

St John's Church, Belmont

A Church of England and Methodist Church
Registered Charity No. 1144611



Annual Report and Financial Statements 2021

ST JOHN’S CHURCH, BELMONT
ANNUAL REPORT AND FINANCIAL STATEMENTS OF THE ECUMENICAL
CHURCH COUNCIL FOR THE YEAR ENDING 31 DECEMBER 2021

CONTENTS

Objectives and activities for the public benefit	3
Achievements and performance	3
Fundraising	4
Financial review	4
Reserves policy	6
Volunteers	6
Fabric	6
Structure, governance and management	7
Risk management	8
Safeguarding	9
Health and safety	9
Administrative information	9
Independent Examiner’s report	10
Statement of financial activities	11
Balance sheet	12
Notes to the financial statements	13

[Title page photograph: St John's prepared for Christmas Eve services, 24 December 2021]

Objectives and activities for the public benefit

Our Mission Statement is: **“St John’s Church exists to share our faith in Christ and the love of God, by loving and helping our neighbours in the local community. We will work to: make our church a vibrant place of worship; support each other; reach out with courage to people of all ages in Belmont and make them feel welcome to come to St John’s in good times and in bad for support, fellowship and spiritual growth”.**

This is achieved by the primary objective of St John's Church which is the promotion of the Good News of our Lord Jesus Christ according to the doctrines and practices of the Church of England and the Methodist Church.

The Ecumenical Church Council has the responsibility of co-operating with the incumbent in promoting the whole mission of the Church, pastoral, evangelistic, social and ecumenical both within the ecclesiastical parish of Belmont and the Sutton Methodist Circuit. It also has the maintenance responsibilities for the parish church buildings in Belmont.

Achievements and performance

Achievements in 2021 have included appointing our new vicar, completing major renovation works to the church and hall, maintaining church life, worship, finance and more during the continuing Covid pandemic, and finally progressing towards nearer-normal conditions in the autumn and early winter.

Our interregnum ended in April when we welcomed our new incumbent, the Rev. Bethany Lewis. At the same time we were glad to have confirmation that the Rev. Anne Doerr would continue to serve St John's. In the same month we completed long-needed renovation work, to our roofing, which is now weather- and water-tight, and to our west window, which is now safe, restored and brighter after a cleaning: more details are on pages 4-5.

Our live services had ceased after 3 January because of the worsening pandemic situation, but we continued with recorded services available online and with evening prayer services on Zoom. We maintained contact with church members confined to their homes and made worship/study packs available to them. On 25 April we returned to Sunday live communion services at 10am, with 8am communion services added at the end of May and monthly choral Evensong restored in early September, all with pre-booked services and social distancing and other precautions in place as necessary. We led a well-attended Remembrance Day service outdoors at the Belmont war memorial on 14 November and provided refreshments afterwards in the church grounds. We held our usual range of Christmas services although with restricted numbers. Our first baptism of the year was in May and our first wedding in August. The church council and Finance Committee held monthly meetings on Zoom through the year. In September we re-opened the community hall for bookings and have welcomed an increasing number of users since then.

There were 94 members on the Church Electoral Roll as at December 2021 (96 in 2020), 64 (68%) of whom live outside the parish. There were 8 members on the Methodist Electoral Roll

as at December 2021, all of whom were also on the Electoral Roll and one retired Methodist minister. Because of the pandemic the average “normal” Sunday attendance was 41 adults and no children or young people under 16 (35 and none respectively in 2020) calculated on 12 normal Sundays.

Fundraising

We started the year with some financial security thanks to the generous response from church members to our appeal for increased giving in the previous year. Our financial planning was helped by the great majority of church members who gave by standing order under the stewardship scheme. To help non-cash giving we also installed a card reader in church during the summer and created a QR code which we displayed on our notice boards.

We cancelled our cleaning contract, and introduced more flexible and economical cleaning arrangements during the year. This has helped particularly with the funding of the Community Hall and the Meeting Room. With roofing and west window renovation completed, we hope to have a period of consolidation, but may need to continue fund-raising to update and improve our accommodation once we are back to a more normal situation.

Almost all the funds which we have spent on repairs were either restricted funds or grant aided funds, leaving the general fund to be used for church everyday purposes only.

During the year we benefited from two government schemes, one to recover VAT we had paid for some of our listed building costs and the other to retain our paid staff when coronavirus restrictions prevented them from working.

Grant Awarding Body	Purpose of Grant	Grant awarded during the year to 31 December 2021
Listed Places of Worship Grant Scheme	Recovery of VAT costs on certain spend related to the listed Church building	£11,445
HMRC	Coronavirus Job Retention Scheme	£1,493

Financial Review

The surplus on Unrestricted Funds was £9,251 for the year (£17,477 in 2020). Before depreciation, the surplus on Unrestricted Funds was £18,421 (£26,808 in 2020).

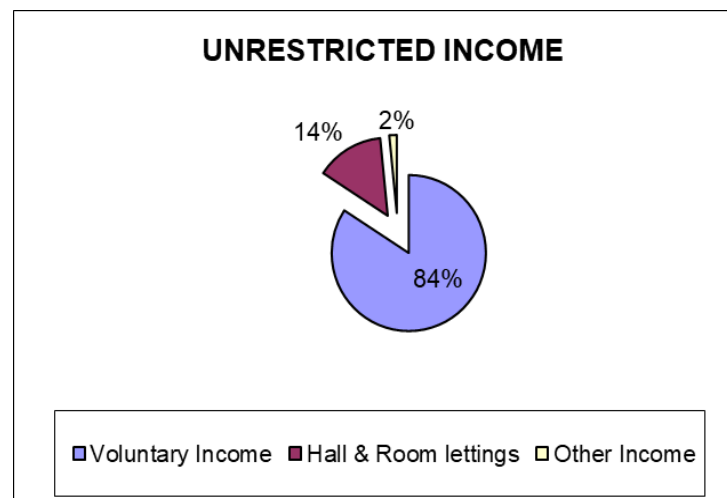
Two major building renovation projects were completed during the year.

The first was the restoration of the church's west window, which had been behind scaffolding since we were alerted to the dangerous state of the masonry by the falling of a piece of stonework in 2016. Viridor Credits offered us a grant of £18,400 in 2020 towards the work, which was completed in April 2021 at a total cost of £19,583 (excluding any VAT), of which £15,751 was incurred during 2021. We remain grateful to Viridor Credits and to individual donors who made this essential and much-needed work possible.

The second project was the restoration and repair of the roofing (plus some masonry) of the church, Meeting Room and community hall. The Garfield Weston Foundation and National Churches Trust each made a grant of £5,000 towards the cost of this work in 2020, and the work began at the end of that year. It was completed in April 2021 at a total cost of £24,478 (excluding any VAT), of which £18,667 was incurred during 2021. We remain grateful to those charities and to church members who made this necessary work possible.

Receipts on Unrestricted Funds reduced by 2% (£2,029) compared with 2020 to £105,311.

We continue to be grateful and heavily reliant on voluntary giving, as can be seen in the following graph showing our sources of income.



COVID19 continued to have a material effect on income, in particular the amounts from hall lettings and other income. With the Community Hall closed to all hirers (except for the Pre-School) for over half the year and other fundraising events curtailed, income from both was less than would otherwise have been the case, although efforts to promote community use of the hall in the last months of the year have produced encouraging results. We decided with regret that the annual church jumble sale would have to cease.

Of the 84% voluntary income (2020: 91%), about 79% (2020: 67%) came from planned giving (including recoverable tax), i.e. those giving by bank standing order or envelopes. This is a particularly useful method as it allows us to plan our cash-flow much more easily (particularly receiving payments by standing order). The year on year increase in the proportion coming from planned giving was a consequence of a reduction in both one-off donations and amounts received from legacies. One-off donations received in the prior year were increased in response to a fund-raising appeal. The total amount received from legacies in the year was £2,000 (£10,000 in 2020). We currently have 54 individuals who give on a regular basis signed up for Gift Aid and a further 10 regular givers not on Gift Aid (52 and 11 respectively in 2020).

The income from the hall lettings (included above) increased by 85% with the costs (before building depreciation) reduced by 43%. The Community Hall generated a surplus (prior to depreciation and major repairs) of £2,967 (2020: deficit £13,114). The primary cause of the

surplus was an increase in income following the reopening of the Community Hall (which was temporarily closed during the prior year) and a further reduction in costs. During the previous year major repairs to the Community Hall (for the replacement of the boilers) had been £10,488 (2021: Nil), fully met by a grant from Viridor Credits, for which we were grateful.

The vast majority of our expenditure is on charitable activities, a significant part of which is the Diocesan Parish Share, which, together with the Methodist Circuit payment, accounts for 33% (2020: 35%) of the Charitable Activity expenditure and 33% (2020: 35%) of our total unrestricted expenditure. We are very mindful of our level of expenditure and continue to look at ways to reduce it as far as is practicably possible.

Reserves Policy

“Reserves” are those parts of the ECC’s funds which are freely available. This definition therefore excludes the following funds held by St. John’s:

- ❖ Restricted Funds
- ❖ Unrestricted Funds which can only be realised by disposing of fixed assets held for charity use (i.e. Hall Designated Fund).

Note 10 to the Financial Statements shows the Reserves at 31 December 2021 of £64,847. The 2021 level of expenditure relating to these Reserves was £87,341 (£96,060 [unrestricted resources expended] less £8,719 [hall designated depreciation]).

It is the ECC’s policy to maintain a balance on these funds (as far as possible) which equates to approximately 9 months’ unrestricted expenditure to cover emergency situations that may arise from time to time. The actual balance held represents 8.9 months (2020: 6.9 months). The increase in reserves as a proportion of expenditure is a consequence of continued careful management of costs and an increase in hall rental income following the partial closure during the prior year.

Following discussions with the Diocese of Southwark, the ECC paid all of its pledge of £30,000 for the 2021 year and will increase its Parish Support Fund contribution to £33,000 for the 2022 year. The ECC has committed to keep its financial position under review with the aim of increasing, where funds allow, its pledge.

Volunteers

Many aspects of the life of the church are supported by volunteers. We are very grateful for all who work so hard for St John's and the local community.

Fabric

The 2017 Quinquennial Report gave a detailed comment on the state of the fabric of the church. It detailed work that had to be carried out immediately and then those items which should be carried out within two years and those within five years. The roof problems and the

West Window were listed to be carried out within two years: the work was commissioned and started in 2020 and completed in the first four months of 2021.

Structure, governance and management

St John's Church, Belmont is part of the Diocese of Southwark within the Church of England, and the Sutton Circuit within the London District of the Methodist Church.

The **Ecumenical Church Council** (ECC) is the decision-making body of St John's Church, Belmont, which is an Anglican and Methodist Local Ecumenical Partnership (LEP). The ECC is a registered charity.

The **Parochial Church Council** (PCC) is a corporate body established by the Church of England and is the statutory recognised body of the Parish Church of St John, Belmont. It operates under the Parochial Church Council Powers Measure.

Under the Constitution of 2011, and according to Standing Order 611 of *The Constitutional Practice and Discipline of the Methodist Church 2011* the ECC acts as the **Methodist Church Council** (MCC) for all matters appertaining to the governance of the church. Methodist members continue to meet at least once a year for matters appertaining to specifically Methodist functions, for example to elect a Methodist Steward and Circuit representatives.

All matters relating to the church as the Anglican parish church, where PCC involvement is legally required, are made by the ECC, and subsequently ratified by the members of the PCC.

The ECC consists of all clergy and ministers of the Local Ecumenical Partnership (ex-officio), and up to 12 elected members. In addition the ECC can co-opt up to a further four members. Elected members of the ECC are elected at the Annual Church Meeting. Co-opted members may be co-opted at any time required and can remain until the next Annual Church Meeting at which time they may stand for election. Members of the PCC and Methodist officials would normally stand for election to the ECC at the Annual Church Meeting. Elected members must be either on the Anglican Electoral Roll or a Methodist member of St John's Church. If voting is required, only church members who are on the Anglican Electoral Roll or a Methodist Member of St John's Church are eligible to vote at the Annual Church Meeting.

Under Church Representation Rules, the annual accounts are presented by the ECC, and subsequently to the Diocese of Southwark by the PCC.

The Finance Committee has the power to transact the business of the ECC between meetings, subject to directions given by the ECC. It has met regularly through the year. Membership is the ECC chairman, churchwarden, treasurer, incumbent and a further ECC member.

The ECC is elected under the Constitution adopted on 10 April 2011. ECC members, and therefore Trustees, who have served at any time from 1 January 2021 to the date of this Annual Church Meeting, are as follows.

Ex-officio	Reverend Bethany Lewis Reverend Anne Doerr Reverend David Dickenson	Incumbent, from 13 April 2021 Associate Priest Methodist Circuit Superintendent
Elected April 2016	Mr David King	Served to 23 May 2021
Elected April 2017	Ms Eleanor Pinfold Mr Darren Murton (as ECC member)	Appointed Churchwarden (from 28 April 2019), term of office to May 2022 Appointed Treasurer & Charity Secretary April 2018
Elected April 2018	Mrs Caroline Everson Mr Darren Murton (as Treasurer and Charity Secretary)	Served to 23 May 2021
Elected April 2019 (term of office to April 2022):	Mr Malcolm Dennett Mrs Philomena White	Served to 23 May 2021 Appointed Chairman (from 19 August 2019)
Elected May 2021	Mrs Julie Ferguson Mr John Newson Mr Anthony Woolfenden	Previously co-opted from June 2019 Previously co-opted from June 2019. Appointed Treasurer 23 May 2021

In May 2021 the previous Treasurer role was divided and Mr Darren Murton was appointed as the church's Accountant (non-ECC member).

Risk management

We have needed a detailed risk management scheme during the Covid 19 pandemic. We are greatly appreciative of and thank our Health and Safety Officer for all his help and guidance in overseeing our Covid compliance in church and out, reviewing the cleaning processes for those who are using the church premises (like Pre-School) and agreeing the processes which each have to undertake when using both the Community Hall and church. We have kept these processes under review and have modified them from time to time in the light of current conditions and advice. We also continued during the year with all the other monitoring needed in relation to obtaining certificates for use of equipment (for example, fire hydrants).

In managing financial risk we continued to take out insurance cover whenever feasibly practical and reasonable. All payments from the bank accounts require the authorisation of two specified individuals.

Safeguarding

As a Local Ecumenical Partnership we are obliged to follow the safeguarding policies and procedures for children, young people and vulnerable adults of one of our constituent denominations. St John's Church follows the policies of the Diocese of Southwark. The ECC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

St John's uses the Methodist Foundation Module to disseminate information and good practice to all the church members involved in looking after children and to the church officers.

We are grateful to our Parish Safeguarding Officer for all her work during the year.

Health and Safety

St John's has: -

- A Safety Policy
- Management Roles and Responsibilities
- Risk Assessments (for most major activities)
- Control of Contractor Procedures
- Contractor Induction Procedures
- Control of Substances Hazardous to Health

These are available for reference.

Administrative Information

Address: St John's Church, Northdown Road, Belmont, Surrey, SM2 6DY

Correspondence to: Church Office at the above address

Email: office@stjohnbelmont.org.uk

Telephone: 0208 643 4656

Website: www.stjohnbelmont.org.uk

Registered Charity number: 1144611

The Church's bankers are:

HSBC Bank plc, 5 Wimbledon Hill Road, Wimbledon, SW19 7NF

National Westminster Bank plc, St. Nicholas Centre, Sutton

Scottish Widows Bank plc, Edinburgh (part of Lloyds Banking Group)

The Church's independent examiner is Mrs A.J. Griffiths, Belmont, Surrey.

Independent Examiner's Report to the members and trustees of St John's Church, Belmont Ecumenical Church Council

I report on the accounts for the year ended 31st December 2021 which are set out on pages 11 to 20.

Respective responsibilities of the Trustees and the Independent Examiner

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- Follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145 (5) (b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the 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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees 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 matters have come to my attention:

- 1) which give me reasonable cause to believe that in any material respect the requirements
 - a) to keep accounting records in accordance with s.130 of the Charities Act; and
 - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mrs A J Griffiths
Belmont, Sutton
Surrey.

Dated: 04/05/2022.



ST. JOHN'S CHURCH, BELMONT
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31st DECEMBER 2021

	<u>Note</u>	<u>2021</u>			<u>2020</u>
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total Funds</u>	<u>Total Funds</u>
		<u>Funds</u>	<u>Funds</u>		
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
INCOME AND ENDOWMENTS					
Voluntary income	2(a)	88,684	5,355	94,039	120,668
Activities for generating funds	2(b)	15,141	0	15,141	8,356
Income from investments	2(c)	26	0	26	65
Church activities	2(d)	1,027	0	1,027	877
Other income	2(e)	433	0	433	127
TOTAL INCOME		105,311	5,355	110,666	130,093
EXPENDITURE					
Church activities	3(a)	95,889	23,558	119,447	129,620
Raising funds	3(b)	171	0	171	149
Total expenditure		96,060	23,558	119,618	129,769
NET INCOME/(EXPENDITURE)		9,251	(18,203)	(8,952)	324
TRANSFER BETWEEN FUNDS	10	0	0	0	0
NET MOVEMENT IN FUNDS		9,251	(18,203)	(8,952)	324
TOTAL FUNDS BROUGHT FORWARD		317,176	200,770	517,946	517,622
TOTAL FUNDS CARRIED FORWARD		326,427	182,567	508,994	517,946

The attached notes 1 to 14 form part of these Financial Statements

ST. JOHN'S CHURCH, BELMONT
BALANCE SHEET AS AT 31st DECEMBER 2021

	Note	2021		2020
		£	£	£
FIXED ASSETS				
Tangible	8		443,721	458,066
			443,721	458,066
CURRENT ASSETS				
Debtors				
Prepayments & Accrued Income			3,943	5,751
Cash at Bank and in hand				
Bank Deposit accounts		21,105		21,105
Bank Current accounts		49,927		39,415
			71,032	60,520
			74,975	66,271
LIABILITIES				
Creditors - amounts falling due within one year	9		9,702	6,391
NET CURRENT ASSETS			65,273	59,880
TOTAL NET ASSETS			508,994	517,946
CHURCH FUNDS				
Unrestricted Funds				
General Fund	10	48,132		25,736
Designated Funds	10	278,295		291,440
			326,427	317,176
Restricted Funds	10		182,567	200,770
TOTAL FUNDS			508,994	517,946

Approved by the Ecumenical Church Council on 25 April 2022 and signed on their behalf



Mrs Philomena White
Chairman

NOTES TO THE FINANCIAL STATEMENTS

1. Accounting policies & assumptions

Financial Statements

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice, Accounting and Reporting by Charities and applicable accounting standard FRS102.

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of Church groups that owe their main affiliation to another body (Mothers' Union, Guides, Scouts), nor those that are informal gatherings of Church members.

Going Concern

The financial statements have been prepared on the going concern basis as the Church has the support of the Diocese and its congregation.

Subsequent to the balance sheet date of 31 December 2020 the worldwide COVID19 pandemic continued to have a significant impact on the day-to-day functions and finances of the church. However, having considered the church's financial and operational response, the ECC consider the preparation of the financial statements on a going concern basis to be appropriate.

Funds

Restricted Funds represent donations or grants received for a specific object or invited by the ECC for a specific object. The funds can only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund. The ECC does not invest separately for each fund.

Unrestricted Funds are general funds which can be used for ECC ordinary purposes. These include *Designated Funds* which are general funds set aside by the ECC for a particular purpose; however, they can be transferred back for ordinary purposes.

Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

1. the ECC becomes legally entitled to the benefit of use of the resources;
2. their ultimate receipt is virtually certain; and
3. the monetary value can be measured with sufficient reliability

Grants and donations

These are included in the SOFA when any pre-conditions preventing their use by the ECC have been met. For collections and planned giving, this is when the funds are received.

Gift Aid and other tax claims

Gift Aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

Investment Income

Investment income is included in the accounts when receivable.

Rental Income

Rental income from the letting the Community Hall is recognised when the rental is due.

Activities for generating funds

Funds raised from events and trading activities are included gross in the SOFA - i.e. before any related costs are deducted (these costs are shown in note 3(a)).

Volunteer Help

The value of voluntary help received is not included in the accounts but is described in the trustees' annual report.

Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Fixed Assets

Land and buildings

Consecrated and beneficed property is excluded from the accounts by s.10(2) (a) and (c) of the Charities Act 2011.

The hall is not a consecrated building, and therefore is included in the assets. The hall building is depreciated on a straight-line basis over 50 years. The land is not depreciated.

Other Fixed Assets

Equipment used within the church premises (including within the Community Hall) is depreciated on a straight-line basis over a maximum of four years.

Current Assets

Includes amounts paid in advance (maintenance contracts etc.) at 31 December 2021, for which the full service has not been received.

Amounts recoverable from HM Revenue and Customs in respect of Gift Aid are included.

Liabilities

These cover accruals and creditors in respect of amounts owing at 31 December 2021, but not paid by the ECC as at that date.

NOTES

<u>note</u>	<u>2021</u>			<u>2020</u>
	<u>Unrestricted</u> <u>Funds</u> £	<u>Restricted</u> <u>Funds</u> £	<u>Total Funds</u> £	<u>Total Funds</u> £
2 INCOME AND ENDOWMENTS				
2(a) Voluntary income				
Planned Giving:				
Gift aid donations	52,456		52,456	47,596
Tax Recoverable (all)	14,326		14,326	15,802
Other	3,611		3,611	3,021
Collections at Services	822		822	1,153
Collections at Friday Lunch Services	0		0	85
Grants	9,401	5,000	14,401	25,628
Donations, appeals, etc.	6,068	355	6,423	17,383
Legacies	2,000		2,000	10,000
	88,684	5,355	94,039	120,668
2(b) Activities for generating funds				
Coffee / Cake Sales	98		98	164
Bookstall	0		0	13
Printing & Photocopying Income	68		68	83
Hall and Room Lettings [note 5]	14,975		14,975	8,096
Parent & Toddler Group Fundraising [note 4]	0		0	0
	15,141	0	15,141	8,356
2(c) Income from investments				
Interest	26		26	65
	26	0	26	65
2(d) Church activities				
Fees for Weddings & Funerals	1,027		1,027	682
<i>Beacon</i> Magazine	0		0	82
Entrance Fees for Sections [note 4]	0		0	113
	1,027	0	1,027	877
2(e) Other income				
Sundry Income	433		433	127
	433	0	433	127
TOTAL INCOME AND ENDOWMENTS	105,311	5,355	110,666	130,093

note

4 Sectional Activities

	<u>Parent & Toddler</u>	<u>Choir</u>	<u>Total</u>
Income	<u>£</u>	<u>£</u>	<u>£</u>
Entrance/Membership Fees	0	0	0
Fundraising etc.	0	0	0
	0	0	0
Expenditure			
Choir Expenses	0	20	20
Equipment & Consumables	0	0	0
	0	20	20
SURPLUS / (DEFICIT)	0	(20)	(20)

Amounts are shown under the relevant headings within the Statement of Financial Activities

5 Hall & Room Lettings & Running Costs

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Rental income	14,975	8,096
Utilities	6,215	4,535
Insurance	501	488
Maintenance	1,787	5,291
Cleaning	678	8,296
Hall Management Salary	2,600	2,600
Depreciation - Equipment	113	0
Other	114	0
	12,008	21,210
Operating Surplus	2,967	(13,114)
<i>Less: Major repairs</i>	0	10,488
<i>Less: Depreciation - Building</i>	14,347	14,347
Total Surplus / (Deficit)	(11,380)	(37,949)

6 Employees, Staff Costs

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Wages and salaries	17,304	17,017

During the year the ECC employed a Church Administrator (who also fulfils the role of Hall Booking Secretary) and a Director of Music. As utilised, the church also paid for vergers and stand-in organists. Employer's National Insurance amounted to nil (2020: nil). The wages and salaries cost reported above includes employer's pension contributions of £125 (2020: 126). Apart from these and the incumbent (who is paid by the Diocese), no other member received any remuneration.

note

6 Employees, Staff Costs (continued)

6 (a) Payments to ECC Members

Several ECC members (Trustees) have acted as agents for St. John's and made small value purchases on its behalf, for which the trustees have received reimbursement. This expenditure is not part of the services provided by the respective trustees, and therefore no individual disclosure is required.

7 Independent Examination Fee

An amount of £350 has been set aside in the accounts for the independent examiner's fee.

8 Fixed Assets

		<u>Community</u>	<u>Office</u>	<u>Other Fixed</u>	<u>Hall</u>	
		<u>Hall & Land</u>	<u>Equipment</u>	<u>Assets</u>	<u>Equipment</u>	<u>TOTAL</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Cost	At 1 Jan 2021	730,263	21,211	16,818	10,100	778,392
	Acquired in the year	0	0	0	453	453
	Disposed during the year	0	0	0	0	0
	At 31 Dec 2021	730,263	21,211	16,818	10,553	778,845
Depreciation	At 1 Jan 2021	272,604	21,210	16,412	10,100	320,326
	Charge for the year	14,347	0	338	113	14,798
	Disposed during the year					0
	At 31 Dec 2021	286,951	21,210	16,750	10,213	335,124
Net Book Value	At 1 Jan 2021	457,659	1	406	0	458,066
	At 31 Dec 2021	443,312	1	68	340	443,721

note

9 Creditors and Accrued Charges

(amounts falling due in one year)

	<u>2021</u>	<u>2020</u>
	<u>£</u>	<u>£</u>
Creditors for goods & services	2,477	625
PAYE and NI Contributions	922	871
Other miscellaneous creditors	1,778	1,676
Parish Support Fund / Parochial Fees	2,902	1,898
Key deposits held from hall users	915	615
Other accrued charges	0	398
Deferred income	708	308
	<u>9,702</u>	<u>6,391</u>

10 Summary of fund movements

	Balance 1/1/21	Surplus for the year	Transfers in the year	Balance 31/12/21
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Unrestricted Funds:				
General Fund (*)	25,736	32,305	(9,909)	48,132
Designated Funds:				
New Hall Fund	270,299	(8,719)		261,580
West Window & Church Fabric (*)	18,070	(14,315)	9,909	13,664
Playgoup (*)	2,809			2,809
Choir (*)	262	(20)		242
Total Designated Funds	291,440	(23,054)	9,909	278,295
Total Unrestricted Funds	317,176	9,251	0	326,427
Restricted Funds:				
New Hall Fund	187,360	(5,628)		181,732
West Window & Church Fabric	7,474	(7,224)		250
Parish Fellowship Fund	125			125
Zimbabwe Diocese	460			460
Centenary Fund	5,351	(5,351)		0
Total Restricted Funds	200,770	(18,203)	0	182,567
TOTAL FUNDS	517,946	(8,952)	0	508,994
 * - Freely Available Reserves	 46,877	 17,970	 0	 64,847

11 Analysis of net assets by fund

	<u>Unrestricted</u>	<u>Restricted</u>	
	<u>Funds</u>	<u>Funds</u>	<u>Total Funds</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Fixed Assets	261,989	181,732	443,721
Current Assets	69,748	5,227	74,975
Current Liabilities	(5,310)	(4,392)	(9,702)
	<u>326,427</u>	<u>182,567</u>	<u>508,994</u>

note

12 Cash Flow Analysis

Net Income / (Deficit) for the Year		(8,952)
<i>add back:</i> Depreciation	14,798	
<i>less:</i> Fixed Asset Purchases	<u>(453)</u>	
(Increase) / Decrease in Net Fixed Assets		14,345
(Inc.) / Dec. in Prepayments and Accrued Income	1,808	
Inc. / (Dec.) in Creditors and Accrued Charges	<u>3,311</u>	
(Increase) / Decrease in Working Capital		5,119
(Inc.) / Dec. in Investments		<u>0</u>
Increase / (Decrease) in Funds in the Year		10,512
Opening Bank & Cash Balances		<u>60,520</u>
Closing Bank & Cash Balances		<u>71,032</u>

13 Capital Commitments

As at 31st December 2021 there was no capital expenditure committed, nor approved awaiting commitment.

14 Charitable Donations

	£
Local Charities	
Community Works (Sutton)	<u>300</u>
TOTAL	<u>300</u>