



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

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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.

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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.

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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

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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.

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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).

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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.

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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
		<hr/>	<hr/>
		921,164.78	896,639.90
Current assets:			
Debtors	7	72,331.62	38,428.78
Cash at bank and in hand		236,338.08	214,565.02
		<hr/>	<hr/>
		308,669.70	252,993.80
Liabilities:			
Creditors (amounts falling due in one year)	8	26,996.45	13,680.77
		<hr/>	<hr/>
Net current assets		281,673.25	239,313.03
		<hr/>	<hr/>
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
		<hr/>	<hr/>
		1,202,838.03	1,135,952.93

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

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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
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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
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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
<u>International Christian organisations</u>						
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
<u>UK Christian organisations</u>						
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
<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	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

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