



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

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- 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.

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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.

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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

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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.

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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.

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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.

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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.

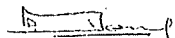
Independent examiner's statement

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
	218,871.39	-	4,724.18	-	223,595.57	242,747.30
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
	111,455.13	-	-	-	111,455.13	132,732.77
Investments:						
33 Brunner Road - rent	18,600.00	-	-	-	18,600.00	18,600.00
Interest received	1,967.96	-	-	-	1,967.96	892.43
	20,567.96	-	-	-	20,567.96	19,492.43
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
	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

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
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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
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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
	70,557.25	-	520.86	-	71,078.11	72,331.62

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
	11,638.88	-	1,425.86	-	13,064.74	26,996.45

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
	132,159.49	1,203.10	20,842.58	-	-	112,520.01
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
	15,509.84	16,724.18	17,106.35	-	-	15,127.67
Endowment						
Northfield Hall Trust Fund	30,694.36	-	-	(2,965.79)	-	27,728.57
Total all funds	1,202,838.03	369,183.76	359,908.12	(19,666.79)	-	1,192,446.88

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 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