(c) DONATIONS BY PCC MEMBERS AND RELATED PARTIES

Donations by PCC members and related parties without conditions (where the donor was known) amounted to £38,205 (2022: £57,069.43).

4(d) RELATED PARTY TRANSACTIONS

Alan Reynolds is a trustee of Ealing Soup Kitchen. In 2023 the PCC made a grant of £2,600 to Ealing Soup Kitchen (2022: £2,600). Rhianna Lambrou became a trustee of West Ealing Trust on 27 February 2023. Magdalena Tromans, the wife of Iain Tromans (who joined the PCC on 21 May 2023) has been a trustee of West Ealing Trust since 20 May 2014. In 2023 the PCC received a grant of £12,000 from West Ealing Trust (2022: £12,000).

5. ANALYSIS OF TRANSFER BETWEEN FUNDS

The cost of the dishwashers and the depreciation on them in 2022 (£4,586.40 net) was moved from the major donations fund to the general fund.

6. FIXED ASSETS

6a. Tangible assets:

	Freehold house	Investment property	Equipment	Total
	£	£	£	£
GROSS BOOK VALUE At 1 Jan 2023	212,938.00	650,000.00	56,846.49	919,784.49
Revaluation during year	2,784.00	50,000.00	-	52,784.00
Additions during year	-	-	2,647.16	2,647.16
Less: Disposals	-	-	(4,610.63)	(4,610.63)
GROSS BOOK VALUE At 31 Dec 2023	215,722.00	700,000.00	54,883.02	970,605.02
DEPRECIATION & IMPAIRMENT At 1 Jan 2023	-	-	43,092.12	43,092.12
Charge for year - General fund	-	-	3,110.11	3,110.11
Charge for year - Major donations fund	-	-	5,414.52	5,414.52
Charge for year - Film club fund	-	-	87.74	87.74
Movement in provision for impairment	-	-	-	-
Less: depreciation on disposals	-	-	(4,610.63)	(4,610.63)
DEPRECIATION & IMPAIRMENT At 31 Dec 2023	-	-	47,093.86	47,093.86
NET BOOK VALUE 31 Dec 2023	215,722.00	700,000.00	7,789.16	923,511.16
NET BOOK VALUE 31 Dec 2022	212,938.00	650,000.00	13,754.37	876,692.37

St John's owns an equity share (27/97ths) in 127 Coldershaw Road, with the Diocese owning the remaining equity share. The house was revalued at £775,000 as at 31 Dec 2023 giving a St John's share of £215,722. The historic cost (in 1984) of St John's share is £13,500. St John's has a 100% equity share in 33 Brunner Road. The house was revalued at £700,000 as at 31 Dec 2023. The historic cost (in 2007) is £350,000. The valuation of 127 Coldershaw Road was carried out by Gibbs Gillespie, 130-132 Northfield Avenue, West Ealing, London, W13 9RT and that of 33 Brunner Road by Gibbs Gillespie, 1 Albert Terrace, Ealing, London, W5 1RL. The parish also has an ongoing right to use local space as a tennis club. Membership comes from the local community and local churches in Ealing.

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2023

6b. Investments

Endowment fund:

	£
Market value at 1 Jan 2023	27,728.57
Revaluation gain/(loss)	2,091.34
Market value at 31 Dec 2023	29,819.91

7. CURRENT ASSETS

Debtors:

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total 2023	Total 2022
	£	£	£	£	£	£
Gift Aid - HMRC	38,696.27	-	402.74	-	39,099.01	36,039.24
Accrued income	8,086.00	-	-	-	8,086.00	26,345.84
Prepayments	1,891.64	-	133.00	-	2,024.64	1,895.14
Other debtors	615.52	-	-	-	615.52	6,797.89
	49,289.43	-	535.74	-	49,825.17	71,078.11

2022 Accrued income includes £17,600 rental income due from Mattock Lane Pharmacy in relation to the Vaccine Centre.

8. LIABILITIES

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total 2023	Total 2022
	£	£	£	£	£	£
HMRC (PAYE and NI) and pensions	1,650.43	-	-	-	1,650.43	1,326.09
Accrued expenditure and deferred income	8,763.59	24,517.63	1,414.42	-	34,695.64	10,015.47
Redirected monies	856.00	-	-	-	856.00	-
Other creditors	4,842.95	-	-	-	4,842.95	1,723.18
	16,112.97	24,517.63	1,414.42	-	42,045.02	13,064.74

9. FUNDS

	Balance at 1 Jan 2023	Income and endowments	Expenditure	Gains/ losses	Transfers	Balance at 31 Dec 2023
	£	£	£	£	£	£
Unrestricted						
General fund	1,037,070.63	307,109.27	315,337.47	52,784.00	4,586.40	1,086,212.83
Designated						
Legacies	29,068.24	-	29,068.24	-	-	-
Major donations	43,451.77	-	32,100.81	-	(4,586.40)	6,764.56
Major projects	40,000.00	-	40,000.00	-	-	-
	112,520.01	-	101,169.05	-	(4,586.40)	6,764.56
Restricted						
Cafe church	2,292.97	647.50	258.71	-	-	2,681.76
Organ fund	700.00	-	-	-	-	700.00
Children's ministry	3,613.39	25.00	-	-	-	3,638.39
Film club	87.74	-	87.74	-	-	-
Young Families	1,211.66	-	-	-	-	1,211.66
Community Ministry	6,078.52	13,552.50	12,476.34	-	-	7,154.68
Other Charities	-	1,871.20	1,871.20	-	-	-
Miscellaneous	1,143.39	-	-	-	-	1,143.39
	15,127.67	16,096.20	14,693.99	-	-	16,529.88
Endowment						
Northfield Hall Trust Fund	27,728.57	-	-	2,091.34	-	29,819.91
Total all funds	1,192,446.88	323,205.47	431,200.51	54,875.34	-	1,139,327.18

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2023

10. ANALYSIS OF NET ASSETS

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2023 £
Fixed assets	920,312.60	3,198.56	-	29,819.91	953,331.07
Current assets	182,013.20	28,083.63	17,944.30	-	228,041.13
Liabilities (amounts falling due in one year)	(16,112.97)	(24,517.63)	(1,414.42)	-	(42,045.02)
Total net assets	1,086,212.83	6,764.56	16,529.88	29,819.91	1,139,327.18

11. GRANTS

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
<u>Mission partners</u>						
CMS (Dave Bookless)	1,500.00	-	-	-	1,500.00	1,500.00
Crosslinks (John Robinson, partly by Cafe Church)	1,500.00	-	-	-	1,500.00	1,618.28
Christmas gifts for mission partners	400.00	-	-	-	400.00	600.00
	3,400.00	-	-	-	3,400.00	3,718.28
<u>International Christian organisations</u>						
Child sponsorship (partly by Cafe Church)	322.00	-	30.00	-	352.00	336.00
Great Lakes Outreach	2,000.00	-	-	-	2,000.00	2,000.00
Hope4Malawi	1,000.00	-	-	-	1,000.00	2,000.00
Mission Aviation Fellowship	2,000.00	-	-	-	2,000.00	2,543.75
Open Doors	2,000.00	-	1,203.25	-	3,203.25	2,000.00
Sharing of Ministries Abroad	1,000.00	-	-	-	1,000.00	2,081.25
Tearfund	1,000.00	-	553.75	-	1,553.75	1,798.75
WellFound	2,000.00	-	-	-	2,000.00	2,000.00
	11,322.00	-	1,787.00	-	13,109.00	14,759.75
<u>UK Christian organisations</u>						
Bishop's mission fund	965.53	-	-	-	965.53	937.20
Crosslight Advice Ealing	1,000.00	-	-	-	1,000.00	1,000.00
Ealing Churches Winter Night Shelter	-	-	-	-	-	500.00
Ealing Soup Kitchen	2,600.00	-	-	-	2,600.00	2,600.00
Evangelical Alliance	250.00	-	-	-	250.00	250.00
Gurnell Grove Community Trust	2,000.00	-	-	-	2,000.00	2,656.47
	6,815.53	-	-	-	6,815.53	7,943.67
<u>Diocesan Quota</u>						
Other area parishes	8,778.00	-	-	-	8,778.00	8,520.00
	8,778.00	-	-	-	8,778.00	8,520.00
<u>Other charitable giving</u>						
Other giving	600.00	-	114.20	-	714.20	1,052.29
	600.00	-	114.20	-	714.20	1,052.29
Total grants	30,915.53	-	1,901.20	-	32,816.73	35,993.99

12. PARISH HOUSES

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2023 £	Total 2022 £
33 Brunner Road maintenance & insurance	3,388.56	-	-	-	3,388.56	2,245.29
33 Brunner Road letting expenses	2,645.10	-	-	-	2,645.10	5,022.00
Vicarage maintenance	1,998.54	-	-	-	1,998.54	469.09
127 Coldershaw Road maintenance & insurance	3,947.40	-	-	-	3,947.40	3,903.32
127 Coldershaw Road letting expenses	3,992.00	-	-	-	3,992.00	3,871.20
	15,971.60	-	-	-	15,971.60	15,510.90

Accounts



ANNUAL REPORT & ACCOUNTS

1 January-31 December 2022

Parish Office, St. John's Church, Mattock Lane, West Ealing, London, W13 9L
St. John with St. James PCC, West Ealing, Registered Charity Number 1130295.

ST. JOHN WITH ST. JAMES WEST EALING

**Annual Report and Accounts of the Parochial Church Council
For the year ended 31 December 2022**

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ST. JOHN WITH ST. JAMES WEST EALING

Annual Report and Accounts of the Parochial Church Council For the year ended 31 December 2022

The Parochial Church Council (The PCC) present their report with the financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standard FRS102.

Aims and purposes

The PCC of St. John with St. James West Ealing has the responsibility of co-operating with the incumbent, Rev Sam Sanya, Vicar licensed 3 September 2022 (previously Associate Vicar), in promoting in the ecclesiastical parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church building of St. John's, as well as other church properties.

Objectives and activities

The PCC members and trustees recognise their responsibilities towards public benefit under the requirements of the Charities Act 2011. The PCC remains committed to enabling as many people as possible to worship with us and to become part of our parish community.

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing knowledge and trust in Jesus.
- Provision of pastoral and practical care for people living in the parish.
- Missionary and outreach work.

To facilitate this work we also maintain the fabric of our church building.

Achievements and performance

2022 has been a year of renewal as the Church has emerged from the restrictions of COVID. At the end of the summer Sam Sanya was licensed as our new Vicar, following the departure of Mark Melliish, Priest in Charge since May 2019, who moved on with St John's gratitude and best wishes to take on a new role as Mission Enabler in the Diocese of Hereford.

Services

The Parish seeks to offer a range of services each week and over the course of the year which our community find welcoming and spiritually fulfilling. During 2022 the following parochial congregations met on a regular basis:

- St John's at 10 – our Sunday morning service, offering Communion, Morning Worship or a Family Service

ST. JOHN WITH ST. JAMES WEST EALING

Annual Report and Accounts of the Parochial Church Council For the year ended 31 December 2022

- Café Church - a Sunday evening service of worship, teaching and discussion in an informal environment
- Wednesday morning communion - with linked meetings for further prayer, study and discussion as well as social gatherings and activities.

Church attendance

St. John's continues to livestream/video record the Sunday morning service when resources permit. The average in-person attendance for October 2022 was 165 (across the two Sunday services) and 22 (at the one regular weekday service). These data are recorded in the diocesan return and, as here, duplicated attendance is not counted.

Electoral Roll

In line with Church of England policy, a new Electoral Roll was created from scratch in 2019 and has been reviewed in preparation for each Annual Meeting. At the April 2022 Annual Meeting the revised roll stood at 216.

Use of facilities by other congregations

As well as our parochial congregations, the Myanmar Christian Fellowship and Living Water Arabic Church normally use the building on a weekly basis.

Pastoral care

Pastoral care provided by clergy and laity was made available to all the public of West Ealing, through prayer, exposition of God's word, practical expressions of the love of Jesus and the provision of the occasional offices (weddings, funerals, baptisms).

Practical and financial support for other organisations

Regular practical and/or financial support was provided to:

- Ealing Soup Kitchen
- Ealing Food Bank

Ealing Soup Kitchen is run by a separate charity, Ealing Soup Kitchen, but is hosted by the parish, using our building on a regular (thrice weekly) basis. During 2021, St John's collaborated with Mattock Lane Pharmacy and the Church building hosted an NHS vaccination centre for COVID serving the local community. The vaccination centre continued to operate for several months in the spring and autumn of 2022.

Further afield the PCC financially supports the Diocese of London and charitable/mission work in the UK and overseas, including the work of relief agencies.

Maintenance of the church building

St John's Church building is maintained to facilitate its use in support of the mission and ministry of the parish. 2022 was a quieter year for major works, after significant redecoration and refurbishment of the crypt, and the installation of new doors at the West End of the church during 2021. The PCC is currently reviewing and prioritising further plans for the next phase of works to improve the building and facilities of the church.

ST. JOHN WITH ST. JAMES WEST EALING

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PCC meetings

During 2022 the PCC met on a regular basis (at least every other month) in person or online. It received regular reports on finance, buildings and safeguarding, and additional reports from various sources, including the Standing Committee, the Children, Youth and Families' Pastor, the World Outreach Committee and from the Deanery Synod. The PCC was pleased to agree to the licensing of Sam Sanya as our new Vicar to lead St John's following his tenure as Associate Vicar alongside Mark Melliush. We continue to work closely with other churches in Ealing, particularly St Paul's and St Mellitus'.

Volunteers and donors

The PCC is grateful to all in the church who gave of their time, talents and money to assist with its work during the year. As well as serving on the PCC, volunteers provide significant service in the areas of worship, hospitality and events, pastoral support and finance.

Plans for Future Periods

The vision of St John's is to Return, Renew, Rebuild and Go out to promote the Gospel and the mission of the Church, and to serve the community of West Ealing. The PCC continues to plan for

- Growing disciples of Jesus
 - Developing the gifts and ministries of all its members
 - Maintaining effective stewardship of church resources and financial stability
- Maintaining the church building and property as a resource for mission and community support

Structure, governance and management

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. It is registered with the Charity Commission as The Parochial Church Council of The Ecclesiastical Parish of Saint John with Saint James, West Ealing, Registered Charity Number 1130295.

The method of appointment of PCC members is set out in the Church Representation Rules 2020 Edition. The PCC comprises up to 15 elected members. Clergy, Churchwardens and Deanery Synod members are ex-officio on the PCC. Newly elected members of the Council are encouraged to attend an induction course run by the London Diocese.

The PCC meets at least six times a year. A Standing Committee consisting of the Incumbent, two Churchwardens, Treasurer, Secretary and two members of the PCC (all elected by members of the PCC) is appointed annually. The Standing Committee is given delegated authority by the PCC to transact the business of the PCC between meetings subject to the directions given by the Council.

ST. JOHN WITH ST. JAMES WEST EALING

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Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

Risk Management

The trustees recognise that effective risk management is essential in achieving the Charity's objectives. Risk management is considered as an integral element of all decision making, and the trustees pay attention to reviewing and maintaining risk management procedures to ensure risk levels are appropriate.

Parochial Church Council 2022

The following people served as members of the PCC and trustees for the period 1 January 2022 to 31 December 2022 unless otherwise noted.

Parish Appointment

Mark Melliush (Priest in charge of the Parish of St John with St James until 27 May)

Jane Morris (Self Supporting Minister) until 16 January

Alan Reynolds (Churchwarden)

Paul Salter (Churchwarden)

Samuel Sanya (Associate Vicar until 3 September, then Vicar)

Mark Sheard (Licensed Lay Minister, member of Archbishops' Council, ex officio)

Deanery Synod Members

Deborah Gray

Paul Hagger

Graham Worsfold

Catherine Patterson

Elected PCC Members

Funmi Adejugbe Olori

Kathy Baxter until 26 April

Maureen Brook

Katherine Castelino

Rhianna Lambrou

Katy Lawrence

Toyin Peters

Alison Powell

David Powlson until 26 April

PCC Chair

Mark Melliush to 27 May

PCC Lay Vice Chairs

Alan Reynolds

Paul Salter

ST. JOHN WITH ST. JAMES WEST EALING

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PCC Treasurer

Katherine Castelino

PCC Secretary

Rhianna Lambrou

Electoral Roll Officer

Alan Reynolds

Standing Committee

Maureen Brooks from 26 April

Katherine Castelino

Deborah Gray

Rhianna Lambrou

Mark Melliush to 27 May

David Powlson to 26 April

Samuel Sanya

Paul Salter

Alan Reynolds

Administrative Information

The Parish of St. John with St. James West Ealing is situated in the W13 postcode in the London Borough of Ealing. It has one building licensed for public worship, namely the Parish Church of St. John Ealing Dean (located on Mattock Lane). The parish is part of the Diocese of London (Willesden Episcopal Area) within the Church of England. The correspondence address is The Parish Office, St. John's Church, Mattock Lane, West Ealing, London, W13 9LA.

Bankers and Independent Examiner

The Parish CAF bank accounts were used for St John's during 2022. Deposits are also held with Virgin Money and Kingdom Bank.

The Independent Examiner is: Munday Long Associates Ltd, Chartered Certified Accountants, Alton House, 66/68 High Street, Northwood, Middlesex, HA6 1BL.

Payroll Services are provided by: Jacob, Cavenagh and Skeet, Chartered Accountants, 5 Robin Hood Lane, Sutton, Surrey, SM1 2SW.

ST. JOHN WITH ST. JAMES WEST EALING

Annual Report and Accounts of the Parochial Church Council For the year ended 31 December 2022

Financial Review

This review is provided at the Parish level. However as St James' church reverted to the Diocese at the end of 2019, in practice all financials relate to St John's. All the figures in the review have been rounded to the nearest £1000.

Income and Expenditure

The total income for the Parish of St John with St James in 2022 was £369,000. This consists of

- £169,000 from regular donations and collections ,
- £15,000 in one off donations,
- £36,000 in related Gift Aid reclaimed
- £3,000 in special collections for other charities (including related Gift Aid)
- £127,000 from lettings and rent,
- £12,000 from grants and
- £7,000 from other sources.

Income has decreased £43,000 compared to 2021 (£412,000). Regular giving has increased but there was a reduction in one off donations (there was one particularly significant donation in 2021) and in lettings income (less vaccination centre activity). The PCC is grateful to all those who continue to contribute financially to the work of the parish, without whose generosity we would be unable to serve the community of West Ealing effectively.

The total expenditure for the Parish in 2022 was £360,000 (2021: £369,000). In 2022 £10,000 was spent on major refurbishment plans and projects, compared to £56,000 in 2021. Excluding these major project costs expenditure was £350,000 in 2022, compared to £313,000 in 2021, an increase of £37,000.

Key areas of expenditure were:

- £85,000 contribution to the Diocese for own costs, up £12,000 compared to 2021 as St John's increased its pledge to cover housing for the new Vicar alongside the clergy pay and other central costs.
- £108,000 in staffing costs (down marginally compared to 2021).
- £61,000 of regular building running and maintenance costs, up £8,000 including an increase of £12,000 in energy and utilities, partly activity related as the church was busier after Covid restrictions had been lifted, but mostly due to market prices.
- £36,000 Away Giving, up £3,000 compared to 2021. This includes £9,000 to the Diocese to support other parishes, and the £3,000 special collections for other charities.

The main increases were in Diocese contribution and utility costs as noted above, but there were smaller increases across various categories of spend due to increased activity and inflation.

ST. JOHN WITH ST. JAMES WEST EALING

Annual Report and Accounts of the Parochial Church Council For the year ended 31 December 2022

Before investment revaluations there was a surplus in 2022 of £9,000, or £20,000 excluding the major project costs. Compared to a budgeted deficit of £22,000 before major project costs this is an improvement of £42,000. Actual 2022 income was greater than budget by £57,000 due to extended activity by the vaccination centre, and extended tenancy in one of the rented properties, plus additional donations both regular and one-off. Meanwhile, costs (excluding major projects) were over budget by a total of £15,000 across a number of categories, due to both activity and inflation.

Investment properties

The parish owns a house in Brunner Road which has been let to provide income to support our charitable activities. The value of the house was assessed by Gibbs Gillespie Estate Agents at the end of 2022 as £650,000, unchanged from the previous valuation. The property is now vacant pending planned refurbishment in 2023.

The PCC has a 27/97th share in a property in Coldershaw Road. The property is being let commercially. The property was revalued by Gibbs Gillespie Estate Agents to £765,000 at the end of 2022, compared to £825,000 at the end of 2021. The Parish share of this investment is £213,000, a reduction of £17,000 compared to 2021 year end.

Net Assets

After adding the surplus of £9,000 and deducting investment devaluations of £20,000, total net assets/ funds have reduced over the year by £11,000 to £1,192,000. £904,000 are in the form of fixed assets (property, equipment and investments, including an endowment). £288,000 is in current assets of which £15,000 is in restricted funds.

Looking forward

The PCC has again budgeted for a deficit in 2023, before major project costs which would be drawn from reserves. The PCC's pledge to the Diocese for 2023 will be £97,000 including the additional contribution to other parishes.

Financial Management Policies

The PCC policy is that all staff directly employed by the Parish will be paid at least the London Living Wage.

The PCC has taken all the necessary steps to comply with the pensions regulations for its staff, including the mandatory re-enrolment process which was carried out in 2022 (and will next be repeated in 2025). The People's Pension has administered pensions for the employees at St John with St James since March 2016. The pensions are defined contribution pensions so they do not result in a long term pension liability for the parish.

CAF Bank is used for day-to-day transactions. The PCC also holds deposit accounts with Virgin Money and Kingdom Bank so that cash balances are spread and protected under the FSCS scheme. Interest rates are reviewed periodically and changes to deposit arrangements may be made to ensure interest earned is as effective as possible while also taking into consideration risk and ethical choices in relation to investment of funds.

ST. JOHN WITH ST. JAMES WEST EALING

Annual Report and Accounts of the Parochial Church Council For the year ended 31 December 2022

Reserves Policy and Utilisation

The PCC reserves policy is to hold a balance of current unrestricted funds equivalent to at least three months of day to day running costs. This would amount to £80,000 at the current level of expenditure. At the end of 2022 there were £273,000 of unrestricted net current or liquid assets of which £113,000 were in designated funds.

The PCC has a policy of putting all unrestricted legacies and large donations to one side in designated funds to be spent on significant building or ministry/outreach projects as determined by the PCC, rather than being utilised for day to day running costs. This policy was reviewed at the beginning of 2022 and reconfirmed for unrestricted legacies and donations over £15,000 (previously £10,000).

The £10,000 major project spend in 2022 was set against the Major Donations fund along with the majority of 2022 depreciation (relating to significant investment in Livestream and the purchase of music equipment and kitchen assets in the last couple of years). Depreciation on a new screen has been charged to the Film fund. A new Other Charities fund has been set up to manage specific collections at services for other charities so that related Gift Aid may be claimed and passed on with the donations. In 2022 specific collections were made for A Rocha International, Gurnell Grove Community, the Mission Aviation Fellowship, the Tear Fund Pakistan appeal and Sharing of Ministries Abroad. Where not already paid out within 2022 the liabilities have been accrued in these accounts (e.g. for Christmas service collections) and paid out in 2023.

The Parish has an endowment fund which holds a historic bequest of shares in the Northfield Hall Trust Fund, worth £28,000 at the end of 2022. Under the terms of the original governing document, this could only be used for providing land and buildings. As St John's already has extensive space for all activities within the body of the church itself the PCC made an application in late 2021 to the Charity commission for a change of purpose. This application was granted in 2022 and the fund will now be managed in the same way as designated funds, available for use in major building projects.

Funds held as custodian trustees on behalf of others

The PCC does not act as a custodian trustee for the assets of any other charity.

Approved by the PCC on 9 May 2023 and signed on their behalf by

Revd Samuel Sanya
Vicar

Katherine Castelino
PCC Treasurer

ST. JOHN WITH ST. JAMES' WEST EALING

Independent Examiner's Report to the Parochial Church Council For the year ended 31st December 2022

I report to the charity trustees on my examination of the accounts of the Parish of St John with St James West Ealing (the Church) for the year ended 31 December 2022.

Responsibilities and basis of report

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

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

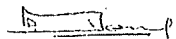
Independent examiner's statement

Since your charity's gross income exceeded £250,000, your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accountants, which is one of the listed bodies

I have completed my examination. I confirm that no material 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 Church as required by section 130 of the 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.



M D Yousaf FCCA
For and on behalf of Munday Long Associates Limited
Chartered Certified Accountants
Alton House
66/68 High Street
Northwood
Middlesex
HA6 1BL

Date: 10 May 2023

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2022

	Note	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Income and endowments:	2						
Donations and legacies		218,871.39	-	4,724.18	-	223,595.57	242,747.30
Church activities		111,455.13	-	-	-	111,455.13	132,732.77
Investment income		20,567.96	-	-	-	20,567.96	19,492.43
Other income		362.00	1,203.10	12,000.00	-	13,565.10	16,934.16
Total income and endowments		351,256.48	1,203.10	16,724.18	-	369,183.76	411,906.66
Expenditure:	3						
Raising funds		56.20	-	-	-	56.20	47.68
Church activities		321,902.99	20,842.58	17,106.35	-	359,851.92	369,002.98
Total expenditure		321,959.19	20,842.58	17,106.35	-	359,908.12	369,050.66
Net income before gains / (losses) on investments		29,297.29	(19,639.48)	(382.17)	-	9,275.64	42,856.00
Gains / (losses) on investment assets	6	-	-	-	(2,965.79)	(2,965.79)	3,153.10
Net income/ (expenditure)		29,297.29	(19,639.48)	(382.17)	(2,965.79)	6,309.85	46,009.10
Transfers between funds	5	-	-	-	-	-	-
Other recognised gains / (losses)							
Gains / (losses) on revaluation of other fixed assets	6	(16,701.00)	-	-	-	(16,701.00)	20,876.00
Net movement in funds		12,596.29	(19,639.48)	(382.17)	(2,965.79)	(10,391.15)	66,885.10
Reconciliation of funds							
Total funds brought forward	9	1,024,474.34	132,159.49	15,509.84	30,694.36	1,202,838.03	1,135,952.93
Total funds carried forward	9	1,037,070.63	112,520.01	15,127.67	27,728.57	1,192,446.88	1,202,838.03

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
BALANCE SHEET AT 31 DECEMBER 2022

		Total 2022 £	Total 2021 £
Fixed assets:			
Tangible assets	6a	226,692.37	240,470.42
Investment property	6a	650,000.00	650,000.00
Investments (shares)	6b	27,728.57	30,694.36
		<u>904,420.94</u>	<u>921,164.78</u>
Current assets:			
Debtors	7	71,078.11	72,331.62
Cash at bank and in hand		230,012.57	236,338.08
		<u>301,090.68</u>	<u>308,669.70</u>
Liabilities:			
Creditors (amounts falling due in one year)	8	13,064.74	26,996.45
		<u>288,025.94</u>	<u>281,673.25</u>
Net current assets			
		<u>1,192,446.88</u>	<u>1,202,838.03</u>
Total net assets			
		<u>1,192,446.88</u>	<u>1,202,838.03</u>
Funds:			
Unrestricted (including Designated)	9	1,149,590.64	1,156,633.83
Restricted	9	15,127.67	15,509.84
Endowment	9	27,728.57	30,694.36
		<u>1,192,446.88</u>	<u>1,202,838.03</u>

Approved by the Parochial Church Council on 9 May 2023 and signed on its behalf by:

Revd Samuel Sanya
Vicar

Katherine Castolino
PCC Treasurer

The notes following the balance sheet form part of these financial statements.

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the Church Accounting Regulations 2006 in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention *except for investment assets which are shown at fair value*. There are no material uncertainties about the charity's ability to continue. In these circumstances the financial statements have been prepared on a going concern basis.

Fund accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use abated in line with assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Income and endowments

All income is recognised in the Statement of Financial Activities once the PCC has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All income and endowments are accounted for gross.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the PCC to that expenditure; 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. 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. The diocesan parish share expected to be paid over is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated land and buildings and moveable church furnishings have been excluded from these financial statements by virtue of section 10(2) of the Charities Act 2011. Moveable church furnishings are listed in the church's inventory (terrier), which can be inspected in the Parish Office.

Equipment with a purchase price over £1,000 is depreciated over 4 years at the rate of 30% for each of the first 3 years and 10% in the final year. All expenditure incurred in the year on items of capital expenditure of £1,000 or less is written off as incurred.

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2022

2. INCOME AND ENDOWMENTS

Note	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Donations and legacies:						
Regular giving	164,233.30	-	470.00	-	164,703.30	158,210.00
Collections	4,745.83	-	-	-	4,745.83	2,045.57
Collections and donations for other charities	-	-	2,466.01	-	2,466.01	-
Gift aid	35,665.76	-	739.61	-	36,405.37	32,622.60
Other donations	14,226.50	-	1,048.56	-	15,275.06	49,869.13
	<u>218,871.39</u>	<u>-</u>	<u>4,724.18</u>	<u>-</u>	<u>223,595.57</u>	<u>242,747.30</u>
Church activities:						
Wedding and funeral fees (net)	820.00	-	-	-	820.00	1,055.00
Children, Families & Youth work	1,649.57	-	-	-	1,649.57	379.70
Church lettings	5,523.00	-	-	-	5,523.00	653.50
Non-Church lettings	81,850.56	-	-	-	81,850.56	111,875.57
127 Coldershaw Road - rent	20,400.00	-	-	-	20,400.00	18,700.00
Event income	1,212.00	-	-	-	1,212.00	69.00
	<u>111,455.13</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,455.13</u>	<u>132,732.77</u>
Investments:						
33 Brunner Road - rent	18,600.00	-	-	-	18,600.00	18,600.00
Interest received	1,967.96	-	-	-	1,967.96	892.43
	<u>20,567.96</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,567.96</u>	<u>19,492.43</u>
Other income:						
West Ealing Trust grant for Community Ministry	-	-	12,000.00	-	12,000.00	8,000.00
Deanery grant for Community Ministry	-	-	-	-	-	2,000.00
VAT reclaimed	362.00	1,203.10	-	-	1,565.10	6,426.77
Coronavirus Job Retention Scheme grants	-	-	-	-	-	507.39
	<u>362.00</u>	<u>1,203.10</u>	<u>12,000.00</u>	<u>-</u>	<u>13,565.10</u>	<u>16,934.16</u>
Total income and endowments	<u>351,256.48</u>	<u>1,203.10</u>	<u>16,724.18</u>	<u>-</u>	<u>369,183.76</u>	<u>411,906.66</u>

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2022

3. EXPENDITURE

Note	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Raising funds:						
Printing of numbered envelopes	56.20	-	-	-	56.20	47.68
	56.20	-	-	-	56.20	47.68
Church activities:						
<u>Grants (missionary and charitable giving)</u>	11					
Total grants	29,121.48	3,750.00	3,122.51	-	35,993.99	32,643.20
<u>Activities directly relating to the running of the Church</u>						
Diocesan Quota (own costs)	85,200.00	-	-	-	85,200.00	72,900.00
Pastoral staff salaries+employer's NI+pensions	26,908.80	-	8,586.62	-	35,495.42	28,030.69
Children, Families & Youth pastor accommodation	18,000.00	-	-	-	18,000.00	16,350.00
Clergy & pastoral staff - expenses/training	3,296.33	-	-	-	3,296.33	1,861.77
Children, Families & Youth work	5,528.64	-	-	-	5,528.64	3,900.75
Community Ministry	-	-	3,515.49	-	3,515.49	399.93
Evangelism	1,259.31	-	-	-	1,259.31	962.10
Worship	2,967.81	-	-	-	2,967.81	3,334.32
Event costs	2,206.28	-	-	-	2,206.28	119.95
Hospitality	3,638.09	-	738.03	-	4,376.12	3,394.21
Parish houses	15,510.90	-	-	-	15,510.90	12,296.98
Caretaker & cleaners salaries+employer's NI+pensions	13,336.32	-	-	-	13,336.32	27,795.27
Cleaning supplies & services	7,319.70	-	-	-	7,319.70	3,481.17
Garden	-	-	360.00	-	360.00	541.23
Light, heat & water	26,931.04	-	-	-	26,931.04	15,011.65
Insurance premiums	4,891.50	-	-	-	4,891.50	4,501.81
Annual servicing	6,216.21	-	-	-	6,216.21	6,204.06
Major refurbishment works	-	10,408.42	-	-	10,408.42	55,569.37
Repairs & maintenance	10,381.49	-	-	-	10,381.49	15,807.84
Church equipment	4,630.84	-	-	-	4,630.84	6,773.61
Depreciation on equipment except printer & computer	-	6,684.16	783.70	-	7,467.86	4,137.76
Miscellaneous	2,288.93	-	-	-	2,288.93	1,462.33
	240,512.19	17,092.58	13,983.84	-	271,588.61	284,836.80
<u>Church management & administration</u>						
Administration salaries+employer's NI+pensions	41,234.02	-	-	-	41,234.02	38,386.92
Computer supplies & software licences	879.17	-	-	-	879.17	2,882.51
Office equipment & supplies	1,513.49	-	-	-	1,513.49	1,337.30
Communications	3,592.21	-	-	-	3,592.21	3,976.16
Depreciation on printer & computer	709.52	-	-	-	709.52	1,427.84
Other administration costs	1,940.91	-	-	-	1,940.91	1,112.25
	49,869.32	-	-	-	49,869.32	49,122.98
<u>Governance costs</u>						
Examination fees	2,400.00	-	-	-	2,400.00	2,400.00
	2,400.00	-	-	-	2,400.00	2,400.00
Total expenditure	321,959.19	20,842.58	17,106.35	-	359,908.12	369,050.66

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2022

4(a) STAFF COSTS

	2022 £	2021 £
Gross salaries and wages	86,814.74	90,992.12
Employer's NI	1,353.39	1,004.00
Pensions	1,897.63	2,216.76
Accommodation	18,000.00	16,350.00
Total staff costs	108,065.76	110,562.88
Less Coronavirus Job Retention Scheme grants	-	(507.39)
Net staff costs	108,065.76	110,055.49

The charity operates a defined contribution pension scheme for qualifying employees. The average monthly number of employees during the year was 7 (2021: 6). No employee received emoluments (excluding employer pension costs) of more than £60,000. No remuneration was paid to key management personnel. (Clergy are paid by the Diocese of London.)

4(b) PCC MEMBERS' REMUNERATION AND EXPENSES

No PCC member received any remuneration from the PCC. The only expenses paid to PCC members were expenses incurred in other roles, not as PCC members. The vicar received expenses totalling £2,182.95 for conferences, retreats, preaching and worship resources, hospitality, phone, internet and stationery.

4(c) DONATIONS BY PCC MEMBERS AND RELATED PARTIES

Donations by PCC members and related parties without conditions (where the donor was known) amounted to £57,069.43 (2021: £58,460.00).

4(d) RELATED PARTY TRANSACTIONS

Alan Reynolds is a trustee of Ealing Soup Kitchen. In 2022 the PCC made a grant of £2,600 to Ealing Soup Kitchen (2021: £2,600). Mark Sheard is CEO of World Vision. In 2022, the PCC made no grant to World Vision (2021: £1,000).

5. ANALYSIS OF TRANSFER BETWEEN FUNDS

There were no transfers between funds.

6. FIXED ASSETS

6a. Tangible assets:

	Freehold house £	Investment property £	Equipment £	Total £
GROSS BOOK VALUE At 1 Jan 2022	229,639.00	650,000.00	47,842.37	927,481.37
Revaluation during year	(16,701.00)	-	-	(16,701.00)
Additions during year	-	-	11,100.33	11,100.33
Less: Disposals	-	-	(2,096.21)	(2,096.21)
GROSS BOOK VALUE At 31 Dec 2022	212,938.00	650,000.00	56,846.49	919,784.49
DEPRECIATION & IMPAIRMENT At 1 Jan 2022	-	-	37,010.95	37,010.95
Charge for year - General fund	-	-	709.52	709.52
Charge for year - Major donations fund	-	-	6,684.16	6,684.16
Charge for year - Film club fund	-	-	783.70	783.70
Movement in provision for impairment	-	-	-	-
Less: depreciation on disposals	-	-	(2,096.21)	(2,096.21)
DEPRECIATION & IMPAIRMENT At 31 Dec 2022	-	-	43,092.12	43,092.12
NET BOOK VALUE 31 Dec 2022	212,938.00	650,000.00	13,754.37	876,692.37
NET BOOK VALUE 31 Dec 2021	229,639.00	650,000.00	10,831.42	890,470.42

St John's owns an equity share (27/97ths) in 127 Coldershaw Road, with the Diocese owning the remaining equity share. The house was revalued at £765,000 as at 31 Dec 2022 giving a St John's share of £212,938. The historic cost (in 1984) of St John's share is £13,500. St John's has a 100% equity share in 33 Brunner Road. The house was revalued at £650,000 as at 31 Dec 2022. The historic cost (in 2007) is £350,000.

The valuation of 127 Coldershaw Road was carried out by Gibbs Gillespie, 130-132 Northfield Avenue, West Ealing, London, W13 9RT and that of 33 Brunner Road by Gibbs Gillespie, 1 Albert Terrace, Ealing, London, W5 1RL.

The parish also has an ongoing right to use local space as a tennis club. Membership comes from the local community and local churches in Ealing.

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2022

6b. Investments

Endowment fund:

	£
Market value at 1 Jan 2022	30,694.36
Revaluation gain/(loss)	(2,965.79)
Market value at 31 Dec 2022	27,728.57

7. CURRENT ASSETS

Debtors:

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
Gift Aid - HMRC	35,518.38	-	520.86	-	36,039.24	32,622.60
Accrued income	26,345.84	-	-	-	26,345.84	31,185.00
Prepayments	1,895.14	-	-	-	1,895.14	3,169.63
Other debtors	6,797.89	-	-	-	6,797.89	5,354.39
	<u>70,557.25</u>	<u>-</u>	<u>520.86</u>	<u>-</u>	<u>71,078.11</u>	<u>72,331.62</u>

2022 Accrued income includes £17,600 rental income due from Mattock Lane Pharmacy in relation to the Vaccine Centre.

8. LIABILITIES

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
HMRC (PAYE and NI) and pensions	1,326.09	-	-	-	1,326.09	1,479.66
Accrued expenditure and deferred income	8,744.01	-	1,271.46	-	10,015.47	8,988.55
Redirected monies	-	-	-	-	-	154.33
Other creditors	1,568.78	-	154.40	-	1,723.18	16,373.91
	<u>11,638.88</u>	<u>-</u>	<u>1,425.86</u>	<u>-</u>	<u>13,064.74</u>	<u>26,996.45</u>

9. FUNDS

	Balance at 1 Jan 2022 £	Income and endowments £	Expenditure £	Gains/ losses £	Transfers £	Balance at 31 Dec 2022 £
Unrestricted						
General fund	1,024,474.34	351,256.48	321,959.19	(16,701.00)	-	1,037,070.63
Designated						
Legacies	29,068.24	-	-	-	-	29,068.24
Major donations	63,091.25	1,203.10	20,842.58	-	-	43,451.77
Major projects	40,000.00	-	-	-	-	40,000.00
	<u>132,159.49</u>	<u>1,203.10</u>	<u>20,842.58</u>	<u>-</u>	<u>-</u>	<u>112,520.01</u>
Restricted						
Cafe church	2,079.89	1,041.11	828.03	-	-	2,292.97
Organ fund	700.00	-	-	-	-	700.00
Children's ministry	3,613.39	-	-	-	-	3,613.39
Film club	871.44	-	783.70	-	-	87.74
Young Families	1,211.66	-	-	-	-	1,211.66
Community Ministry	5,890.07	12,290.56	12,102.11	-	-	6,078.52
Other Charities	-	3,032.51	3,032.51	-	-	-
Miscellaneous	1,143.39	360.00	360.00	-	-	1,143.39
	<u>15,509.84</u>	<u>16,724.18</u>	<u>17,106.35</u>	<u>-</u>	<u>-</u>	<u>15,127.67</u>
Endowment						
Northfield Hall Trust Fund	30,694.36	-	-	(2,965.79)	-	27,728.57
Total all funds	<u>1,202,838.03</u>	<u>369,183.76</u>	<u>359,908.12</u>	<u>(19,666.79)</u>	<u>-</u>	<u>1,192,446.88</u>

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2022

10. ANALYSIS OF NET ASSETS

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2022 £
Fixed assets	863,405.15	13,199.48	87.74	27,728.57	904,420.94
Current assets	185,304.36	99,320.53	16,465.79	-	301,090.68
Liabilities (amounts falling due in one year)	(11,638.88)	-	(1,425.86)	-	(13,064.74)
Total net assets	1,037,070.63	112,520.01	15,127.67	27,728.57	1,192,446.88

11. GRANTS

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
<u>Mission partners</u>						
CMS (Dave Bookless)	1,500.00	-	-	-	1,500.00	1,500.00
Crosslinks (John Robinson, partly by Cafe Church)	1,558.28	-	60.00	-	1,618.28	1,500.00
Christmas gifts for mission partners	600.00	-	-	-	600.00	900.00
	3,658.28	-	60.00	-	3,718.28	3,900.00
<u>International Christian organisations</u>						
Child sponsorship (partly by Cafe Church)	306.00	-	30.00	-	336.00	336.00
Great Lakes Outreach	2,000.00	-	-	-	2,000.00	1,500.00
Hope4Malawi	250.00	1,750.00	-	-	2,000.00	-
Mission Aviation Fellowship	2,000.00	-	543.75	-	2,543.75	1,500.00
Open Doors	2,000.00	-	-	-	2,000.00	3,500.00
Sharing of Ministries Abroad	2,000.00	-	81.25	-	2,081.25	-
Tearfund	1,000.00	-	798.75	-	1,798.75	4,500.00
WellFound	2,000.00	-	-	-	2,000.00	1,500.00
World Vision	-	-	-	-	-	1,000.00
	11,556.00	1,750.00	1,453.75	-	14,759.75	13,836.00
<u>UK Christian organisations</u>						
Bishop's mission fund (Area church schools in 2021)	937.20	-	-	-	937.20	937.20
Soul in Ealing Debt Centre (CAP)	-	-	-	-	-	500.00
Crosslight Advice Ealing	1,000.00	-	-	-	1,000.00	500.00
Ealing Churches Winter Night Shelter	500.00	-	-	-	500.00	500.00
Ealing Soup Kitchen	2,600.00	-	-	-	2,600.00	2,600.00
Evangelical Alliance	250.00	-	-	-	250.00	250.00
Gurnell Grove Community Trust	-	2,000.00	656.47	-	2,656.47	-
	5,287.20	2,000.00	656.47	-	7,943.67	5,287.20
<u>Diocesan Quota</u>						
Other area parishes	8,520.00	-	-	-	8,520.00	8,520.00
	8,520.00	-	-	-	8,520.00	8,520.00
<u>Other charitable giving</u>						
Other giving	100.00	-	952.29	-	1,052.29	1,100.00
	100.00	-	952.29	-	1,052.29	1,100.00
Total grants	29,121.48	3,750.00	3,122.51	-	35,993.99	32,643.20

12. PARISH HOUSES

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2022 £	Total 2021 £
33 Brunner Road maintenance & insurance	2,245.29	-	-	-	2,245.29	1,655.91
33 Brunner Road letting expenses	5,022.00	-	-	-	5,022.00	3,527.80
Vicarage maintenance	469.09	-	-	-	469.09	446.21
127 Coldershaw Road maintenance & insurance	3,903.32	-	-	-	3,903.32	3,207.46
127 Coldershaw Road letting expenses	3,871.20	-	-	-	3,871.20	3,459.60
	15,510.90	-	-	-	15,510.90	12,296.98

Accounts



ANNUAL REPORT & ACCOUNTS

1 January-31 December 2021

*Parish Office, St. John's Church, Mattock Lane, West Ealing, London, W13 9LA
St. John with St. James PCC, West Ealing, Registered Charity Number 1130295.*

ST. JOHN WITH ST. JAMES' WEST EALING

Contents of the Financial Statements For the year ended 31 December 2021

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ST. JOHN WITH ST. JAMES' WEST EALING

Annual Report of the Parochial Church Council For the year ended 31 December 2021

The Parochial Church Council (The PCC) present their report with the financial statements of the charity for the year ended 31 December 2021. The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standard FRS102.

Aims and purposes

The PCC of St. John with St. James West Ealing has the responsibility of co-operating with the incumbent, Rev Mark Melliush, priest in charge from 12 May 2019, and Sam Sanya, Associate Vicar appointed 6 September 2021, in promoting in the ecclesiastical parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church building of St. John's, as well as other church properties.

Objectives and activities

The PCC members and trustees recognise their responsibilities towards public benefit under the requirements of the Charities Act 2011. The PCC remains committed to enabling as many people as possible to worship with us and to become part of our parish community.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. We try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing knowledge and trust in Jesus.
- Provision of pastoral and practical care for people living in the parish.
- Missionary and outreach work.

To facilitate this work we have maintained the fabric of our church building.

Achievements and performance

The COVID pandemic has meant that 2021 has been an exceptional year when we have had to adapt and change what we do to provide a COVID secure response.

Services

The Parish seeks to offer a range of services each week and over the course of the year which our community find both beneficial and spiritually fulfilling. All are welcome to attend our regular services. During 2021 the following parochial congregations met on a regular basis either in person (adhering to strict COVID guidelines) or virtually.

- Our morning service- St John's at 10
- Wednesday morning communion

ST. JOHN WITH ST. JAMES' WEST EALING

Annual Report of the Parochial Church Council For the year ended 31 December 2021

Café Church (an informal evening service of worship, teaching and discussion) suspended meeting together during the pandemic although it met regularly on Zoom and has recently recommenced worship in the church building.

Church attendance

The average weekly attendance during October each year for the parish is normally recorded and reported in the annual diocesan return. In October 2021 COVID did allow church services to take place inside our building and the average weekly in person attendance was 68. In addition a significant number of people were able to participate in services which were streamed online.

Electoral Roll

In accordance with Church of England policy, a new Electoral Roll was created in 2019 and then reviewed before the October 2020 Annual Meeting. The Electoral Roll was further revised in preparation for confirmation at the April 2021 Annual Meeting and currently stands at 213.

Use of facilities by other congregations

As well as our parochial congregations, the Myanmar Christian Fellowship and Living Waters Arabic Church normally use the buildings on a weekly basis. This was not possible during 2020 due to the pandemic although they were able to return during the course of 2021.

Pastoral care

Pastoral care provided by clergy and laity were made available to all the public of West Ealing, through prayer, exposition of God's word, through practical expressions of the love of Jesus and the provision of the occasional offices (weddings, funerals, baptisms).

Practical and financial support for other organisations

Regular practical and financial support was provided to:

- Ealing Soup Kitchen
- Ealing Food Bank

Ealing Soup Kitchen is hosted by the parish, using our buildings on a regular (usually weekly) basis. It continued to work from St John's during 2021 although at times support services had to be delivered outside the building. It is run by a charity, Ealing Soup Kitchen.

It should also be noted that during the course of 2021, St John's in collaboration with Mattock Lane Pharmacy was used as an **NHS vaccination centre** for COVID serving the local community. The Vaccine Centre continued to operate until the beginning of April 2022. In total over 78,000 local residents have been vaccinated using this facility, which was staffed by church volunteers as well as individuals from the wider community, including management and staff from Mattock Lane Pharmacy who headed up the delivery of the vaccinations themselves. St John's employees provided coordination and facilities support.

ST. JOHN WITH ST. JAMES' WEST EALING

Annual Report of the Parochial Church Council For the year ended 31 December 2021

Further afield the PCC financially supports the **Diocese of London and work overseas**, including the work of relief agencies.

Maintenance of the church buildings

St John's Church building is maintained on an on-going basis to facilitate its use in support of the mission and ministry of the parish. During 2021 major work included the redecoration and carpeting of the crypt which provides space and facilities for both church groups and community activities, and the installation of new glass doors at the west end entrance.

PCC meetings

During 2021 the PCC met on a regular basis (at least every other month) in person or online as dictated by the circumstances of the COVID pandemic. It received regular reports on finance, buildings and property and safeguarding, and additional reports from various sources, including the Standing Committee, the Children, Youth and Families' Pastor, the World Outreach Committee and from the Deanery Synod. Particular attention was paid to adapting our ministry during COVID restrictions, with the provision of streamed and recorded services online during lockdowns and adapting the building for small, safely-distanced congregations. Attention was also focused on the maintenance and refurbishment of church buildings as described above. The PCC was pleased to agree to license Sam Sanya as our new Associate Vicar to lead St John's as part of the campus family of churches. With the help of a grant from the West Ealing Trust the PCC also appointed Helen Goodman as Community Minister to develop midweek activities offering additional social opportunities to parishioners.

Volunteers and donors

The PCC is grateful to all in the church and wider community who gave of their time, talents and money to assist with its' work during the year especially during the challenging times presented by the COVID pandemic.

Plans for Future Periods

In order to continue to fulfill its purpose of promoting the mission of the Church and serving all the people of West Ealing, the PCC makes on-going plans to achieve the following goals:

- Growing disciples of Jesus
- Continuing to develop the gifts and ministries of all its members
- Effective stewardship of church resources and financial stability

Structure, governance and management

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. It is registered with the Charity Commission as The Parochial Church Council of The Ecclesiastical Parish of Saint John with Saint James, West Ealing, Registered Charity Number 1130295.

ST. JOHN WITH ST. JAMES' WEST EALING

Annual Report of the Parochial Church Council For the year ended 31 December 2021

The method of appointment of PCC members is set out in the Church Representation Rules January 2017 Edition. The PCC comprises up to 15 elected members. Clergy, Churchwardens and Deanery Synod members are ex-officio on the PCC. Newly elected members of the Council are encouraged to attend an induction course run by the London Diocese.

The PCC meets at least six times a year. A Standing Committee consisting of the Incumbent, the Associate Vicar, two Church Wardens, Treasurer, Secretary and two members of the PCC (elected by members of the PCC) is appointed annually. The Standing Committee is given delegated authority by the PCC to transact the business of the PCC between meetings subject to the directions given by the Council.

Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishop's guidance on safeguarding children and vulnerable adults.

Risk Management

The trustees recognize that effective risk management is essential in achieving the Charity's objectives. Risk management is considered as an integral element of all decision making and identifying appropriate procedures to ensure that risk levels are acceptable in each case. The Trustees believe that it is important to develop and enhance the approach in risk management, to ensure it remains fit for purpose.

Parochial Church Council 2021

The following people served as members of the PCC and trustees for the period 1 January 2021 to 31 December 2021 unless otherwise noted.

Parish Appointment

Mark Melliush (Priest in charge of the Parish of St John with St James)
Jane Morris (Self Supporting Minister)
Alan Reynolds (Churchwarden)
Lois Sheard (Churchwarden to 20 April)
Paul Salter (Churchwarden, from 20 April)
Samuel Sanya (Associate Vicar, from 6 September)
Mark Sheard (Licensed Lay Minister, member of Archbishops' Council, ex officio)

Deanery Synod Members

Deborah Gray
Paul Hagger
Graham Worsfold
Catherine Patterson

ST. JOHN WITH ST. JAMES' WEST EALING

Annual Report of the Parochial Church Council For the year ended 31 December 2021

Elected PCC Members

Funmi Adejugbe Olori
Kathryn Baxter
Maureen Brook
Katherine Castelino
Nicholas Hitch (to 20 April)
Rhianna Lambrou
Katy Lawrence
Olutoyin Peters
Alison Powell
David Powlson
Paul Salter (to 20 April)

PCC Lay Vice Chair

David Powlson

PCC Treasurer

Katherine Castelino

PCC Secretary

Rhianna Lambrou

Electoral Roll Officer

Alan Reynolds

Standing Committee

Katherine Castelino
Deborah Gray
Rhianna Lambrou
Mark Melliush
David Powlson
Alan Reynolds
Samuel Sanya (from 6 September)
Paul Salter (from 20 April)
Lois Sheard (to 20 April)

Administrative Information

The Parish of St. John with St. James West Ealing is situated in the W13 postcode in the London Borough of Ealing. It has one building licensed for public worship, namely the Parish Church of St. John Ealing Dean (located on Mattock Lane). The parish is part of the Diocese of London (Willesden Episcopal Area) within the Church of England. The correspondence address is The Parish Office, St. John's Church, Mattock Lane, West Ealing, London, W13 9LA.

ST. JOHN WITH ST. JAMES' WEST EALING

Annual Report of the Parochial Church Council For the year ended 31 December 2021

Bankers and Independent Examiners.

The Parish CAF bank accounts were used for St John's during 2021. Deposits are also held with Virgin Bank, and in 2021 a further account was opened with Kingdom Bank.

The Independent Examiner is: Munday Long Associates Ltd, Chartered Certified Accountants, Alton House, 66/68 High Street, Northwood, Middlesex, HA6 1BL.

Payroll Services are provided by: Jacob, Cavenagh and Skeet, Chartered Accountants, 5 Robin Hood Lane, Sutton, Surrey, SM1 2SW.

Financial Review

This review is provided at the Parish level. However as St James' church reverted to the Diocese at the end of 2019, in practice all financials for 2020 onwards relate to St John's. All the figures in the review have been rounded to the nearest £1000.

The total income for the Parish of St John with St James in 2021 was £412,000 (2020: £308,000). This consists of £191,000 from regular donations (including £33,000 of Gift Aid reclaimed), £50,000 in one off donations, £150,000 from lettings and rent, £11,000 from grants and £10,000 from other sources (of which £6,000 is VAT recovered through the Listed Places of Worship Scheme, relating to refurbishment works). Lettings income is the main driver of the increase over 2020. While Covid related closures meant that some church and community users were unable to use the buildings, rental was received from the NHS to host a Vaccine Centre in partnership with our neighbour Mattock Lane Pharmacy. The church space was therefore occupied for most of the year. The PCC is grateful to all those who contribute financially to the work of the parish, without whose generosity we would be unable to serve the community of West Ealing effectively. For 2021 the PCC wishes also to recognize the considerable time and effort committed by many volunteers to manage and run the Vaccine Centre, alongside pharmacy and church staff.

The total expenditure for the Parish in 2021 was £369,000 (2020: £293,000). The major elements of 2021 regular expenditure were £81,000 on contributions to the Diocese towards clergy pay and central costs (including £8,000 to support other area parishes), £111,000 on staff costs, and £53,000 on regular running and maintenance of the church building. Staffing and building expenditure includes extra cost to support the Vaccine Centre. £24,000 was dedicated to Away Giving (in addition to the Diocesan Quota for other area parishes). Additionally in 2021 £56,000 was spent on major refurbishment projects, notably the redecoration and carpeting of the lounge and crypt space, and the replacement of the West End doors.

Overall there was a surplus in 2021 of £43,000. The PCC had originally budgeted for a deficit of £86,000, including expenditure on significant building projects of £75,000. The surplus is therefore a combination of reduced building projects and the net income from the (unbudgeted) Vaccine Centre. £40,000 has been transferred from the General Fund to a new designated Major Projects fund (see below).

ST. JOHN WITH ST. JAMES' WEST EALING

Annual Report of the Parochial Church Council For the year ended 31 December 2021

The parish owns a house in Brunner Road which has been let to provide income to support our charitable activities. The value of the house was assessed by Northfields Estate Agents at the end of 2021 as £650,000, unchanged from the previous valuation. The intention has been to use this property to house our Children, Families and Youth (CFY) Pastor but plans have been further delayed due to Covid. Some refurbishment is planned for 2022 after the current tenants vacate. In the meantime staff costs include the cost of alternative accommodation for the CFY Pastor.

The PCC has a 27/97th share in a property in Coldershaw Road. The property is being let commercially until such time as a new curate is appointed to the parish. The property was revalued by Northfields Estate Agents to £825,000 at the end of 2021, and the Parish share of this is £230,000.

The total funds available at the end of the year were £1,203,000. This is £67,000 more than at the end of 2020.

£921,000 of the funds are held in the form of fixed assets (property, equipment and investments, including an endowment). £282,000 is in current assets of which £16,000 is in restricted funds.

Looking forward, the PCC has again budgeted for a significant deficit in 2022. The majority of this relates to further major building projects (lighting, recarpeting and redecoration of the main area of the church), which can be funded from reserves. The PCC's contribution to the Diocese for 2022 will be £94,000, an increase of £13,000 over 2021 (this relates to housing costs as following the appointment of a new Associate Vicar St John's is now using the vicarage again).

The PCC policy is that all staff directly employed by the Parish will be paid at least the London Living Wage.

The PCC has taken all the necessary steps to comply with the pensions regulations for its staff. The People's Pension has administered pensions for the employees at St John with St James from March 2016. The pensions are defined contribution pensions so they do not result in a long term pension liability for the parish. The PCC carried out the mandatory auto re-enrolment process for its employees during the first half of 2019 and will redo this exercise in 2022.

The PCC holds some of its cash in an account with Virgin Money which provides a greater interest rate than those available in its CAF Bank accounts. In 2021 a new account was opened with Kingdom Bank to allow wider spread of cash deposits to enable better coverage of cash balances under the FSCS deposit protection scheme. The Parish CAF Bank accounts were used for St John's day to day transactions.

Reserves Policy and Utilisation

The PCC reserves policy is to hold a balance of current unrestricted funds equivalent to at least three months of day to day running costs. This would amount to £81,000 at the current level of expenditure.

ST. JOHN WITH ST. JAMES' WEST EALING

Annual Report of the Parochial Church Council For the year ended 31 December 2021

The PCC has a policy of putting all unrestricted legacies and large donations to one side in designated funds to be spent on significant building or ministry/outreach projects as determined by the PCC, rather than being utilized for day to day running costs. This policy was reviewed at the beginning of 2022 and reconfirmed for unrestricted legacies and donations over £15,000 (previously £10,000). Additionally, given the exceptional nature of the income from the Vaccine Centre, the PCC elected to transfer £40,000 of this income from the General Fund to a new designated Major Projects fund.

The remaining balances of 2 buildings funds (one designated, one restricted) were used to cover £4,000 of the 2021 refurbishment works, with the rest of the total £56,000 cost being drawn from the designated Major Donations fund. The balance on a designated Church Equipment and Facilities fund was utilized to cover part of the cost of installing bicycle racks outside the church.

The Parish has an endowment fund which holds a historic bequest of shares in the Northfield Hall Trust Fund, worth £30,000 at the end of 2021. Under the terms of the governing document, this can only be used for providing land and buildings. St John's has extensive space for all activities within the body of the church itself. The PCC and church leadership see no need or opportunity to redeploy the funds into separate land or buildings and therefore in 2021 an application was made to obtain Charity Commission approval for a change of purpose. The Charity Commission has responded favourably to this request, the decision is expected to be confirmed within the next few months.

At the end of 2021 there were £266,000 of unrestricted net current or liquid assets of which £122,000 were in designated funds

Funds held as custodian trustees on behalf of others

The PCC does not act as a custodian trustee for the assets of any other charity.

Approved by the PCC on 22 March 2022 and signed on their behalf by

**Mark Melluish
Priest-in-Charge**

**Katherine Castelino
PCC Treasurer**

ST. JOHN WITH ST. JAMES' WEST EALING

Independent Examiner's Report of the Parochial Church Council For the year ended 31st December 2021

I report to the charity trustees on my examination of the accounts of the Parish of St John with St James West Ealing (the Church) for the year ended 31 December 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000, your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accountants, which is one of the listed bodies

I have completed my examination. I confirm that no material 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 Church as required by section 130 of the 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

M D Yousaf FCCA
For and on behalf of Munday Long Associates Limited
Chartered Certified Accountants
Alton House
66/68 High Street
Northwood
Middlesex
HA6 1BL

Date:

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2021

	Note	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Endowment funds £	Total 2021 £	Total 2020 £
Income and endowments:	2						
Donations and legacies		204,597.30	37,500.00	650.00	-	242,747.30	234,805.08
Church activities		132,732.77	-	-	-	132,732.77	39,286.58
Other trading activities		-	-	-	-	-	-
Investment income		19,492.43	-	-	-	19,492.43	20,089.22
Other income		2,172.66	4,761.50	10,000.00	-	16,934.16	13,966.04
Total income and endowments		358,995.16	42,261.50	10,650.00	-	411,906.66	308,146.92
Expenditure:	3						
Raising funds		47.68	-	-	-	47.68	47.03
Church activities		301,068.41	61,907.24	6,027.33	-	369,002.98	293,397.89
Total expenditure		301,116.09	61,907.24	6,027.33	-	369,050.66	293,444.92
Net income before gains / (losses) on investments		57,879.07	(19,645.74)	4,622.67	-	42,856.00	14,702.00
Gains / (losses) on investment assets	6	-	-	-	3,153.10	3,153.10	1,418.18
Net income/ (expenditure)		57,879.07	(19,645.74)	4,622.67	3,153.10	46,009.10	16,120.18
Transfers between funds	5	(40,000.00)	40,000.00	-	-	-	-
Other recognised gains / (losses)							
Gains / (losses) on revaluation of other fixed assets	6	20,876.00	-	-	-	20,876.00	-
Net movement in funds		38,755.07	20,354.26	4,622.67	3,153.10	66,885.10	16,120.18
Reconciliation of funds							
Total funds brought forward	9	985,719.27	111,805.23	10,887.17	27,541.26	1,135,952.93	1,119,832.75
Total funds carried forward	9	1,024,474.34	132,159.49	15,509.84	30,694.36	1,202,838.03	1,135,952.93

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
BALANCE SHEET AT 31 DECEMBER 2021

		Total 2021 £	Total 2020 £
Fixed assets:			
Tangible assets	6a	240,470.42	219,098.64
Investment property	6a	650,000.00	650,000.00
Investments (shares)	6b	30,694.36	27,541.26
		<u>921,164.78</u>	<u>896,639.90</u>
Current assets:			
Debtors	7	72,331.62	38,428.78
Cash at bank and in hand		236,338.08	214,565.02
		<u>308,669.70</u>	<u>252,993.80</u>
Liabilities:			
Creditors (amounts falling due in one year)	8	26,996.45	13,680.77
Net current assets		<u>281,673.25</u>	<u>239,313.03</u>
Total net assets		<u>1,202,838.03</u>	<u>1,135,952.93</u>
Funds:			
Unrestricted (including Designated)	9	1,156,633.83	1,097,524.50
Restricted	9	15,509.84	10,887.17
Endowment	9	30,694.36	27,541.26
		<u>1,202,838.03</u>	<u>1,135,952.93</u>

Approved by the Parochial Church Council on 22nd March 2022 and signed on its behalf by

Mark Melliush
Priest-in-Charge

Katherine Castelino
PCC Treasurer

The notes following the balance sheet form part of these financial statements.

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the Church Accounting Regulations 2006 in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention **except for investment assets which are shown at fair value**. There are no material uncertainties about the charity's ability to continue. In these circumstances the financial statements have been prepared on a going concern basis.

Fund accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use abated in line with assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Income and endowments

All income is recognised in the Statement of Financial Activities once the PCC has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All income and endowments are accounted for gross.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the PCC to that expenditure; 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. 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. The diocesan parish share expected to be paid over is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated land and buildings and moveable church furnishings have been excluded from these financial statements by virtue of section 10(2) of the Charities Act 2011. Moveable church furnishings are listed in the church's inventory (terrier), which can be inspected in the Parish Office.

Equipment with a purchase price over £1,000 is depreciated over 4 years at the rate of 30% for each of the first 3 years and 10% in the final year. All expenditure incurred in the year on items of capital expenditure of £1,000 or less is written off as incurred.

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2021

2. INCOME AND ENDOWMENTS

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2021 £	Total 2020 £
Donations and legacies:							
Regular giving		157,680.00	-	530.00	-	158,210.00	147,568.76
Collections		2,045.57	-	-	-	2,045.57	3,139.65
Gift aid		32,526.60	-	96.00	-	32,622.60	32,372.52
Legacies and memorials		-	-	-	-	-	32,298.05
Other donations		12,345.13	37,500.00	24.00	-	49,869.13	19,426.10
		204,597.30	37,500.00	650.00	-	242,747.30	234,805.08
Church activities:							
Wedding and funeral fees (net)		1,055.00	-	-	-	1,055.00	365.00
Children, Families & Youth work		379.70	-	-	-	379.70	-
Church lettings		653.50	-	-	-	653.50	2,584.00
Non-Church lettings		111,875.57	-	-	-	111,875.57	15,277.50
127 Coldershaw Road - rent		18,700.00	-	-	-	18,700.00	20,400.00
Event income		69.00	-	-	-	69.00	660.08
		132,732.77	-	-	-	132,732.77	39,286.58
Other trading activities:							
		-	-	-	-	-	-
Investments:							
33 Brunner Road - rent		18,600.00	-	-	-	18,600.00	18,600.00
Interest received		892.43	-	-	-	892.43	1,489.22
		19,492.43	-	-	-	19,492.43	20,089.22
Other income:							
West Ealing Trust grant for Community Ministry		-	-	8,000.00	-	8,000.00	-
Deanery grant for Community Ministry		-	-	2,000.00	-	2,000.00	-
VAT reclaimed		1,665.27	4,761.50	-	-	6,426.77	2,818.48
Coronavirus Job Retention Scheme grants		507.39	-	-	-	507.39	11,147.56
		2,172.66	4,761.50	10,000.00	-	16,934.16	13,966.04
Total income and endowments		358,995.16	42,261.50	10,650.00	-	411,906.66	308,146.92

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2021

3. EXPENDITURE

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2021 £	Total 2020 £
Raising funds:							
Printing of numbered envelopes		47.68	-	-	-	47.68	47.03
		47.68	-	-	-	47.68	47.03
Church activities:							
<u>Grants (missionary and charitable giving)</u>	11						
Total grants		29,243.39	3,229.81	170.00	-	32,643.20	32,947.25
<u>Activities directly relating to the running of the Church</u>							
Diocesan Quota (own costs)		72,900.00	-	-	-	72,900.00	72,900.00
Pastoral staff salaries+employer's NI+pensions		24,320.69	-	3,710.00	-	28,030.69	26,088.83
Children, Families & Youth pastor accommodation		16,350.00	-	-	-	16,350.00	9,405.81
Clergy & pastoral staff - expenses/training		1,861.77	-	-	-	1,861.77	1,609.48
Children, Families & Youth work		3,900.75	-	-	-	3,900.75	7,530.44
Community Ministry		-	-	399.93	-	399.93	-
Evangelism		962.10	-	-	-	962.10	1,311.84
Worship		3,334.32	-	-	-	3,334.32	3,250.79
Event costs		119.95	-	-	-	119.95	715.68
Hospitality		3,214.40	-	179.81	-	3,394.21	201.58
Parish houses	12	12,296.98	-	-	-	12,296.98	9,452.48
Caretaker & cleaners salaries+employer's NI+pensions		27,795.27	-	-	-	27,795.27	24,341.88
Cleaning supplies & services		3,481.17	-	-	-	3,481.17	1,748.83
Garden		541.23	-	-	-	541.23	738.00
Light, heat & water		15,011.65	-	-	-	15,011.65	15,117.65
Insurance premiums		4,501.81	-	-	-	4,501.81	4,441.38
Annual servicing		6,204.06	-	-	-	6,204.06	7,597.55
Major refurbishment works		-	54,001.78	1,567.59	-	55,569.37	11,380.86
Repairs & maintenance		15,807.84	-	-	-	15,807.84	14,711.02
Church equipment		6,235.72	537.89	-	-	6,773.61	1,962.25
Depreciation on live streaming & projection equipment		-	4,137.76	-	-	4,137.76	-
Miscellaneous		1,462.33	-	-	-	1,462.33	2,733.90
		220,302.04	58,677.43	5,857.33	-	284,836.80	217,240.25
<u>Church management & administration</u>							
Administration salaries+employer's NI+pensions		38,386.92	-	-	-	38,386.92	33,040.53
Computer supplies & software licences		2,882.51	-	-	-	2,882.51	577.32
Office equipment & supplies		1,337.30	-	-	-	1,337.30	395.87
Communications		3,976.16	-	-	-	3,976.16	4,441.19
Depreciation on printer & computer		1,427.84	-	-	-	1,427.84	1,077.48
Other administration costs		1,112.25	-	-	-	1,112.25	1,278.00
		49,122.98	-	-	-	49,122.98	40,810.39
<u>Governance costs</u>							
Examination fees		2,400.00	-	-	-	2,400.00	2,400.00
		2,400.00	-	-	-	2,400.00	2,400.00
Total expenditure		301,116.09	61,907.24	6,027.33	-	369,050.66	293,444.92

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2021

4(a) STAFF COSTS

	2021	2020
	£	£
Gross salaries and wages	90,992.12	79,669.12
Employer's NI	1,004.00	1,573.47
Pensions	2,216.76	2,228.65
Accommodation	16,350.00	9,405.81
Total staff costs	110,562.88	92,877.05
Less Coronavirus Job Retention Scheme grants	(507.39)	(11,147.56)
Net staff costs	110,055.49	81,729.49

The charity operates a defined contribution pension scheme for qualifying employees. The average monthly number of employees during the year was 6 (2020: 5). No employee received emoluments (excluding employer pension costs) of more than £60,000. No remuneration was paid to key management personnel. (Clergy are paid by the Diocese of London.)

4(b) PCC MEMBERS' REMUNERATION AND EXPENSES

No PCC member received any remuneration from the PCC. The only expenses paid to PCC members were expenses incurred in other roles, not as PCC members. The clergy received expenses totalling £638.15 for training, retreats, travel and hospitality.

4(c) DONATIONS BY PCC MEMBERS AND RELATED PARTIES

Donations by PCC members and related parties without conditions (where the donor was known) amounted to £58,460.00 (2020: £66,730.20).

4(d) RELATED PARTY TRANSACTIONS

Alan Reynolds is a trustee of Ealing Soup Kitchen. In 2021 the PCC made a grant of £2,600 to Ealing Soup Kitchen (2020: £2,600).

Mark Sheard is CEO of World Vision. In 2021, the PCC made a grant of £1,000 to World Vision (2020: £1,500).

5. ANALYSIS OF TRANSFER BETWEEN FUNDS

£40,000, representing part of the rent from Mattock Lane Pharmacy for the vaccine centre, was transferred from the general fund to a new designated fund, Major Projects fund.

6. FIXED ASSETS

6a. Tangible assets:

	Freehold house	Investment property	Equipment	Total
	£	£	£	£
GROSS BOOK VALUE At 1 Jan 2021	208,763.00	650,000.00	41,780.99	900,543.99
Revaluation during year	20,876.00	-	-	20,876.00
Additions during year	-	-	6,061.38	6,061.38
Less: Disposals	-	-	-	-
GROSS BOOK VALUE At 31 Dec 2021	229,639.00	650,000.00	47,842.37	927,481.37
DEPRECIATION & IMPAIRMENT At 1 Jan 2021	-	-	31,445.35	31,445.35
Charge for year - General fund	-	-	1,427.84	1,427.84
Charge for year - Major donations fund	-	-	4,137.76	4,137.76
Movement in provision for impairment	-	-	-	-
Less: depreciation on disposals	-	-	-	-
DEPRECIATION & IMPAIRMENT At 31 Dec 2021	-	-	37,010.95	37,010.95
NET BOOK VALUE 31 Dec 2021	229,639.00	650,000.00	10,831.42	890,470.42
NET BOOK VALUE 31 Dec 2020	208,763.00	650,000.00	10,335.64	869,098.64

St John's owns an equity share (27/97ths) in 127 Coldershaw Road, with the Diocese owning the remaining equity share. The house was revalued at £825,000 as at 31 Dec 2021 giving a St John's share of £229,639. The historic cost (in 1984) of St John's share is £13,500.

St John's has a 100% equity share in 33 Brunner Road. The house was revalued at £650,000 as at 31 Dec 2021. The historic cost (in 2007) is £350,000.

The valuation of 127 Coldershaw Road was carried out by Northfields Estate Agent, 130-132 Northfield Avenue, West Ealing, London, W13 9RT and that of 33 Brunner Road by Northfields Estate Agent, 1 Albert Terrace, Ealing, London, W5 1RL.

The parish also has an ongoing right to use local space as a tennis club. Membership comes from the local community and local churches in Ealing.

6b. Investments

Endowment fund:

	£
Market value at 1 Jan 2021	27,541.26
Revaluation gain/(loss)	3,153.10
Market value at 31 Dec 2021	30,694.36

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2021

7. CURRENT ASSETS

Debtors:

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total 2021	Total 2020
	£	£	£	£	£	£
Gift Aid - HMRC	32,526.60	-	96.00	-	32,622.60	32,372.52
Accrued income and prepayments	28,127.52	4,761.50	-	-	32,889.02	6,056.26
Other debtors	6,820.00	-	-	-	6,820.00	-
	67,474.12	4,761.50	96.00	-	72,331.62	38,428.78

2021 Accrued income and prepayments include £24,365 rental income due from the NHS in relation to the Vaccine Centre, and £4,761.50 reclaim of VAT on refurbishment works (under the Listed Places of Worship Scheme).

8. LIABILITIES

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total 2021	Total 2020
	£	£	£	£	£	£
HMRC (PAYE and NI) and pensions	1,479.66	-	-	-	1,479.66	1,622.88
Accrued expenditure and deferred income	8,988.55	-	-	-	8,988.55	11,721.39
Redirected monies	154.33	-	-	-	154.33	336.50
Other creditors	4,726.90	11,467.20	179.81	-	16,373.91	-
	15,349.44	11,467.20	179.81	-	26,996.45	13,680.77

2021 Other creditors include £11,467.20 owed in relation to the replacement of the doors at the West End of the church.

9. FUNDS

	Balance at 1 Jan 2021	Income and endowments	Expenditure	Gains/ losses	Transfers	Balance at 31 Dec 2021
	£	£	£	£	£	£
Unrestricted						
General fund	985,719.27	358,995.16	301,116.09	20,876.00	(40,000.00)	1,024,474.34
Designated						
Legacies	32,298.05	-	3,229.81	-	-	29,068.24
Major donations	76,769.29	42,261.50	55,939.54	-	-	63,091.25
Church equipment & facilities	537.89	-	537.89	-	-	-
Buildings & capital reserve - St John's	2,200.00	-	2,200.00	-	-	-
Major projects	-	-	-	-	40,000.00	40,000.00
	111,805.23	42,261.50	61,907.24	-	40,000.00	132,159.49
Restricted						
Building	1,479.71	-	1,479.71	-	-	-
Cafe church	1,779.70	510.00	209.81	-	-	2,079.89
Organ fund	700.00	-	-	-	-	700.00
Children's ministry	3,613.39	-	-	-	-	3,613.39
Film club	871.44	-	-	-	-	871.44
Young Families	1,211.66	-	-	-	-	1,211.66
Community Ministry	-	10,000.00	4,109.93	-	-	5,890.07
Miscellaneous	1,231.27	140.00	227.88	-	-	1,143.39
	10,887.17	10,650.00	6,027.33	-	-	15,509.84
Endowment						
Northfield Hall Trust Fund	27,541.26	-	-	3,153.10	-	30,694.36
Total all funds	1,135,952.93	411,906.66	369,050.66	24,029.10	-	1,202,838.03

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2021

10. ANALYSIS OF NET ASSETS

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2021 £
Fixed assets	880,815.67	9,654.75	-	30,694.36	921,164.78
Current assets	159,008.11	133,971.94	15,689.65	-	308,669.70
Liabilities (amounts falling due in one year)	(15,349.44)	(11,467.20)	(179.81)	-	(26,996.45)
Total net assets	1,024,474.34	132,159.49	15,509.84	30,694.36	1,202,838.03

11. GRANTS

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2021 £	Total 2020 £
<u>Mission partners</u>						
CMS (Dave Bookless)	1,500.00	-	-	-	1,500.00	1,950.00
Crosslinks (John Robinson, partly by Cafe Church)	1,500.00	-	-	-	1,500.00	1,563.05
Christmas gifts for mission partners	900.00	-	-	-	900.00	1,200.00
	3,900.00	-	-	-	3,900.00	4,713.05

International Christian organisations

Child sponsorship (partly by Cafe Church)	166.00	-	170.00	-	336.00	327.00
Great Lakes Outreach	1,500.00	-	-	-	1,500.00	1,500.00
Mission Aviation Fellowship	1,270.19	229.81	-	-	1,500.00	1,500.00
Open Doors	3,000.00	500.00	-	-	3,500.00	3,500.00
Tearfund	3,000.00	1,500.00	-	-	4,500.00	3,500.00
WellFound	1,500.00	-	-	-	1,500.00	1,500.00
World Vision	-	1,000.00	-	-	1,000.00	1,500.00
	10,436.19	3,229.81	170.00	-	13,836.00	13,327.00

UK Christian organisations

Area church schools	937.20	-	-	-	937.20	937.20
Soul in Ealing Debt Centre (CAP)	500.00	-	-	-	500.00	1,000.00
Crosslight Advice Ealing	500.00	-	-	-	500.00	-
Ealing Churches Winter Night Shelter	500.00	-	-	-	500.00	-
Ealing Soup Kitchen	2,600.00	-	-	-	2,600.00	2,600.00
Evangelical Alliance	250.00	-	-	-	250.00	250.00
	5,287.20	-	-	-	5,287.20	4,787.20

Diocesan Quota

Other area parishes	8,520.00	-	-	-	8,520.00	8,520.00
	8,520.00	-	-	-	8,520.00	8,520.00

Other charitable giving

Other giving	1,100.00	-	-	-	1,100.00	1,600.00
	1,100.00	-	-	-	1,100.00	1,600.00

Total grants

	29,243.39	3,229.81	170.00	-	32,643.20	32,947.25
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12. PARISH HOUSES

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2021 £	Total 2020 £
33 Brunner Road maintenance, insurance, legal	1,655.91	-	-	-	1,655.91	560.33
33 Brunner Road letting expenses	3,527.80	-	-	-	3,527.80	3,238.80
Vicarage maintenance	446.21	-	-	-	446.21	118.40
127 Coldershaw Road maintenance & insurance	3,207.46	-	-	-	3,207.46	1,971.75
127 Coldershaw Road letting expenses	3,459.60	-	-	-	3,459.60	3,563.20
	12,296.98	-	-	-	12,296.98	9,452.48

Accounts



ANNUAL REPORT & ACCOUNTS

1 January-31 December 2020

*Parish Office, St. John's Church, Mattock Lane, West Ealing, London, W13 9LA
St. John with St. James PCC, West Ealing, Registered Charity Number 1130295.*

ST. JOHN WITH ST. JAMES' WEST EALING

**Annual Report and Accounts of the Parochial Church Council
For the year ended 31st December 2020**

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ST. JOHN WITH ST. JAMES' WEST EALING

Annual Report of the Parochial Church Council For the year ended 31st December 2020

The Parochial Church Council (The PCC) present their report with the financial statements of the charity for the year ended 31 December 2020. The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standard FRS102.

Aims and purposes

The PCC of St. John with St. James West Ealing has the responsibility of co-operating with the incumbent, (Rev Mark Melliush the priest in charge from 12 May 2019) in promoting in the ecclesiastical parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the church building of St. John Ealing Dean and as well as other church properties.

Objectives and activities

The PCC members and trustees recognise their responsibilities towards public benefit under the requirements of the Charities Act 2011. The PCC remains committed to enabling as many people as possible to worship with us and to become part of our parish community.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the gospel; and developing knowledge and trust in Jesus.
- Provision of pastoral and practical care for people living in the parish.
- Missionary and outreach work.

To facilitate this work we have maintained the fabric of our church building.

Achievements and performance

The Covid pandemic has meant that 2020 has been an exceptional year when we have had to adapt and change what we do to provide a Covid secure response.

Services

The Parish seeks to offer a range of services each week and over the course of the year that our community find both beneficial and spiritually fulfilling. All are welcome to attend our regular services. During 2020 the following parochial congregations met on a regular basis either in person (adhering to strict COVID guidelines) or virtually.

- Our morning service- St John's at 10
- Wednesday morning communion

ST. JOHN WITH ST. JAMES' WEST EALING

Annual Report of the Parochial Church Council For the year ended 31st December 2020

Café Church (an informal evening service of worship, teaching and discussion) has suspended meeting together during the pandemic though meets regularly on Zoom.

Church attendance

The average weekly attendance during October each year for the parish is normally recorded and reported in the annual diocesan return. At the time Covid did allow church services to take place inside our building and the average weekly in person attendance was 68. In addition, a significant number of people were able to participate in services online.

Electoral Roll

In accordance with Church of England policy, a new Electoral Roll was created in 2019 and then reviewed before the October 2020 Annual Meeting. The Electoral Roll is being further revised in preparation for confirmation at the April 2021 Annual Meeting and currently stands at 213.

Use of facilities by other congregations

As well as our parochial congregations, the Myanmar Christian Fellowship and Living Waters Arabic Church normally use the buildings on a weekly basis. This has not been possible during 2020 as a result of the pandemic though we hope that this will be able to resume during 2021.

Pastoral care

Pastoral care provided by clergy and laity were made available to all the public of West Ealing, through prayer, exposition of God's word, through practical expressions of the love of Jesus and the provision of the occasional offices (weddings, funerals, baptisms).

Practical and financial support for other organisations

Regular practical and financial support were provided to:

- Ealing Soup Kitchen
- Ealing Food Bank

Ealing Soup Kitchen is hosted by the parish, using our buildings on a regular (usually weekly) basis. It is run by a charity, Ealing Soup Kitchen.

Further afield the PCC financially supports the Diocese of London and work overseas, including the work of relief agencies.

Maintenance of the church buildings

St John's Church building is maintained on an on-going basis to facilitate its use in support of the mission and ministry of the parish.

PCC meetings

The PCC met in January and March in person and by Zoom in April, July, October and December 2020. It received reports from fabric and finance committees, Youth and Families Worker, World Outreach Committee and Deanery Synod. Particular attention was paid to adapting our ministry during Covid conditions, providing recorded services online during lockdowns and adapting the building for small, safely-distanced congregations. Attention was also focused on maintenance and refurbishment of

ST. JOHN WITH ST. JAMES' WEST EALING

Annual Report of the Parochial Church Council For the year ended 31st December 2020

church buildings, including a lounge refurbishment and equipment to livestream church services. The PCC was pleased to agree to license Jane Morris as non-stipendiary curate. The PCC continue to work with Mark Melliush towards appointing a younger vicar to lead St Johns as part of the campus family of churches.

Volunteers and donors

The PCC is grateful to all in the church and wider community who gave of their time, talents and money to assist with its work during the year especially during this time of Covid.

Plans for Future Periods

In order to continue to fulfill its purpose of promoting the mission of the Church and serving all the people of West Ealing, the PCC makes on-going plans to achieve the following goals:

- Growing disciples of Jesus
- Continuing to develop the gifts and ministries of all its members;
- Effective stewardship of church resources and financial stability.

Structure, governance and management

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. It is registered with the Charity Commission as The Parochial Church Council of The Ecclesiastical Parish of Saint John with Saint James, West Ealing, Registered Charity Number 1130295.

The method of appointment of PCC members is set out in the Church Representation Rules 2020 Edition. The PCC comprises up to 15 elected members. Clergy, Churchwardens and Deanery Synod members are ex-officio on the PCC. Newly elected members of the Council are encouraged to attend an induction course run by the London Diocese.

The PCC meets at least six times a year. A Standing Committee consisting of the Incumbent, two Church Wardens, Treasurer, Secretary and two elected members is appointed annually and has the power to transact the business of the PCC between meetings subject to the directions given by the Council.

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishop's guidance on safeguarding children and vulnerable adults.

Risk Management

The trustees recognize that effective risk management is essential in achieving the Charity's objectives. Risk management is considered as an integral element of all decision making and identifying appropriate procedures to ensure that risk levels are acceptable in each case. The Trustees believe that it is important to develop and enhance the approach in risk management, to ensure it remains fit for purpose.

ST. JOHN WITH ST. JAMES' WEST EALING

Annual Report of the Parochial Church Council For the year ended 31st December 2020

Parochial Church Council 2020

The following people served as members of the PCC and trustees for the period 1 January 2020 to 31 December 2020 unless otherwise noted.

Parish Appointment

Mark Melliush (Priest in charge of the Parish of St John with St James)

Lois Sheard (Churchwarden)

Paul Hagger (until 20 October) (Churchwarden)

Alan Reynolds (from 20 October) (Churchwarden)

Mark Sheard (Licensed Lay Minister, member of Archbishops' Council, ex officio)

Jane Morris (Non-Stipendiary Curate)

PCC Lay Vice Chair

David Powlson

PCC Treasurer

John Quinn (until 20 October)

Katherine Castelino (from 8 December)

PCC Secretary

Rhianna Lambrou

Electoral Roll Officer

Alan Reynolds

Standing Committee

Paul Hagger (until 20 October)

Lois Sheard

John Quinn (until 20 October)

Katherine Castelino (from 8 December)

Rhianna Lambrou (from 8 December)

David Powlson

Deborah Gray (from 8 December)

Alan Reynolds (from 8 December)

Deanery Synod Members

Ian Gibb (until 20 October)

Graham Worsfold

Deborah Gray

Catherine Patterson

Paul Hagger (from 20 October)

ST. JOHN WITH ST. JAMES' WEST EALING

Annual Report of the Parochial Church Council For the year ended 31st December 2020

Elected PCC Members

Kathy Baxter (from 20 October)
Maureen Brook (from 20 October)
Katherine Castelino (from 8 December)
Nick Hitch (from 20 October)
Richard King (until 20 October)
Rhianna Lambrou
Katy Lawrence (from 20 October)
James Lazarus (until 20 October)
Allan Logan (until 20 October)
Funmi Adejugbe Olori (from 20 October)
Toyin Peters (from 20 October)
Alison Powell (from 20 October)
David Powlson
John Quinn (until 20 October)
Alan Reynolds (until 20 October)
Paul Salter
Alan Simpson (until 20 October)
Linda Smith (until 20 October)
Lynn Martinez (resigned 21 April)
Susan Ross (until 20 October)
Warren Tan (until 20 October)

Administrative Information

The Parish of St. John with St. James West Ealing is situated in the London Borough of Ealing and the W13 Postcode and has one building licensed for public worship, namely the Parish Church of St. John Ealing Dean (located on Mattock Lane) The parish is part of the Diocese of London (Willesden Episcopal Area) within the Church of England. The correspondence address is The Parish Office, St. John's Church, Mattock Lane, West Ealing, London, W13 9LA.

Bankers and Independent Examiners.

The Parish CAF bank accounts were used for St John's during 2020.

The Independent Examiner is: Munday Long and Co, Chartered Certified Accountants and Registered Auditors, Alton House, 66/68 High Street, Northwood, Middlesex, HA6 1BL.

Payroll Services are provided by: Jacob, Cavenagh and Skeet, Chartered Accountants, 5 Robin Hood Lane, Sutton, Surrey, SM1 2SW.

ST. JOHN WITH ST. JAMES' WEST EALING

Annual Report of the Parochial Church Council For the year ended 31st December 2020

Financial Review

This review is provided at the Parish level. However as St James' church reverted to the Diocese at the end of 2019, in practice all financials for 2020 onwards relate to St John's. All the figures in the review have been rounded to the nearest £1000.

The total income for the Parish of St John with St James in 2020 was £308,000 (2019: £314,000). This consists of £202,000 from donations including £32,000 of recovered Gift Aid, £32,000 in legacies, £57,000 from lettings and rent and £6,000 from other sources along with government grants under the Job Retention Scheme of £11,000. The PCC is grateful to all those who contribute financially to the work of the parish, without whose generosity we would be unable to serve the community of West Ealing effectively.

The total expenditure for the Parish in 2020 was £293,000 (2019: £308,000 including £10,000 relating to the St James' church building). The major elements of 2020 expenditure were £81,000 on contributions to the Diocese towards clergy pay and central costs, £93,000 on staff costs, and £47,000 on the church building. £24,000 was dedicated to Away Giving.

Overall, there was a surplus in 2020 of £15,000. The PCC had originally budgeted for a deficit of £82,000, including expenditure on significant building maintenance projects of £80,000. Covid affected a number of planning assumptions. Excluding the Job Retention Scheme grants of £11,000 income was close to budget although reductions in donations and rental income were offset by legacies. The most material effect on the finances was the delay in planned maintenance with only £11,000 actually deployed in 2020, and the project is continuing into 2021. The rest is a combination of net savings across a number of areas.

The parish owns a house in Brunner Road which is currently let to provide income to support our charitable activities. The value of the house was assessed by Northfields Estate Agents at the end of 2020 as £650,000, unchanged from the previous valuation. Both the rental value of this property and the potential revenue from the sale of this property would be increased if upgrades were carried out to the kitchen and bathroom. Some refurbishment is planned for 2021 after the current tenancy ends and the intention is the house will then be used to accommodate the Children, Families and Youth Pastor. These plans were delayed from 2020 due to Covid.

The PCC has a 27/97th share in a property in Coldershaw Road. The property is being let commercially until such time as a new curate is appointed to the parish. This has been valued at £750,000 at the end of 2020, again unchanged from the previous valuation. The Parish share of this is £209,000.

The total funds available at the end of the year were £1,136,000. This is £16,000 more than at the end of 2019. The funds consist of £897,000 of fixed assets (property, equipment and investments, including an endowment), £239,000 of current assets of which £11,000 are restricted funds. Looking forward, the PCC has again budgeted for a significant deficit in 2021. This is driven mainly by the costs of the delayed major maintenance projects (refurbishment of the lounge and replacement of the West End doors), which can be funded from reserves. The PCC's contribution to the Diocese for

ST. JOHN WITH ST. JAMES' WEST EALING

Annual Report of the Parochial Church Council For the year ended 31st December 2020

2021 will be £81,000, in line with 2020 (this is net of a reduction of £12,300 for housing costs as St John's is not using the vicarage).

The PCC policy is that all staff directly employed by the Parish will be paid at least the London Living Wage. The PCC has taken all the necessary steps to comply with the pensions regulations for its staff. The People's Pension has administered pensions for the employees at St John with St James from March 2016. The pensions are defined contribution pensions so they do not result in a long-term pension liability for the parish. The PCC carried out the mandatory auto re-enrollment process for its employees during the first half of 2019. (This takes place every 3 years).

The PCC holds part of its cash in an account with Virgin Money which provides a greater interest rate than those available in its CAF Bank accounts. The Parish CAF bank accounts were used for St John's in 2020.

In 2017 the church opened an account with CAF bank to be used solely in support of Acts 435. Acts 435 is a charity through which individual donors can give to specific people in need. This account was used less than was anticipated and was closed in early 2021.

Reserves Policy

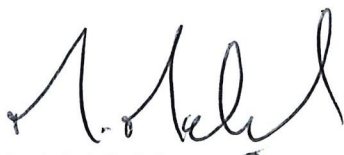
The PCC reserves policy is to hold a balance of current unrestricted funds equivalent to at least three months of day to day running costs. This would amount to £75,000 at the current level of expenditure.

The PCC has a policy of putting all unrestricted legacies and large donations (over £10,000) to one side in designated funds to be spent on significant building or ministry/outreach projects as determined by the PCC, rather than just adding them to the general day to day fund. At the end of 2020, there were £228,000 of unrestricted net current or liquid assets of which £103,000 were in designated funds. The policy and specific allocations of the designated funds will be reviewed during the next 12 months as the current refurbishment is completed and other ministry projects are considered.

Funds held as custodian trustees on behalf of others

The PCC does not act as a custodian trustee for the assets of any other charity.

Approved by the PCC on 16th March 2021 and signed on their behalf by



Mark Melliush
Priest-in-Charge



Katherine Castelino
PCC Treasurer

ST. JOHN WITH ST. JAMES' WEST EALING

Independent Examiner's Report of the Parochial Church Council For the year ended 31st December 2020

I report to the charity trustees on my examination of the accounts of the Parish of St John with St James West Ealing (the Church) for the year ended 31 December 2020.

Responsibilities and basis of report

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

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

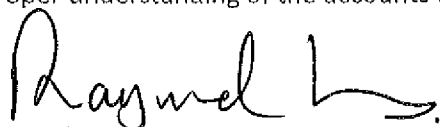
Independent examiner's statement

Since your charity's gross income exceeded £250,000, your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Association of Chartered Certified Accountants, which is one of the listed bodies

I have completed my examination. I confirm that no material 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 Church as required by section 130 of the 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



Raymond Long FCA FCCA

For and on behalf of Munday Long & Co Limited
Chartered Certified Accountants
Alton House
66/68 High Street
Northwood
Middlesex
HA6 1BL

Date: 7 April 2021.

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 DECEMBER 2020

	Note	Unrestricted funds £	Unrestricted Designated funds £	Restricted funds £	Endowment funds £	Total 2020 £	Total 2019 £
Income and endowments:	2						
Donations and endowments		200,607.28	32,298.05	1,899.75	-	234,805.08	228,091.77
Church activities		39,286.58	-	-	-	39,286.58	58,840.24
Other trading activities		-	-	-	-	-	-
Investment income		20,089.22	-	-	-	20,089.22	20,397.35
Other income		12,214.44	271.89	1,479.71	-	13,966.04	6,480.96
Total income and endowments		272,197.52	32,569.94	3,379.46	-	308,146.92	313,810.32
Expenditure:	3						
Raising funds		47.03	-	-	-	47.03	46.21
Church activities		277,417.67	5,502.60	10,477.62	-	293,397.89	307,634.95
Total expenditure		277,464.70	5,502.60	10,477.62	-	293,444.92	307,681.16
Net income before gains / (losses) on investments		(5,267.18)	27,067.34	(7,098.16)	-	14,702.00	6,129.16
Gains / (losses) on investment assets	6	-	-	-	1,418.18	1,418.18	28,249.72
Net income/ (expenditure)		(5,267.18)	27,067.34	(7,098.16)	1,418.18	16,120.18	34,378.88
Transfers between funds	5	-	-	-	-	-	-
Other recognised gains / (losses)							
Gains / (losses) on revaluation of other fixed assets	6	-	-	-	-	-	-
Net movement in funds		(5,267.18)	27,067.34	(7,098.16)	1,418.18	16,120.18	34,378.88
Reconciliation of funds							
Total funds brought forward	9	990,986.45	84,737.89	17,985.33	26,123.08	1,119,832.75	1,085,453.87
Total funds carried forward	9	985,719.27	111,805.23	10,887.17	27,541.26	1,135,952.93	1,119,832.75

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
BALANCE SHEET AT 31 DECEMBER 2020

		Total 2020 £	Total 2019 £
Fixed assets:			
Tangible assets	6a	219,098.64	211,277.12
Investment property	6a	650,000.00	650,000.00
Investments (shares)	6b	27,541.26	26,123.08
		<u>896,639.90</u>	<u>887,400.20</u>
Current assets:			
Debtors	7	38,428.78	44,025.68
Cash at bank and in hand		214,565.02	203,584.01
		<u>252,993.80</u>	<u>247,609.69</u>
Liabilities:			
Creditors (amounts falling due in one year)	8	13,680.77	15,177.14
Net current assets		<u>239,313.03</u>	<u>232,432.55</u>
Total net assets		<u>1,135,952.93</u>	<u>1,119,832.75</u>
Funds:			
Unrestricted (including Designated)	9	1,097,524.50	1,075,724.34
Restricted	9	10,887.17	17,985.33
Endowment	9	27,541.26	26,123.08
		<u>1,135,952.93</u>	<u>1,119,832.75</u>

Approved by the Parochial Church Council on 16 March 2021 and signed on its behalf by

Mark Melliush
Priest-in-charge

Katherine Castolino
PCC Treasurer




The notes following the balance sheet form part of these financial statements.

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the Church Accounting Regulations 2006 in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention *except for investment assets which are shown at fair value*. There are no material uncertainties about the charity's ability to continue. In these circumstances the financial statements have been prepared on a going concern basis.

Fund accounting

Endowment funds are funds, the capital of which must be retained either permanently or at the PCC's discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific PCC activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the PCC's general purposes.

Designated funds are general funds set aside by the PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Funds designated as invested in fixed assets for the PCC's own use abated in line with assets' annual depreciation charges in the SOFA. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Income and endowments

All income is recognised in the Statement of Financial Activities once the PCC has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All income and endowments are accounted for gross.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the PCC to that expenditure; 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. 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. The diocesan parish share expected to be paid over is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed assets

Consecrated land and buildings and moveable church furnishings have been excluded from these financial statements by virtue of section 10(2) of the Charities Act 2011. Moveable church furnishings are listed in the church's inventory (terrier), which can be inspected in the Parish Office.

Equipment with a purchase price over £1,000 is depreciated over 4 years at the rate of 30% for each of the first 3 years and 10% in the final year. All expenditure incurred in the year on items of capital expenditure of £1,000 or less is written off as incurred.

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2020

2. INCOME AND ENDOWMENTS

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2020 £	Total 2019 £
Donations and legacies:							
Offerings		3,139.65	-	-	-	3,139.65	11,595.66
Special Offerings	B	3.15	-	1,686.00	-	1,689.15	3,785.85
Envelopes		1,577.00	-	-	-	1,577.00	3,075.70
Standing Order Donations (Gift Aid)		109,844.48	-	-	-	109,844.48	110,792.88
Donations via Trusts and GAYE		31,478.28	-	-	-	31,478.28	35,569.30
Single donations (Gift Aid)		16,285.00	-	-	-	16,285.00	7,776.20
Income Tax Recoverable		32,158.77	-	213.75	-	32,372.52	33,477.08
Legacies and Memorials		-	32,298.05	-	-	32,298.05	-
Donations for Snips, Quackers and Tots, Tea and Toast		-	-	-	-	-	1,414.39
Other Donations		6,120.95	-	-	-	6,120.95	20,604.71
		200,607.28	32,298.05	1,899.75	-	234,805.08	228,091.77
Church activities:							
Fees (net)		365.00	-	-	-	365.00	1,032.00
Church Lettings		2,584.00	-	-	-	2,584.00	4,584.00
Non-Church Lettings		15,277.50	-	-	-	15,277.50	30,965.50
127 Coldershaw Road - Rent		20,400.00	-	-	-	20,400.00	20,400.00
Quiet Days, Events and Courses		660.08	-	-	-	660.08	118.27
Snips income (excluding donations)		-	-	-	-	-	1,740.47
		39,286.58	-	-	-	39,286.58	58,840.24
Other trading activities:							
		-	-	-	-	-	-
Investments:							
33 Brunner Road - Rent		18,600.00	-	-	-	18,600.00	18,600.00
Interest Received		1,489.22	-	-	-	1,489.22	1,797.35
		20,089.22	-	-	-	20,089.22	20,397.35
Other income:							
Weekend away receipts		-	-	-	-	-	7,840.00
Deanery Grant for Encounter Life Youth Project		-	-	-	-	-	(1,792.05)
Other Income		-	-	-	-	-	44.37
VAT Reclaimed		1,066.88	271.89	1,479.71	-	2,818.48	388.64
Coronavirus Job Retention Scheme grants		11,147.56	-	-	-	11,147.56	-
		12,214.44	271.89	1,479.71	-	13,966.04	6,480.96
Total income and endowments		272,197.52	32,569.94	3,379.46	-	308,146.92	313,810.32

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2020

3. EXPENDITURE

	Note	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2020 £	Total 2019 £
Raising funds:							
Printing of numbered envelopes		47.03	-	-	-	47.03	46.21
		47.03	-	-	-	47.03	46.21
Church activities:							
<u>Grants (Missionary and Charitable Giving)</u>	A						
Church Overseas:							
-Mission Partners		4,690.55	-	22.50	-	4,713.05	4,145.29
-Relief & Development Agencies		10,694.50	1,000.00	132.50	-	11,827.00	10,848.55
Home missions & other Church Societies		4,787.20	-	-	-	4,787.20	4,760.80
Diocesan Quota (other area parishes)		8,520.00	-	-	-	8,520.00	8,280.00
Other Charitable Giving		1,100.00	2,000.00	-	-	3,100.00	3,650.00
Total Grants		29,792.25	3,000.00	155.00	-	32,947.25	31,684.64
<u>Activities directly relating to the running of the Church</u>							
Diocesan Quota (own costs)		72,900.00	-	-	-	72,900.00	82,800.00
Pastoral, SNIPs salaries+employer's NI+pensions		26,088.83	-	-	-	26,088.83	35,932.98
Children, Families & Youth Pastor accommodation		9,405.81	-	-	-	9,405.81	-
Clergy & pastoral staff - expenses/training		1,609.48	-	-	-	1,609.48	2,294.52
Visiting Speakers		100.00	-	-	-	100.00	565.00
Parish houses	C	9,452.48	-	-	-	9,452.48	8,900.72
Caretaker & cleaning+employer's NI+pensions		26,090.71	-	-	-	26,090.71	24,873.17
Garden		402.00	-	336.00	-	738.00	-
Light & heat		13,883.40	-	-	-	13,883.40	12,547.17
Water		1,234.25	-	-	-	1,234.25	913.26
Insurance premiums		4,441.38	-	-	-	4,441.38	14,761.83
Annual Servicing		7,597.55	-	-	-	7,597.55	7,374.71
Major projects		-	2,502.60	8,878.26	-	11,380.86	-
Repairs & Maintenance		14,711.02	-	-	-	14,711.02	4,468.31
Church Equipment		1,962.25	-	-	-	1,962.25	2,970.30
Church parking permits		500.00	-	-	-	500.00	240.00
Worship		2,918.02	-	-	-	2,918.02	5,589.67
Evangelism		1,051.84	-	260.00	-	1,311.84	1,824.51
Miscellaneous	D	2,737.54	-	646.39	-	3,383.93	2,858.95
Children, Families & Youth Work		7,127.26	-	201.97	-	7,329.23	4,552.03
Weekend away		-	-	-	-	-	15,728.88
Snips (excluding salaries + employer's NI)		-	-	-	-	-	1,197.00
Family outreach ministry (Messy church in 2019)		201.21	-	-	-	201.21	569.23
		204,415.03	2,502.60	10,322.62	-	217,240.25	230,962.24
<u>Church Management & Administration</u>							
Administration salaries+employer's NI+pensions		33,040.53	-	-	-	33,040.53	32,031.81
Payroll Administration		1,278.00	-	-	-	1,278.00	1,112.40
Office Equipment & Depreciation		1,077.48	-	-	-	1,077.48	1,077.48
Communications		4,441.19	-	-	-	4,441.19	2,713.27
Stationery, post, photocopier		395.87	-	-	-	395.87	4,149.30
Computer Supplies & Depreciation		577.32	-	-	-	577.32	1,503.81
		40,810.39	-	-	-	40,810.39	42,588.07
<u>Governance costs</u>							
Examination fees		2,400.00	-	-	-	2,400.00	2,400.00
		2,400.00	-	-	-	2,400.00	2,400.00
Total expenditure		277,464.70	5,502.60	10,477.62	-	293,444.92	307,681.16

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 DECEMBER 2020

4(a) STAFF COSTS

	2020	2019
	£	£
Gross salaries and wages	79,669.12	82,264.80
Employer's NI	1,573.47	2,291.62
Pensions	2,228.65	2,129.85
Accommodation	9,405.81	-
Total staff costs	92,877.05	86,686.27
Less Coronavirus Job Retention Scheme grants	(11,147.56)	
Net staff costs	81,729.49	

The charity operates a defined contribution pension scheme for qualifying employees. The average monthly number of employees during the year was 5 (2019: 6). No employee received emoluments (excluding employer pension costs) of more than £60,000. No remuneration was paid to key management personnel. (Clergy are paid by the Diocese of London.)

4(b) PCC MEMBERS' REMUNERATION AND EXPENSES

No PCC member received any remuneration from the PCC. The only expenses paid to PCC members were expenses incurred in other roles, not as PCC members. The priest-in-charge received expenses of £82.35 for hospitality.

4(c) DONATIONS BY PCC MEMBERS AND RELATED PARTIES

Donations by PCC members and related parties without conditions amounted to £66,730.20 (2019: £68,166.00).

4(d) RELATED PARTY TRANSACTIONS

Alan Reynolds and Alan Simpson are trustees of Ealing Soup Kitchen. In 2020 the PCC gave Ealing Soup Kitchen a grant of £2,600 (2019: £2,600). Revd Mark Melliush was a trustee of Tearfund until 24 September 2020. During this time, a grant of £3,500 was made to Tearfund by the PCC. Mark Sheard is CEO of World Vision (as from 1 March 2020). The PCC made a grant of £1,500 to World Vision on 8 December 2020.

5. ANALYSIS OF TRANSFER BETWEEN FUNDS

From the Miscellaneous - Restricted fund, £8,878.26 was transferred to a new Building fund and £1,329.70 was transferred to a new Cafe Church fund. The Quackers fund was renamed Young Families fund, with a corresponding change of purpose.

6. FIXED ASSETS

6a. Tangible assets:

	Freehold house	Investment property	Equipment	Total
	£	£	£	£
GROSS BOOK VALUE At 1 Jan 2020	208,763.00	650,000.00	32,881.99	891,644.99
Revaluation during year	-	-	-	-
Additions during year	-	-	8,899.00	8,899.00
Less: Disposals	-	-	-	-
GROSS BOOK VALUE At 31 Dec 2020	208,763.00	650,000.00	41,780.99	900,543.99
DEPRECIATION & IMPAIRMENT At 1 Jan 2020	-	-	30,367.87	30,367.87
Charge for year - General fund	-	-	1,077.48	1,077.48
Movement in provision for Impairment	-	-	-	-
Less: Depreciation on Disposals	-	-	-	-
DEPRECIATION & IMPAIRMENT At 31 Dec 2020	-	-	31,445.35	31,445.35
NET BOOK VALUE 31 Dec 2020	208,763.00	650,000.00	10,335.64	869,098.64
NET BOOK VALUE 31 Dec 2019	208,763.00	650,000.00	2,514.12	861,277.12

St John's owns an equity share (27/97ths) in 127 Coldershaw Road, with the Diocese owning the remaining equity share. The house was revalued at £750,000 as at 31 Dec 2020 giving a St John's share of £208,763. The historic cost (in 1984) of St John's share is £13,500. St John's has a 100% equity share in 33 Brunner Road. The house was revalued at £650,000 as at 31 Dec 2020. The historic cost (in 2007) is £350,000.

The valuation of 127 Coldershaw Road was carried out by Northfields Estate Agent, 130-132 Northfield Avenue, West Ealing, London, W13 9RT and that of 33 Brunner Road by Northfields Estate Agent, 1 Albert Terrace, Ealing, London, W5 1RL.

The parish also has an ongoing right to use local space as a tennis club. Membership comes from the local community and local churches in Ealing.

6b. Investments

Endowment fund:

	£
Market value at 1 Jan 2020	26,123.08
Revaluation gain/(loss)	1,418.18
Market value at 31 Dec 2020	27,541.26

ST JOHN WITH ST JAMES PAROCHIAL CHURCH COUNCIL
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7. CURRENT ASSETS

Debtors:

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2020 £	Total 2019 £
Gift Aid - HMRC	32,158.77	-	213.75	-	32,372.52	33,446.39
Sundry debtors and prepayments	6,056.26	-	-	-	6,056.26	10,579.29
	38,215.03	-	213.75	-	38,428.78	44,025.68

8. LIABILITIES

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2020 £	Total 2019 £
Accrued expenditure	6,961.39	4,737.50	22.50	-	11,721.39	12,873.16
HMRC (PAYE and NI) and pensions	1,622.88	-	-	-	1,622.88	1,337.11
Redirected monies	-	-	336.50	-	336.50	966.87
	8,584.27	4,737.50	359.00	-	13,680.77	15,177.14

9. FUNDS

	Balance at 1 Jan 2020 £	Income and endowments £	Expenditure £	Gains/ losses £	Transfers £	Balance at 31 Dec 2020 £
Unrestricted						
General fund	990,986.45	272,197.52	277,464.70	-	-	985,719.27
Designated						
Legacies	-	32,298.05	-	-	-	32,298.05
Major donations	82,000.00	271.89	5,502.60	-	-	76,769.29
Church equipment & facilities	537.89	-	-	-	-	537.89
Buildings & capital reserve - St John's	2,200.00	-	-	-	-	2,200.00
	84,737.89	32,569.94	5,502.60	-	-	111,805.23
Restricted						
Building	-	1,479.71	8,878.26	-	8,878.26	1,479.71
Cafe church	-	495.00	45.00	-	1,329.70	1,779.70
Organ fund	700.00	-	-	-	-	700.00
Children's ministry	3,815.36	-	201.97	-	-	3,613.39
Film club	871.44	-	-	-	-	871.44
Young Families	1,211.66	-	-	-	-	1,211.66
Miscellaneous	11,386.87	1,404.75	1,352.39	-	(10,207.96)	1,231.27
	17,985.33	3,379.46	10,477.62	-	-	10,887.17
Endowment						
Northfield Hall Trust Fund	26,123.08	-	-	1,418.18	-	27,541.26
Total all funds	1,119,832.75	308,146.92	293,444.92	1,418.18	-	1,135,952.93

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10. ANALYSIS OF NET ASSETS

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2020 £
Fixed assets	860,199.64	8,899.00	-	27,541.26	896,639.90
Current assets	134,103.90	107,643.73	11,246.17	-	252,993.80
Liabilities (amounts falling due in one year)	(8,584.27)	(4,737.50)	(359.00)	-	(13,680.77)
Total net assets	985,719.27	111,805.23	10,887.17	27,541.26	1,135,952.93

A. GRANTS

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2020 £	Total 2019 £
CMS (Dave Bookless)	1,950.00	-	-	-	1,950.00	1,950.00
Crosslinks (John Robinson, partly by Cafe Church)	1,540.55	-	22.50	-	1,563.05	1,595.29
Christmas & Other Gifts Mission Partners	1,200.00	-	-	-	1,200.00	600.00
<u>Mission Partners</u>	<u>4,690.55</u>	<u>-</u>	<u>22.50</u>	<u>-</u>	<u>4,713.05</u>	<u>4,145.29</u>
Child sponsorship (partly by Cafe Church)	194.50	-	132.50	-	327.00	300.00
Great Lakes Outreach	1,000.00	500.00	-	-	1,500.00	2,000.00
Mission Aviation Fellowship	1,000.00	500.00	-	-	1,500.00	2,000.00
Open Doors	3,500.00	-	-	-	3,500.00	3,000.00
Tearfund	3,500.00	-	-	-	3,500.00	2,048.55
WellFound	1,500.00	-	-	-	1,500.00	1,500.00
<u>Overseas Relief & Development Agencies</u>	<u>10,694.50</u>	<u>1,000.00</u>	<u>132.50</u>	<u>-</u>	<u>11,827.00</u>	<u>10,848.55</u>
Area Church Schools	937.20	-	-	-	937.20	910.80
Soul in Ealing Debt Centre (CAP)	1,000.00	-	-	-	1,000.00	1,000.00
Evangelical Alliance	250.00	-	-	-	250.00	250.00
Ealing Soup Kitchen	2,600.00	-	-	-	2,600.00	2,600.00
<u>Home Missions & Other Church Societies</u>	<u>4,787.20</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,787.20</u>	<u>4,760.80</u>
Other giving	1,100.00	2,000.00	-	-	3,100.00	3,650.00
<u>Other Charitable giving</u>	<u>1,100.00</u>	<u>2,000.00</u>	<u>-</u>	<u>-</u>	<u>3,100.00</u>	<u>3,650.00</u>
Total Grants excluding Diocesan Quota	21,272.25	3,000.00	155.00	-	24,427.25	23,404.64

B. SPECIAL OFFERINGS

The following amounts were given for the purpose indicated:

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2020 £	Total 2019 £
Photocopying	3.15	-	-	-	3.15	25.85
Donations for weekend away	-	-	-	-	-	2,610.00
Café Church	-	-	360.00	-	360.00	360.00
People in need	-	-	260.00	-	260.00	170.00
Restricted gifts	-	-	1,066.00	-	1,066.00	620.00
	<u>3.15</u>	<u>-</u>	<u>1,686.00</u>	<u>-</u>	<u>1,689.15</u>	<u>3,785.85</u>

C. PARISH HOUSES

	Unrestricted funds £	Designated funds £	Restricted funds £	Endowment funds £	Total 2020 £	Total 2019 £
33 Brunner Road Maintenance, Insurance, Legal	560.33	-	-	-	560.33	1,421.97
33 Brunner Road letting expenses	3,238.80	-	-	-	3,238.80	2,831.80
Vicarages Maintenance	118.40	-	-	-	118.40	443.43
127 Coldershaw Road Maintenance & Insurance	1,971.75	-	-	-	1,971.75	554.32
127 Coldershaw Road letting expenses	3,563.20	-	-	-	3,563.20	3,649.20
	<u>9,452.48</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,452.48</u>	<u>8,900.72</u>

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D. MISCELLANEOUS EXPENDITURE

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total 2020	Total 2019
	£	£	£	£	£	£
Bank charges	126.67	-	-	-	126.67	120.00
Communion Supplies	232.77	-	-	-	232.77	201.25
Leaving Gifts and Celebrations	59.98	-	-	-	59.98	25.00
Gifts for parishioners and others	326.90	-	646.39	-	973.29	338.00
Deanery Synod	-	-	-	-	-	40.00
Occasional offices	-	-	-	-	-	4.50
Baptism & confirmation	126.97	-	-	-	126.97	-
Events	715.68	-	-	-	715.68	744.95
Sequestration expenditure	602.99	-	-	-	602.99	(341.15)
Christians Together in Central Ealing	50.00	-	-	-	50.00	50.00
Hospitality	201.58	-	-	-	201.58	1,676.40
Energy audit	294.00	-	-	-	294.00	-
	2,737.54	-	646.39	-	3,383.93	2,858.95