

# **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 2022**

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# **St John of Jerusalem with Christ Church South Hackney**

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

## **Index to the Financial Statements**

**for the year ended 31 December 2022**

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### **Page**

<b>Index to the Financial Statements</b>	<b>2</b>
<b>Charity Information</b>	<b>3</b>
<b>Trustees' Report</b>	<b>4 - 7</b>
<b>Statement of Trustees' Responsibilities</b>	<b>8</b>
<b>Independent Examiner's Report</b>	<b>9</b>
<b>Statement of Financial Activities</b>	<b>10</b>
<b>Statement of Financial Position</b>	<b>11</b>
<b>Statement of Cash Flows</b>	<b>12</b>
<b>Accounting Policies</b>	<b>13 - 14</b>
<b>Notes to the Accounts</b>	<b>15 - 19</b>

# 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 2022

<b>Status:</b>	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.
<b>Charity name:</b>	St John of Jerusalem with Christ Church South Hackney
<b>Other operating names:</b>	St John of Jerusalem, South Hackney
<b>Charity registration number:</b>	1134256
<b>Registered office:</b>	St John of Jerusalem Lauriston Road South Hackney London E9 7EY
<b>Operations address:</b>	The Rectory 9 Church Crescent South Hackney London E9 7DH
<b>Chair:</b>	The Revd Andrew Wilson
<b>Treasurer:</b>	Dr Julie Leeming
<b>Secretary:</b>	Laura Pearson
<b>Churchwardens:</b>	William Boateng Elizabeth Taylor
<b>Independent Examiner:</b>	<b>Anthony Armstrong FCA</b> <b>Armstrong &amp; Co</b> <i>Chartered Accountants &amp; Statutory Auditor</i> 4a Printing House Yard Hackney Road London E2 7PR
<b>Bankers:</b>	<b>HSBC Bank plc</b> 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 2022

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 2022.

### 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 7EY. 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 2022 until the date this report was approved are:

Incumbent:	The Revd Andrew Wilson	Chair
Assistant Curate:	The Revd Shana Maloney	
Wardens:	William Boateng Elizabeth Taylor	
Representatives on the Deanery Synod:	Basil Weekes Lesley Milner	
Elected members:	Maria Barker John De La Cruz Paulette Francis-Ingram Mark Griffiths Geraldine Harris Robin Hopkins Helen Johnston Dr Julie Leeming Roger Mekanjuola Shirley Mickle Laura Pearson Jeremy Worman	Secretary (Until APCM - 3 April 2022) (Until APCM - 3 April 2022)  Vice Chair (Until APCM - 3 April 2022) Vice Chair (From 16 June 2022) Treasurer  (Until APCM - 3 April 2022) Secretary (From 16 June 2022)
Co-opted	Niul Dillon Hatcher	(From 16 June 2022)

### 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.

## Trustees' Report

for the year ended 31 December 2022

### Achievements and performance

#### Electoral Roll

In March 2022 there were 106 people on the church's Electoral Roll.

#### Review of the year

Important to note that much of the work of the church is hidden from public view – the pastoral support exercised by church members and the clergy for congregation members and individuals in the wider community, the visiting of those who are unwell at home and in hospital, work to support individuals in times of crisis. That work continued throughout 2022. What is below is the more public work of the church:

- Worship continued throughout the year: Morning and Evening Prayer most days of the year, worship on Sunday morning and afternoon, a mid-week Friday Eucharist, the celebration of the festivals of the church, Communion taken to those who could not get to church. We continued to record our Sunday worship on video during 2022, editing it and putting it out on YouTube and Facebook for those who could not get to church.
- The work of our Junior Church continued throughout the year and was supplemented by an active Youth Group which met regularly, sometimes after church on a Sunday, sometimes on other days. There were regular youth services throughout the year with the church's young people taking the lead with the readings and the welcome.
- Music continued to be a key part of church life, led by Director of Music Victoria Hay. There was a rich programme of music at services, mid-week at 'Happy Singers' (an 'open to all' singing group on a Wednesday evening), and on all sorts of other occasions during the year.
- 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, taking people Communion and visiting them at home.
- The Prayer for Healing group, led by the Revd Doug Hiza, continued throughout the year – leading Prayers for Healing services once a quarter, offering individual prayer with people at the end of every Sunday service, and meeting regularly together to pray, reflect and prepare for those services.
- Throughout the year, the church link with its church primary school continued as strong as ever. The Revd Andrew Wilson and the Revd Shana Maloney took it in turns to take assembly every Friday and the school came into church for all the major festivals. The Rector and congregation member Niul Dillon Hatcher are also school governors.
- Some church members continued their involvement with the 'Hackney Night Shelter' ([www.hwns.org.uk](http://www.hwns.org.uk)) now in a single centre (rather than moving round different churches, as it had done before).
- The Rector continued his work as Area Dean of Hackney throughout 2022 (a role he began on 18 July 2020).
- A group of church members continued to be involved in: the 'South Hackney Parochial Charity' which gives grants to local projects; the 'Hackney Parish Almshouse Charity' which manages two almshouses within the parish (Norris and Mongers), and one in London Fields (Dr Spurstowe); and the 'South Hackney Parochial School Charity' (which supports the work of St John of Jerusalem Primary School).
- In September 2021 Liz Taylor gathered a new gardening group for the first time – to work in the churchyard, on its maintenance and development. The group continued their work in 2022.
- The Week of Christian Unity was organised in South Hackney 18-25 Jan 2022. St John of Jerusalem joined with Hackney Methodist Church, Frampton Park Baptist Church, Hampden Chapel (Assemblies of God), the Salvation Army on Mare Street, St Michael & All Angels London Fields and St Luke's Homerton - attending one another's services and building up ecumenical relationships.
- The church newsletter (launched in February 2021) continued to be produced throughout 2022. Liz Taylor and the Revd Shana Maloney were the driving force behind this great project, assisted by other members of the congregation.
- The Lent course of 2022 was a great success. It was led by the Revd Shana Maloney using Bishop Rose Hudson-Wilkin's 'The Room Where It Happens: A Lent course for groups or individuals based on the musical Hamilton'. The group was joined by church members from St Michael & All Angels, London Fields.
- The church hosted the wonderful Hackney Night Shelter's 'A Song for a Shelter' with Tom Odell & special guests on 22 January 2022 which raised some £10,000 in one evening for the Night Shelter.
- The St John of Jerusalem Festival Chorus rehearsed and performed in the church throughout the year. Their concerts this year were: 10 April 2022: Purcell – Funeral Music of Queen Mary; Schütz - 'Die Sieben Wrote Jesu am Kreuz'; J S Bach - 'Easter Oratorio' and 4 Dec 2022: 25th Anniversary Concert, Candlelit Handel's "Messiah" (introduced by former Rector James Funnell, who founded the choir).

# St John of Jerusalem with Christ Church South Hackney

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## Trustees' Report

for the year ended 31 December 2022

- Zoë Kundu's Wyatt Sinfonia concerts this year were – 2 Jan 2022: (a concert in aid of the Organ Appeal) Beethoven's Ninth (involving a 'Come & Sing' chorus); Hummel – Premium Overture in Bb; Neruda – Trumpet Concerto, and 8 April 2022: Strauss - 'Four Last Songs'; Debussy - 'La Mer'; Augusta Holmès - 'Irlande'; Benedict - 'The Lily of Killarney Overture'; David Ōnaç - 'From Different Places'.
- Victoria Park Singers' concerts this year were: 30 March 2022: 'In the Gold of Day' and Nov 8 2022 – 'Wonderful Christmas Time'.
- The Revd Shana Maloney organised a great gospel concert on 29 May 2022 bringing together St John of Jerusalem Church, St James Clapton and Frampton Park Baptist Church.
- 16 July 2022 saw a lovely Summer Recital by Susan Crocker, Victoria Hay & the Happy Singers. Proceeds were split between fundraising for Emilia Crocker Griffiths (raising money to attend the World Scout Jamboree in Korea) and the church organ fund.
- Bach to Baby (bachtobaby.com), a project established to allow very young children to hear classical music, continued to use the church throughout the year.
- At the church's Patronal Festival 2022 the preacher was the Revd Deacon Gill Newman, former curate in the parish and now a hospital chaplain in Harlow. The day Gill finished her curacy in the parish Covid restrictions were still in place. This was an opportunity to say thank you to her in person and to enjoy her company once again.
- The funeral of former Rector Fr Evan Jones was held in the church on 14 Feb 2022. The funeral of congregation member Victoria Hazeley took place on 18 May 2022, and the funeral of congregation member Stan Kent took place in church on 9 Dec 2022. 22 Nov 2022 saw the funeral in church of Yvonne MacCallum, a much loved member of the Festival Chorus family. All wonderful people. May they rest in peace, and rise in glory.
- Her Majesty Queen Elizabeth II died on 8 September 2022. The church was opened in the days following for people to light candles and sign a memorial book. Her Majesty's life was honoured during Sunday worship on the two Sundays following and at a special Evening Prayer on 18 Sept 2022, the eve of her state funeral. May she also rest in peace, and rise in glory.
- In September 2022 the church started working with Tatiana von Preussen and her team at vPPR (vprr.co.uk) to take forward plans to redevelop the church interior (focusing on disabled access to the front step, the two transepts, toilets, a kitchen, heating and lighting). The church building committee worked in earnest with vPPR for the remainder of the year (and into 2023) to take forward the project.
- Arianna Burke, Fabian Crocker Griffiths, Thomas Griffiths, Perry Murphy and Ananda Pellerin were confirmed by the Bishop of Stepney in St Paul's Cathedral on 5 Nov 2022.
- The Advent discussion group 2022 focused on 'Mary in Art', 'Mary in Politics' and 'Mary in Poetry'.
- Fundraising took place during the year for: Christian Aid, Hackney Foodbank, the Victoria & Wick Wards Heat Exchange, The Red Cross Ukraine Appeal.
- Black History Month in October 2022 was marked with a series of sermons which combined reflections on the readings of the day with a celebration of black history.
- The church marked Safeguarding Sunday on 6 November 2022, a worthwhile first for the community.
- It was a great pleasure to have Vera Preedy (now the Revd) on placement in the church in November 2022 as part of her ordination preparation. Vera was ordained Deacon on 3 Dec 2022 at St Luke's, Homerton Terrace.
- 2021's big December fundraising event was a 'Hymnathon', in 2022 it was a 'Carolathon' (on 10 Dec 2022). Director of Music Victoria Hay and an amazing rota of visiting organists accompanied groups of carol singers throughout the day, and there were wonderful refreshments and stalls at the back of church. People sponsored individual carols and musicians.
- The Parish Carol Service took place on 18 December 2022. The theme was 'The Prince of Peace'. Money was raised for the 'Victoria & Wick Wards Heat Exchange' and 'The Red Cross Ukraine Appeal'. Cllr Penny Wrout spoke about the Heat Exchange in the service and Katya Dovzhenko spoke about the war in Ukraine and her own experience of coming to the UK from Ukraine.
- The New Year was seen in with a Watch Night Service at 11pm on New Year's Eve.

### Overseas Fundraising:

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

# 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 2022

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### **Church Governance:**

The full PCC met six times during the year. Other committees (eg the Building Committee) met between meetings and reports of their meetings were received by the PCC and discussed when necessary.

### **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 £196,896 (2021: £67,851) and are detailed in the financial statements.

The total expenditure for the year is £99,366 (2021: £79,219).

Planned giving, collections and donations remain high at £165,618 (2021: £54,934) and include: very generous donations of £100,000 towards the building project, a £10,000 discretionary fund, and monies towards the organ appeal and a number of charities supported by the Church.

Further, £2,000 was received from the South Hackney Parochial Charity for a Minister's discretionary fund to assist those in need, and the Diocese provided an energy grant of £2,641 towards the cost of heating and lighting.

Gift aid (shown as Income Tax recoverable) was claimed for years 2020 and 2021, amounting to just over £15,000.

Trading activities decreased by just over £1,000 to £6,062 in 2022, with almost £2,000 being raised from the Carolathon and £2,100 income from hire.

Missionary and charitable giving continues to support the British Red Cross Ukraine appeal, Médecins Sans Frontières, Hackney Foodbank, Hackney Quest, Hackney Night Shelter, Water Aid, the Delhi Brotherhood, the local school via a Christmas School Support Project and people in need via a fuel and assistance fund.

During the year, the full contribution of £45,050 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.

The Church running expenses increased by just over £1,000 (5%) and the Church maintenance more than doubled in 2021, at £5,199. The former includes costs for: heat and light, organist, insurance, water and flowers; and the latter includes costs for repairs to drains, heaters and electrics.

The expenditure for major repairs was £9,663 (2021: £1,591).

### **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 26 March 2023 and signed on its behalf by:



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**The Revd Andrew Wilson**  
**PCC Chairman, Trustee**

## Statement of Trustees' Responsibilities

for the year ended 31 December 2022

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### 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.



## 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 2022 to 31 December 2022 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:

- examine the accounts under section 145 of the 2011 Act;
- 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
- 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



Dated: 26 March 2023

4a Printing House Yard  
Hackney Road  
London E2 7PR

# 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 2022

	Notes	2022			2021
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	76,641	108,854	185,495	56,934
Other trading activities	4	6,062	-	6,062	7,323
Investments	5	244	5,095	5,339	4,944
<b>Total income</b>		<b>82,947</b>	<b>113,949</b>	<b>196,896</b>	<b>69,201</b>
<b>Expenditure on:</b>					
Raising funds	6	2,133	-	2,133	1,706
Charitable activities	7	76,864	20,369	97,233	77,513
<b>Total expenditure</b>		<b>78,997</b>	<b>20,369</b>	<b>99,366</b>	<b>79,219</b>
<b>Net income(expenditure) and movement in funds</b>		<b>3,950</b>	<b>93,580</b>	<b>97,530</b>	<b>(10,018)</b>
<b>Transfers between funds</b>	16	(372)	372	-	-
<b>Net movement in funds</b>		<b>3,578</b>	<b>93,952</b>	<b>97,530</b>	<b>(10,018)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	12	180,994	89,256	270,250	280,268
<b>Total funds carried forward</b>	12	<b>184,572</b>	<b>183,208</b>	<b>367,780</b>	<b>270,250</b>

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 2022

	Notes	31 December 2022		31 December 2021	
		£	£	£	£
<b>Fixed assets:</b>					
Tangible assets	10		791		1,055
<b>Total fixed assets</b>			<u>791</u>		<u>1,055</u>
<b>Current assets:</b>					
Cash at bank and In hand	11	<u>376,952</u>		<u>271,742</u>	
<b>Total current assets</b>		<u>376,952</u>		<u>271,742</u>	
<b>Creditors: amounts falling due within one year</b>	11	<u>9,963</u>		<u>2,547</u>	
<b>Net current assets or liabilities</b>			366,989		269,195
<b>Total net assets</b>			<u>367,780</u>		<u>270,250</u>
<b>The funds of the charity:</b>					
Restricted funds	14		183,208		89,256
Unrestricted funds	12		184,572		180,994
<b>Total charity funds</b>	12		<u>367,780</u>		<u>270,250</u>

Approved by the PCC on 26 March 2023 and signed on their behalf by:

*Julie Leeming*

*Laura Pearson*

Dr Julie Leeming  
PCC Treasurer, Trustee

Laura Pearson  
PCC Secretary, Trustee

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

# St John of Jerusalem with Christ Church South Hackney

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

## Statement of Cash Flows

for the year ended 31 December 2022

	Notes	2022 £	2021 £
<b>Cash flows from operating activities:</b>			
Net cash provided by (used in) operating activities	1	99,871	(16,639)
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		5,339	4,943
<b>Net cash provided by (used in) investing activities</b>		<b>5,339</b>	<b>4,943</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>105,210</b>	<b>(11,696)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	<b>271,742</b>	<b>283,438</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<b>376,952</b>	<b>271,742</b>

### Notes to Cash Flow Statement

	2022 £	2021 £
<b>1 Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	97,530	(10,018)
<b>Adjustments for:</b>		
Depreciation charges	264	353
Dividends, interest and rents from investments	(5,339)	(4,943)
Increase/(decrease) in creditors	7,416	(2,032)
<b>Net cash provided by (used in) operating activities</b>	<b>99,871</b>	<b>(16,639)</b>
<b>2 Analysis of cash and cash equivalents</b>	<b>2022 £</b>	<b>2021 £</b>
Cash in hand	376,952	271,742
<b>Total cash and cash equivalents</b>	<b>376,952</b>	<b>271,742</b>

## Accounting Policies

for the year ended 31 December 2022

### 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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# St John of Jerusalem with Christ Church South Hackney

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

## Accounting Policies

for the year ended 31 December 2022

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### 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

### *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 defecits on valuation are credited or charged to the SOFA.

# St John of Jerusalem with Christ Church South Hackney

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

## Notes to the Accounts

for the year ended 31 December 2022

### 1 Incoming resources

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

### 2 Net incoming resources

*Net incoming resources are stated after charging:*

Independent Examiners fees - Independent Examination services  
Depreciation - owned assets

	2022	2021
	£	£
Independent Examiners fees - Independent Examination services	1,200	1,200
Depreciation - owned assets	264	353

### 3 Income from donations and legacies

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Planned giving	38,642	-	38,642	37,717
Collections at all services	6,754	617	7,371	7,534
Sundry donations and appeals	13,368	106,237	119,605	9,683
Income tax recoverable	15,236	-	15,236	-
South Hackney Minister's Discretionary fund	-	2,000	2,000	2,000
LDF energy grant	2,641	-	2,641	-
	<u>76,641</u>	<u>108,854</u>	<u>185,495</u>	<u>56,934</u>

### 4 Income from other trading activities

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Fundraising activities	1,990	-	1,990	2,774
Church Hall lettings	2,100	-	2,100	1,930
Fees from weddings	829	-	829	1,160
Assigned fees	1,143	-	1,143	1,459
	<u>6,062</u>	<u>-</u>	<u>6,062</u>	<u>7,323</u>

### 5 Income from investments

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Investment income	244	5,095	5,339	4,944
	<u>244</u>	<u>5,095</u>	<u>5,339</u>	<u>4,944</u>

### 6 Expenditure on raising funds

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Assigned fees	1,284	-	1,284	1,623
Stewardship costs - envelopes	267	-	267	83
Fundraising activities	582	-	582	-
	<u>2,133</u>	<u>-</u>	<u>2,133</u>	<u>1,706</u>

### 7 Expenditure on charitable activities

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Missionary and charitable giving	68	9,205	9,273	3,012
London Diocese Fund (Common Fund)	45,050	-	45,050	43,550
Church running expenses	24,851	1,123	25,974	24,803
Church maintenance	5,199	-	5,199	2,264
Depreciation charge	264	-	264	353
Ordination collection	-	57	57	198
Major repairs	-	9,663	9,663	1,591
Leaving gifts	-	321	321	527
Bank charges	232	-	232	15
Independent examiner's fees	1,200	-	1,200	1,200
	<u>76,864</u>	<u>20,369</u>	<u>97,233</u>	<u>77,513</u>

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## Notes to the Accounts

for the year ended 31 December 2022

### 8 Staff costs

	2022 £	2021 £
Staff salaries	Nil	Nil
	-	-

No remuneration was paid to any Trustee or their associates for services as a trustee during the year ended 31 December 2022 nor to 31 December 2021.

### 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 2022 the income amounted to £5,095 (2021: £4,928).

### 10 Tangible fixed assets

	Office equipment £	Total £
<b>Cost</b>		
As at 1 January 2022	5,393	5,393
As at 31 December 2022	5,393	5,393
<b>Depreciation</b>		
As at 1 January 2022	4,338	4,338
Charge for the year	264	264
As at 31 December 2022	4,602	4,602
<b>Net book value</b>		
As at 31 December 2022	791	791
As at 31 December 2021	1,055	1,055

### 11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	9,963	2,547
	9,963	2,547

### 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	89,256	113,950	(20,370)	372	183,208
<u>Unrestricted funds</u>					
General funds	180,994	82,947	(78,997)	(372)	184,572
	270,250	196,897	(99,367)	-	367,780

### 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	79,635	15,772	(5,614)	(537)	89,256
<u>Unrestricted funds</u>					
General funds	200,633	53,428	(73,604)	537	180,994
	280,268	69,200	(79,218)	-	270,250



# St John of Jerusalem with Christ Church South Hackney

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## Notes to the Accounts

for the year ended 31 December 2022

14 Restricted funds: current period	Opening balance	Incoming resources	Resources expended	Transfers & adjustments	Closing balance
	£	£	£	£	£
Rector's 'Study Leave'	121	-	121	-	-
British Red Cross Society	-	240	215	-	25
Building fund	-	100,000	9,663	-	90,337
Bridge The Gap - Families In Need	7	-	-	-	7
Donation to set up a children's choir	4,000	-	-	-	4,000
Delhi Brotherhood	1,657	288	1,657	-	288
Hackney Foodbank	-	101	-	-	101
Fabric fund	38,593	5,095	-	-	43,688
Fuel Poverty fund	1,100	25	1,125	-	-
Flowers	-	343	715	372	-
Gill Newman's Leaving Collection	200	-	200	-	-
Hackney Quest	-	105	105	-	-
Hackney Night Shelter	311	567	319	-	559
Koach Parenting	-	529	529	-	-
Medecins Sans Frontieres	-	754	754	-	-
Organ Appeal	15,869	798	408	-	16,259
Ordination gift Collections	57	-	57	-	-
Rector's discretionary fund	16,342	-	-	-	16,342
Christmas School Support Project	-	3,000	3,000	-	-
South Hackney Minister's fund	3,947	2,000	1,397	-	4,550
Exterior repairs fund	7,052	-	-	-	7,052
WaterAid	-	105	105	-	-
	<u>89,256</u>	<u>113,950</u>	<u>20,370</u>	<u>372</u>	<u>183,208</u>

15 Restricted funds: prior period	Opening balance	Incoming resources	Resources expended	Transfers & adjustments	Closing balance
	£	£	£	£	£
Rector's 'Study Leave'	121	-	-	-	121
British Red Cross Society	-	76	76	-	-
Bridge The Gap - Families In Need	-	1,000	179	(814)	7
Christian Aid	-	95	95	-	-
Donation to set up a children's choir	-	4,000	-	-	4,000
Delhi Brotherhood	957	700	-	-	1,657
Fabric fund	33,665	4,928	-	-	38,593
Fuel Poverty fund	-	1,100	-	-	1,100
Flowers	-	220	389	169	-
Gill Newman's Leaving Collection	165	200	165	-	200
Hasag collection	-	205	205	-	-
Hackney Food Bank	-	129	129	-	-
Homerton Neo Natal	99	-	99	-	-
Hackney Night Shelter	-	311	-	-	311
Manuela Schmucki's Leaving Collection	-	255	362	107	-
Myeloma UK	156	-	156	-	-
Organ Appeal	15,785	300	216	-	15,869
Ordination gift Collections	-	255	198	-	57
Rector's discretionary fund	16,342	-	-	-	16,342
South Hackney Minister's fund	3,016	2,000	1,069	-	3,947
Exterior repairs fund	8,643	-	1,591	-	7,052
WaterAid	530	-	530	-	-
Womankind	156	-	156	-	-
	<u>79,635</u>	<u>15,772</u>	<u>5,614</u>	<u>(537)</u>	<u>89,256</u>

# St John of Jerusalem with Christ Church South Hackney

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## Notes to the Accounts

for the year ended 31 December 2022

### 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.

<b>Rector's 'Study Leave'</b>	A donation by the PCC to the Rector to help fund his Study Leave.
<b>British Red Cross Society</b>	Collection for Ukraine Appeal.
<b>Building fund</b>	Project to improve the church as a place of worship and its community facilities.
<b>Bridge The Gap - Families In Need</b>	Local organisation combatting digital and educational inequality in Hackney.
<b>Donation to set up a children's choir</b>	Funds towards setting up a children's choir.
<b>Delhi Brotherhood</b>	Serving the poor in Delhi through educational, vocational and health care projects.
<b>Hackney Foodbank</b>	Supporting people who are in crisis or trapped in poverty with emergency food parcels and connecting them with local organisations which can offer further support.
<b>Fabric fund</b>	For the repair and restoration of the Parish Church.
<b>Fuel Poverty fund</b>	Funds to assist those struggling with their fuel bills.
<b>Flowers</b>	Collection for flowers in the church.
<b>Gill Newman's Leaving Collection</b>	Leaving collection for The Revd Deacon Gill Newman.
<b>Hackney Quest</b>	Gives support to young people, families and members of the community to pursue their aspirations and deal positively with life's challenges.
<b>Hackney Night Shelter</b>	Christmas collection for local charity providing routes out of homelessness.
<b>Koach Parenting</b>	A Hackney-based charity aiming to empower parents to improve relationships with their children.
<b>Organ Appeal</b>	Fundraising towards a new organ for the church.
<b>Ordination gift Collections</b>	Collections for Manuela Schmucki (ordained Deacon) and Shana Maloney (ordained Priest).
<b>Rector's discretionary fund</b>	For grants to assist people at the Rector's discretion.
<b>Christmas School Support Project</b>	Supporting low-income families with food vouchers at Christmas (so that money saved on food can go towards utility bills and other costs).
<b>South Hackney Minister's fund</b>	From the South Hackney Parochial Charity, to be used at the Rector's discretion.
<b>Exterior repairs fund</b>	Funds for the repairs to the building and associated works.
<b>WaterAid</b>	Charity aiming to bring clean water and decent toilets to people around the world.

	General funds	Designated funds	Restricted funds	Endowment funds	Total
<b>16 Transfers between funds: current period</b>					
General to restricted	(372)		372	-	-
	<u>(372)</u>	<u>-</u>	<u>372</u>	<u>-</u>	<u>-</u>
	General funds	Designated funds	Restricted funds	Endowment funds	Total
<b>17 Transfers between funds: prior period</b>					
General to restricted	537		(537)	-	-
	<u>537</u>	<u>-</u>	<u>(537)</u>	<u>-</u>	<u>-</u>
	General funds	Designated funds	Restricted funds	Endowment funds	Total
<b>18 Net assets attributable to funds: current period</b>					
Tangible fixed assets	791	£	£	£	£
Current assets	193,744	-	183,208	-	376,952
Current liabilities	(9,963)	-	-	-	(9,963)
Net assets represented by funds	<u>184,572</u>	<u>-</u>	<u>183,208</u>	<u>-</u>	<u>367,780</u>

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## Notes to the Accounts

for the year ended 31 December 2022

	General funds	Designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
<b>19 Net assets attributable to funds: prior period</b>					
Tangible fixed assets	1,055	-	-	-	1,055
Current assets	182,488	-	89,256	-	271,744
Current liabilities	(2,549)	-	-	-	(2,549)
Net assets represented by funds	<u>180,994</u>	<u>-</u>	<u>89,256</u>	<u>-</u>	<u>270,250</u>

### 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 2022 nor at 31 December 2021.

### 23 Related parties

During the year the members of the PCC and their related parties made aggregate donations of £15,914 (2021: £16,856).

### 24 Gifts in kind and volunteers

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