



St John's PCC Annual Report and Accounts

Year ended 31 December 2023

The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Blackheath
("St John's PCC") is a registered charity number 1132894

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St John's PCC: Report of the Trustees

The trustees submit their Report and the Financial Statements of St John's PCC for the year ended 31 December 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Name

The Parochial Church Council of the Ecclesiastical Parish of St John the Evangelist, Blackheath are the trustees who administer St John's Church, Blackheath. The charity is also referred to as St John's Church, St John's Parochial Church Council and St John's PCC (which is the name used in this report).

Address

The correspondence address is St John's Church, Stratheden Road, Blackheath, London SE3 7TH. It is part of the Diocese of Southwark within the Church of England.

Legal status

St John's PCC is a registered charity under number 1132894.

Governing document

St John's PCC has two approved governing documents: The Parochial Church Council's (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969, as amended).

Appointment of trustees

The Church Representation Rules specify the composition of St John's PCC who are the trustees of the charity. St John's PCC is made up of ministerial appointments, lay churchwardens (elected by the parishioners annually at the Annual Parochial Church Meeting) and lay members of the PCC and Deanery Synod (elected for a three-year renewable term at the Annual Parochial Church Meeting). In addition, there are co-opted lay members with defined responsibilities. St John's PCC is chaired by one of the churchwardens as vice-chair (Samuel Hart) at the invitation of the minister under M19(2)(c). All eligible members of the church are encouraged to join the electoral roll. When vacant positions arise, requests for nominations are published in St John's Church.

Trustees induction and training

New lay trustees are provided with detailed information on their legal obligations under charity law and an explanation of what the role will entail. Their training needs are assessed from time to time by the St John's PCC and training provided where required. Trustees are encouraged to attend appropriate external and diocesan training events where these will facilitate the undertaking of their role. All trustees are required to complete the Church of England's Foundations safeguarding training.

Organisational structure

St John's PCC members who have served from 1st January 2023 until the date this report was approved, or the date shown if different, are set out below.

Incumbent:

Reverend Dr Edward Scrase-Field

Assistant curate:

Reverend Andrew Beswetherick

Churchwardens:

Samuel Hart

Katharine MacKenzie (from April 2023)

Vanessa Ratcliffe (until April 2023)

Elected lay representatives:

Babatunde Akinkugbe (elected APCM 2022)

Joy Hayes, PCC Secretary (from November 2023, filling the casual vacancy arising from the resignation of Tim Webster)

Louisa Nevison-Andrews (elected APCM 2021)

Tim Webster, PCC Secretary (elected APCM 2022, until September 2023)

Julia Wright (elected APCM 2021, until September 2023)

Lay representatives to the Deanery Synod:

Victoria Alexander (elected APCM 2020, until April 2023)

Richard Godden (elected APCM 2023)

Isaac Okine (elected APCM 2023)
Katharine MacKenzie (elected APCM 2020, until April 2023)
Katherine McPherson (elected APCM 2023)
Ruth Mwangangi (elected APCM 2023)
Jeremy Olsen (elected APCM 2023)

Lay representatives to the General Synod: Alianore Smith (from November 2023)

Co-opted members: Raki Bogan (Treasurer)

St John's PCC had nine ordinary business meetings during the year, which were held monthly excluding April (when the APCM was held), August and December. Various committees met between meetings and details of their deliberations were received by St John's PCC for discussion and endorsement where necessary.

The Standing Committee is the only committee required by law. It has power to transact the business of the PCC between meetings, subject to any directions given by the PCC. The Standing Committee comprised the Vicar, Churchwardens, PCC Secretary and Richard Godden and did not meet in the year. Day-to-day matters not reserved for the PCC or Standing Committee are dealt with by the Vicar and Churchwardens.

The following were eligible to join St John's PCC but chose not to assume their positions.

Readers: Louis Alexander (until April 2023)
Stephen Greenall
Rosie Medhurst

The Vicar established a Leader's Council to join him in praying and discerning the strategic direction of the church. It generally meets monthly and comprised Victoria Alexander (until April 2023), Matt Baker, Richard Godden, Samuel Hart, Katharine MacKenzie (from April 2023), Vanessa Ratcliffe and Edward Scrase-Field.

Risk management

The primary aim of St John's PCC is the promotion of the gospel of our Lord Jesus Christ and as Christians we trust that God will complete His work and purposes in us. St John's PCC acknowledges the requirement to identify and manage the risks faced in achieving its primary aim. Identified risks are routinely reviewed and systems or procedures designed to manage those risks have been established.

Safeguarding

The PCC has a duty of care to ensure the protection of the vulnerable in the church community. In this regard the PCC promotes a safer church for all in the church community and has a plan to raise awareness and promote training where required. The PCC has adopted the House of Bishops' Promoting a Safer Church safeguarding policy statement and also has regard for the Diocesan safeguarding policies and practice guidance. The PCC has appointed Louisa Nevison-Andrews as Parish Safeguarding Officer who regularly reports on safeguarding in the parish. Safeguarding is a standing agenda item at each PCC meeting.

AIMS, OBJECTIVES, ACTIVITIES AND ACHIEVEMENTS

Aims

The primary aim of St John's PCC is the promotion of the gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England.

Objectives

St John's PCC has the responsibility of supporting and co-operating with the incumbent in promoting the whole mission of the church, pastoral, evangelistic, social and ecumenical in the ecclesiastical parish and for continuing that work during the absence of an incumbent.

Public benefit

The trustees have given due regard to the Charity Commission's guidance on public benefit. St John's PCC's current vision statement comprises three pillars:

- Revive: purposeful refreshing of our hearts;
- Build: purposeful building up of disciples; and
- Speak: purposeful growing in our witness.

Activities and achievements

St John's welcomes people of all ages, backgrounds and viewpoints. Up to three Sunday services are held, at 07.30 (one Sunday per month for a traditional Holy Communion using the Book of Common Prayer), 10.15 (family-friendly and welcoming services for all ages with Sunday School, Bible teaching and music worship) and 18.00 (an informal service in a variety of different formats). Regular meetings for prayer are held some weekday mornings and on the second Monday evening of each month. In addition to the regular services, baptisms, thanksgivings for the birth of children, marriage and funeral services are held throughout the year.

During the week the church building is open to visitors for a few hours each day and many group meetings and activities take place. As a church family, members support each other through the challenges of daily life. This includes through friendship and hospitality as two of the many gifts God has given to care for each other. Small groups meet in people's homes or at church to discuss the Bible, pray together, have fun and support each other in the development of their Christian faith. As Christians the desire is to be a positive presence in the community. This includes in the parish, in places of work and through mission partners in the UK and overseas.

Church attendance

The electoral roll currently totals 233, a small increase from 221 in the previous year. Approximately 84% of these people live outside the Parish. The average weekly attendance during 2023 was 170 adults and 50 children (though more watched online).

Review of the year

St John's continues to exist to grow disciples of Jesus Christ committed to worshipping God in all aspects of life. This is especially by sharing the good news of Jesus Christ and showing love to one another and the wider communities. Through 2023, led by the Vicar, St John's continued its Vision which is structured under the three pillars of Revive, Build and Speak.

Fabric report

A quinquennial inspection was undertaken in April 2021 which identified a small number of issues, but none classified as "needing immediate attention". The items identified as requiring attention within the quinquennial period were primarily masonry in nature and were attended to in a small project during the autumn of 2022. Minor repairs were made to the interior of the building when required. The Elsie Marshall Memorial Hall continues to be let to a local nursery midweek.

Members of staff

In addition to the Vicar, Edward Scrase-Field, the work of the church continued to be supported by the staff team. Cathy Livesey continued as Administration/Operations Assistant and Sue Redford as Parish Worker. Hannah Mugenyi was Children's Worker until March 2023, after which children's work was coordinated by lay members of the church until Lisa Travers was appointed Children's Worker in January 2024. Chloë Ginns continued as Youth Worker on a part time basis. Liam Chilton was employed as Ministry Assistant (Music Coordinator) until June 2023. Victoria Parsons was appointed Ministry Assistant in September 2023. Non-Clergy staff are employees of St John's PCC. Their responsibilities and performance are discussed in an annual review with the Vicar and a Churchwarden. Pay levels are set by the Vicar and Churchwardens on behalf of the PCC with regard to the level offered for similar roles in other churches and the charity sector and with consideration to prevailing inflation levels. Budgets for their respective areas as set by St John's PCC.

Children's work (up to school year 6)

Children's work was led by Hannah Mugenyi until she left the role at Easter. For the rest of 2023, Marie Buckley co-ordinated the children's work on a voluntary basis. Lisa Travers was appointed Children's Worker from January 2024. Weekly activities include: groups for two to 11 year olds at Sunday morning services, 'Footprints' stay and play group and 'Dig' a bible study for children in school years 4 to 6. Evangelistic events such as a summer Holiday Club, Light Party, Toddler Services and Christmas Events, including a play by the Artless Theatre company, have presented further opportunities to welcome members of the community into the church to hear about Jesus. Connections have remained with a number of local schools and events included a collective worship and Christingle service. In December local schools visited the 'Christmas Journey' exhibition in the church building.

Youth work (school years 7-13)

Youth work continued to be led by Chloë Ginns supported by a team of volunteers. Four mid-week groups operated: 'Fuel Up' (a Bible study group for those in years 7-9), 'Legacy Home Group' (a Bible study group for those in years 10-13), 'Fuel' club night (a youth club for young people in school years 7 to 9) and 'Legacy' club

night (a youth club for young people in school years 10 to 13). There have been several encouragements including growth in numbers with young people bringing friends and a number of young people making a commitment for the first time or taking the next step of Confirmation or baptism. Other activities have included day trips, sleepovers in the church building, a camp in July and termly joint church youth events co-hosted with GYFC, where over 100 young people gathered together.

Discipleship

Small Groups continued to play an important part in the life of the church, reflecting our Vision to be purposeful in building up disciples of Christ. There are 11 small groups containing a total of around 125 members, which meet predominantly on Tuesday, Wednesday and Thursday evenings. Group study material has been recommended to complement the overall church teaching programme. Notes and questions specifically linked to each Sunday morning sermon are distributed weekly to the leaders and more recently have been made available on the church website. In addition, there are two midweek women's groups and one early morning men's prayer groups meeting weekly. Other activities during the year included seeker courses including Hope Explored and Case for Christ. Church members are strongly encouraged to use The Word One to One books for personal evangelism and discipleship.

Community outreach

Activities in the community continued through the year. Regular activities include a pub discussion group and a knitting group. In November Andrew Beswetherick led the Royal Borough of Greenwich's public act of Remembrance where local councillors and other dignitaries attended. Christmas community events included a play for families hosted by the church and advertised in our local schools and the community newspaper. Three 'Beer and Carols' evenings were held in two local pubs. A Marathon breakfast was held outside St John's, offering refreshments to members of the local community. The church operates the St John's Foodbank Welcome Centre in the church building which is operated by church volunteers. This has now been running for three years and has recently seen growing numbers attending. Members of the church are actively involved in Greenwich Christians Against Poverty. Visitors attended the church during opening hours to pray and discuss life matters. Positive relationships with local businesses continued, with regular visits to promote events, build connections and offer prayer.

Fellowship/pastoral

About 20 weekly telephone calls are made to keep in contact with both church attenders and those who are housebound. One to one appointments are held to support members of the church and wider community. Alongside weekly visits, five services per year continue to be held at Westcombe Park Nursing Home and a monthly communion service is held at Tudor Grange sheltered accommodation. Other activities in the year included 'Make Your Mark', a monthly lunch and quiz, 'Holiday at Home', a summer week of activities for older people and welcome teas for newcomers. Support for new parents continued, including prayer meetings prior to giving birth and meals delivered for parents afterwards.

Missionary Committee

The Missionary Committee aims to support and inform the congregation about St John's mission partners. The church provides both financial and prayer support for the work of several diverse missions, operating in the UK and overseas. The Committee comprises Beverley Campbell, Tony Gosden, Ann Hill, Christine Legg, Barbara Ray, Janel Rehn, Alianore Smith (Chair) and Edward Scrase-Field. Current mission partners are: CMS, Greenwich Youth for Christ, London City Mission, Mara Dicoese Tanzania, Sports Chaplaincy UK, Street Pastors, Tear Fund and Youth for Christ. Three Sunday services a year are designated Mission Sundays to maintain the profile of the mission activities that the church supports. Regular mission newsletters are also produced to enable the congregation to receive updates and prayer points for the missions.

FINANCIAL REVIEW

Overview

Income for the year totalled £481,708 which primarily comprised donations. Whilst this was below the 2022 total of £805,877, excluding a legacy of £345,783 in 2022, income year increased 4% year-on-year. Total expenses decreased 8% from £486,918 in 2022 to £449,495 in 2023, partly reflecting lower staff costs owing to vacancies. Overall there was a net General Fund gain of £32,213. An amount of 11% of General Fund income from offerings is tithed to mission work each year (for details see note 7.1).

Whilst the legacy is unrestricted, St John's PCC is intending to set aside the funds for a specified capital investment rather than funding ongoing working capital requirements. The nature of the capital investment has

not been determined. Pending further decisions on this, the funds have been allocated to the Maintenance Fund as an interim measure. In 2023, there was a full transfer to the Maintenance Fund of the £36,000 budget amount per St John's PCC's reserves policy.

During 2023 the Finance Committee was unchanged and comprised: Treasurer (Raki Bogan), Payments Manager (Christine Legg), Payroll Manager (Joanna Godden), Gift Aid Management (Chris and Amanda Coombes) and Accounts Manager (Tony Gosden).

Grants

The most significant grants made by St John's PCC are to mission partners. The distribution of these gifts is overseen by the Missionary Committee which operates under a Guidelines and Policy document agreed by St John's PCC. The overarching principles of mission are in line with the Anglican Communion Five Marks of Mission. Mission work, including work in Tanzania, incurred expenditure of just over £52,000 (for details see note 7.2). In addition, personal grants, which are generally smaller in nature, are made to individuals under a Hardship Fund policy which has been agreed by St John's PCC.

Reserves policy

St John's PCC, being a church within the jurisdiction of the Church of England, is responsible for the good order of the church building and its associated church hall and for operating the normal function of an evangelistic church.

St John's PCC has considered the reserves that are appropriate having regard to the scope of its activities and the buildings and other assets for which it is responsible. Its policy is, at the end of each financial year, to have (a) cash in bank and in hand at least equal to the amount of the creditors less the amount of the debtors (excluding prepayments and any amount owing by HMRC) at the year-end (to ensure that it can pay its year-end debts as they fall due) and (b) the following reserves:

- (i) a liquidity reserve equal to the amount of budgeted General Fund tax recoveries for the following financial year less the amount of any budgeted General Fund surplus for that year prior to any budgeted transfer to the Maintenance Fund. At the year end, the balance of the liquidity reserve was £57,344 (2022: £52,294);
- (ii) a budget deficit reserve equal to the amount of any budgeted General Fund deficit for the following financial year prior to any budgeted transfer to the Maintenance Fund. At the year end, the balance of the budget deficit reserve was £Nil (2022: £Nil);
- (iii) a short-term income deficiency reserve equal to one third of the amount of the budgeted General Fund income for the following financial year. At the year end, the balance of the short-term income deficiency reserve was £157,500 (2022: £107,873); and
- (iv) a maintenance reserve of at least £150,000 or, in the years following major expenditure on repairs and maintenance, such lower amount as the PCC may consider adequate having regard to the likely scheduling of future repair and maintenance costs. At the year end, the balance on the maintenance reserve was £388,746 (2022: £416,012).

The first three of these reserves are held within the General Fund and must be represented by cash, short-term deposits or debt owing to St John's PCC by HMRC. At the year end the residual general fund was £12,415 (2022: £Nil). The maintenance reserve is held within a separate Maintenance Fund and may be represented by such assets as the PCC considers appropriate from time to time.

At 31 December 2023, the church has total free reserves of £620,251 (2022: £558,038).

St John's PCC reviews the financial situation of the church at least four times per year and takes interim steps to brief the members of the church at least twice per year. Annually St John's PCC reviews the financial position of the church funds and makes decisions as appropriate.

Principal financial management policies

The Finance Committee prepares budgets annually which are approved by St John's PCC. Activities are managed in line with the approved budget with a view to ensuring that significant unplanned deficits do not arise.

Cash balances in excess of St John's PCC's immediate requirements are invested with CCLA Investment Management Ltd in COIF Charity Funds.

Principal funding sources

St John's PCC is principally funded by the members and attendees of the church through regular giving and to a lesser extent, irregular gifts.

Bankers

St John's PCC current account is held at Barclays Bank UK PLC branch at 93 Lewisham High Street, London SE13 6BB.

Auditors

The attached financial statements have been audited by Shipleys LLP of 10 Orange Street, Haymarket, London WC2H 7DQ.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES


The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently; observe the methods and principles in the charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business; and
- comply with section 17(5) of the Charities Act 2011 through having regard to any guidance issued by the Charities Commission when exercising any powers or duties to which such guidance is relevant.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and provisions of the Governing Documents. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

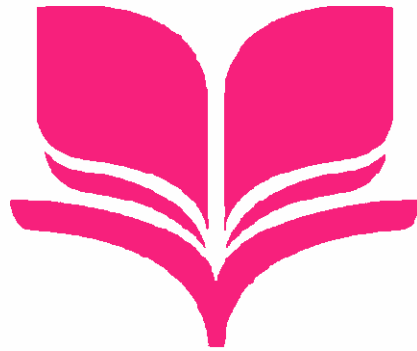
This report was approved by St John's PCC on 22 April 2024 and signed on its behalf by:



Samuel Hart
Churchwarden



Katharine MacKenzie
Churchwarden



St John's PCC Accounts

Year ended
31 December 2023

St John's PCC
STATEMENT OF FINANCIAL ACTIVITIES

For the period from 01 January 2023 to 31 December 2023



		Unrestricted Funds			Total Funds	Prior Year Total Funds
	General Fund	Missionary Fund	Maintenance Fund			
					2023	2022
	Notes	£	£	£	£	£
Income						
Donations and Legacies	3	420,280	1,889	2,084	424,253	752,005
Investment income	3	0	0	19,622	19,622	1,492
Income from charitable activities	3	37,833	0	0	37,833	52,380
Total Income		458,113	1,889	21,706	481,708	805,877
Expenditure						
Charitable activities	4	312,217	52,306	84,972	449,495	486,918
Total Expenditure		312,217	52,306	84,972	449,495	486,918
Net Income / (Expenditure)		145,896	-50,417	-63,266	32,213	318,959
Transfers						
Gross transfers between funds—in	11	0	42,804	36,000	78,804	399,231
Gross transfers between funds—out	11	-78,804	0	0	-78,804	-399,231
Total Transfers		-78,804	42,804	36,000	0	0
Net Income (Expenditure) after Transfers		67,092	-7,613	-27,266	32,213	318,959
Reconciliation of funds						
Total funds brought forward		160,167	11,859	416,012	588,038	269,079
Total funds carried forward		227,259	4,246	388,746	620,251	588,038

St John's PCC
BALANCE SHEET

For the period from 01 January 2023 to 31 December 2023

Unrestricted Funds						
	General Fund	Missionary Fund	Maintenance Fund	Total Funds	Prior Year Total Funds	
				2023	2022	
	Notes	£	£	£	£	£
Fixed Assets	8					
Current assets						
Debtors	9	82,565	0	0	82,565	415,800
Cash in bank and in hand		152,390	4,246	446,679	603,315	189,073
Total Current Assets		234,955	4,246	446,679	685,880	604,873
Liabilities						
Creditors: Amounts falling due in one year	10	7,696	0	57,933	65,629	16,835
Net current assets less current liabilities		227,259	4,246	388,746	620,251	588,038
Total net assets less liabilities		227,259	4,246	388,746	620,251	588,038
Represented by						
Unrestricted : General						
-liquidity reserve	14	57,344			57,344	52,294
-budget deficit reserve	14	0			0	0
-short term income deficiency reserve	14	157,500			157,500	107,873
-general reserve	14	12,415			12,415	0
Unrestricted: Maintenance			388,746	388,746	416,012	
Unrestricted: Mission			4,246	4,246	11,859	
Total funds		227,259	4,246	388,746	620,251	588,038

Signed by two trustees on behalf of all the trustees

Signature	Print Name	Date of Approval
	Rev E Scrase-Field	20/05/2024
	Mr R Bogan	20/05/24

Note 1 Basis of Preparation

General information

St John's PCC Blackheath is unincorporated and registered with the Charity Commission in England. The principal address is St John's Church, Stratheden Road, Blackheath, London, SE3 7TH. The objectives of the PCC are set out on page 4.

Basis of accounting

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019. The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The functional currency of the PCC is considered to be pounds sterling because that is the currency of the primary economic environment in which the Company operates. The financial statements are also presented in pounds sterling.

There are no material areas of judgement or estimation.

Preparation of the accounts on a going concern basis

The Finance Committee prepares budgets annually which are approved by St John's PCC, and the PCC reviews the financial situation of the church during the course of the year and takes interim steps to brief the members of the church at least twice per year. Annually the PCC reviews the financial position of the church funds and makes decisions as appropriate. Activities are managed in line with the approved budget with a view to ensuring that significant unplanned deficits do not arise. Cash balances in excess of St John's PCC immediate requirements are invested with CCLA Investment Management Ltd in COIF Charity Funds. The trustees are satisfied that, based on its current forecasts, the charity has sufficient funds to meet its liabilities and have prepared the accounts on a going concern basis.

There are no material uncertainties about the PCC's ability to continue as a going concern.

Note 2
Accounting policies

INCOME

Recognition of Income:

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income with related expenditure:

Where income has related expenditure (as with fundraising or contract income) the income and related expenditure are reported gross in the SOFA.

Grants and donations:

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources, it is probable that the income will be received and the amount can be measured reliably.

Tax reclaims on donations and gifts:

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

Investment income:

This is included in the accounts when receivable.

Legacies:

Income from legacies is included when the entitlement becomes known to St John's PCC, receipt is probable and the amount can be reliably measured.

Volunteers:

The Trust benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

EXPENDITURE

Recognition of expenditure:

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Charitable activities:

Include costs of the general running of the church, its maintenance and of supporting mission causes.

Governance costs:

Include costs of the preparation and examination of statutory accounts, the cost of trustee meetings and cost of any legal advice to trustees on governance and constitutional matters.

Irrecoverable VAT:

St John's PCC is not able to recover any VAT. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Note 2

Accounting policies (cont'd)

FUND ACCOUNTING

General Fund:

Unrestricted funds in that the PCC is entitled to dispose of them as it decides, in accordance with the PCC's objectives.

Missionary Committee:

Funds are to be used for mission purposes (note 7) .

Liquidity reserve: This reserve is the lesser of the following two amounts:

- (i) The amount of the budgeted General Fund tax recovery for the following financial year less the amount of any budgeted General Fund surplus for that year prior to any budgeted transfer to the Maintenance Fund; and
- (ii) The sum of the amount of General Fund cash in bank and in hand and the General Fund HMRC debtor at the year-end less the amount of cash notionally allocated to the payment of year-end creditors (being an amount equal to the amount of the General Fund creditors less the amount of the General Fund debtors, excluding prepayments and the HMRC debtor).

Budget deficit reserve: This reserve is the lesser of the following two amounts:

- (i) The amount of any budgeted General Fund deficit for the following financial year prior to any budgeted transfer to the Maintenance Fund; and
- (ii) The sum of the amount of General Fund cash in bank and in hand and the General Fund HMRC debtor at the year-end less an amount equal to the sum of the amounts of the notional cash allocation referred to above under the liquidity reserve.

Short-term income deficiency reserve: This reserve is the lesser of the following two amounts:

- (i) One third of the amount of the budgeted General Fund income for the following year; and
- (ii) The sum of the amount of General Fund cash in bank and in hand and the General Fund HMRC debtor at the year-end less an amount equal to the sum of the amounts of the notional cash allocation referred to above, under the liquidity reserve and the budget deficit reserve.

Maintenance Reserve: This reserve is the amount in the Maintenance Fund at the year-end.

General reserve: This reserve is the balancing figure (i.e. the amount of the total General Fund reserve less the aggregate of the other General Fund reserves

Tanzania Fund: Restricted fund for specific use for supporting work in Tanzania

PENSIONS

Contributions to defined benefit contribution plans are recognised in the period in which the related service is provided.

ASSETS

Tangible fixed assets for use by charity:

Consecrated and beneficed property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011. Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time).

Other fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt. All fixed assets are depreciated over 3 years on a straight line basis.

DEBTORS

Other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Note 2

Accounting policies (cont'd)

LIABILITIES

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

FINANCIAL INSTRUMENTS

The PCC only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

TAXATION

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

Note 3
Analysis of Income

	<i>Unrestricted Funds</i>			Total Funds	Prior Year Total Funds
	General Fund	Missionary Fund	Maintenance Fund		
	£	£	£	2023 £	2022 £
Donations and Legacies					
Gift Aid—Bank and Envelopes	214,615			214,615	204,316
One off Gift Aid gifts	62,280			62,280	66,370
CAF Stewardship giving	11,900			11,900	12,765
Cash collections and envelopes	11,342			11,342	8,629
Monthly giving—Bank	15,388			15,388	17,355
Earmarked giving and donations	12,239	1,889		14,128	8,258
Legacies	5,881			5,881	345,783
Rent	17,078			17,078	14,300
Sub totals	350,723	1,889	0	352,612	677,776
Tax recoverable on Gift Aid	69,557			69,557	67,159
Other Grants	0		2,084	2,084	7,070
Sub-totals	69,557	0	2,084	424,253	752,005
Investment income					
on Bank and COIF deposits			19,622	19,622	1,492
Interest on STHA loan				0	0
Sub totals			19,622	19,622	1,492
Income from Generated Funds Totals	420,280	1,889	21,706	443,875	753,497
Income from charitable activities					
Fees for weddings and funerals	1,766			1,766	6,575
Older people's work	1,323			1,323	1,867
Memorial Hall lettings	26,122			26,122	20,000
Church use	450			450	350
Parish weekend	457			457	12,393
Church events	4,857			4,857	6,014
Income re youth activities	1,244			1,244	3,879
Holiday Club	0			0	0
Footprints	1,382			1,382	922
Administration	32			32	64
Sundries	200			200	316
Income from Charitable Activity Totals	37,833	0	0	37,833	52,380
Income Grand Totals	458,113	1,889	21,706	481,708	805,877

In the prior year, income related to restricted funds amounted to £0 from donations & legacies and £0 from income from charitable activities.

Note 4
Analysis of Expenditure

	Unrestricted Funds			Gross Total	Income		Prior Year Gross Total
	General Fund	Missionary Fund	Maintenance Fund		General Fund	Total Funds	
	£	£	£	£	£	2023 £	2022 £
Charitable activities							
Giving to missionary societies	0	47,850		47,850		47,850	48,601
Home mission	7,625	4,000		11,625		11,625	6,084
Parish share	102,711		57,633	160,344		160,344	157,200
Parish Staff	83,683			83,683		83,683	86,388
Youth Activities Staff	29,648			29,648		29,648	39,160
Working expenses of clergy/readers	496			496		496	427
Youth work expenses	0			0		0	0
Visiting speakers	361			361		361	1,000
Vicarage expenses	709			709		709	713
Church insurance	6,540			6,540		6,540	6,069
Church office—telephone	1,468			1,468		1,468	1,508
Organ tuning and maintenance	607			607		607	1,447
Worship group	2,738			2,738		2,738	3,556
Church maintenance	880		27,339	28,219		28,219	19,721
Cleaning	6,188			6,188		6,188	7,595
Communion wine	365			365		365	129
Service and festival expenses	4,227			4,227		4,227	3,643
Wedding and funeral expenses	847			847	1,766	-919	5,120
Administration	268			268	32	236	404
Printing, stationery and computing	10,176			10,176		10,176	10,949
Holiday club expenses	27			27		27	0
Footprints	227			227	1,382	-1,155	1,482
Youth activities and training	9,611	425		10,036	1,244	8,792	7,931
Conferences and courses	787			787		787	515
Parish weekend	2,032			2,032	457	1,575	20,817
PCC and other church events	7,453			7,453	5,307	2,146	7,705
Older people's work	2,990			2,990	1,323	1,667	2,435
Sundry expense	9,150			9,150	200	8,950	8,033
Church heat, light and water	15,189			15,189		15,189	30,223
Hall expenses	6,101			6,101	26,122	-20,021	8,946
NIC employment allowance	-5,000			-5,000		-5,000	-5,000
Charitable activities totals	308,104	52,275	84,972	445,351	37,833	407,518	482,801
Governance costs							
Subscriptions	633			633		633	603
Bank Charges		31		31		31	34
Audit Fee	3,480			3,480		3,480	3,480
Total	4,113	31	0	4,144	0	4,144	4,117
Expenditure Grand totals	312,217	52,306	84,972	449,495	37,833	411,662	486,918

In the prior year, expenditure relating to restricted funds was £3,355 for charitable activities.

Note 5**Details of certain types of expenditure****5.1 Trustee travel and subsistence expenses**

	This year	Last year
Number of trustees who were paid expenses	1	1
Nature of the expenses	Travel and subsistence	Travel and subsistence
Total amount paid	£496	£427

No Trustee or member of key management was paid a salary in the current or prior year.

5.2 Fees for examination of the accounts

Auditor's fee	£3,480	£3,480
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Note 6**Paid employees****6.1 Staff costs**

	<u>2023</u>	<u>2022</u>
	£	£
Gross wages and salaries	98,047	108,587
Employer's national insurance costs	10,702	11,954
NICs employment allowance	-5,000	-5,000
Pension Costs	<u>4,582</u>	<u>5,007</u>
	<u>108,331</u>	<u>120,548</u>

6.2 Average number of full-time equivalent employees in the year

Working on charitable activities	3.1	3.8
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The average number of employees during the year was 3.7 (2022: 4.6)

6.3 Emoluments

There are no employees with emoluments in excess of £60,000 per annum.

Note 7**Grant making****7.1 Missionary grants**

The PCC has decided to transfer 11% of the prior year's General Fund income, excluding contributions towards specific expenses, to the Missionary Committee for distribution. If, however, this amount is less than the amount given in the prior year, the PCC agreed to reduce the transfer and only 11% of the prior year's General Fund income will be given. In 2023, therefore, £42,804 was given and in 2024 £46,716 should be given.

7.2. Breakdown of Missionary grant making

(a) The Missionary Committee made the following gifts during the year:

	<u>2023</u>	<u>2022</u>
	£	£
Tear Fund	4,000	5,001
Tanzania (Mara) (unrestricted)	3,031	179
Youth for Christ (To support Neil & Joy)	6,600	6,000
CMS (To support Ben & Katy)	6,600	7,880
Street Pastors	3,000	3,000
Sports Chaplaincy	7,500	6,600
Greenwich Youth for Christ	6,000	6,000
London City Mission	1,050	4,020
Other	<u>3,600</u>	<u>3,600</u>
	£41,381	£42,280
Other grants	<u>10,925</u>	<u>7,000</u>
	£52,306	£49,280
(b) Tanzania Fund	<u>0</u>	<u>3,355</u>
Total Missionary activities	<u>£52,306</u>	<u>£52,635</u>

7.3 The Missionary Fund holds the following balances at the year end

	<u>2023</u>	<u>2022</u>
	£	£
Allocated to named organisations	1,889	1,433
Not allocated	<u>2,357</u>	<u>10,426</u>
	4,246	11,859
(d) Tanzania Fund	<u>0</u>	<u>0</u>
Total Missionary balances	<u>£4,246</u>	<u>£11,859</u>

Note 8
Tangible Fixed Assets

8.1 Cost or valuation

	Furniture & Fittings	Office Equipment	Clavinova	Total
	£	£	£	£
At 1st January 2023	0	0	1,000	1,000
Additions	-	-	-	0
Disposals	0	-	-1000	-1000
At 31st December 2023	0	0	0	0

8.2 Accumulated depreciation

At 1st January 2023	0	0	1,000	1,000
Charge for Period	-	-	-	0
Eliminated on Disposal	0	-	-1000	-1000
At 31st December 2023	0	0	0	0

8.3 Net Book Value

At 31st December 2022	0	0	0	£0
At 31st December 2023	0	0	0	£0

Note 9
Debtors and prepayments

	<u>2023</u>	<u>2022</u>
Insurance	5,930	5,361
Parish Weekend	7,080	0
Tax recoverable	69,555	67,159
Other	0	343,280
Total	£82,565	£415,800

In the prior year, £0 of debtors related to the restricted fund.

Note 10**Creditors and accruals**

	<u>2023</u>	<u>2022</u>
Audit	3,360	3,240
Mission	0	800
Various creditors	1,536	7,936
PAYE / NIC	2,221	4,168
Pension provider	579	691
Parish Support	57,933	
Total	£65,629	£16,835

In the prior year, £nil of creditors related to restricted funds

Note 11**Additional disclosures****Transfers between funds**

During 2023 £36,000 (2022: £357,783) was transferred from the General Fund to the Maintenance Fund and £42,804 (2022: £41,448) was transferred from the General Fund to the Missionary Fund, each in accordance with decisions of St John's PCC

Income from legacies

There was £5,881 income from legacies during 2023 (2022: £345,783).

Note 12**Related party transactions**

Earmarked giving was received from the St John's Housing Association to support the Vanbrugh Estate ministry of £5,125

The PCC and St John's Housing Association have common trustees.

Note 13**Cash in bank and in hand**

In the prior year, £nil of cash in bank and in hand related to restricted funds.

Note 14**Reserves Policy**

The liquidity reserve is equal to the target amount that the PCC has considered to be appropriate pursuant to the Reserves Policy set out in the Trustees Report. The short-term income deficiency reserves are below target. No budget deficit reserve is required in 2022 since the 2023 budget is positive prior to maintenance allocation. The general reserve represents the balance of the reserves in the General Fund after deduction of the other reserves.

Note 15
Analysis of Funds

	Funds at 01/01/2023	Income	Expenditure	Transfers	Funds at 31/12/2023
Unrestricted funds					
General fund	160,167	458,113	-312,217	-78,804	227,259
Missionary fund	11,859	1,889	-52,306	42,804	4,246
Maintenance fund	416,012	21,706	-84,972	36,000	388,746
Total funds	£588,038	£481,708	-£449,495	£0	£620,251
	Funds at 01/01/2022	Income	Expenditure	Transfers	Funds at 31/12/2022
Unrestricted funds					
General fund	179,051	795,625	-415,278	-399,231	160,167
Missionary fund	16,889	2,802	-49,280	41,448	11,859
Maintenance fund	69,784	7,450	-19,005	357,783	416,012
Restricted funds					
Tanzania fund	3,355	0	-3,355	0	0
Total funds	£269,079	£805,877	-£486,918	£0	£588,038

INDEPENDENT AUDITORS' REPORT TO THE PCC OF ST. JOHN THE EVANGELIST CHURCH, BLACKHEATH

OPINION

We have audited the financial statements of St. John the Evangelist Church, Blackheath for the year ended 31 December 2023 which comprise the statement of financial activities, balance sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act 2011.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the PCC's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the PCC with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITORS' REPORT TO THE PCC OF ST. JOHN THE EVANGELIST CHURCH, BLACKHEATH (*continued*)

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The PCC are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

RESPONSIBILITIES OF PCC

As explained more fully in the trustees' responsibilities statement, the PCC are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the PCC determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the PCC are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the PCC either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS' REPORT TO THE PCC OF ST. JOHN THE EVANGELIST CHURCH, BLACKHEATH (*continued*)

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- We obtained an understanding of the charity's activities, controls and laws and regulations and assessed the susceptibility of the charity's financial statements to material misstatement from irregularities, including fraud.
- We determined that the laws and regulations that are most significant to the charity are the Church Accounting Regulations 2006, the 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Parochial Church Council's (Powers) Measure 1956 as amended and the Church Representation Rules.
- Based on this understanding we designed our audit procedures to detecting irregularities, including fraud. Testing undertaken included making enquiries on the management and those charged with governance; journal entry testing; review of bank letters, PCC minutes and governing documents; reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations. These procedures were designed to provide reasonable assurance that the financial statements were free from fraud or error.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the PCC.

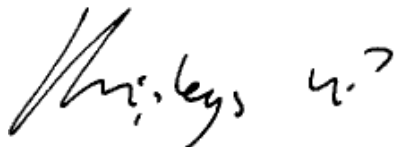
**INDEPENDENT AUDITORS' REPORT TO THE PCC OF
ST. JOHN THE EVANGELIST CHURCH, BLACKHEATH (continued)**

- Conclude on the appropriateness of the PCC's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

USE OF OUR REPORT

This report is made solely to the PCC (also known as "trustees"), as a body, in accordance with Section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act, and the requirements of the Church Accounting Regulations 2006. Our audit work has been undertaken so that we might state to the PCC those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the PCC as a body, for our audit work, for this report, or for the opinions we have formed.



SHIPLEYS LLP
Statutory Auditors
10 Orange Street
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28 May 2024