

Charity number: 1134256

St John of Jerusalem with Christ Church South Hackney

(A Parochial Church Council registered as a charity, number: 1134256)

Financial Statements

and

Trustees' Report

for the year ended 31 December 2020

St John of Jerusalem with Christ Church South Hackney

(A Parochial Church Council registered as a charity, number: 1134256)

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St John of Jerusalem with Christ Church South Hackney

(A Parochial Church Council registered as a charity, number: 1134256)

Charity Information

for the year ended 31 December 2020

Status:	The Parochial Church Council (PCC) is a corporate body established by the Church of England. It is constituted and governed by the Parochial Church Councils (Powers) Measure 1956 (as amended) and the Church Representation Rules (2011). The members of the PCC are its trustees under charity law and are referred to as such throughout this report.
Charity name:	St John of Jerusalem with Christ Church South Hackney
Other operating names:	St John of Jerusalem, South Hackney
Charity registration number:	1134256
Registered office:	St John of Jerusalem Lauriston Road South Hackney London E9 7DH
Operations address:	The Rectory 9 Church Crescent South Hackney London E9 7DH
Chair:	The Revd Andrew Wilson
Treasurer:	Dr Julie Leeming
Secretary:	John De La Cruz
Churchwardens:	Val Harding Datoru B Paul-Worika
Independent Examiner:	Anthony Armstrong FCA Armstrong & Co <i>Chartered Accountants & Statutory Auditor</i> 4a Printing House Yard Hackney Road London E2 7PR
Bankers:	HSBC Bank plc 31 Holborn Holborn Circus London EC1N 2HR

St John of Jerusalem with Christ Church South Hackney

(A Parochial Church Council registered as a charity, number: 1134256)

Trustees' Report

for the year ended 31 December 2020

The Trustees of St John of Jerusalem with Christ Church South Hackney present their report together with the financial statements for the year ended 31 December 2020.

Reference and administrative information

St John of Jerusalem Church is situated in South Hackney, London. It is part of the Stepney Episcopal Area in the Church of England Diocese of London. The address of the church is: St John of Jerusalem, Lauriston Road, London, E9 7DH. The correspondence address is: The Rectory, 9 Church Crescent, London, E9 7DH.

The Parochial Church Council of the Ecclesiastical Parish of St John of Jerusalem with Christ Church, South Hackney' became a registered charity on 11 February 2010, number 1134256.

PCC members who have served from 1 January 2020 until the date this report was approved are:

Incumbent:	The Revd Andrew Wilson	Chair
Assistant Curate:	The Revd Deacon Gill Newman	(Until 28 June 2020)
	The Revd Shana Maloney	(From 5 July 2020)
Wardens:	Val Harding	
	Datoru B Paul-Worika	
Representatives on the Deanery Synod:	Val Harding	(Until APCM - 27 Sept 2020)
	Gerry Harris	(Until APCM - 27 Sept 2020)
	Basil Weekes	
	Lesley Milner	(From APCM - 27 Sept 2020)
Elected members:	Maria Barker	(From APCM - 27 Sept 2020)
	Beverley Brunton	(Until APCM - 27 Sept 2020)
	John De La Cruz	Secretary
	Kurt Diminieux	
	Paulette Francis-Ingram	
	Gerry Harris	(From APCM - 27 Sept 2020)
	Joan Hiza	(Until APCM - 27 Sept 2020)
	Robin Hopkins	Vice Chair (from 10 Nov 2020)
	Helen Johnston	(From APCM - 27 Sept 2020)
	Dr Julie Leeming	Treasurer
	Dr Roger Mekanjuola	(From APCM - 27 Sept 2020)
	Shirley Mickle	
	Joanne Morrison	
	Tonye Paul-Worika	(Until APCM - 27 Sept 2020)
	Laura Pearson	(From APCM - 27 Sept 2020)
	Elizabeth Taylor	Vice Chair (Until APCM - 27 Sept 2020)

Structure, governance and management

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC for 3 years. 12 members are generally elected.

The PCC is a corporate body established by the Church of England and operates under the Parochial Church Council Powers Measure. It is responsible for implementing policies and strategies which have been approved by the PCC and progressing organisational objectives. It meets approximately every second month (with a break over the summer period) and receives financial and operational reports.

The PCC has a Standing Committee which meets between PCC meetings.

Objectives and activities

St John of Jerusalem's PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The charitable objectives of St John of Jerusalem are to serve the social, pastoral and spiritual needs of all those who live in the parish of South Hackney.

St John of Jerusalem with Christ Church South Hackney

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Trustees' Report

for the year ended 31 December 2020

Achievements and performance

Electoral Roll

In September 2020 there were 103 people on the church's Electoral Roll.

Review of the year

As for people all round the world, 2020 was a year like no other owing to the Covid-19 pandemic. At St John of Jerusalem, parish life prior to 22 March had many features in common with previous years; after that date it was very different.

Before 22 March

- There was a wonderful 'Come & Sing' performance of Handel's 'Messiah' on 4 January with the Wyatt Sinfonia.
- We marked the 'Week of Prayer for Christian Unity' (18-25 January 2020) with services in the church and in Hackney Methodist Church, Frampton Park Baptist Church, Hampden Chapel (Assemblies of God), the Salvation Army, St Joseph's Hospice, St Michael & All Angels and on St Columba's Barge (a joint project of St Mary of Eton, Hackney Wick & St Paul's, Old Ford).
- £10,000 was raised in one evening at a remarkable concert attended by some two hundred people, organised by Jeni Konko, for the Hackney Winter Night Shelter on 25 January. Performers included Tom Odell, Josie Lawrence, Johnny Boy Moore and Kate Conway.
- The Bishop of Stepney made a visit to St John of Jerusalem Primary School on 4 February, and on 1 March came to the church to confirm Helena Aziz and Sharon Facey, together with a candidate from St Thomas, Finsbury Park.

After 22 March

- Some members of the Parish Council came to a 9am Eucharist in church on 22 March and the church was left open that morning for Individual Prayer. From that day until 5 July there were no services involving the congregation in the church.
- A church YouTube channel was set up. All the Holy Week services were recorded in the Rectory, including the 5.30am Dawn Eucharist on Easter Morning (recorded in the back garden of the Rectory). The Eucharist continued to be celebrated in the Rectory until 10 May and broadcast via YouTube. After that date, the service was recorded each week in the church. Readings and sermons were recorded on video at home and sent in by members of the congregation and the Staff Team and edited into the video of the weekly Eucharist.
- Throughout the year, when it was not possible to have Sunday services in church, there was online Zoom church on a Sunday morning and booklets were sent to people's homes who were not able to join Zoom church. The parish Website, email and the church YouTube channel were used to provide resources for worship at home.
- The church's Director of Music, Victoria Hay, used Zoom to allow congregation members who enjoy singing to sing and meet together throughout the year.
- Junior Church went online, for three sessions per month of discussion, activities, and teaching and one session per month of fun and games.
- Two special projects were set up – one to make face coverings for St Joseph's Hospice, and one to make pairs of hearts for the Homerton Hospital. One heart was to be given to the patient in hospital and an identical heart was given to a family member. People worked on these projects from home.
- Much of the church's energy, that of both congregation members and the Staff Team, went into the pastoral care of other members of the congregation and, where possible, local people in the wider neighbourhood. A small number of homeless people were supported throughout the year.
- During the year the Staff Team supported the church primary school, learning the art of a weekly online assembly.
- Manuela Schmucki, parish ordinand, produced a booklet to mark an international call to prayer entitled 'Thy Kingdom Come' between Ascension Day and Pentecost (21-31 May).
- Instead of walking the parish boundaries in 2020 as part of 'Beating the Bounds' of the parish, members of the congregation sent in photographs of the parish and its boundaries.
- The church opened for Private Prayer on Sundays and midweek from 21 June.
- The church's Patronal Festival was marked on 28 June and the parish said farewell to The Revd Deacon Gill Newman who had begun her curacy at the church on 1 July 2017. The Eucharist for that day was pre-recorded and included an interview with Gill, a sermon given by The Revd Preb Irena Edgcumbe, a message from former curate The Revd Steve Gayle, one from The Revd Doug Hiza, and another from Carol Rider, who had previously travelled to Syria with Gill. Gill was presented with a green stole and a collection as a way of saying thank you for the huge amount she had given to the life of the parish. The church was open for individual prayer on 28 June and Gill was able to be outside the church to talk with members of the congregation.

St John of Jerusalem with Christ Church South Hackney

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Trustees' Report

for the year ended 31 December 2020

- 5 July was a day of rejoicing for two reasons: Shana Maloney was welcomed to the parish as the new curate and was interviewed as part of the service (her ordination was postponed from 4 July to 26 Sept); and we were able to be together again as a congregation in church on a Sunday for the first time since 22 March.
- 18 July: Rector Andrew Wilson took on the role of Area Dean of Hackney.
- 8 August – face coverings became mandatory in church.
- There was a special event on Zoom to mark the start of the new academic year. Younger members of the congregation joined the Zoom call with things that they associated with school for a special blessing.
- We held our 'Annual Parochial Church Meeting' on 27 September (postponed from 22 March).
- Black History Month, organised by The Revd Shana Maloney and Kendal Bassarath, was marked in church throughout October with a sermon series and an exhibition at the back of church celebrating the lives of: Mary Seacole, George Bridgetower, Charles Easmon, Bishop Wilfred Wood, Frank Bailey, Bishop Rose Hudson-Wilkin, Andrea Levy, Bernadine Evaristo, David Olusaga, Gary Younge, Malorie Blackman, Patricia Lawrence, Reni Eddo, Samuel Coleridge-Taylor, Scott Joplin, Errollyn Wallen, Hannah Kendall and Eleanor Alberga. The title of the rolling exhibition was 'Heritage & Legacy'.
- Churches were required to close again for Public Worship between 8 November and 6 December.
- The Parish Carol Service took place on 20 December. The theme was 'The Light Shines in the Darkness'. Money was collected for the Hackney Winter Night Shelter and Jeni Konko spoke about the work of the charity. Robert Hainault composed a new carol for the occasion, entitled 'O would that I had been in Bethlehem'.
- A group from the congregation, co-ordinated by ordinand Manuela Schmucki, produced Christmas Boxes (containing food & treats) for local schools and people.
- At Christmas, the number of services was increased. There were three services on Christmas Eve and two on Christmas morning.
- We saw in the New Year in church with a Watch Night Service at 11pm on New Year's Eve.

Some important work in the church and neighbourhood that continued from last year:

- Manuela Schmucki began her training placement at St John of Jerusalem on 9 September 2018. She continued her training at St Mellitus College throughout 2020, working in the parish two midweek days and every Sunday.
- The Revd Doug Hiza continued to co-ordinate a group made up of church members dedicated to prayers for healing. When healing services were impossible (owing to Covid-19) the group invited prayer requests by email and prayed for people from their homes.
- Victoria Hay (who started her work in the parish as Director of Music in March 2018) worked midweek with groups and individuals (in-person when possible, and online when not) keeping singing alive in the parish and supplying a rich diet of wonderful music for all our in person and recorded worship.
- Pat Johnson and Basil Weekes, both members of the congregation, continued their work as Pastoral Assistants - assisting with the pastoral work of the church in the parish: visiting when that was possible and supporting people on the telephone when it was not.
- Some church members continued their involvement with the 'Hackney Winter Night Shelter' (www.hwns.org.uk) now in a single centre (rather than moving round different churches, as it had done before).
- The church continued its link with the Delhi Brotherhood through fundraising, prayer and the exchange of messages.
- Bach to Baby (bachtobaby.com), a project established to allow very young children to hear classical music, continued to use the church when that was possible according to Covid-19 guidance.
- A group of church members continued to be involved in the 'South Hackney Parochial Charities' which gives grants to local projects and in the 'Hackney Parish Almshouses Charity' which manages two almshouses within the parish (Norris and Mongers), and one in London Fields (Dr Spurstowe).

Overseas Fundraising:

Support for overseas projects was focused on the Delhi Brotherhood and their projects in Delhi, and the work of Christian Aid throughout the world.

Church Governance:

The full PCC met six times during the year, in person when possible and on Zoom when not. Other committees (eg Standing Committee, a Gift Aid Claim Committee and a Building Committee) met between meetings and reports of their meetings were received by the PCC and discussed when necessary.

St John of Jerusalem with Christ Church South Hackney

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Trustees' Report

for the year ended 31 December 2020

Public Benefit

St John of Jerusalem with Christ Church, South Hackney benefits the public by way of: regular worship that is open to all; the provision of sacred space for personal prayer and contemplation; pastoral work (including the visiting of the sick and the bereaved, many of whom are not church members); teaching Christianity through sermons, courses and small groups; taking school assemblies; promoting the whole mission of the church through its assistance to older people, parents and children; and supporting charities in the UK and overseas.

Financial Review

Total receipts for the year are £97,355 (2019: £103,743) and are detailed in the financial statements.

The total expenditure for the year is £98,284 (2019: £120,122).

Planned giving, collections and donations remain high at £69,448 (2019: £72,120) and include: £10,000 exceptional donation to the Rector's discretionary fund; over £11,000 of donations towards the restoration of the organ (some via Just Giving); and almost £7,000 towards Bridge the gap – families in need.

The 2019 income tax (gift aid) has been recovered from HMRC, appearing in the accounts in early 2020 and amounting to £7,488.

A very generous legacy was received during the year of £10,750.

Rental from various groups declined to £500 (£3,796) as a direct result of the pandemic.

During the year, the full contribution of £43,550 was made to the Diocese of London 'Common Fund'. The Common Fund provides clergy stipend and housing costs and contributes to the running costs of the Diocese and the national church. In 2020, St John of Jerusalem has pledged a Common Fund offer of £43,550 for 2021, the same as 2020.

Missionary and charitable giving continued to support the work of the Hackney Winter Night Shelter and the Delhi Brotherhood; and over £1,200 has been paid to the Homerton Neo Natal Unit. Over £7,700 was made to purchase laptops to address digital inequality in young people during the pandemic, this was reimbursed via the Bridge the gap fund.

The expenditure for Church running expenses, maintenance and repairs collectively, fell by 38% to £33,952 (2019: £54,794); this was as a result of the pandemic and as Churches in England were closed for a period of a number of months during sustained national 'lockdown' and additionally as the country was subject to periods of national restrictions.

Reserves Policy

In September 2012 the PCC agreed that it would always hold in its account six months' worth of ordinary expenditure.

Independent Examiner

The Independent Examiner, Anthony Armstrong FCA of Armstrong & Co, Chartered Accountants and Statutory Auditors, has indicated his willingness to be proposed for re-appointment.

The financial statements were approved by the Board of Trustees on 21 March 2021 and signed on its behalf by:



The Revd Andrew Wilson
PCC Chairman, Trustee

St John of Jerusalem with Christ Church South Hackney

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Statement of Trustees' Responsibilities for the year ended 31 December 2020

Statement of trustees' responsibilities

The trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which 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 governing document. The trustees 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.

St John of Jerusalem with Christ Church South Hackney

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Independent Examiner's Report

to the Parochial Church Council of St John of Jerusalem with Christ Church South Hackney

I report on the accounts of St John of Jerusalem with Christ Church South Hackney for the period from 1 January 2020 to 31 December 2020 set out on pages 10 to 19. My report is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and the Charities Act 2011 ('the 2011 Act').

This report is made solely to the members of the PCC as a body in accordance with section 145 of the 2011 Act and regulations made under section 154 of that Act. My examination has been undertaken so that I might state to the PCC members 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 PCC and its members as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

As described on page 8, as PCC members you are responsible for the preparation of the accounts, and you consider that an audit is not required for this year under the Regulations or under section 144(2) of the 2011 Act and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

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

I have 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.



Anthony Armstrong FCA
of Armstrong & Co
Chartered Accountants & Statutory Auditor

4a Printing House Yard
Hackney Road
London E2 7PR

Dated: 21 March 2021

St John of Jerusalem with Christ Church South Hackney

(A Parochial Church Council registered as a charity, number: 1134256)

Statement of Financial Activities for the year ended 31 December 2020

		2020		2019
		Unrestricted Funds	Restricted Funds	Total Funds
	Notes	£	£	£
Income from:				
Donations and legacies	3	55,589	34,097	89,686
Other trading activities	4	2,719	-	2,719
Investments	5	191	4,759	4,950
Total income		58,499	38,856	97,355
Expenditure on:				
Raising funds	6	777	-	777
Charitable activities	7	70,673	26,834	97,507
Total expenditure		71,450	26,834	98,284
Net income(expenditure) and movement in funds		(12,951)	12,022	(929)
Transfers between funds	16	(9,753)	9,753	-
Net movement in funds		(22,704)	21,775	(929)
Reconciliation of funds:				
Total funds brought forward	12	223,337	57,860	281,197
Total funds carried forward	12	200,633	79,635	280,268

The accompanying accounting policies and notes form an integral part of these financial statements.

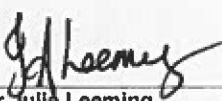
St John of Jerusalem with Christ Church South Hackney


(A Parochial Church Council registered as a charity, number: 1134256)

Statement of Financial Position as at 31 December 2020

	Notes	31 December 2020		31 December 2019	
		£	£	£	£
Fixed assets:					
Tangible assets	10		1,408		1,881
Total fixed assets			<u>1,408</u>		<u>1,881</u>
Current assets:					
Cash at bank and in hand	11	<u>283,438</u>		<u>281,530</u>	
Total current assets		<u>283,438</u>		<u>281,530</u>	
Creditors: amounts falling due within one year	11	<u>4,578</u>		<u>2,214</u>	
Net current assets or liabilities			278,860		279,316
Total net assets			<u>280,268</u>		<u>281,197</u>
The funds of the charity:					
Restricted funds	14		79,635		57,860
Unrestricted funds	12		200,633		223,337
Total charity funds	12		<u>280,268</u>		<u>281,197</u>

Approved by the PCC on 21 March 2021 and signed on their behalf by:


Dr Julie Leeming
PCC Treasurer, Trustee


John De La Cruz
PCC Secretary, Trustee

The notes on pages 13 to 19 form part of these accounts.

St John of Jerusalem with Christ Church South Hackney

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Statement of Cash Flows

for the year ended 31 December 2020

	Notes	2020 £	2019 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	1	(3,042)	(20,679)
Cash flows from investing activities:			
Dividends, interest and rents from investments		4,950	4,988
Net cash provided by (used in) investing activities		<u>4,950</u>	<u>4,988</u>
Change in cash and cash equivalents in the reporting period		1,908	(15,691)
Cash and cash equivalents at the beginning of the reporting period	2	281,530	297,221
Cash and cash equivalents at the end of the reporting period	2	<u>283,438</u>	<u>281,530</u>

Notes to Cash Flow Statement

	2020 £	2019 £
1 Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(929)	(16,379)
Adjustments for:		
Depreciation charges	473	629
Dividends, interest and rents from investments	(4,950)	(4,988)
Increase/(decrease) in creditors	2,364	58
Net cash provided by (used in) operating activities	<u>(3,042)</u>	<u>(20,679)</u>
	2020 £	2019 £
2 Analysis of cash and cash equivalents		
Cash in hand	283,438	281,530
Total cash and cash equivalents	<u>283,438</u>	<u>281,530</u>

St John of Jerusalem with Christ Church South Hackney

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Accounting Policies

for the year ended 31 December 2020

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with:

- a) 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 2015) - (Charities SORP FRS 102);
- b) the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (August 2014)
- c) the Charities Act 2011.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

Going concern

There are no material uncertainties about the charity's ability to continue and accordingly the accounts have been prepared on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the PCC has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period to which the relevant donation is received. Grant income is recognised on a receivable basis.

The income from trading activities includes rental income from the letting of church premises and freehold land and buildings which is accounted for when earned. It is shown gross, with the associated costs included in fundraising costs.

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.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The PCC is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations and property maintenance costs.

Charitable expenditure includes those costs expended in fulfilling the PCC's principal objects, as outlined in the Report of the PCC. These include grants payable, governance costs and an apportionment of support costs.

- Grants payable are payments made to third parties in furtherance of the PCC's objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the PCC.
- Governance costs comprise all costs involving the public accountability of the PCC and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.
- Rentals under operating leases are charged as incurred over the term of the lease.

Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

Unrestricted Funds

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

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Accounting Policies

for the year ended 31 December 2020

Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Office equipment	- 25% on reducing balance
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Consecrated Property and Moveable Church Furnishings

Consecrated land and benefice property such as the church building and vicarage is excluded from the accounts in accordance with s10 of the Charities Act 2011. Moveable church contents are held by the vicar and churchwardens on special trust for the PCC and require a faculty for disposal are accounted as inalienable property unless consecrated. All expenditure incurred on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is expensed within the Statement of Financial Activities.

Investments

Investments are shown in the balance sheet at closing market value. Surpluses or deficits on valuation are credited or charged to the SOFA.

St John of Jerusalem with Christ Church South Hackney

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Notes to the Accounts

for the year ended 31 December 2020

1 Incoming resources

The incoming resources and surplus are attributable to the principal activities of the charity.

2 Net outgoing resources

Net outgoing resources are stated after charging:

Independent Examiners fees - Independent Examination services
Depreciation - owned assets

2020	2019
£	£
1,200	1,200
473	629

3 Income from donations and legacies

Planned giving
Collections at all services
Sundry donations and appeals
Income tax recoverable
South Hackney Minister's Discretionary fund
Legacies

Unrestricted	Restricted	2020 Total	2019 Total
£	£	£	£
32,417	-	32,417	35,995
3,610	1,227	4,837	11,811
1,467	30,727	32,194	24,314
7,345	143	7,488	13,299
-	2,000	2,000	2,000
10,750	-	10,750	-
55,589	34,097	89,686	87,419

4 Income from other trading activities

Bazaar and other fund-raising activities
Traidcraft
Church Hall lettings
Fees from weddings
Assigned fees

Unrestricted	Restricted	2020 Total	2019 Total
£	£	£	£
-	-	-	4,418
68	-	68	90
500	-	500	3,796
979	-	979	1,519
1,172	-	1,172	1,513
2,719	-	2,719	11,336

5 Income from Investments

Investment income

Unrestricted	Restricted	2020 Total	2019 Total
£	£	£	£
191	4,759	4,950	4,988
191	4,759	4,950	4,988

6 Expenditure on raising funds

Assigned fees
Stewardship costs - envelopes
Bazaar and other fund-raising activities

Unrestricted	Restricted	2020 Total	2019 Total
£	£	£	£
633	-	633	2,205
144	-	144	141
-	-	-	284
777	-	777	2,630

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for the year ended 31 December 2020

7 Expenditure on charitable activities	Unrestricted	Restricted	2020 Total	2019 Total
	£	£	£	£
Missionary and charitable giving	60	16,809	16,869	19,869
London Diocese Fund (Common Fund)	43,550	-	43,550	41,000
Church running expenses	22,710	404	23,114	32,365
Church maintenance	2,504	-	2,504	4,035
Depreciation charge	473	-	473	629
Ordination collection	-	457	457	-
Major repairs	-	8,334	8,334	18,394
Leave assistance	-	830	830	-
Bank charges	30	-	30	-
Traidcraft	146	-	146	-
Independent examiner's fees	1,200	-	1,200	1,200
	<u>70,673</u>	<u>26,834</u>	<u>97,507</u>	<u>117,492</u>

8 Staff costs	2020	2019
	£	£
Staff salaries	Nil	Nil
	<u>-</u>	<u>-</u>

No remuneration was paid to any Trustee or their associates for services as a trustee during the year ended 31 December 2020 nor to 31 December 2019.

9 Trust Funds

The Church is entitled to the income from two permanent endowed trust funds controlled and maintained by the London Diocese. In accordance with trust law these funds are accounted for and included in the accounts of the London Diocese and are not included in the accounts of the PCC. The restrictions on the funds require the income to be used for ecclesiastical purposes in the parish and for the repair of the fabric of the parish church respectively.

Due to a financial policy change by the London Diocese, starting in 2012, income from the funds is passed to the Church as it arises. During 2020 the income amounted to £4,759 (2019: £4,620).

10 Tangible fixed assets	Office equipment £	Total £
Cost		
As at 1 January 2020	5,393	5,393
As at 31 December 2020	<u>5,393</u>	<u>5,393</u>
Depreciation		
As at 1 January 2020	3,512	3,512
Charge for the year	473	473
As at 31 December 2020	<u>3,985</u>	<u>3,985</u>
Net book value		
As at 31 December 2020	<u>1,408</u>	<u>1,408</u>
As at 31 December 2019	<u>1,881</u>	<u>1,881</u>

11 Creditors: amounts falling due within one year	2020	2019
	£	£
Accruals	4,578	2,214
	<u>4,578</u>	<u>2,214</u>

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for the year ended 31 December 2020

12 The funds of the charity: current period	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<u>Restricted funds</u>					
Restricted income funds	57,860	38,856	(26,834)	9,753	79,635
<u>Unrestricted funds</u>					
General funds	223,337	58,499	(71,450)	(9,753)	200,633
	<u>281,197</u>	<u>97,355</u>	<u>(98,284)</u>	<u>-</u>	<u>280,268</u>
13 The funds of the charity: prior period	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<u>Restricted funds</u>					
Restricted income funds	59,305	29,461	(31,240)	334	57,860
<u>Unrestricted funds</u>					
General funds	238,271	74,282	(88,882)	(334)	223,337
	<u>297,576</u>	<u>103,743</u>	<u>(120,122)</u>	<u>-</u>	<u>281,197</u>
14 Restricted funds: current period	Opening balance £	Incoming resources £	Resources expended £	Transfers & adjustments £	Closing balance £
Rector's 'Study Leave'	121	-	-	-	121
Building refurbishment	1,109	-	8,334	7,225	-
Bridge The Gap - Families In Need	-	6,927	7,741	814	-
Christian Aid	36	-	36	-	-
Delhi Brotherhood	1,077	809	929	-	957
Fabric fund	28,906	4,759	-	-	33,665
Flowers	-	180	404	224	-
Gill's Leaving Collection	-	995	830	-	165
Homerton Neo Natal	765	569	1,235	-	99
Hands Up Foundation	487	-	487	-	-
June Pipe Funeral collection	224	-	224	-	-
London Diocese lent appeal	457	-	457	-	-
Ordination gift collection	57	-	57	-	-
Messiah fundraising	1,503	1,405	3,366	457	-
Myeloma UK	342	156	342	-	156
Night shelter food appeal	-	256	1,288	1,032	-
Organ Appeal	5,670	10,115	-	-	15,785
PrayerBus	901	-	-	(901)	-
Rector's discretionary fund	5,704	10,000	263	901	16,342
South Hackney Minister's fund	1,516	2,000	500	-	3,016
Exterior repairs fund	8,643	-	-	-	8,643
WaterAid	-	530	-	-	530
Womankind	342	156	342	-	156
	<u>57,860</u>	<u>38,856</u>	<u>26,834</u>	<u>9,753</u>	<u>79,635</u>

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for the year ended 31 December 2020

	Opening balance	Incoming resources	Resources expended	Transfers & adjustments	Closing balance
15 Restricted funds: prior period	£	£	£	£	£
Rector's 'Study Leave'	121	-	-	-	121
Building refurbishment	-	11,303	10,194	-	1,109
Christian Aid	-	36	-	-	36
Delhi Brotherhood	4,279	406	3,608	-	1,077
Fabric fund	24,286	4,620	-	-	28,906
Flowers	14	930	1,057	113	-
Homerton Neo Natal	-	765	-	-	765
Hands Up Foundation	487	-	-	-	487
June Pipe Funeral collection	224	-	-	-	224
London Diocese lent appeal	205	252	-	-	457
Ordination gift collection	57	-	-	-	57
Messiah fundraising	-	1,503	-	-	1,503
Myeloma UK	-	342	-	-	342
Night shelter food appeal	479	415	1,114	221	-
Organ Appeal	3,655	2,015	-	-	5,670
PrayerBus	6,435	4,533	11,366	1,300	901
Rector's discretionary fund	9,680	-	2,676	(1,300)	5,704
South Hackney Minister's fund	740	2,000	1,224	-	1,516
Exterior repairs fund	8,643	-	-	-	8,643
Womankind	-	342	-	-	342
	59,305	29,461	31,240	334	57,860

Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.

Rector's 'Study Leave'	A donation by the PCC to the Rector to help fund his Study Leave.
Building refurbishment	Project to improve the church as a place of worship and its community facilities.
Bridge The Gap - Families In Need	Local organisation combatting digital and educational inequality in Hackney.
Christian Aid	Christian Aid works to eradicate global poverty.
Delhi Brotherhood	Serving the poor in Delhi through educational, vocational and health care projects.
Fabric fund	For the repair and restoration of the Parish Church.
Flowers	Collection for flowers in the church.
Gill's Leaving Collection	Leaving collection for The Revd Deacon Gill Newman.
Homerton Neo Natal	Fundraising for the Neo Natal Unit at the Homerton Hospital.
Hands Up Foundation	Funding aid work in Syria.
June Pipe Funeral collection	Collection taken at June Pipe's funeral for the School, Church and Festival chorus.
London Diocese lent appeal	Special collection during Lent for charities designated by the Diocese of London. This year the theme was homelessness.
Ordination gift collection	Collection for Jane Alty in celebration of her ordination.
Messiah fundraising	Fundraising so that Handel's Messiah could be performed in the church.
Myeloma UK	The only charity in the UK focused on Myeloma, a type of blood cancer. Much of the charity's work relates to patient care and research.
Night shelter food appeal	To cover supper and breakfast at the Hackney Winter Night Shelter.
PrayerBus	Money to buy and refurbish a minibus for refugees in Calais.
Rector's discretionary fund	For grants to assist people at the Rector's discretion.
South Hackney Minister's fund	From the South Hackney Parochial Charity, to be used at the Rector's discretion.
Exterior repairs fund	Funds for the repairs to the building and associated works.
WaterAid	Charity aiming to bring clean water and decent toilets to people around the world.
Womankind	International charity focused on transforming the lives of women and girls.

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	General funds	Designated funds	Restricted funds	Endowment funds	Total
16 Transfers between funds: current period					
General to restricted	(9,753)	-	9,753	-	-
	(9,753)	-	9,753	-	-
17 Transfers between funds: prior period					
General to restricted	(334)	-	334	-	-
	(334)	-	334	-	-
18 Net assets attributable to funds: current period					
	General funds	Designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Tangible fixed assets	1,408	-	-	-	1,408
Current assets	203,803	-	79,635	-	283,438
Current liabilities	(4,578)	-	-	-	(4,578)
Net assets represented by funds	200,633	-	79,635	-	280,268
19 Net assets attributable to funds: prior period					
	General funds	Designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Tangible fixed assets	1,881	-	-	-	1,881
Current assets	223,670	-	57,860	-	281,530
Current liabilities	(2,214)	-	-	-	(2,214)
Net assets represented by funds	223,337	-	57,860	-	281,197

20 Taxation

The PCC is a registered charity. Accordingly, it is exempt from taxation in respect of income and capital gains to the extent that these are applied to its charitable objects.

21 Post balance sheet events

There were no significant post balance sheet events.

22 Contingent liabilities

The charity had no material contingent liabilities at 31 December 2020 nor at 31 December 2019.

23 Related parties

During the year the members of the PCC and their related parties made aggregate donations of £19,339 (2019: £15,280).

24 Gifts in kind and volunteers

During the year the charity benefited from unpaid work performed by volunteers.