

---

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH  
OF ST JOHN THE BAPTIST, WEST WICKHAM**

---

**INDEPENDENTLY EXAMINED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

---

**CONTENTS**

---

	Page
<b>Reference and administrative details of the charity, its trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 7
<b>Independent examiner's report</b>	8 - 9
<b>Statement of financial activities</b>	10
<b>Balance sheet</b>	11
<b>Notes to the financial statements</b>	12 - 23

---

## **PCC ST JOHN THE BAPTIST, WEST WICKHAM**

---

### **REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020**

---

#### **Trustees**

Revd Jonathan Ward, Rector  
Mr Bill Derham, Church Warden  
Mr Jeremy Tagg, Church Warden  
Mrs Sybil Andrew, Secretary  
Mrs Christine Blackburn, Ex Officio Treasurer  
Mr Marc Bassot, PCC Member  
Mrs Lenka Ellman, PCC Member  
Mrs Sarah Fletcher (appointed 15 November 2020)  
Mr Daniel Leeves, PCC Member  
Dr Sarah Morgan, PCC Member  
Mrs Sally Munns, Reader  
Mr Martin Pinnell, PCC Member  
Mrs Annete Pinnell, PCC Member (appointed 15 November 2020)  
Mrs Penny Seabrook, Southwark Pastoral Auxillary  
Mr Jeffrey Seabrook, PCC Member and Deanery Synod  
Mrs Philippa Tagg, PCC Member and Deanery Synod (appointed 15 November 2020)  
Mrs Karen Williams, PCC Member  
Mrs Valerie Hollamby, PCC Member and Deanery Synod (resigned 6 July 2020)

Observers by invitation

Revd Richard Ford, Non-stipendiary priest  
Miss Amber Stockdale, Young People and Families Enabler

#### **Charity registered number**

1134047

#### **Principal office**

SJ's (St John's in the Community)  
56 Croydon Road  
West Wickham  
Kent  
BR4 9HU

#### **Accountant**

P M Landergan FCA  
26 Burney Street  
London  
SE10 8EX

---

## PCC ST JOHN THE BAPTIST, WEST WICKHAM

---

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

---

The Incumbent and PCC present their annual report together with the financial statements of the charity for the year 1 January 2020 to 31 December 2020.

#### Objectives and Activities

##### a. POLICIES AND OBJECTIVES

The PCC is committed to facilitating worship for all and welcoming newcomers as members of our church community. It regularly considers how this might be best achieved. Our gathered worship involves prayer, the reading of Scripture, preaching, music and sharing the sacrament. The leadership considers the application of its vision and priorities at regular intervals in order to refine its mission/goals.

Our overall vision is summarised in the statement: 'We aim to help anyone and everyone 'do life' with Jesus so that individuals, our local community and beyond can flourish'.

The following teams help drive our objectives and report to the PCC on their various activities:

Worship  
Prayer  
Care & Befriending Mission outside the Parish

In 2019, the church began a process of refreshing these teams, which included some renaming, consideration of remit and changing of the people involved. This is ongoing work directed towards the mission of the church and the teams are now:

Worship Prayer Caring  
Communications Missions

The PCC considers the Charity Commissioner's guidance on public benefit and specifically, the guidance on charities for the advancement of religion. We aim to:

- i. (i) Enable people to live out their faith in ways that serve the communities in which they work and live
- i. (ii) Work out how, corporately, we can fulfil our particular mission as God's people in our parish

To facilitate this work, we continue to use "SJ's" at 56 Croydon Road, Coney Hall, as a multi- use facility for the benefit both of church members and the wider community. The use of 'SJ's' was restricted by Covid19 in 2020, but became a useful food bank collection point.

#### Worship and Prayer

We provide a variety of services across the week and over the course of the year that we hope our community find nourishing and appropriate to the season. There are weekly celebrations of Holy Communion, monthly 'all together' services and prayer meetings. We conducted 2 baptisms/thanksgivings, 3 weddings, 12 funerals and 5 interments in 2020. Our services are structured on the Church of England's Common Worship provisions.

As a result of Covid, usual patterns of worship were disrupted. Many of our services and prayer meetings took expression online.

---

## PCC ST JOHN THE BAPTIST, WEST WICKHAM

---

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

---

#### Children, Youth Work and Homegroups

We currently employ a Young People and Families Enabler to oversee our work with young people and facilitate our engagement with the families in the community.

Our Groups supporting children/youth activities are as follows: Sunday morning – First Steps Together (children under 5)

Sunday morning and Tuesday evening – Journey Together (5-11 years); Explore Together (11-14 years); Discover Together (14-18 years).

There is a strong network of smaller church groups – home groups, which typically meet on a weekly basis for study, worship, prayer and care of one another.

#### Deanery Synod

We are able to have four Trustees on the Deanery Synod: currently two Trustees and our Rector sit on the Addington Deanery Synod. This provides an important link between the parish and the wider structures of the Church of England and enables us to connect with the vision of Southwark Diocese.

#### Ecumenical Relationships

St John's is a member of 'Churches Together in West Wickham', an organisation of eight churches in West Wickham. The associated ministers meet regularly and plan its programmes. Participation this year was again limited by Covid, but included online provision of things such as reflective 'retreats'.

Many of the ministers provided support to local schools by contributing to online assemblies.

#### SJs

A management group oversee the use of the centre and the associated volunteers. The venue hosts a variety of meetings, from specific St John's activity to wider community gatherings such as 'mums and tots' / craft groups. It is a base for different Counselling services, a Career Cafe and a Hearing Aid Clinic. It is an effective expression of our pastoral care to our local community, albeit that 2020 saw these services pared back by Covid.

#### Caring Team & Southwark Pastoral Auxiliaries:

We have a team who oversee pastoral care in the church with the Rector and our two Diocesan trained Pastoral Auxiliaries. In 2020, we diversified the nature of our care in direct response to the pandemic - setting up a community help phone line to offer services and support to those who were especially vulnerable.

Marriage Preparation is offered to couples getting married at St John's and more generally, marriage support is available to anyone who wishes to access it.

Our ability to offer Holy Communion services at the three local residential/care homes in the parish was curtailed by Covid in 2020.

Collections taken at Easter & Harvest have been donated to Link to Hope, Christmas Services, online Carol service and Christingle collections have benefited the Church of England Children's Society. Invitations to notable on-line services in 2020, were distributed to every household in the parish at intervals during the year. St John's gives one tenth of its income to other mission organisations and, through its participation in Southwark Diocese's Parish Support Fund, supports the work of smaller churches within the diocese.

A new home-grown initiative was launched this year called "Learning Leadership" to enable equip and develop appropriate people providing an opportunity to explore the possibility of church leadership and develop their own leadership skills.

---

## PCC ST JOHN THE BAPTIST, WEST WICKHAM

---

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

---

Due to Covid we ran an online expression of the Alpha' course to enable those outside the church to consider the big questions of life and faith.

#### **Achievements and performance**

##### **a. Church Attendance**

There are 166 people on the Church Electoral Roll as reported at the APCM in November 2020. Due to Covid, many of our services went online, with our YouTube service securing approximately 200 household views each week. During the periods when 'in-person' attendance was allowed in our church building, numbers were limited to a maximum of 35 people to ensure Covid security.

As we experience typically with in-person attendance – our on line Christmas and Easter services we more widely viewed with our Christmas Carol Service receiving about 800 household views.

##### **b. REVIEW OF FINANCIAL ACTIVITIES**

###### Overview of Funds

This includes salient details of financial transactions during the year, together with assets, liabilities and funds held, which are set out more fully within the notes to the financial statements.

The main features of the year were:

###### (a) General Fund:

Substantial regular giving and activities for generating funds together with fees and interest provided a total income of £146,807. Expenditure for the year amounted to £149,459. A transfer of £753 to the Missions and Charity Fund resulted in a deficit for the year of £3,405 and reserves in the General Fund of £115,848.

###### (b) Designated Funds:

Audio visual fund: the brought forward balance on the designated fund was £1,898. The Fixed asset, which makes up this fund, is shown in Note 15 in the Financial Statements and has been depreciated by £475, in line with the accounting policy. This fund now stands at £1,423.

###### (c) Restricted Funds:

(i) SJ's The SJ'S fund stands at £95,502. This is represented by a fixed asset £92,750 (the premises) and transfers are made to this fund in respect of the costs due to the church use of the building if necessary, though due to a premium being received for a lease extension the fund also has net current assets of £2,752, making a total of £95,502.

(d) The Young People and Families enabler fund (YPFE) receives gifts, grants, and pledges that have been made to help pay for a worker to assist in bringing the gospel to the wider community of Coney Hall and West Wickham. The fund currently stands at £6,140.

(e) Missionary and charity enables donations to be made to specific causes as needed, along with the Church Yard fund that supports the maintenance of the Church Yard and the Restoration Fund that will be used for donations to cover future major works that are necessary. The balance on these funds is £11,039.

---

## **PCC ST JOHN THE BAPTIST, WEST WICKHAM**

---

### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020**

---

#### **Financial review**

##### **a. GOING CONCERN**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

The Trustees have considered the impact of the Coronavirus on the church as a whole and are encouraged that the income hasn't been affected so far, and given the level of reserves noted below, believe that the finances are adequate though the situation will be monitored going forwards and any appropriate actions taken if needed.

##### **b. RESERVES POLICY**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to not less than 3 months expenditure. The trustees consider that, if there is a significant drop in funding, the reserves held at this level will enable the charity to continue its current activities. In addition, the trustees will have time to give consideration as to how additional funds could be generated. The level of required reserves has been met this year: Unrestricted reserves stand at £117,271 and 3 months of annual expenditure stand at £47,934 (1/4 of £191,736) and therefore satisfy the policy.

##### **c. ASSETS AND FUNDS HELD AS CUSTODIAN**

The Parochial Church Council act as Managing Trustees for SJ's and the endowment fund Investments

#### **Structure, governance and management**

##### **a. CONSTITUTION**

###### **Background**

St John the Baptist PCC was a charity excepted from registration. However due to changes in legislation St John the Baptist PCC applied for charitable status in November 2009 to the Charity Commission this was effected on 3 February 2010 when it was formally registered as charity 1134047.

The PCC has the responsibility of co operating with the Incumbent in promoting, within the Parish, the whole mission of the church; pastoral, evangelistic, social and ecumenical.

##### **b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

Members of the PCC are either elected by the Annual Parochial Church Meeting (APCM), in accordance with the Church Representation Rules, or are ex officio.

The management of the charity is the responsibility of the Incumbent, and PCC who are elected and co opted under the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969) as amended.

---

## **PCC ST JOHN THE BAPTIST, WEST WICKHAM**

---

### **TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020**

---

#### **c. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

St John's forms part of the wider Church of England and comes under the authority of the Diocese of Southwark.

The PCC operates through several working parties and committees which meet between full meetings of the PCC. The Standing Committee is the only committee required by law and it has the power to conduct the business of the PCC between its meetings, subject to the direction of the PCC.

#### **d. RISK MANAGEMENT**

The Incumbent and PCC have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. Included in the assessment are matters relating to; Health and Safety and Safeguarding Policies as well as comprehensive insurance cover.

The PCC adopted a Financial Governance Policy Document in May 2015 which is reviewed annually.

The PCC has adopted the Diocese's Safe Church policies and procedures to safeguard children, young persons and adults who might be vulnerable. These policies and procedures are regularly monitored to ensure implementation. Each year our Safeguarding Officers attend at least two PCC meetings to keep us updated of requirements and also submit written reports in order that we can fully support them, our young people and any vulnerable adults. All persons who have contact with children, young persons and adults who might be vulnerable, are required to possess a clear Disclosure and Barring Service ("DBS") report and receive information on safe caring and whistle blowing

#### **e. Asset and Property Management**

The PCC is responsible for the consecrated and beneficed five hundred year old church building and land located off Layhams Road, West Wickham, Kent, BR4 9HJ. Churchwardens hold on special trust for the PCC moveable church furnishings.

The PCC act as Managing Trustees for SJ's, a converted shop of which we own the freehold, at 56 Croydon Road, Coney Hall, West Wickham, BR4 9HU. This premises hosts our parish office and is a venue for different community activities and services.

#### **f. Mission**

The PCC, as Trustees of this charity, has the responsibility of promoting in the ecclesiastical parish of St John's, the whole mission of the church, pastoral, evangelical, social and ecumenical. Our Rector is the Revd. Jonathan Ward. He is assisted by a retired Vicar, a retired non stipendiary priest, two Churchwardens, one Reader and two Southwark Pastoral Auxiliaries, together with other members of the laity. A Young People and Families' Enabler joined the team in August 2018.

Another member of St John's began Reader training in 2020. .



**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**TRUSTEES' RESPONSIBILITIES STATEMENT**

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).

The law applicable to charities in England & 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 these 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 accounting estimates that are reasonable and prudent;
- state whether applicable UK 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 operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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 2008 and the provisions of the trust deed. 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.

The Incumbent and PCC are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the PCC, on 27 March 2021 and signed on their behalf by:

**Revd Jonathan Ward**  
**Rector**

**Mrs Christine Blackburn**  
**Treasurer**

---

**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

---

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PCC ST JOHN THE BAPTIST, WEST WICKHAM (the 'charity')**

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

**RESPONSIBILITIES AND BASIS OF REPORT**

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**INDEPENDENT EXAMINER'S REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**INDEPENDENT EXAMINER'S STATEMENT**

Your attention is drawn to the fact that the charity has prepared the accounts in accordance 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Dated: 27 March 2021

P M Landergan FCA

For Landergan & Co Ltd  
26 Burney Street  
London  
SE10 8EX

PCC ST JOHN THE BAPTIST, WEST WICKHAM

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations & legacies	2	142,638	29,790	-	172,428	165,593
Other trading activities	3,4	3,939	6,221	-	10,160	19,998
Investments	5	230	939	-	1,169	1,375
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>146,807</b>	<b>36,950</b>	<b>-</b>	<b>183,757</b>	<b>186,966</b>
<b>EXPENDITURE ON:</b>						
Charitable activities	9,10,6 ,8,7	149,934	41,802	-	191,736	225,517
<b>TOTAL EXPENDITURE</b>		<b>149,934</b>	<b>41,802</b>	<b>-</b>	<b>191,736</b>	<b>225,517</b>
<b>NET EXPENDITURE BEFORE INVESTMENT GAINS</b>		<b>(3,127)</b>	<b>(4,852)</b>	<b>-</b>	<b>(7,979)</b>	<b>(38,551)</b>
Net gains on investments		-	-	1,989	1,989	4,543
<b>NET INCOME / (EXPENDITURE) BEFORE TRANSFERS</b>		<b>(3,127)</b>	<b>(4,852)</b>	<b>1,989</b>	<b>(5,990)</b>	<b>(34,008)</b>
Transfers between Funds	17	(753)	753	-	-	-
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>(3,880)</b>	<b>(4,099)</b>	<b>1,989</b>	<b>(5,990)</b>	<b>(34,008)</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>(3,880)</b>	<b>(4,099)</b>	<b>1,989</b>	<b>(5,990)</b>	<b>(34,008)</b>
<b>RECONCILIATION OF FUNDS:</b>						
Total funds brought forward		121,151	116,780	28,804	266,735	300,743
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>117,271</b>	<b>112,681</b>	<b>30,793</b>	<b>260,745</b>	<b>266,735</b>

The notes on pages 12 to 23 form part of these financial statements.

**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

**BALANCE SHEET  
AS AT 31 DECEMBER 2020**

	Note	£	2020 £	£	2019 £
<b>FIXED ASSETS</b>					
Tangible assets	13		<b>94,173</b>		95,098
Investments	14		<b>30,793</b>		28,804
			<b>124,966</b>		123,902
<b>CURRENT ASSETS</b>					
Debtors	15	<b>20,664</b>		16,996	
Cash at bank and in hand		<b>116,820</b>		130,429	
		<b>137,484</b>		147,425	
<b>CREDITORS:</b> amounts falling due within one year	16	<b>(1,705)</b>		(4,592)	
<b>NET CURRENT ASSETS</b>			<b>135,779</b>		142,833
<b>NET ASSETS</b>			<b>260,745</b>		266,735
<b>CHARITY FUNDS</b>					
Endowment funds	17		<b>30,793</b>		28,804
Restricted funds	17		<b>112,681</b>		116,780
Unrestricted funds	17		<b>117,271</b>		121,151
<b>TOTAL FUNDS</b>			<b>260,745</b>		266,735

The financial statements were approved by the Trustees on 27 March 2021 and signed on their behalf, by:

**Revd Jonathan Ward, Rector**

**Mrs Christine Blackburn, PCC Member and Treasurer**

The notes on pages 12 to 23 form part of these financial statements.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The 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 the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The 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) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

PCC St John the Baptist, West Wickham constitutes a public benefit entity as defined by FRS 102.

**1.2 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**1.3 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

---

**1. ACCOUNTING POLICIES (continued)**

**1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising and publicity costs relate to the objects of the charity. Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

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.

**1.5 Tangible fixed assets and depreciation**

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	- Freehold Straight Line over 100 years
Fixtures and fittings	- Straight line 4 years

**1.6 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities.

---

PCC ST JOHN THE BAPTIST, WEST WICKHAM

---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

---

1. ACCOUNTING POLICIES (continued)

1.7 Operating leases

Rentals under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

1.8 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.9 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	Total funds 2019 £
Giving Gift Aided	92,055	17,185	-	109,240	113,442
Tax Recoverable	23,568	4,292	-	27,860	28,360
Planned Giving	18,098	3,200	-	21,298	18,458
Other Giving	8,917	5,113	-	14,030	5,333
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total donations and legacies	142,638	29,790	-	172,428	165,593
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total 2019	146,677	18,916	-	165,593	
	<hr/>	<hr/>	<hr/>	<hr/>	

3. FUNDRAISING INCOME

	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	Total funds 2019 £
Fee Income	2,599	-	-	2,599	4,181
Sprung Income	859	-	-	859	2,484
Activities	441	-	-	441	837
Parish Weekend	40	-	-	40	12,278
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	3,939	-	-	3,939	19,780
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total 2019	19,780	-	-	19,780	
	<hr/>	<hr/>	<hr/>	<hr/>	



PCC ST JOHN THE BAPTIST, WEST WICKHAM

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

4. TRADING ACTIVITIES

	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Charity trading income</b>					
Lease contribution	-	6,221	-	6,221	218
	-	6,221	-	6,221	218
Net income from trading activities	-	6,221	-	6,221	218

5. INVESTMENT INCOME

	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	Total funds 2019 £
Dividends	-	864	-	864	839
Interest	230	75	-	305	536
	230	939	-	1,169	1,375
<i>Total 2019</i>	536	839	-	1,375	

6. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	Total funds 2019 £
Ministry	148,614	36,925	-	185,539	213,904
SJ's	-	4,877	-	4,877	10,293
	148,614	41,802	-	190,416	224,197
<i>Total 2019</i>	210,428	13,769	-	224,197	

**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**7. DIRECT COSTS**

	Ministry £	SJ's £	Total 2020 £	Total 2019 £
Ministry- diocesan quota	93,700	-	93,700	93,700
Ministry - clergy expenses	2,024	-	2,024	8,914
Church services	2,229	-	2,229	4,364
Hire & maintenance, buildings & equipment	11,200	4,427	15,627	21,203
Youth & children	3,946	-	3,946	9,033
Upkeep of churchyard	140	-	140	590
General expenses	4,031	-	4,031	5,068
Parish Weekend	-	-	-	18,512
Wages and salaries	28,700	-	28,700	29,949
Pension cost	861	-	861	-
Depreciation	475	450	925	1,083
	<u>147,306</u>	<u>4,877</u>	<u>152,183</u>	<u>192,416</u>
<i>Total 2019</i>	<u>182,048</u>	<u>10,368</u>	<u>192,416</u>	

**8. SUPPORT COSTS**

	Ministry £	Total 2020 £	Total 2019 £
Subscriptions	835	835	1,461
Printing, stationery & telephone	955	955	1,262
Bank charges	120	120	125
Wages and salaries	15,568	15,568	9,247
	<u>17,478</u>	<u>17,478</u>	<u>12,095</u>
<i>Total 2019</i>	<u>12,095</u>	<u>12,095</u>	

**9. GOVERNANCE COSTS**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	Total funds 2019 £
Independent Examiners Fees	1,320	-	-	1,320	1,320

---

PCC ST JOHN THE BAPTIST, WEST WICKHAM

---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

---

10. ANALYSIS OF GRANTS

	Grants 2020 £	Total 2020 £	Total 2019 £
Missionary and charitable giving	20,755	20,755	19,686
Total 2019	19,686	19,686	

11. EXAMINER'S REMUNERATION

The Independent Examiner's remuneration amounts to an Independent Examination fee of £1,320 (2019 - £1,320).                      -       -

---

PCC ST JOHN THE BAPTIST, WEST WICKHAM

---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

---

12. STAFF COSTS

Staff costs were as follows:

	2020 £	2019 £
Wages and salaries	44,268	39,196
Other pension costs	861	-
	<u>45,129</u>	<u>39,196</u>

The average number of persons employed by the charity during the year was as follows:

	2020 No.	2019 No.
Administration	1	1
Ministry	2	2
	<u>3</u>	<u>3</u>

No employee received remuneration amounting to more than £60,000 in either year.

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 January 2020 and 31 December 2020	<u>95,000</u>	<u>22,507</u>	<u>117,507</u>
<b>Depreciation</b>			
At 1 January 2020	1,800	20,609	22,409
Charge for the year	450	475	925
At 31 December 2020	<u>2,250</u>	<u>21,084</u>	<u>23,334</u>
<b>Net book value</b>			
At 31 December 2020	<u>92,750</u>	<u>1,423</u>	<u>94,173</u>
At 31 December 2019	<u>93,200</u>	<u>1,898</u>	<u>95,098</u>

Following a review the PCC have desired to depreciate the fabric of the building over a period of 100 years using the straight line basis, but not the freehold since this does wear out over time.

In addition the church is committed to ensuring that the property is kept in a good state of repair to protect its value.

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

14. FIXED ASSET INVESTMENTS

	Listed securities £
<b>Market value</b>	
At 1 January 2020	28,804
Disposals	1,989
	<hr/>
At 31 December 2020	30,793
	<hr/>

Investments at market value comprise:

	2020 £	2019 £
Listed investments	30,793	28,804
	<hr/>	<hr/>

All the fixed asset investments are held in the UK

The fixed assets investments which are held within an endowment fund comprise 1,506 units in the CBF Investment Fund. Dividends from these investments are used for the maintenance of the churchyard in accordance with the terms of the endowments.

The fund arises from endowments made in 1953 & 1958.

The freehold property and the investments are held by the South London Church Fund and Southwark Diocesan Board of Finance acting as custodian trustees.

15. DEBTORS

	2020 £	2019 £
Other debtors	18,958	15,336
Prepayments and accrued income	1,706	1,660
	<hr/>	<hr/>
	20,664	16,996
	<hr/>	<hr/>

16. CREDITORS: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	185	2,321
Other taxation and social security	-	784
Other creditors	-	167
Accruals and deferred income	1,520	1,320
	<hr/>	<hr/>
	1,705	4,592
	<hr/>	<hr/>

PCC ST JOHN THE BAPTIST, WEST WICKHAM

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

17. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
<b>Designated funds</b>						
Audio Visual Fund	1,898	-	(475)	-	-	1,423
<b>General funds</b>						
General Fund	119,253	146,807	(149,459)	(753)	-	115,848
Total Unrestricted funds	121,151	146,807	(149,934)	(753)	-	117,271
<b>Endowment funds</b>						
Endowment Funds	28,804	-	-	-	1,989	30,793
<b>Restricted funds</b>						
Missions & Charity	-	5,682	(6,435)	753	-	-
Restoration Fund	6,569	-	-	-	-	6,569
Churchyard Fund	3,746	864	(140)	-	-	4,470
SJ's	93,200	7,179	(4,877)	-	-	95,502
Young People and Families Enabler	13,265	23,225	(30,350)	-	-	6,140
	116,780	36,950	(41,802)	753	-	112,681
Total of funds	266,735	183,757	(191,736)	-	1,989	260,745

**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**17. STATEMENT OF FUNDS (continued)**

Designated funds

Audio Visual - Unrestricted gift designated by PCC to buy equipment that has been capitalised and depreciated.

Restricted Funds

Missions and charities Fund - Gifts for specific missions and charities which are applied in accordance with the wishes of the donor.

Restoration Fund - Funds and gifts received for major repairs to the fabric of the Church

Churchyard Fund - Funded by dividends received from the endowment funds and used for the maintenance of the churchyard in accordance with the terms of the endowments.

SJ's Fund - Funds and gifts received for the purchase, refurbishment and running costs of the premises used as a centre for meeting and serving the community.

Young People and Families Enabler - Funds given to support the salary and other costs of this post.

**STATEMENT OF FUNDS - PRIOR YEAR**

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 December 2019 £</i>
<b>Designated funds</b>						
Audio Visual Fund	2,531	-	(633)	-	-	1,898
<b>General funds</b>						
General Fund	142,125	166,993	(180,630)	(9,235)	-	119,253
Total Unrestricted funds	144,656	166,993	(181,263)	(9,235)	-	121,151
<b>Endowment funds</b>						
Endowment Funds	24,261	-	-	-	4,543	28,804
<b>Restricted funds</b>						
Missions & Charity	-	2,376	(3,186)	810	-	-
Restoration Fund	6,569	-	-	-	-	6,569
Churchyard Fund	3,497	839	(590)	-	-	3,746
SJ's	93,650	1,493	(10,368)	8,425	-	93,200
Young People and Families Enabler	28,110	15,265	(30,110)	-	-	13,265
	131,826	19,973	(44,254)	9,235	-	116,780

**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**17. STATEMENT OF FUNDS (continued)**

Total of funds	300,743	186,966	(225,517)	-	4,543	266,735
----------------	---------	---------	-----------	---	-------	---------

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR**

	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £
Tangible fixed assets	1,423	92,750	-	94,173
Fixed asset investments	-	-	30,793	30,793
Current assets	117,368	20,116	-	137,484
Creditors due within one year	(1,520)	(185)	-	(1,705)
	<u>117,271</u>	<u>112,681</u>	<u>30,793</u>	<u>260,745</u>

**ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR**

	Unrestricted funds 2019 £	Restricted funds 2019 £	Endowment funds 2019 £	Total funds 2019 £
Tangible fixed assets	1,898	93,200	-	95,098
Fixed asset investments	-	-	28,804	28,804
Current assets	123,678	23,747	-	147,425
Creditors due within one year	(4,425)	(167)	-	(4,592)
	<u>121,151</u>	<u>116,780</u>	<u>28,804</u>	<u>266,735</u>

**19. CAPITAL COMMITMENTS**

The planned updtaing of the Church Lighting should take place in 2021 subject to agreeing the Faculty with the Dioicise and Covid.

**20. PENSION COMMITMENTS**

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £861.



---

PCC ST JOHN THE BAPTIST, WEST WICKHAM

---

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

---

**21. OPERATING LEASE COMMITMENTS**

At 31 December 2020 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2020 £	2019 £
<b>Amounts payable:</b>		
Within 1 year	3,567	3,567
Between 1 and 5 years	6,835	10,402
Total	<u>10,402</u>	<u>13,969</u>

**22. RELATED PARTY TRANSACTIONS**

	2020 £	2019 £
Ministry expenses	2,024	6,271
Curates housing to diocese	-	2,643
Salary	<u>35,561</u>	<u>31,797</u>

The above ministry expenses were paid to 4 people (2019 - 4 ), including the Minister, Curate (2019 only), the Learning Leadership worker Young Peoples and Families Enabler and the Southwark Pastoral Auxiliary and no benefit arose to any of them from these transactions.

The salary payments were to the Young People and Families Enabler Miss A Stockdale and Mr D Leeves as part of the "Learning Leadership" programme.