



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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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

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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
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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