

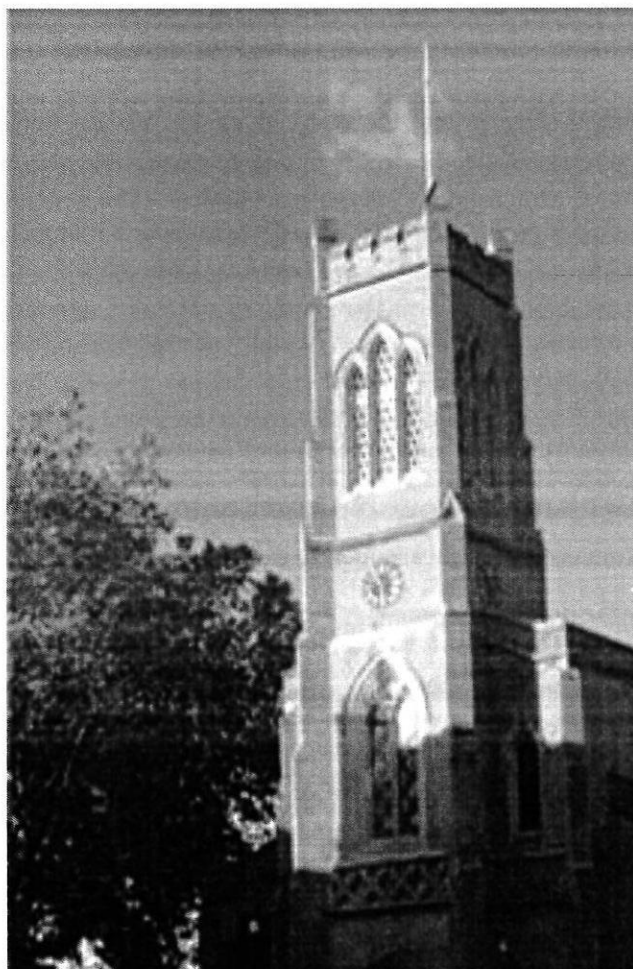


Report and Accounts for the
Parochial Church Council of
St John with St James, Walham Green
for the year ended 31st December 2021

Aim and Purposes – What we are here for...

- To enable all people to encounter and worship the living God, Father Son and Holy Spirit.
- To live the love of God – Father Almighty, Creator of heaven and earth
 - living God's love in generous action and patient care
 - working for justice and peace and the integrity of creation
- To know God and ourselves more truly, through God's only Son, our Lord Jesus Christ
 - growing as disciples, faithful to the call and teaching of Jesus.
 - enabling all people to live lives that fulfil the unique potential created in each of us.
- To build loving community through God the Holy Spirit - strength, guide, defender, inspirer
 - welcoming all people regardless of age, wealth, ability, race, culture, sexuality or gender
 - providing healthy fellowship, where everyone can find friendship, care and belonging,
 - working with others to build a just society in which all can live life to the full and make a difference in the world

The PCC is also specifically responsible for the maintenance of the church building with its rooms and halls, used as a resource for the fulfilment of the church's aims and purposes.



Structure, governance and management

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 incumbent, the Reverend Chris Rankine (vicar), the Reverend Doctor Tina Beardsley (honorary assistant priest), churchwardens, the Head Teacher of St. John's Walham Green CE Primary School, and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

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 induction training.

The full PCC met eleven times during the year with an average level of attendance of 78%, 5 of the meetings being virtual meetings over an internet link. Given its wide responsibilities the PCC has 2 sub-committees each dealing with a particular aspect of parish life. These sub-committees, being the Buildings Committee and the Music Committee (aka St John's Music Association), are all responsible to the PCC and report back to it regularly with minutes of their recommendations and delegated decisions being received by the full PCC and discussed as necessary.

There was, during the year, one contracted arrangement with a member of the PCC, namely that on a weekly basis, when lettings were allowed, the Lower Hall was let, at the normal rate, to Mrs Lucilla Royden, for the purpose of conducting dancing lessons.

Safeguarding

The care and protection of children young people and adults involved in church activities is the responsibility of everyone who participates in the life of the church. The PCC is committed to promoting a safer church in accordance with the House of Bishops' Policy Statements 'Promoting a Safer Church' (2017) and 'Protecting All God's Children' 4th edition (2010) and the Diocesan Safeguarding Policy 'Promoting a Safer Diocese' (2018); in particular to:

- Promoting a safer environment and culture.
- Safely recruiting and supporting all those with any responsibility related to children, young people and vulnerable adults within the church.
- Responding promptly to every safeguarding concern or allegation.
- Caring pastorally for victims/survivors of abuse and other affected persons.
- Caring pastorally for those who are the subject of concerns or allegations of abuse and other affected persons.
- Responding to those that may pose a present risk to others.

If anyone does have cause for concern please use the contacts on the "Promoting a Safer Church" poster, talk to Fr Chris to Mother Tina, or phone 999 if there is concern of immediate danger. Do not delay reporting.

The council has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, fully recognising its duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

Administrative information

We are registered with the Charity Commission as The Parochial Church Council Of The Ecclesiastical Parish Of St John With St James, Walham Green (1147892).

<u>Address</u>	St John's Church, North End Road, Fulham, London. SW6 1PB
<u>Contact Details</u>	020 7385 7634 admin@stjohnsfulham.org
<u>Website</u>	www.stjohnsfulham.org
<u>Incumbent</u>	The Revd Chris Rankine St John's Vicarage, 40 Racton Road, Fulham. London. SW6 1LP
<u>Bankers</u>	Barclays Bank Fulham Broadway Branch, London. SW6 IAH
<u>Independent Examiner</u>	Reverend Captain Paul T Fitzpatrick 32 Waterer Rise, Wallington, Surrey. SM6 9DN

The Parochial Church Council (PCC) is a charity, which is also governed by two pieces of Church of England legislation, called Measures. These are : The Parochial Church Councils (Powers) Measure 1956 as amended. This defines the principal function, or purpose, of the PCC as "promoting in the parish the whole mission of the Church": and the Church Representation Rules (2020) (contained in Schedule 3 to the Synodical Government Measure 1969 as amended)

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

Ex Officio members:

- Incumbent: The Reverend Christopher Rankine (Chairman)
- Wardens: Mr Gregory Phillip and Mr Andrew Stocker

PCC members who have served at any time from 1st January 2021 until the date this report was approved are:

- Mr Andrew Harley – Lay chairman and representative on Deanery Synod
- Mrs Lucilla Royden, representative on Deanery Synod
- Mr Wilson Haagens
- Mr Richard Johns - Hon Treasurer (resigned October 2020 but continues in post and as member of Buildings and Music Committees but resigned from PCC 16 September 2020)
- Mr Andrew Collins – Hon Secretary
- Mr John Dawes
- Mrs Suzanna Stead
- Mrs Cathy Williams-Baker
- Ms Sarah Chambers (joined 1st September 2021)

Co-Opted:

- Honorary Assistant Priest: The Reverend Doctor Christina Beardsley
- Dr Liane Saunders
- Head Teacher, St. John's Walham Green CE Primary School: Mrs Barbara Wightwick

Advisers:

- Thomas Ford And Partners, 177 Kirkdale, Sydenham, London, SE26 4QH, architects and surveyors.

Independent Examiner's Report to the Parochial Church Council of The Ecclesiastical Parish of St John with St James, Walham Green.

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

Respective responsibilities of trustees and 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,
- to follow the procedures laid down in the general Directions 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 the applicable accounting standards of SORP (FRSSE) 2015, together with the General Directions given by the Charity Commission and the Church Accounting Regulations 2006.

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 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 matter has come to my attention that:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- 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.

4th February 2022



Reverend Captain Paul Fitzpatrick C.A.SCP
32 Waterer Rise
Wallington, Surrey SM6 9DN

PAROCHIAL CHURCH COUNCIL OF ST JOHNS WITH ST JAMES, WALHAM GREEN


Balance Sheet at 31 December 2021

	NOTES	2021 £	2020 £
Fixed Assets			
Tangible fixed assets	4a		
Investment assets	4b		
Current Assets			
Debtors and prepayments	6	12,516	8,109
Short term deposits	4c		
Cash at bank and in hand	4d	206,982	211,595
		<u>219,498</u>	<u>219,704</u>
Liabilities			
Amounts falling due within one year	7	<u>-25,852</u>	<u>-25,235</u>
Net Current Assets		193,646	194,469
Amounts falling due after one year			
Net Assets		<u><u>193,646</u></u>	<u><u>194,469</u></u>
Funds	5		
Unrestricted		26,989	26,933
Restricted		166,657	167,536
		<u><u>193,646</u></u>	<u><u>194,469</u></u>

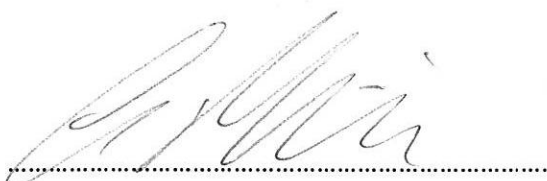
The notes on the following four pages form part of these accounts.

Approved by the Parochial Church Council on

2022 and signed on its behalf by:



Reverend C. Rankine (Vicar)



(Treasurer)

25/04/2022

PAROCHIAL CHURCH COUNCIL OF ST JOHNS WITH ST JAMES, WALHAM GREEN

Notes to the Financial Statements for the year ended 31 December 2021

1 Accounting Policies

Financial statements have been prepared under the historical cost convention, in accordance with the Church Accounting Regulations 2006, together with applicable accounting standards and the Financial Reporting Standard for Smaller Entities SORP(FRSSE) 2015 issued by the Charity Commission.

Funds

Restricted funds represent:

- a) income from trusts or endowments which may be expended only on those restricted objects provided in the terms of the trust or bequest, and
- b) donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. The PCC does not usually invest separately for each fund

Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The accounts 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 nor those that are informal gatherings of Church members.

Incoming Resources

Voluntary income and capital resources

Collections are recognised when received by or on behalf of the PCC.

Planned giving receivable under covenant is recognised only when received.

Income tax recoverable on covenants or gift aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as the PCC is notified of its legal right and of the amount due.

Funds raised by activities of the PCC are accounted for gross.

Other ordinary income

Rental income from the letting of church rooms is recognised when the rental is due.

Dividends and interest are accounted for when receivable.

Gains and losses on investments

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments.

Resources used

Grants

Grants and donations are accounted for when paid over, or when awarded if that award creates a binding obligation on the PC

Activities directly relating to Church work

The diocesan quota or parish share is accounted for when payable. Any quota unpaid at 31 December 2021 is provided for in these accounts as an operational (though not a legal) liability and is shown as a creditor in the Balance Sheet.

Fixed assets

Consecrated land and buildings and moveable church furnishings

Consecrated and benefice property is excluded from the accounts by the Charities Act 1996 section 96 (2(a)) (as amended).

No value is placed on church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

PAROCHIAL CHURCH COUNCIL OF ST JOHNS WITH ST JAMES, WALHAM GREEN

Statement of Financial Activities for the year ended 31 December 2021

	NOTES	Unrestricted funds £	Restricted funds £	2021 £	2020 £
INCOMING RESOURCES					
Incoming resources from donors	2a	31,998	3,249	35,247	31,020
Other voluntary incoming resources	2b	-7,000	7,000		1,484
Income from investments	2c	1,015	71	1,086	1,708
Income from church activities and other income	2d	108,547	316	108,863	82,798
TOTAL INCOMING RESOURCES		134,560	10,636	145,196	117,010
RESOURCES EXPENDED					
Activities directly relating to Church work	3a	101,600		101,600	88,918
Church management and administration	3b	16,647		16,647	14,998
Upkeep of Church property	3c	3,830	10,920	14,750	9,605
Sundry outgoings	3d	12,427	595	13,022	5,516
TOTAL RESOURCES EXPENDED		134,504	11,515	146,019	119,037
NET INCOMING RESOURCES		56	-879	-823	-2,027
NET MOVEMENT IN FUNDS IN YEAR		56	-879	-823	-2,027
BALANCES BROUGHT FORWARD AT 1 January 2021		26,933	167,536	194,469	196,496
BALANCES CARRIED FORWARD AT 31 December 2021		26,989	166,657	193,646	194,469

PAROCHIAL CHURCH COUNCIL OF ST JOHNS WITH ST JAMES, WALHAM GREEN

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2021

Other fixtures and fittings and office equipment

Equipment used within the church is depreciated on a straight-line basis over 4 years. However, individual items of equipment with a purchase price of £5,000 or less are written off when the asset is acquired. There were no items of equipment with a purchase price of £5,000 in 2021.

Investments

There were no investments at the year-end.

Current Assets

Amounts owing at 31 December 2021 in respect of fees, rents or other income are shown as debtors less provision for amount that may prove uncollectable.

There were no short-term deposits at the year end.

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
2 INCOMING RESOURCES				
2a Incoming resources from donors				
Planned giving	11,482		11,482	12,878
Income Tax recovered	5,228	570	5,798	4,676
Collections	4,457		4,457	4,825
Sundry donations	9,416	2,679	12,095	8,641
Charity collections	1,415		1,415	
	<u>31,998</u>	<u>3,249</u>	<u>35,247</u>	<u>31,020</u>
2b Other voluntary incoming resources				
Grant from Community Fund to Building Fund	-7,000	7,000		
Dr. Edwards and Bishop King Fund				484
Diocese for Vestry Refurbishment				1,000
	<u>-7,000</u>	<u>7,000</u>		<u>1,484</u>
2c Income from investments				
Dividends, interest and ground rent	1,015	71	1,086	1,708
2d Income from church activities and other income				
Lettings of church premises etc	89,617		89,617	67,742
Fees	3,742		3,742	1,431
Activities	8,097		8,097	7,870
VAT reclaimed - Listed Places of Worship scheme	344	316	660	1,703
Transient income	6,747		6,747	985
Other incomings				3,067
	<u>108,547</u>	<u>316</u>	<u>108,863</u>	<u>82,798</u>
TOTAL INCOMING RESOURCES	134,560	10,636	145,196	117,010

3 RESOURCES EXPENDED

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
3a Activities directly related to the work of the Church				
Ministry: Diocesan quota	51,972		51,972	51,120
Upkeep of services	33,380		33,380	24,148
Church running expenses	16,248		16,248	13,650
	<u>101,600</u>		<u>101,600</u>	<u>88,918</u>
3b Church management and administration	<u>16,647</u>		<u>16,647</u>	<u>14,998</u>
3c Upkeep of church property	<u>3,830</u>	<u>10,920</u>	<u>14,750</u>	<u>9,605</u>
3d Sundry outgoings				
Building improvements and equipment purchased	4,265		4,265	2,511
Charity collections paid over	1,415		1,415	
Transient costs	6,747		6,747	985
Music Association costs		595	595	2,020
Sundry outgoings	<u>12,427</u>	<u>595</u>	<u>13,022</u>	<u>5,516</u>
TOTAL RESOURCES EXPENDED	<u>134,504</u>	<u>11,515</u>	<u>146,019</u>	<u>119,037</u>

Church management and administration includes the independent examiner's fee of £500 (2020: £500)

4 ASSETS FOR USE BY THE CHURCH

	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
4a Tangible fixed assets				
4b Investments				
4c Short term deposits				
4d Cash at bank and in hand				
Community bank account	13,937		13,937	14,325
Music Association bank account		2,703	2,703	2,979
Building bank account		26,211	26,211	30,313
CCLA Deposit	26,485	137,563	164,048	163,963
Petty cash	83		83	15
	<u>40,505</u>	<u>166,477</u>	<u>206,982</u>	<u>211,595</u>

5 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Undesignated £	Restricted Designated £	Total £
Current Assets			
Debtors	12,216	300	12,516
Cash and Bank	40,505	166,477	206,982
	<u>52,721</u>	<u>166,777</u>	<u>219,498</u>
Current liabilities	<u>-25,732</u>	<u>-120</u>	<u>-25,852</u>
FUND BALANCE	<u>26,989</u>	<u>166,657</u>	<u>193,646</u>

	2021 £	2020 £
6 DEBTORS		
Income tax recoverable	1,600	1,000
Lettings and other	10,916	7,109
	<u>12,516</u>	<u>8,109</u>
7 LIABILITIES: AMOUNTS DUE WITHIN ONE YEAR		
Assigned fees	168	199
Creditors for goods and services	12,942	12,172
Creditors for building renovation works		1,498
Grant from DEBK Fund received in advance	7,502	7,502
Robert Presley Bursary	3,794	3,264
Other creditors (including professional fees)	1,446	600
	<u>25,852</u>	<u>25,235</u>

8 FUND DETAILS

The Building Fund has been established to receive grants and other income to be expended solely for the purpose of renovating the church building of St John's, Fulham. During the past four years the roof and the tower have been renovated and the interior lighting and sound systems have been renovated and updated. In 2020 the decision was taken to renovate the downpipes and hoppers. The work will be completed in 2022.

The St Johns Music Association was established more than a decade ago for the purpose of bringing music to a wider public audience. Concerts in the Church by young musicians and carol-singing by the St. John's Schola Cantorum yielded a small surplus in the year.

9 TRANSACTIONS WITH MEMBERS OF THE PCC

During the year there were no transactions with members of the PCC.

St. John's

Financial Review of the year ended 31st December 2021

Unrestricted Funds

1. From a financial point of view 2021 was a satisfactory year. An operating surplus of £7,056 was achieved from which a Grant of £7,000 was made to the Restricted Building Fund, leaving a final surplus of £56. PCC Unrestricted Reserves at the end of 2021 amounted to £26,989.
2. Total Incoming Resources increased by 19% to £134,560, compared to £112,798 in 2020. Operational Income was £123,673 of which £7,000 was transferred as a grant to the Restricted Building Fund.
Other Incoming Resources, which are matched by Other Resources Expended, amounted to £17,887. They consisted of Assigned Fees collected on behalf of the Diocese of £2,197, amounts collected on behalf of Charities of £1,415, utility costs re-charged to Peques of £7,528 and transient income of £6,747.
3. Incoming resources from donors was £31,998. Giving increased by 7% to £30,583 and collections on behalf of Charities amounted to £1,415. The decline in church attendance led to a decrease in planned giving and collections but compensation was provided by several generous donations.
4. Income from the letting of the church premises increased by 32% to £89,617. The Holiness Unto The Lord International Church has returned, the Farmers' Market had it ups and downs but its return is hoped for, and Pines and Needles and the Bavarian Hut have provided Christmas cheer in addition to income. St. John's has also welcomed a considerable number and variety of new tenants. Income from table-top sales increased by 3% to £8,097, a remarkable achievement by the team in the light of the obstacles placed in its way by the pandemic and its side-effects.
5. Total Resources Expended increased by 20% to £134,504 compared to £111,794 in 2020. Operational Costs amounted to £116,717, and Other Resources Expended amounted to £17,887, matched by Other Incoming Resources as noted above.
6. The Common Fund contribution paid by the PCC to the Diocese increased by 2% to £51,972, amounting to 61% of the Full Diocesan Cost. The PCC has committed to an increase to £56,550 for 2022, representing the Full Cost of the Parish Ministry and 66.37% of the Full Diocesan Cost.
7. The Cost of Upkeep of Services increased by 38% to £33,380, including Assigned Fees of £2,197. The increase was largely due to more music in services, more choral scholars and expanded duties of the Director of Music. The benefits can be heard at every service and in the growing reputation of the St. John's Schola.
8. Building running expenses increased by 11% to £16,647, of which £8,720 is the cost of insurance and the St. John's share of utility costs, and £7,528 is the Peques share of utility costs re-charged to them. Building maintenance costs decreased by 12% to £3,830, there having been no major problems in the year. The replacement of a boiler in the Peques nursery at a cost of £2,982 was covered by the Insurer and Peques.
9. Church Management and Administration Costs increased by 11% to £16,647. The increase was mainly due to the employment of a cleaner whose employment has since been terminated.
10. Capital expenditure amounted to £4,265 compared to £2,511 in 2020. It included £1,388 on an external socket to facilitate lettings, £1,132 on a storage shed, £914 to complete work on the vestry and £583 for on-line equipment.

Restricted Funds

Building Fund

1. At the end of 2020 the Building Fund stood at £169,851. The first call on the remaining funds will be the refurbishment of the rainwater hoppers and downpipes. The complexity of and confusion about the multifarious bureaucratic requirements has delayed progress but it is hoped that some actual work will be undertaken in 2022.
2. A review of the refurbishment and future layout of the interior is taking place and consultants' fees of £10,920 were incurred in 2021.
3. Income in the form of donations, interest and VAT reclaimed under the LPOW scheme amounted to £1,637 and a Grant of £7,000 was transferred from the Community Fund.
4. At the end of 2021 the Building Fund stood at £164,024.

Music Association Fund

The Music Association has the purpose of organising public concerts in St. John's Church. Several concerts and recitals, together with a three-day workshop on the performance of Mediaeval Liturgical by the renowned Marcel Peres, were held during 2021. A surplus of £1,404 was realised in 2021 and at the end of the year the Music Association Fund stood at £2,633.

Reserves Policy

1. It is PCC policy to maintain a balance on the general Unrestricted Fund equivalent to approximately two months worth of unrestricted normal operating costs as contingency against unforeseen situations. PCC unrestricted funds at the year-end amounted to £26,989, which is some 25% above the required level.
2. It is PCC policy to invest significant Fund balances, which are not needed in the immediate future, with the CCLA deposit fund. At the end of 2021 an amount of £137,563 of the Building Fund and an amount of £26,485 of Unrestricted Funds were so deposited, yielding the munificent interest returns of £71 and £15 respectively.