

**ST JOHN THE EVANGELIST, UPPER NORWOOD**

**THE PAROCHIAL CHURCH COUNCIL OF THE CHURCH OF  
ST JOHN THE EVANGELIST, UPPER NORWOOD**

**REPORT OF THE TRUSTEES**

**AND**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2021**

# **ST JOHN THE EVANGELIST, UPPER NORWOOD**

## **REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021**

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# **ST JOHN THE EVANGELIST, UPPER NORWOOD**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021

The members of the Parochial Church Council (the trustees) confirm that the annual report and financial statements of the charity have been prepared in accordance with the accounting policies set out in note 1 and comply with the Charities Act 2011, the requirements of the charity's governing body and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities in preparing their accounts in accordance with the Financial reporting Standard 102.

### **AIM AND PURPOSES**

St John the Evangelist Parochial Church Council (the PCC) has the responsibility of co-operating with the incumbent, The Reverend John Pritchard, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also responsible for the maintenance and upkeep of the buildings associated with St John the Evangelist Church, Upper Norwood

### **OBJECTIVES AND ACTIVITIES**

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at St John's. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

#### **Public benefit**

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer, learning about the Gospel and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Missionary and outreach work.

### **ACHIEVEMENTS AND PERFORMANCE**

Concurrent with this trustees' annual report, we are publishing under separate cover detailed reports concerning church activities both new and ongoing during 2021 from the incumbent, Father John Pritchard, the churchwardens and individual members of the PCC and the congregation responsible for particular activities and events. These provide a full account of all activities that have taken place in the parish during the year, explain how the objectives of the PCC have been achieved, and how members of the parish have been helped thereby.

### **FINANCIAL REVIEW**

**Reserves policy** The PCC seeks to maintain a sufficient level of reserves to support the day to day operations of St John's and to meet such contingencies as might be reasonably foreseen.

The PCC's policy over a number of years has been to designate all its reserves to help pay for the urgent maintenance and repair projects which regularly can be expected to arise on the grade 2\* listed church building, now listed as at risk by English Heritage, with the aim to keep the building safe for continued public use.

#### **Overall financial position**

Details of the income and expenditure for the year are set out in the Statement of Financial Activities on page 5 of the Financial Statements and in the notes to the accounts. These show a surplus for the year of £110,470 on General Fund to be added to the balance of £280,479 brought forward from prior years increasing the unrestricted fund to be carried forward to £390,949. The surplus for the year included a legacy received totalling £18,870 and it was decided to create a fund for the cleaning and refurbishment of the organ. Donations for this fund received amounted to £99,260 including Gift Aid tax repayment of £15,000. There was an unrealised increase in market value of investments of £6,160.

There was a surplus of £45 and unrealised gains on investments of £648 on the Margaret Riches Memorial Fund giving a balance of £8,099 carried forward.

There was expenditure during the year totalling £16,392 from the church Restoration Fund comprising the temporary stabilisation of a window in the South Transept and the refurbishment of the church bell. The balance of the Church Restoration Fund carried forward at 31 December 2021 amounted to £120,893.

Each restricted or designated fund at 31 December 2021 is shown separately on the Balance Sheet on page 6 of the Financial Statements.\_\_\_\_

# **ST JOHN THE EVANGELIST, UPPER NORWOOD**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

Vicar	The Reverend John Pritchard
Assistant Curate	Vacant
Churchwardens	Rebecca Hall Nicholas Bucknall
Deputy Churchwarden	John Stephens
Members of the Parochial Church Council and Trustees: Members throughout the year:	The Reverend John Pritchard Nicholas Bucknall Rebecca Hall Rachel Rae Terence Roberts John Stephens Margaret Stephens Francoise Zaire
Members retiring on 18 <sup>th</sup> April 2021:	Christina Barber Robert Barber Jacqueline Fraser Sarah Ikediashi Kay Murray Daniel Simpson Allan Stirland
Members elected on 18 <sup>th</sup> April 2021:	Phyllis Appiagyei William Bagshaw Andrew Barrett Ruth Blakeborough Michael Robertson Ola Sawyerr Jermaine Weekes
Officers: Hon. Treasurer PCC Secretary Electoral Roll Officers Sacristan Gift Aid Secretary Church and Hall Bookings Safeguarding Children and Vulnerable Adults	Terence Roberts Margaret Stephens Francoise Zaire and Margaret Stephens David Riches Rachel Rae Rachel Rae and Gary Hay Rachel Rae and Rebecca Hall
Deanery Synod Representatives	John Stephens Margaret Stephens

# **ST JOHN THE EVANGELIST, UPPER NORWOOD**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021**

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2011) and a registered charity.

#### **Recruitment and appointment of new trustees**

The method of appointment of PCC members is set out in the Church Representation Rules. At St John's the membership of the PCC consists of the Vicar, The Reverend John Pritchard, the Assistant Curate, The Reverend Dr Daniel Trott, churchwardens, the Treasurer, Deanery Synod representatives and members elected by those members of the congregation who are on the electoral roll of the parish.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. New members receive initial training into the workings of the PCC.

The full PCC met 5 times during the year with an average level of attendance of almost 83%.

#### **Risk Management**

The trustees have a duty to identify and review the risks to which the Parochial Church Council (PCC) is exposed and to ensure appropriate controls are in place to safeguard the assets and to provide reasonable assurance against fraud and error.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

Name: The Parochial Church Council of St John the Evangelist, Upper Norwood

Part of the Diocese of Southwark within the Church of England

Registered Charity number 1144047

#### **Principal address**

2 Sylvan Road  
Upper Norwood  
London  
SE19 2RX

#### **Independent Examiner**

Mr Jonathan Askew FCA  
Hartley Fowler LLP  
Chartered Accountants  
4<sup>th</sup> Floor Tuition House  
27/37 St Georges Road  
Wimbledon  
London  
SW19 4EU

### **ON BEHALF OF THE BOARD**

#### **Rebecca Hall**

Trustee and Churchwarden

**ST JOHN THE EVANGELIST, UPPER NORWOOD**  
**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL**  
**CHURCH COUNCIL OF ST JOHN the EVANGELIST UPPER NORWOOD**

**Independent examiner's report to the trustees of St John the Evangelist Church , Upper Norwood**

I report to the Parochial Church Council (PCC) members (the charity trustees) on my examination of the accounts for the year ended 31 December 2021 set out on pages 5 to 11.

**Responsibilities and basis of report**

As the charity trustees you are responsible for the preparation of the accounts for the Parochial Church Council (the PCC) in accordance with the requirements of the Charities Act 2011 ('the Act').

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

**Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants of England and Wales (ICAEW) which is one of the listed bodies.

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Jonathan Askew FCA  
Hartley Fowler LLP  
Chartered Accountants  
4th Floor Tuition House  
27/37 St George's Road  
Wimbledon  
London  
SW19 4EU

Date: .....

# ST JOHN THE EVANGELIST, UPPER NORWOOD

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted	Restricted Funds		2021	2020
		General Fund	Church Restoration Fund	Margaret Riches Memorial Fund	Total Funds	Total Funds
		£	£	£	£	£
<b>INCOME</b>						
Donations and legacies	3(a)	294,730			294,730	287,614
Activities for generating funds	3(b)	3,147			3,147	6,409
Income from church activities	3(c)	44,343			44,343	34,607
Investment income	3(d)	7,117		209	7,326	7,386
<b>Total income</b>		<u>349,337</u>	<u>—</u>	<u>209</u>	<u>349,546</u>	<u>336,016</u>
<b>EXPENDITURE</b>						
Church activities	4(a)	236,966	16,392	164	253,522	228,338
Raising funds	4(b)	539			539	1,100
Depreciation of fixed assets	4(c), 5	7,522			7,522	6,381
<b>Total expenditure</b>		<u>245,027</u>	<u>16,392</u>	<u>164</u>	<u>261,583</u>	<u>236,269</u>
<b>NET INCOME/ (EXPENDITURE) BEFORE INVESTMENT GAINS</b>						
		104,310	(16,392)	45	94,123	99,747
Gains on investments		<u>6,160</u>	<u>—</u>	<u>648</u>	<u>6,808</u>	<u>4,259</u>
Net income		110,470	(16,392)	693	94,771	104,006
Total funds brought forward		<u>280,479</u>	<u>137,285</u>	<u>7,406</u>	<u>425,170</u>	<u>321,164</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>390,949</u>	<u>120,893</u>	<u>8,099</u>	<u>519,941</u>	<u>425,170</u>
		=====	=====	=====	=====	=====

### CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities

# ST JOHN THE EVANGELIST, UPPER NORWOOD

## BALANCE SHEET AT 31 DECEMBER 2021

	Notes	General Fund £	Church Restoration Fund £	Margaret Riches Memorial Fund £	2021 Total Funds £	2020 Total Funds £
<b>FIXED ASSETS</b>						
Tangible assets	5.	162,256			162,256	143,928
Investments	6.	74,507		8083	82,590	107,282
<i>Total fixed assets</i>		<u>236,763</u>	<u>—</u>	<u>8,083</u>	<u>244,846</u>	<u>251,210</u>
<b>CURRENT ASSETS</b>						
Stocks and work in progress	7.	1,000			1,000	1,000
Debtors	8.	22,677	3,240		25,917	10,485
Cash at bank		145,374	119,153	16	264,543	174,671
<i>Total current assets</i>		<u>169,051</u>	<u>122,393</u>	<u>16</u>	<u>291,460</u>	<u>186,156</u>
<b>LIABILITIES</b>						
Creditors: Amounts falling due within one year	9.	(14,875)	(1,500)		(16,375)	(12,196)
<i>Net current assets</i>		<u>154,176</u>	<u>120,893</u>	<u>16</u>	<u>275,085</u>	<u>173,960</u>
<b>TOTAL NET ASSETS</b>		<u>390,949</u>	<u>120,893</u>	<u>8,099</u>	<u>519,941</u>	<u>425,170</u>
<b>THE FUNDS OF THE CHARITY:</b>						
Unrestricted Funds:						
General Fund:						
Music Trust					10,361	6,100
Organ Fund					99,620	-
General Funds					<u>280,968</u>	<u>274,379</u>
					390,949	280,479
Restricted Funds:						
Church Restoration Fund					120,893	137,285
Margaret Riches Fund					8,099	7,406
<b>TOTAL CHARITY FUNDS</b>					<u>519,941</u>	<u>425,170</u>

The financial statements were approved by the Trustees on

and were signed on its behalf by:

**Rebecca Hall**  
Trustee and Churchwarden

The notes form part of these financial statements



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1. ACCOUNTING POLICIES**

**Basis of preparation**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared under the Church Accounting Regulations 2006, in accordance with applicable accounting standards (FRS 102) and the current (2015) Statement of Recommended Practice, Accounting and Reporting by Charities (FRS 102) and also in accordance with the Charities Act 2011.

**Accounting convention**

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain assets such as investments which are carried at market value.

**Incoming resources**

All incoming resources are included on the Statement of Financial Activities 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.

**Resources expended**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible Fixed Assets**

**Consecrated Land and Buildings**

Consecrated land and buildings are not included in the accounts of the PCC in accordance with s.10(2)(a) and (c) of the Charities Act 2011 as these are vested in the incumbent.

**Parish Hall**

The parish hall was valued in 1998 by Messrs Stuart Edwards Fullermoon (Chartered Surveyors) at £115,000 of which £20,000 was attributed to the land. The Trustees decided that the portion of the valuation attributable to the buildings and any subsequent improvements thereto would be depreciated based upon a 30 year life.

**Other Fixed Assets**

Other fixed assets are capitalised where their cost exceeds £1,000 are depreciated over their estimated useful life on a straight line basis. Liturgical Furnishings are to be depreciated over an estimated life of 20 years.

**Heritage Assets**

Heritage assets are tangible assets with historical or artistic qualities that are held and maintained principally for their contribution to knowledge and culture. Such assets are recorded at cost where this can be identified and are not depreciated.

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds are income funds which are to be spent on the PCC's general purposes and can be used in accordance with the charitable objectives at the discretion of the trustees. Restricted funds can only be used for particular restricted purpose within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

# ST JOHN THE EVANGELIST, UPPER NORWOOD

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2021

### 2. TRUSTEES' REMUNERATION AND EXPENSES

#### a) Trustees' remuneration and benefits

There were no trustees' remuneration or other benefits paid or provided for the year ended 31 December 2021, nor for the year ended 31 December 2020.

#### b) Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021, nor for the year ended 31 December 2020.

### 3. INCOME

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
<b>3(a) Voluntary income</b>						
Planned giving	55,870		55,870	58,078		58,078
Collections at Services	10,172		10,172	10,887		10,887
Donations for specific purpose	11,000		11,000	20,747	50,200	62,114
Donations for Music Trust	23,714		23,714	11,250		11,250
Sundry donations	13,896		13,896	18,530		18,530
Other Income	172		172	316		316
Gift Aid recovered	37,434		37,434	19,353		19,353
Charitable appeals	325		325	0		0
General grants	23,657		23,657	27,353		27,353
Legacies	18,870		18,870	71,000		71,000
Donations for Organ Fund	99,620		99,620	0		0
	294,730		294,730	237,414	50,200	287,614
<b>3(b) Activities for generating funds</b>						
Fund raising events	2,635		2,635	6143		6,143
Sale of votive candles	512		512	266		266
	3,147		3,147	6,409		6,409
<b>3(c) Income from Church Activities</b>						
Hire of church and parish hall	33,041		33,041	25,443		25,443
Fees for weddings and funerals	2,747		2,747	1,711		1,711
Organ recitals	1,955		1,955	853		853
Office rent	6,600		6,600	6,600		6,600
	44,343		44,343	34,607		34,607
<b>3(d) Investment Income</b>						
Interest and Dividends	7,117	209	7,326	7,166	220	7,386
				7,166	220	7,386
<b>Total Income</b>	<b>349,337</b>	<b>209</b>	<b>349,546</b>	<b>285,596</b>	<b>50,420</b>	<b>336,016</b>

The notes form part of these financial statements

# ST JOHN THE EVANGELIST, UPPER NORWOOD

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED FOR THE YEAR ENDED 31 DECEMBER 2021

### 4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021 £	Unrestricted Funds £	Restricted Funds £	TOTAL 2020 £
<b>4(a) Church Activities</b>						
Missionary and Charitable giving	8,355		8,355	3,928		3,928
Ministry-			70,438			71,387
Diocesan parish share	50,000			48,842		
Office salary	9,418			9,600		
Cost of curate's flat	0			3,423		
Other ministry costs	11,020			9,522		
Mission and Outreach	10,700		10,700	4,275		4,275
ABCD Project	14,458		14,458	13,857		13,857
Church running costs –			84,707			67,152
Insurance	9,131			12,121		
Lighting, heating and water	33,064			16,669		
Repairs and maintenance	26,207			24,511		
Other church running costs	6,400			8,103		
Management and administration	9,905			5,748		
Music -			40,420			11,924
Remuneration of Director of Music	9,992			3,680		
Professional singers' and Organists' fees	19,453			5,150		
Tuning and maintenance of organ and pianos	7,048			1,836		
Music and accessories	2,127			558		
Recitalists' fees	1,800			700		
Altar requisites	1,925	164	2,089	1,207	95	1,302
Independent examiner's fees	2,520		2,520	2,520		2,520
Sundry costs	3,443		3,443	10,983		10,983
Church Improvement costs, etc		16,392	16,392		41,010	41,010
	236,966	16,556	253,522	187,233	41,105	228,338
<b>4(b) Raising Funds</b>						
Costs of putting on events	539		539		1,100	1,100
<b>4(c) Depreciation</b>						
Depreciation of fixed assets	7,522		7,522	6,831		6,831
<b>TOTAL EXPENDITURE</b>	<b>245,027</b>	<b>16,556</b>	<b>261,583</b>	<b>195,164</b>	<b>41,105</b>	<b>236,269</b>

The notes form part of these financial statements

# ST JOHN THE EVANGELIST, UPPER NORWOOD

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED FOR THE YEAR TO 31 DECEMBER 2021

### 5. TANGIBLE FIXED ASSETS

	Freehold Property £	Improvements to property £	Liturgical Furnishings £	Heritage Assets* £	Total £
<b>COST OR VALUATION</b> (see Note 1)					
At 1 January 2021	115,000	53,061	37,911	27,548	233,520
Additions at cost	-	-			
			<u>19,910</u>	<u>5,940</u>	<u>25,850</u>
At 31 December 2021	115,000	53,061	57,821	33,488	259,370
<b>DEPRECIATION</b>					
At 1 January 2021	70,338	13,174	6,080		89,592
Charge for year	3,167	1,768	2,587		7,522
At 31 December 2021	73,505	14,942	8,667	33,488	97,114
<b>NET BOOK VALUE</b>					
At 31 December 2021	41,495	38,119	49,154	33,488	162,256
	=====	=====	=====	=====	=====
At 31 December 2020	44,662	39,887	31,831	33,488	149,868
	=====	=====	=====	=====	=====

\*The heritage assets comprise the Comper Cope which is considered to be a heritage asset after having been restored over a period of several years, and the Statue of Our Lady of Walsingham made for St John's in 2019 and placed in the Lady Chapel and paintings that have been restored. The value included in the accounts is the cost of these exceptional items because they are not considered to have a finite useful life and are therefore not depreciated.

### 6. FIXED ASSET INVESTMENTS

	Listed Investments £
<b>MARKET VALUE</b>	
At 1 January 2021	107,282
Investments sold at cost	<u>31,500</u>
	75,782
Unrealised gain in value in year	6,808
	<u>82,590</u>
	=====
Market value at 31 December 2021	
There were no investment assets outside the UK	

### 7. STOCKS

	2021 £	2020 £
Stocks	1,000	1,000
	<u>1,000</u>	<u>1,000</u>
	=====	=====

### 8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Tax and VAT recoverable	25,917	7,035
Other debtors	0	3,450
	<u>25,917</u>	<u>10,485</u>
	=====	=====
<b>General Fund</b>	22,677	8,126
<b>Restricted Funds</b>	3,240	2,359

The notes form part of these financial statements

# ST JOHN THE EVANGELIST, UPPER NORWOOD

## NOTES TO THE FINANCIAL STATEMENTS CONTINUED FOR THE YEAR TO 31 DECEMBER 2021

### 9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2020 £
Bank loans and overdrafts	-	-
Other creditors	16,375	12,196
	=====	=====
<b>General Fund</b>	14,875	11,002
<b>Restricted Funds</b>	1,500	1,194

### 10. SUMMARY OF FUND MOVEMENTS

	Unrestricted General Fund	Restricted Church Restoration Fund	Endowment Margaret Riches Memorial Fund	Total
Balance at 1 January 2021	280,479	137,285	7,406	425,170
Incoming resources	349,337		209	349,546
Resources expended	(245,027)	(16,392)	(164)	(261,583)
Unrealised gains on investments	<u>6,160</u>		<u>648</u>	<u>6,808</u>
Balance at 31 December 2021	390,949	120,893	8,099	

519,941

#### Comparatives for the Movement of Funds

	Unrestricted General Fund	Restricted Church Restoration Fund	Endowment Margaret Riches Memorial Fund	Total
Balance at 1 January 2020	186,192	128,095	6,877	321,164
Incoming resources	285,596	50,200	220	336,016
Resources expended	(195,164)	(41,010)	(95)	(236,269)
Unrealised gains on investments	<u>3,855</u>		<u>404</u>	<u>4,259</u>
Balance at 31 December 2020	280,479	137,285	7,406	425,170

### 11. CONTINGENT LIABILITIES

Since 2010 fees for the potential redevelopment of part of the site including the construction of a new vicarage have been shared with the Diocese of Southwark. By agreement these fees have been settled by the Diocese with the intention of the parish repaying the Diocese from their share from the income received from the redevelopment project. If the project does not go ahead or there are insufficient funds then the Diocese will give the Parish an interest free loan for a number of years to be agreed.

The notes form part of these financial statements