

PARISH OF ST JOHNS, SOUTHALL

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

Registered Charity reg no 1132155

Contents

Section

Independent Examiner’s Report	1
Statement of Financial Activities	2
Balance Sheet	3
Notes to the Financial Statements	4
Detailed Statement of Financial Activities	14

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PARISH OF ST JOHNS SOUTHALL

I report on the accounts for the year ended 31 December 2024 set out on pages 2 -16.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) Which gives me reasonable cause to believe that, in any material respect, the requirements
 - a. To keep accounting records in accordance with Section 130 of the 2011 Act; and
 - b. To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- (2) To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

DocuSigned by:

David Green

CF551C3B7C2E41D...

Rev. David M Green FCA
Gowers Limited
Chartered Accountants
The Old School House
Bridge Road
Hunton Bridge
Kings Langley
Herts
WD4 8SZ

17-Apr-2025 | 1:00 AM PDT

Parish of St Johns Southall

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds	Note
Incoming resources from generated funds						
Voluntary income	£ 156,831	£ 153,892	-	£ 310,722	£ 206,710	1
Investment income	£ 802	-	-	£ 802	£ 390	2
Incoming resources from charitable activities	£ 88,742	£ 12,040	£ 52,780	£ 153,562	£ 196,009	3
Other incoming resources	-	-	-	-	£ 2,340	
Total income	£ 246,375	£ 165,931	£ 52,780	£ 465,087	£ 405,449	
Resources used						
Cost of generating funds	£ 6,303	£ 400	-	£ 6,703	-	4
Charitable activities	£ 340,326	£ 18,847	£ 8,049	£ 367,222	£ 258,384	5
Governance costs	£ 629	-	-	£ 629	£ 380	6
Other resources used	-	-	-	-	£ 13,365	
Total expenditure	£ 347,259	£ 19,247	£ 8,049	£ 374,555	£ 272,128	
Net income / (expenditure) resources before transfer	-£ 100,883	£ 146,684	£ 44,731	£ 90,532	£ 133,320	
Transfers:						
Gross transfers between funds - in	£ 77,337	£ 61,921	£ 21,672	£ 160,931	£ 24,391	
Gross transfers between funds - out	-£ 26,508	-£ 65,125	-£ 69,299	-£ 160,931	-£ 24,391	
Other recognised gains/losses						
Gains/losses on investment assets	£ 5,413	-	-	£ 5,413	£ 12,915	
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-	
Net movement in funds	-£ 44,641	£ 143,481	-£ 2,896	£ 95,944	£ 146,236	
Reconciliation of funds						
Total funds brought forward	£ 492,186	£ 64,534	£ 179,237	£ 735,957	£ 589,722	
Total funds carried forward	£ 447,545	£ 208,015	£ 176,341	£ 831,901	£ 735,957	

Parish of St Johns Southall


BALANCE SHEET WITH FUNDS AT 31 DECEMBER 2024

St John Southall


Balance Sheet (Separate funds)

					At 31/12/2024	At 31/12/2023	
	General	Designated	Restricted	Endowment	£	£	Notes
Fixed assets							
Investments	111,437	-	-	-	111,437	106,025	10
Tangible Assets	474,686	9,593	-	-	484,279	485,754	11
	586,123	9,593	-	-	595,716	591,779	
Current assets							
Cash At Bank And In Hand	19,853	200,604	161,755	-	382,213	305,951	12
Debtors	10,306	-2,122	16,072	-	24,256	18,711	13
	30,159	198,482	161,194	-	389,335	324,662	
Liabilities							
Creditors: Amounts Falling Due In One Year	2,377	60	1,486	-	3,923	10,034	
	2,377	60	1,486	-	3,923	10,034	14
Net current assets less current liabilities	27,783	198,422	176,341	-	402,546	314,628	
Total assets less current liabilities	613,906	208,015	176,341	-	998,262	906,407	
Liabilities							
Creditors: Amounts falling due after more than one year	166,361	-	-	-	166,361	170,450	
	166,361	-	-	-	166,361	170,450	15
Total net assets less liabilities	447,545	208,015	176,341	-	831,901	735,957	
Represented by							
Unrestricted							
Unrestricted - General Fund	447,545	-	-	-	447,545	492,186	16
Designated							
Designated - "Tech Overhaul"	-	22,750	-	-	22,750	-	
Designated - CCX - H Miller - Idina Curacy/Pioneer P	-	-	-	-	-	-1,130	
Designated - Eco Church	-	283	-	-	283	283	
Designated - Growing Younger Appeal (Launched Cr	-	-	-	-	-	6,284	
Designated - Hospitality (Sunday Services & Events	-	590	-	-	590	-	
Designated - Legacy - Inactive	-	131,361	-	-	131,361	-	
Designated - Little Angels - Trips	-	847	-	-	847	847	
Designated - Old Church	-	-	-	-	-	50	
Designated - Over 60s Club	-	1,671	-	-	1,671	2,722	
Designated - Projects Fund	-	9,261	-	-	9,261	25,253	
Designated - YworkrSal (Vibe)	-	41,251	-	-	41,251	30,226	
Restricted							
Restricted - ALC	-	-	2,810	-	2,810	2,810	
Restricted - Bumps & Babies - Near Neighbours	-	-	287	-	287	287	
Restricted - Events - Street Party	-	-	372.01	-	372	372	
Restricted - Flowers	-	-	73	-	73	103	
Restricted - Francis Courtney Fund - Housing Pathw	-	-	-	-	-	3,000	
Restricted - Language Class Salary	-	-	4,227	-	4,227	4,187	
Restricted - Language	-	-	4,395	-	4,395	3,506	
Restricted - MZ - Ops Coordinator - Y1	-	-	11,849	-	11,849	-	
Restricted - MZ Funding Towards CRM, OC & Bookk	-	-	65,574	-	65,574	72,051	
Restricted - Old Church	-	-	62,134	-	62,134	69,237	
Restricted - Sound Desk (Earth, Wind, Fire)	-	-	4,135	-	4,135	-	
Restricted - The Table	-	-	2,784	-	2,784	2,784	
Restricted - Women, Art & Wellbeing (Ealing Deaner	-	-	-	-	-	1,520	
Restricted - YworkrSal (Vibe)	-	-	17,700	-	17,700	19,379	
Fund Totals	447,045	208,015	176,341	-	831,901	735,957	

The financial statements were approved by the Board of Trustees on 19th March 2024 and were signed on its behalf by:

DocuSigned by:

 Neelam Sidhu, Church Warden

16-Apr-2025 | 4:06 PM PDT

DocuSigned by:

 Christina Masih Alfred, Treasurer

16-Apr-2025 | 2:36 PM PDT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities, the Charities SORP (FRS102).

Incoming resources

all incoming resources are included on the Statement of Financial Activities when the charity (PCC) is legally entitled to the income and the amount can be quantified with reasonable accuracy. These consist of standing order, loose, envelope donations by current and previous members of the congregation.

Voluntary income and capital sources:

Collections are recognised when received by or on behalf of the PCC

Planned giving receivable under Gift Aid recognised only when received

Tax reclaims on donations and gifts:

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Incoming resources with related expenditure:

Funds raised by the fete, garden party, sales of books, magazines from the church bookstall and similar events are accounted for gross.

Other ordinary income:

Rental income from the letting of church premises is recognised when the rental is due.

Income from investments:

Interest is accounted for on a receivable basis.

Gains and losses on investments:

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Volunteer help:

The monetary value of any voluntary help received is not included in the accounts.

Resources expended

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.

Governance costs

Cost of the preparation and examination of statutory accounts.

Tangible fixed assets

Depreciation is provided to write off each asset over its estimated useful life.

Consecrated land and buildings and movable church furnishings:

Consecrated and beneficed property is excluded from the accounts by s10(2)(a) of the Charities Act 2011.

Other tangible assets:

Other tangible assets are depreciated on a reducing balance basis at a rate of 20%. Some items have been fully depreciated.

Parish of St Johns Southall

Property revaluation

The long leasehold property is included in the Balance Sheet at the estimated market value as valued on the 26th January 2018.

Taxation

The charity is exempt from tax on charitable activities.

Fund accounting

General Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for restricted purposes.

The accounts include all transactions, assets, and liabilities for which the PCC is responsible in law. They do not include accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

Note 1: Voluntary income

	2024	2023
Voluntary income	£	£
0101 - Monthly SO.	107,818	112,424
0102 - Online giving	12,929	14,618
0110 - Gift Aid - Envelopes	1,520	4,708
0301 - Loose plate collections	9,788	8,395
0550 - Donations appeals etc	-	7,525
0601 - Tax recoverable on Gift Aid	25,056	24,515
0701 - Legacies	153,611	34,525
	<u>310,722</u>	<u>206,710</u>

2024 saw a slight decline in regular giving. There was a move in people leaving and joining the church which in turn impacted the giving. However, this did not impact our Gift Aid as there were some donations from 2023 that needed to be claimed.

The church was gifted a legacy from a beloved church member. The Trustees chose to allocate 85% of the legacy to a designated fund and 15% towards an AV & Tech overhaul project. The Trustees asked the Standing Committee and Finance Committee to prepare a proposal on how the designated amount could be used. The team are currently working on this. In 2025 the 85% will be moved into a short term high interest investment fund via CCLA who we already hold investments with (see note 10).

Note 2: Investment Income

	2024	2023
Investment income	£	£
1001 - Dividends	62	-
1020 - Bank and building	740	390
	<u>802</u>	<u>390</u>

The increase in investment income is due to cleaner allocation of the interest, dividend and returns from investment for 2024.

Parish of St Johns Southall

Note 3: Incoming resources from charitable activities

	2024	2023
	£	£
0560 - Over 60s Income	1,020	2,650
0570 - Language Classes Income	1,280	920
08A1 - Non-recurring one-off grants	1,130	19,159
0901 - Other funds generated	63,610	89,100
1031 - Car Park space hire	5,343	5,067
1033 - Curacy House Rent	18,600	23,676
1101 - Fees for weddings and funerals	987	1,378
1230 - Church hall lettings - one off hire	29,492	38,094
1240 - Church hall lettings - Regulars	21,010	-
1330 - Mission Zone recharge income	11,091	15,964
Incoming resources from charitable activities Totals	<u>153,562</u>	<u>196,009</u>

Non recurring grants include; the final payment from CCX towards the Pioneer Planting rental costs, previously supporting Idina in her pioneer role.

Other funds generated includes the annual support from the Mission Zone towards the operational roles in the church, £51k. We'd also received £9k from the ULEZ scrappage scheme as we disposed of the Vibe van. The funds have been put back into the Vibe restricted fund. £2.5k was restricted donations from congregation members towards the AV-Tech overhaul project.

There was an increase in the car park space hire due to an increase in hire spaces.

There was a reduction in the curacy house rent due to the house being vacant for 3 months in between tenants. The Trustees decided to use this opportunity by investing in some repair and upkeep work at the house.

This year the church hall lettings have been split between regular and one off hire in order to have better transparency of how the revenue streams are performing and the benefits of these activities.

Lastly the Mission Zone recharge income was lower this year due to cost savings made in administrative usage.

Note 4: Costs of generating funds

	2024	2023
	£	£
2305 - Church Running - Hall Hire one off event	6,703	-
	<u>6,703</u>	<u>0</u>

This was a new account set up in 2024 where there was a separation of the cost of hall hire for one off events, includes; caretaking, security and cleaning. These are charged out to the hirer as part of the lettings charge.

Parish of St Johns Southall

Note 5: Charitable activities

	2024	2023
	£	£
Common Fund	£ 91,300	£ 87,775
Building - Maintenance	£ 88,982	£ 11,512
Staffing	£ 87,978	£ 49,624
Building - Running costs	£ 37,182	£ 41,066
Administration	£ 27,724	£ 30,410
Missionary Societies	£ 21,158	£ 23,973
Home Mission	£ 12,897	£ 14,024
	<u>£ 367,221</u>	<u>£ 258,384</u>

The Common Fund increased on 2023 as the Trustees committed to cover 100% of their costs. The 2025 Common Fund is set at £99,980. The Trustees have committed to £94,980 of their costs, 95%, for 2025 with a view to meet the balance later in the year if possible.

A large investment was made in building maintenance which includes; planning and administrative costs for the railings on Church Avenue side, rebuilding the substation wall, renovating the basement, vestry and the main hall. Essential works were also required for the church roof and the curacy house.

Staffing costs appear to have increased significantly however this is largely due to the start dates of the Operational team. They started their roles around August/September of 2023 and have been in place for the whole of 2024. Grace joined us as our Church intern supporting in various ways including the Youth, Children and weekday ministries.

Church maintenance and cleaning costs have increased in 2024 as the Trustees have committed to aligning with the legal standards required of an organisation to meet its risk, health and safety responsibilities. Examples of tasks include car park door repair, pest control, heaters, electrical upgrades, tree removed from carpark and offset, gas leak and repairs, water safety checks, risk assessments, etc.

At the end of 2023 the Trustees moved utility supplier to Southern Electric and a better rate and a more environmentally friendly package, leading to a cost savings in utility bills.

There was a smaller spend in home mission due to; firstly, the Trustees are looking for a new lead on our Eco-Team after Kailean leaving this has meant the budget wasn't utilised in 2024. 2023 saw some investment in equipment for Children's ministry, SEN, Messy Church and Little Angels so there was less in 2024. 2023 had more trips than 2024.

Administration costs include mortgage interest £12k, 'subscriptions, fees and licenses', IT costs and general supplies.

In 2024 the giving to mission societies included the Mission Partners, Grenada relief fund, Al-Ahli Gaza hospital, Kongsai's and Manipur, NE Indian Community support.

Note 6: Governance costs

Governance costs	2024	2023
	£	£
2040 - HR Costs/Fee	371	320 -
2041 - Bank charges	258	60 -
Governance costs Totals	<u>629</u>	<u>380 -</u>

Parish of St Johns Southall

TRUSTEES' REMUNERATION AND BENEFITS

	2024	2023
<i>Trustees' expenses</i>	£	£
Anna Poulson		2789
Christina Masih Alfred, 'Tina'	89	248
Edwin Alfred, 'Tinks'		168
Wilson Sidhu, 'Gulu'		500
Neelam Sidhu	150	
Jared Mall	49	
Aastha Narang	46	
David Watson	38	
	371	3,705

EMPLOYEES

	2024	2023
	£	£
Wages and salaries, and pensions	87,477	49,624
Caretaker & cleaner	17,719	16,157
Ops team: Ops Manager, Church centre coordinator & Bookkeeper	60,981	26,002
youth work	800	380
Little Angels & Childrens Ministry	4,445	4,842
Foodhub Manager	-	-
Pensions	3,532	2,243
Cleaning (some payroll costs were in here for 2022)	-	-
Church maintenance (some Payroll costs were in here for 2022)	-	-
Employees as at 31/24	5	5
Employee Contracts:		
Operations Manager	1.00	1.00
Church Centre Coordinator	1.00	1.00
Bookkeeper	0.50	0.40
Caretaker	0.27	0.27
Little Angels & Childrens ministry worker	0.50	1.00
Youth worker	1.00	0.00
No employees received emoluments in excess of £60,000		

NOTES TO THE BALANCE SHEET

Note 7: Fixed Asset Investments

FIXED ASSET INVESTMENTS		
	2024	2023
	£	£
CBF Y	36,261	34,500
CBF G	75,177	71,525
Other	-	-
	111,438	106,025

Note 11: Tangible Fixed Assets

	Long Leasehold	Minibus	Equipment	Total
	£	£	£	£
COST				
At 1 January 2024	482,500	492	2,762	485,754
Additions	-	-	2,223	2,223
Disposals	-	-	-	-
At 31 December 2024	482,500	492	4,985	487,977
DEPRECIATION				
At 1 January 2024	-	-	-	-
Charge for year			3,206	3,206
On Disposals		492		492
At 31 December 2024	-	492	3,206	3,698
NET BOOK VALUE				
At 31 December 2024	482,500	-	1,779	484,279
At 31 December 2023	482,500	492	2,762	485,754
The long leasehold property included in the Balance Sheet at the Trustees evaluation based on the estimated market value provided by the letting agent on the 26/01/2018.				

New TV screens were purchased for the Church's tech overhaul. This project is currently on hold whilst the Church floor is repaired as this impacts the wiring loops. There were also a balance on the sound equipment bought over 5 years ago which should've been fully depreciated by now hence a larger depreciation value than expected.

Parish of St Johns Southall

Note 12: Cash at Bank allocation

Total Funds	274,756	102,812	4,645
	2024		
FUNDS	CAF £	HSBC £	Deposit Acc £
Unrestricted funds:	- 9,521	93,478	4,645
General	- 69,848	89,114	92
Designated - Eco church	283	-	
Designated - Gifts - CCX - Pioneer planting	-	-	
Designated - Growing Younger Appeal	- 4,064	4,064	
Designated - Hospitality (Sunday Services & Events - I	591	-	
Designated - Little Angels	847	-	
Designated - Night Shelter	- 100	100	
Designated - Old Church	- 200	200	
Designated - Over 60s	1,731	-	
Designated - Projects Fund	- 539	-	4,553
Designated - Tech Overhaul	20,527	-	
Designated - Vibe Youthworker salary	41,251	-	
Restricted funds:	284,277	9,334	-
ALC	2,810	-	
Bumps & Babies	287	-	
Community & Near Neighbours			
Events - Street party	372	-	
Foodhub	-	-	
Flowers	73	-	
Francis Courtney Fund - Housing Pathways	-	-	
Language Class Salary	4,227	-	
Language	4,395	-	
Legacy -Inactive	131,361	-	
Kings Centre - Interfaith Committee	-	-	
Old Church	61,479	656	
Projects fund			
Sound Desk (Earth,Wind,Fire)	4,135		
The Table	620	2,164	
Vibe - Ward Forum Grant	-	-	
Vibe - Youth Worker	18,200	-	
MZ Towards CRM, OC, Bookkeeper	48,440	-	
MZ -Ops Coordinator -Y1	11,849	-	
Women, Art & Wellbeing	-	-	
Agency Collection	- 3,971	6,514	

Parish of St Johns Southall

Note 13: Debtors – amounts falling due within one year**DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Z05 - ACCOUNTS RECEIVABLE		
2023 Christmas Appeal - Al Ahli Gaza Hospital		1,061
2023 Christmas Appeal - Railings		1,061
2023 Jul-Dec MZ Administration recharge		10,645
2023 Gift Aid claim balance		5,943
2024 SJ Contribution to GT	- 200	
2024 Sept-Dec MZ Administration recharge	3,123	
2024 Church Insurance Claim	2,200	
2024 Dec Curacy house rental	2,000	
2024 Sep-Dec Payroll	17,133	
	<u>24,256</u>	<u>18,711</u>

Note 14: Creditors – amounts falling due within one year

	2024	2023
	£	£
ACCOUNTS PAYABLE		
2023 Vicars expenses - balance		121
2023 Audit Fee		1,000
Electrics for curacy house		330
Eco project 2023 carried over		500
2023 Mission partners final to be paid out		2,219
2023 Pensions		2,052
Saied pay		842
tinks expenses - tablet for childrens ministry		168
Organist outstanding invoice		60
Over 60s - organist outstanding invoice		160
2024 Mission partners final to be paid out	772	
2023 Organist Christmas and Remembrance	220	
2024 Audit Fee	1,000	
Curacy House Energy Bill	445	
	<u>2,437</u>	<u>7,451</u>
AGENCY COLLECTION		
2023 Christmas Appeal - Ahli Hospital, Gaza		1,061
2025 Ashburnham Deposit	- 250	
2023 British Legion		656
2023 LDF Wedding & funeral fees		1,067
2023 Manipur collection tbc	-367	695
Refunds		- 646
2025 Ashburnham	- 2,330	
Hall hire deposits	575	
HSSH	20	
LDF Fees	1,304	
pre 2022 w/off	284	
Curacy house deposit	2,000	
	<u>1,486</u>	<u>2,583</u>
	<u>3,923</u>	<u>10,034</u>

Parish of St Johns Southall

Note 15: Creditors – amounts falling due after one year

	2024	2023
	£	£
Curacy House Mortgage Loan	166,361	170,450
	<u>166,361</u>	<u>170,450</u>

Note 16: Movement in funds

Fund movement summary
Selected period: 01 January 2024 to 31 December 2024

Fund	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Fund balances Carried forward
ALC - ALC	2,810 -	-	-	-	-	2,810
AV Overhaul - "Tech Overhaul"	-	500 -	-	22,250 -	-	22,750
Bumps & Babies - Bumps & Babies - Near Neighbours	287 -	-	-	-	-	287
CCX - Pioneer Planting - CCX - H Miller - Idina Curacy/Pioneer Planting	-1,130 -	1,130 -	-	-	-	-
Eco church - Eco Church	283 -	-	-	-	-	283
Events - Street Party - Events - Street Party	372 -	-	-	-	-	372
Flowers - Flowers	103 -	-	30 -	-	-	73
Francis Courtney Fund - Francis Courtney Fund - Housing Pathways	3,000 -	-	3,000 -	-	-	-
Growing Younger Appeal - Growing Younger Appeal (Launched Christmas 2022)	6,284 -	50 -	-	-6,334 -	-	-
Hospitality (Sunday Services & Events - Nila) - Hospitality (Sunday Services & Events - N -	-	590 -	-	-	-	590
LangSal - Language Class Salary	4,187 -	40 -	-	-	-	4,227
Language - Language	3,506 -	1,340 -	450 -	-	-	4,395
Legacy - Legacy - Inactive	-	153,611 -	-	-22,250 -	-	131,361
LitAngels - Little Angels - Trips	847 -	-	-	-	-	847
MZ - Ops Coordinator - Y1 - MZ - Ops Coordinator - Y1	-	-	-	11,849 -	-	11,849
MZ Funding towards CRM, OC & Bookkeeper - MZ Funding Towards CRM, OC & Book	72,051 -	51,400 -	-	-57,878 -	-	65,574
OldCh - Old Church	69,287 -	-	7,153 -	-	-	62,134
Over60 - Over 60s Club	2,722 -	1,020 -	2,070 -	-	-	1,671
Projects - Projects Fund	25,253 -	30 -	11,567 -	-4,455 -	-	9,261
Sound desk (Earth, Wind, Fire) - Sound Desk (Earth, Wind, Fire)	-	-	95 -	4,230 -	-	4,135
Table - The Table	2,784 -	-	-	-	-	2,784
Women, Art & Wellbeing - Women, Art & Wellbeing (Ealing Deanery)	1,520 -	-	1,278 -	-242 -	-	-
YworkrSal - YworkrSal (Vibe)	49,605 -	9,000 -	1,154 -	2,000 -	-	59,450
General - General fund	492,186 -	246,375 -	347,759 -	50,830 -	5,413 -	447,045
Totals	735,957	465,087	374,555 -	-	5,413	831,901

2. ULTIMATE CONTROLLING PARTY

The charity is controlled by the members of the PCC

3. CHURCH WORKERS PENSION FUND (CWPF)

St John's Church (Southall Green) PCC (PB2014) CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers.

CWPF has two sections:

1. the Defined Benefits Scheme
2. the Pension Builder Scheme, which has two subsections;
 - a. a deferred annuity section known as Pension Builder Classic, and,
 - b. a cash balance section known as Pension Builder 2014.

Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors.

Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SoFA in the year are the contributions payable (2024: £3,532, 2023: £2,243).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022.

For the Pension Builder Classic section, the valuation revealed a surplus of £34.8m on the ongoing assumptions used. At the most recent annual review effective 1 January 2025, the Board chose to grant a discretionary bonus of 6.7% to both pensions not yet in payment and pensions in payment in respect of service prior to April 1997; and a bonus on pensions in payment in respect of post April 2006 service so that the pension increase was 2.7% (where usually it would be calculated based on inflation up to 2.5%). This followed improvements in the funding position over 2024. There is no requirement for deficit payments at the current time.

The next valuation is due as at 31 December 2025.

For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, St John's could become responsible for paying a share of the failed employer's pension liabilities.

Parish of St Johns Southall

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

St John Southall

Analysis of Receipts and Payments Selected period: 01 January 2024 to 31 December 2024

	General	Designated	Restricted	This year	Total Last year
Receipts					
Incoming resources from generated funds					
0101 - Monthly SO.	107,768	50 -		107,818	112,424
0102 - Online giving	12,929 -	-		12,929	14,618
0110 - Gift Aid - Envelopes	1,290	230 -		1,520	4,708
0301 - Loose plate collections	9,788 -	-		9,788	8,395
0550 - Donations appeals etc	-	-	-	-	7,525
0601 - Tax recoverable on Gift Aid	25,056 -	-		25,056	24,515
0701 - Legacies	-	153,611 -		153,611	34,525
1001 - Dividends	62 -	-		62 -	
1020 - Bank and building society interest	740 -	-		740	390
Incoming resources from generated funds Totals	157,633	153,892 -		311,525	207,100
Incoming resources from charitable activities					
0560 - Over 60s Income	-	1,020 -		1,020	2,650
0570 - Language Classes Income	30 -		1,250	1,280	920
08A1 - Non-recurring one-off grants	-	1,130 -		1,130	19,159
0901 - Other funds generated	2,190	9,890	51,530	63,610	89,100
1031 - Car Park space hire	5,343 -	-		5,343	5,067
1033 - Curacy House Rent	18,600 -	-		18,600	23,676
1101 - Fees for weddings and funerals	987 -	-		987	1,378
1230 - Church hall lettings - one off hire	29,492 -	-		29,492	38,094
1240 - Church hall lettings - Regulars	21,010 -	-		21,010 -	
1330 - Mission Zone recharge income	11,091 -	-		11,091	15,964
Incoming resources from charitable activities Totals	88,742	12,040	52,780	153,562	196,009
Other incoming resources					
1310 - Insurance claims	-	-	-	-	2,340
Other incoming resources Totals	-	-	-	-	2,340
Receipts Grand Totals	246,375	165,931	52,780	465,087	405,449

Parish of St Johns Southall

	General	Designated	Restricted	This year	Total Last year
Payments					
Cost of generating funds					
2305 - Church Running - Hall Hire one off events	6,303	400 -		6,703 -	
Cost of generating funds Totals	6,303	400 -		6,703 -	
Charitable activities					
1735 - Hospitality (Sunday Services & Events - Nila)	932 -	-		932	4,094
1736 - Hospitality (Consumables - Alma)	2,373 -	-		2,373 -	
1801 - Giving to missionary societies	21,158 -	-		21,158	22,520
1830 - Giving - relief and development agencies	-	-	-	-	1,453
1850 - Home mission	40 -		1,278	1,318 -	
1901 - Common Fund	91,300 -	-		91,300	87,775
2010 - Youth Worker Expenses	712 -	-		712 -	
2012 - Youth Running Costs	-	-25	687	662	1,366
2050 - Staff Costs - Parish Administration Team	60,981 -	-		60,981	26,002
2055 - Staff Costs - Staff Pensions	3,532 -	-		3,532	2,243
2060 - Staff Costs - Youth Worker Salary	800 -		500	1,300	380
2065 - Staff Costs - Little Angels & Childrens Ministry Worker	4,445 -	-		4,445	4,842
2070 - Staff Costs - Cleaner	6,911 -	-		6,911	10,482
2071 - Staff Costs - Caretaker	10,809 -	-		10,809	5,675
2101 - Working expenses of clergy	217 -	-		217	2,267
2160 - Over 60s	-	1,610 -		1,610	1,730
2165 - Language Classes	-	-	450	450	372
2201 - Parish training and mission	-	-	3,000	3,000	317
2301 - Church running - insurance	6,721 -	-		6,721	6,482
2320 - Upkeep of services Organ/piano tuning/wi	472	60 -		532	690
2321 - Eco Green	15 -	-		15	500
2323 - SEN/D Ministry	-	-	-	-	278
2324 - Bumps & Babies Expenses	-	-	-	-	9
2325 - Worship group expenses	-	-	95	95 -	
2326 - Childrens Ministry	255 -	-		255	168
2327 - Little Angels Expenses	178 -	-		178	521
2328 - Messy Church	291 -	-		291	387
2330 - Church maintenance	11,332	3,500 -		14,832	9,216
2331 - Cleaning	3,560 -	-		3,560	2,810
2332 - The Table	-	-	-	-	1,100
2333 - Women's Ministry	127 -	-		127 -	
2345 - Flowers	-	-	30	30 -	
2350 - Upkeep of churchyard	-	-	-	-	394
2360 - Admin - General supplies	2,711 -	-		2,711	16,969
2361 - Depreciation of Equipment	3,207 -		492	3,699	862

Parish of St Johns Southall

	General	Designated	Restricted	This year	Total Last year
2362 - Admin - IT Costs	1,195 -	-		1,195 -	
2363 - Admin - Subscriptions, fees & licenses	5,785 -	-		5,785 -	
2364 - Admin - Telephone and Mobile costs	1,364 -	-		1,364 -	
2370 - Visiting speakers / locums	100 -	-		100	225
2401 - Church running utilities	20,807 -	-		20,807	23,624
2420 - Church running - water	-	-	-		2,462
2441 - Old Church - Utilities	-	57	233	291	93
2443 - Old Church - Insurance	-	5,578 -		5,578	4,937
2444 - Old Church - Repairs	-	-	225	225 -	
2540 - Hall running - gas	-	-	-		264
2701 - Church major repairs - structure	48,904	8,067	1,059	58,029 -	
2916 - Curacy House Maintenance	16,121 -	-		16,121	2,296
2931 - Mortgage Interest	12,970 -	-		12,970	12,579
Charitable activities Totals	340,326	18,847	8,049	367,222	258,384
Governance costs					
2040 - HR Costs/Fee	371 -	-		371	320
2041 - Bank charges	258 -	-		258	60
Governance costs Totals	629 -	-		629	380
Other resources used					
2917 - Curacy / Pioneer Planting Rent	-	-	-		13,365
Other resources used Totals	-	-	-		13,365
Payments Grand Totals	347,259	19,247	8,049	374,555	272,128