

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS, PIMLICO, LONDON

England & Wales - Charity number 1171019

Details

Other names St Barnabas Church Pimlico

Status Registered

Legal form Other

Registered 2017-01-06

Register [View on the Charity Commission register](#)

Contact

Address 31 Orsett Street
London
SE11 5PW

Phone 02078203534

Website www.stbarnabaspimlico.com

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH

Activities: St Barnabas Church is a Church of England parish church, providing regular public worship open to all in a beautiful building, and promoting the whole mission of the Church in Pimlico, Westminster.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Religious Activities, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- City Of Westminster

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£163,355	£136,086	-	-
2023-12-31	£152,638	£133,199	-	-
2022-12-31	£155,374	£125,613	-	-
2021-12-31	£155,304	£134,800	-	-
2020-12-31	£127,483	£118,529	-	-

Trustees

Name	Role	Appointed
Rev JOHN MICHAEL PEARSON-HICKS	Chair	2015-10-28
Carl Emilien		2021-05-20
Dr John Bates		2019-04-30
Dr VICTORIA ROBIN-JANE MUIR		2013-06-26
JENNI HOPKINS		2016-04-16
KATE MCCARTHY		2015-04-26
KRIS ROMANSKI		2011-09-01
LINDA ULRICH		2009-04-25
Selwyn Richard Stuart Leamy		2020-09-30
Vera Roskell		2019-04-30

Accounts

Charity number: 1171019

St. Barnabas Church Pimlico

Annual report and financial statements

for the year ended 31 December 2024

St. Barnabas Church Pimlico
Annual Report
For the year ended 31 December 2024

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St. Barnabas Church Pimlico

Annual Report

For the year ended 31 December 2024

Aim and purpose

The Parochial Church Council (PCC) has the responsibility of cooperating with the Parish Priest, Fr John Pearson-Hicks, in promoting the whole mission of the Church in the parish.

Review of the Year

In 2024, the church continued to serve and encourage the parish of St Barnabas in myriad ways, as we look towards the 175th Anniversary of consecration in 2025.

We continued to stream services from church using 'zoom' for the Sunday Mass, Thursday Compline and Saturday Morning Prayer.

Linda Ulrich led our Lent Study Group with the focus on poetry. Services during Holy Week and Easter showed an increase in attendance.

The St Barnabas Patronal Festival took place on 11 June with The Revd Jonathan Kester, Vicar of St Peter's Eaton Square, as our guest preacher. This was followed by a reception in church. This event in the life of the parish was well attended and included many children from our parish school.

Our 'green' courtyard continued to be open to the public six days a week during daylight hours. The footfall has increased significantly as people have got to know we are open for them. We now have a host of regulars to who use the space to pray, as well as eat lunch and even hold meetings. Fr John maintains the courtyard garden.

During term time, Fr John leads a weekly service for our parish school, as well as an end of term service. The school and church worked together for Harvest Festival and collected over 55 bags of food donations for the charity "Glass Door". School services are well attended by parents and school governors, especially the three Christmas Nativity Plays in December 2024. During 2024, Fr John met many staff and parents, offering pastoral care and support, particularly in light of staff reorganisation and our partnership with St Matthew CE School, Westminster.

Our parish school continued to use the Church Hall for its Nursery Class until the end of the summer term. With the set rent rises, and diminishing numbers of children living in the district the school gave notice on using the Church Hall. This precipitated a review of our lease with Grosvenor Estate (who own the church hall), so that, from Christmas 2024 we have not been required to pay rent, but we still have to meet the cost of insuring the hall.

During 2024 Chelsea Canines (dog training classes) continued to be a significant user of the Church Hall on Saturdays. Most of our 'casual' users now prefer using the church rather than the church hall due to accessibility issues.

The church is used by various community groups and individuals: Resident Associations, Building Development Companies, Bible Study, National Adult Dyslexia Group, professional and student musicians. Platinum Consort book space in the church very regularly throughout the year, and we continue to be a designated Polling Station for elections.

There is a well-established Community Tea "T@3" which meets each Thursday afternoon. This has been running consistently since September 2017 and has a regular attendance of around 12-20 each week, mainly made up of local people. Thanks goes to all those who bake cakes and help with making the teas.

Our Community Sewing Group – Barnabas Bees – meets on Wednesday afternoons and we have now completed 40 church kneelers which are in regular use. This core group, which has grown to ten members, also helps keep the church open to visitors.

In September 2024, we appointed Laura Connies-Laing as a self-supporting Pastoral Assistant for one year. She works alongside Fr John on Wednesdays, Thursdays and Saturday mornings and is part of the congregation on Sundays.

Linda Ulrich, a long-standing member of the congregation started training for ministry at St Mellitus College in Autumn 2024. She is on what is called the "Caleb Stream" and is training and discerning her call to priesthood simultaneously.

St. Barnabas Church Pimlico

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For the year ended 31 December 2024

Sadly, two long-term members of the congregation died in 2024: Ian Park (88) and Dorothy Torrance (103). Revd Theodora conducted her first wedding in June for Billie and Marcus. Fr John and Revd Theodora carried out six baptisms (three children, three adults), and in October The Rt Reverend Christopher Lowson confirmed two of our adults: Margaret Shimes and Somayeh Pazooki.

Fr John continues to undertake a number of additional duties (as do all incumbents) on behalf of the Bishop of London. These include (but not limited to): being a Training Incumbent (supervising Revd Theodora), being an Assistant Area Director of Ordinands (working with potential candidates for the priesthood) and sitting on the Diocesan Safeguarding Advisory Panel as the Clergy Representative for London. Fr John also works as a Schools Data Protection Officer (a little less than 1 day per week) with Grow Education Partners Ltd, which is part of the London Diocesan Board for Schools. Whilst Fr John is the Padre of 291 Squadron (Westminster & Chelsea) RAF Air Cadets, he has been less involved since they moved to Wellington Barracks.

The Melkite Church in London, under the leadership of Archimandrite Shafiq Abouzayd, continues to use the Church for a weekly service and other activities. The Melkite Church also use the Church Hall for their family events on Sunday afternoons. The Melkites have been part of the St Barnabas family since 1990. Fr John and Fr Shafiq work well together and during 2024 have co-officiated at weddings and funerals. Fr John also assists the Melkite congregation on occasion as a communion minister.

In 2024, the diocese appointed a new Quinquennial Inspector (Architect), following interviews with selected candidate. Our QI is now Paul Chatham, who will undertake a full review of the church fabric, which will be completed in 2025. A vote of thanks was given to our outgoing QI, George Woodrow.

Administration services are provided by Daren Pearson-Hicks, who is contracted to work up to 25 hours a month normally, plus a few hours work relating to unlocking/locking and setting up for events in church or the church hall.

Finally, we wish once again to record our thanks to Fr John for his leadership. He continued as Stipendiary Priest in Charge, on an 80% of full-time basis. Although he is paid by the Diocese in the normal way, his stipend and pension contributions are funded by the PCC by specific payments to the Diocese, rather than out of Common Fund contributions. The PCC also pays a contribution to the Common Fund to cover its share of Diocesan costs which includes an aspect of housing

Public Benefit

St Barnabas' PCC has regard to the Charity Commission's guidance on public benefit. St Barnabas ministers to its geographically small parish, but also to those more widely scattered worshippers who find spiritual sustenance in its traditional language worship, providing pastoral care to those who live in the parish and those who worship in the church. Particular public benefits are:

- Fr John's ministry to St Barnabas School and their use of the church for acts of worship;
- making the church available as a place of worship for the Melkite Church in London; and
- making the church hall available for hire by local community bodies at preferential rates
- Ensuring the church is open regularly to visitors/members of the public (Wednesdays, Thursdays, Saturdays and Sunday).

Financial Report

The PCC recorded a net surplus of income over expenditure of £21,687 on the general fund in 2024, compared to a surplus of £16,376 in 2023. The accumulated surplus of the fund stood at £101,361 at the end of 2024, up from £79,674 at the end of 2023.

Total general fund income rose from £147,400 in 2023 to £154,374 in 2024. The main reasons for this increase were that giving and associated gift aid rose from £56,137 in 2023 to £76,981 in 2024. But income from the hire of the church hall fell from £56,362 in 2023 to £41,131 in 2024 as St Barnabas School stopped using the hall at the end of August 2024, as school rolls had fallen.

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For the year ended 31 December 2024

Total general fund expenditure rose slightly, from £131,024 in 2023 to £132,687 in 2024. The parish's contribution to the Diocesan Common Fund rose from £28,650 in 2023 to £32,000 in 2024, but the cost of fuel and power for the church fell from £11,188 in 2023 to £7,231, below the 2022 level.

The purpose of both the designated and the restricted funds is described in Note 14, and income and expenditure for each of the funds is shown in Notes 15 & 16.

The main activity within the restricted funds was the raising of £2,213 for Glass Door, a local homeless charity. The parish also raised £242 for USPG and £200 for the Royal British Legion.

Reserves Policy

The PCC's policy is to maintain a reserve on the general (unrestricted) fund, at a level sufficient to cover the normal running costs of the church for least one month, and, ideally, two months. It is intended that the remaining moneys in the designated funds should be used for the purposes set out in Note 14.

Restricted funds will be used for the purposes specified in Note 14, as required.

Risk Management Policy

The PCC has considered the major risks which it faces. In its opinion, the PCC has established systems which, under normal conditions, should allow those risks to be mitigated to an acceptable level in its day to day operations.

The main financial risk at present concerns the income which the PCC has traditionally received from the church hall. St Barnabas School has concluded that the cost of leasing the school hall is unaffordable, given their financial circumstances, and they have given notice to terminate their lease, which has necessitated an urgent search by the PCC for alternative tenants, to prevent a severe shortfall in income. An added uncertainty is that we understand that the Grosvenor Estate is looking to dispose of the freehold of the hall.

Another potential financial risk is that urgent and expensive repairs will be required to the church or the church hall, so that the PCC's funding plan to cover the cost of Fr John's stipend will prove inadequate.

Governance

The Parochial Church Council (PCC) is a corporate body established by the Church of England. It operates under the Parochial Church Councils (Powers) Measure 1956. The PCC is registered with the Charity Commission under number 1171019.

The PCC met four times during the year, including the formal meeting after the APCM to elect the PCC officers. Aside from the ordinary business of the PCC, the main subjects of discussion at the PCC were:

- the future of the clergy house;
- finance;
- the suspension of the living; and
- parish activities.

PCC Membership

The Parish Priest, the Churchwardens, the Deanery Synod Representative and the Headteacher of St Barnabas School are ex officio members of the PCC. Other PCC members are elected by the Annual Parochial Church Meeting (APCM) or co-opted by the PCC, in accordance with the Church Representation Rules

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For the year ended 31 December 2024

The following served as members of the PCC, and therefore Trustees, during the year and up to the date of this report.

Parish Priest	The Rev'd John Pearson-Hicks (Chairman)
Churchwardens	Jenni Hopkins (also joint Lay Vice-Chairman) Selwyn Leamy (also joint Lay Vice-Chairman)
Assistant Curate	The Rev'd Theodora Jejeu
Executive Headteacher	Sarah Maltese (until 31 December 2024)
Head of School	Lauren Castle
Deanery Synod	Jill Bates
Representatives	Linda Ulrich (also Secretary until September 2024)
Elected Members	John Bates Carl Emilien Kate McCarthy David Mc Dowell James Philips Kris Romanski (Treasurer) Ann Townshend Kathryn Ballisat (from 19 May 2024) Laura Connies-Lang (from 19 May; also Secretary from September 2024)

Standing Committee

The Standing Committee, which is required by law, comprised the Parish Priest, the two Wardens, the Treasurer and the Secretary. The Committee meets routinely ahead of PCC meetings and otherwise as necessary to transact PCC business between PCC meetings, subject to the directions of the PCC.

Church Attendance

The number at the Electoral Roll at the time of the APCM totalled 89 (84 in the previous year).

Attendance during 2024 for most parish activities increased. Sunday services often see mid-high 30s and there were a significant number of Sundays where the congregation was higher than 40. There are seven children who would be deemed regular attendees at Sunday services. Our Wednesday Lunchtime Mass regularly has ten communicants. Compline on Thursdays continues at around 7, though from September there are usually more people in church than online. Symbol Choir, made up of young professionals, have also been leading Compline. This has been a wonderful addition to a rich variety of services we offer.

Parish socials continue to be well attended. Those held in the Vicarage are particularly popular. There are now over 60 adults who worship regularly in St Barnabas. Approximately 110 children and ten staff attended Collective Worship in church each Wednesday. The Melkite Congregation attendance at Mass on Sunday attendance is usually over 100 and on major feast days attendance has been in excess of 300 (hence Fr John assisting with communion).

Safeguarding

The PCC has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. Linda Ulrich is the Safeguarding Officer for the Parish and Kate McCarthy is the Children's Champion. PCC Members undertook training in Safeguarding during 2023. Linda and Fr John maintain the Safeguarding Dashboard.

Statement of the Trustees' Responsibilities

As Trustees, the members of the PCC are responsible for preparing the PCC Annual Report and the Statement of Financial Activities in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

St. Barnabas Church Pimlico
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For the year ended 31 December 2024

Law applicable to charities in England and Wales requires the PCC's Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the PCC's officers are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Administrative Information

Church address:

St. Barnabas Street
London
SW1W 8PF

Independent Examiner:

Maxine Gambrell FCCA
PG Lemon LLP
Chartered Certified Accountants
134 High Street, Hythe, Kent
CT21 5LB

Bankers:

TSB Bank
City of London Branch
PO Box 373
Leeds
LS14 9CG

CCLA Investment Management Limited
One Angel Lane London
EC4R 3AB

This report was approved by the PCC on 21 May 2025 and signed on its behalf by

The Rev'd John Pearson-Hicks Chairman

St. Barnabas Church Pimlico

Independent examiner's report to the trustees on the unaudited financial statements of St. Barnabas Church Pimlico.

For the year ended 31 December 2024

I report on the accounts of St. Barnabas Church Pimlico for the year ended 31 December 2024 set out on pages 1 to 18.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) do not apply 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 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 you as 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:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Maxine Gambrill FCCA
Chartered Certified Accountant
Independent examiner
PG Lemon LLP
134 High Street
Hythe
Kent
CT21 5LB**

St. Barnabas Church Pimlico

Statement of financial activities

For the year ended 31 December 2024

		Unrestricted	Restricted	2024	2023
		funds	funds	Total	Total
	Notes	£	£	£	£
Income and endowments					
Voluntary income	2	76,981	5,676	82,657	56,954
Activities for generating funds	3	71,643	-	71,643	86,049
Investment income	4	2,771	2,607	5,378	4,268
Church activities	5	3,186	-	3,186	1,764
Other income	6	491	-	491	3,603
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		155,072	8,283	163,355	152,638
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure					
Church activities	7	98,230	3,399	101,629	98,292
Raising funds	8	34,457	-	34,457	34,908
		<hr/>	<hr/>	<hr/>	<hr/>
Total expenditure		132,687	3,399	136,086	133,200
		<hr/>	<hr/>	<hr/>	<hr/>
Net income		22,385	4,884	27,269	19,438
Total funds brought forward		94,327	53,571	147,898	128,459
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		116,712	58,455	175,167	147,897
		<hr/>	<hr/>	<hr/>	<hr/>

The notes on pages 9 to 18 form an integral part of these financial statements.

St. Barnabas Church Pimlico

Balance sheet

as at 31 December 2024

		2024		2023	
	Notes	£	£	£	£
Current assets					
Debtors	11	14,548		18,256	
Short term deposits	12	161,137		136,637	
Cash at bank and in hand		3,446		3,486	
		<u>179,131</u>		<u>158,379</u>	
Creditors: amounts falling					
due within one year	13	(3,964)		(10,482)	
		<u></u>		<u></u>	
Net current assets			175,167		147,897
			<u></u>		<u></u>
Net assets			175,167		147,897
			<u></u>		<u></u>
Funds					
	14 - 17				
Restricted income funds			58,455		53,571
Unrestricted income funds			116,712		94,327
			<u></u>		<u></u>
Total funds			175,167		147,898
			<u></u>		<u></u>

The financial statements were approved by the trustees on 21 May 2025 and signed on its behalf by

The Revd John Pearson-Hicks
Chairman

Kris Romanski
Treasurer

The notes on pages 9 to 18 form an integral part of these financial statements.

St. Barnabas Church Pimlico

Notes to financial statements

for the year ended 31 December 2024

1. Accounting policies

The principal accounting policies are summarised below.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

St Barnabas Church, Pimlico, Parochial Church Council (the PCC) constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the PCC's ability to continue as a going concern.

1.2. Fund accounting

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. Restricted funds represent donations or grants received for a specific object.

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.

1.3. Incoming recognition

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

Planned giving receivable under gift aid is recognised only when received.

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

Other donations, including candle box donations, are recognised when received.

Income from letting of the church and church hall and the use of premises is recognised when the rental is due.

Other income is generally recognised when it is received.

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2024

1.4. Expenditure

Expenditure is generally recognised on an accrual basis as a liability is incurred.

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

2. Voluntary income

	Unrestricted	Restricted	2024	2023
	funds	funds	Total	Total
Notes	£	£	£	£
Planned and other giving subject to Gift Aid	44,733	1,905	46,638	31,129
Gift Aid recoverable	11,183	476	11,659	7,778
Planned and other giving not subject to Gift Aid	13,026	3,165	16,191	11,889
Votive candles	895	-	895	988
Collections at services	5,289	-	5,289	3,868
GASDS top up payments	1,855	130	1,985	1,302
	<u>76,981</u>	<u>5,676</u>	<u>82,657</u>	<u>56,954</u>

3. Activities for generating funds

	Unrestricted	Restricted	2024	2023
	funds	funds	Total	Total
	£	£	£	£
Use of church	28,955	-	28,955	27,732
Church hall	41,131	-	41,131	56,362
Miscellaneous sales	1,557	-	1,955	1,955
	<u>71,643</u>	<u>-</u>	<u>71,643</u>	<u>86,049</u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2024

4. Investment income

	Unrestricted	Restricted	2024	2023
	funds	funds	Total	Total
	£	£	£	£
Ordinary bank deposit interest	858	-	858	1,713
Other deposit interest	1,913	2,607	4,520	2,555
	<u>2,771</u>	<u>2,607</u>	<u>5,378</u>	<u>4,268</u>

5. Church activities

	Unrestricted	2024	2023
	funds	Total	Total
	£	£	£
Other income from charitable activities	3,186	3,186	1,764
	<u>3,186</u>	<u>3,186</u>	<u>1,764</u>

6. Other income

	Unrestricted	2024	2023
	Funds	Total	Total
	£	£	£
LPOW VAT grant	491	491	226
Other grants	-	-	3,308
Other income	-	-	69
	<u>491</u>	<u>491</u>	<u>3,603</u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2023

7. Church activities

	Unrestricted	Restricted	2024	2023
	funds	funds	Total	Total
	£	£	£	£
Ministry: Diocesan Common Fund	32,000	-	32,000	28,650
Other ministry costs	34,622	-	34,622	33,175
Missionary and charitable giving donations	-	2,655	2,655	426
Church running and maintenance	23,168	744	23,912	27,089
Upkeep of services	4,461	-	4,461	4,892
Office expenses, including parish administrator	3,979	-	3,979	4,060
	<u>98,230</u>	<u>3,399</u>	<u>101,629</u>	<u>98,292</u>
	<u><u>98,230</u></u>	<u><u>3,399</u></u>	<u><u>101,629</u></u>	<u><u>98,292</u></u>

8. Raising funds

	Unrestricted	2024	2023
	funds	Total	Total
	£	£	£
Church hall	33,360	33,360	34,881
Other fund raising costs	1,097	1,097	27
	<u>34,457</u>	<u>34,457</u>	<u>34,908</u>
	<u><u>34,457</u></u>	<u><u>34,457</u></u>	<u><u>34,908</u></u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2024

9. Analysis of expenditure including allocation of support costs

The support costs have been allocated in their entirety to the unrestricted expenditure (church running and maintenance).

	Direct costs £	Support costs £	2024 Total £	2023 Total £
Church running and maintenance	22,512	1,400	23,912	27,089
	<u>22,512</u>	<u>1,400</u>	<u>23,912</u>	<u>27,089</u>
Independent examiner's remuneration			1,400	1,320
			<u>1,400</u>	<u>1,320</u>

10. Staff costs

	2024 £	2023 £
Salaries of lay staff	3,480	3,480
	<u>3,480</u>	<u>3,480</u>

During the year, the PCC employed a part time Organist. His earnings were below the threshold for employer NICs.

Payments to PCC members

Fr John Pearson-Hicks received £472 expenses in 2024 (£889 in 2023); a small, immaterial part of these may have related to his duties as PCC chairman.

In addition, the PCC paid £32,912 to the diocese in 2024 to cover the cost of his 80% stipend; in 2023 the amount paid was £32,120. The Rev'd Theodora Jeje received expenses of £74 and a honorarium of £1,000 as a thank you for her services (nil in 2023). No other PCC member received any expenses or remuneration from the PCC in 2024 or 2023.

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2024

Other financial arrangements involving PCC members

St Barnabas CE Primary School & Nursery and St Barnabas PCC share common Trustees. Fr John Pearson-Hicks is ex officio both the Chair of the PCC and also a Governor of the School. Kate McCarthy is the Chair of School Governing Body and also a member of St Barnabas PCC. The Revd Theodora Jeje is ex officio a member of the St Barnabas PCC and is PCC-appointed School Governor. They all only vote on issues which affect both PCC and school at the primary body to which they belong.

Since 2012, St Barnabas School has been using St Barnabas Church for Collective Worship. In 2023 this reduced from five days a week to three. This use is entirely within the PCC's objectives for greater use of the church, and, since 2021, the PCC has not asked for any financial contribution from the School in respect of this use of the church.

The choir vestry is used an office by Fr John, Revd Theodora and for parish administration. The gas and electricity used by the choir vestry comes via the School's meters, but the School has decided not to make any charge to the PCC in respect of such use.

St Barnabas School used to lease the Church Hall, from July 2018 until the end of August 2024. Alterations to the building, particularly a new entrance from the school playground side, were required before the School could use the building for the intended purpose of running nursery classes during the school day.

The school started using the hall for its nursery class from 25 March 2019. The rent was initially set at the rate of £10,000 per quarter; the rent in 2024 was £11,859 per quarter. Although the lease envisaged annual rent increases in line with the RPI, the PCC agreed to limit the increase to 2.5% in both 2022 and 2023, because of the School's financial concerns because the reception class, which used the hall, had not been full.

11. Debtors

	2024	2023
	£	£
Income tax recoverable	9,660	1,333
Other debtors	4,846	6,381
Prepayments and accrued income	42	10,542
	<hr/>	<hr/>
	14,548	18,256
	<hr/>	<hr/>

St. Barnabas Church Pimlico

**Notes to financial statements
for the year ended 31 December 2024**

12. Short term deposits

	2024	2023
	£	£
TSB Deposit Account	69,901	50,000
CBF Deposit Account	91,236	86,637
	<hr/>	<hr/>
	161,137	136,637
	<hr/> <hr/>	<hr/> <hr/>

12. Creditors: amounts falling due within one year

	2024	2023
	£	£
Sundry creditors	2,564	8,412
Rent received in advance	-	749
Accruals and deferred income	1,400	1,321
	<hr/>	<hr/>
	3,964	10,482
	<hr/> <hr/>	<hr/> <hr/>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2024

14. Funds

Restricted funds:

Organ Fund - Funds raised for a major restoration of the organ.

Bell Fund - For the maintenance and restoration of the bells.

Special Collection Fund - Funds raised for outside charitable objects.

Fabric Fund - For repair or improvement works on the fabric of the church.

Garden Fund - Funds raised to create a green meeting space in the Church courtyard.

Designated funds:

Sacristy Fund - Fund arising out of the payment of an insurance claim for flood damage in the sacristy, to be used to purchase new altar frontals and vestments.

Albert Mayers Memorial fund - Fund to pay for the restoration of the two holy water stoups as a memorial to a long-standing parishioner.

15. Unrestricted funds

	At 01/01/24	Incoming resources	Outgoing resources	At 31/12/24
	£	£	£	£
General fund	79,674	154,374	(132,687)	101,361
Sacristy fund (Designated)	13,556	698	-	14,254
Albert Mayers Memorial fund	1,097	-	-	1,097
	<hr/>	<hr/>	<hr/>	<hr/>
	94,327	155,072	(132,687)	116,712
	<hr/>	<hr/>	<hr/>	<hr/>

St. Barnabas Church Pimlico

**Notes to financial statements
for the year ended 31 December 2024**

16. Restricted funds

	At	Incoming	Outgoing	At
	01/01/24	resources	resources	31/12/24
	£	£	£	£
Organ fund	2,177	157	-	2,334
Bell fund	218	626	(744)	100
Special collections	13	2,655	(2,656)	12
Fabric fund	48,469	4,846	-	53,315
Garden fund	2,694	-	-	2,694
	<u>53,571</u>	<u>8,284</u>	<u>(3,400)</u>	<u>58,455</u>

17. Analysis of net assets between funds

	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
Fund balances at 31 December 2024 as represented by:			
Current assets	120,676	58,455	179,131
Current liabilities	(3,964)	-	(3,964)
	<u>116,712</u>	<u>58,455</u>	<u>175,167</u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2024

18. Related party transactions

There are two small grant-making Trusts which are related parties to the PCC, because currently all their Trustees are PCC members. These are the Rumsey Charity, whose object is to benefit poor children in the parishes of St Barnabas and St Mary's, Bourne Street, and the Home Purvis Charity, whose object is to provide items, services and facilities for the pupils of St. Barnabas' School which are not normally provided from another source. As in 2023, the PCC did not request a grant from either Trust in 2023, and none was made.

Daren Pearson-Hicks, Fr John's civil partner, provides administration services to the PCC. The number of hours that he works and the work he performs are carefully monitored by the Churchwardens every month, and one of them always authorises payment of his invoices.

Members of the PCC and their close relatives donated £31,992 in Gift Aid envelopes or by cheque or BACS transfer in 2024 (£19,260 in 2023). As is customary, and in common with other PCCs, details of any such further donations by PCC members and their close relatives of loose cash on the collection plate or candle donation boxes will not be known. Consequently, it is not possible to disclose the extent of any further donations of this nature but these are considered by the Trustees to be de minimis.

Accounts

Charity number: 1171019

St. Barnabas Church Pimlico

Annual report and financial statements

for the year ended 31 December 2023

St. Barnabas Church Pimlico

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St. Barnabas Church Pimlico

Statement of financial activities

For the year ended 31 December 2023

Annual Report for 2023

Aim and purpose

The Parochial Church Council (PCC) has the responsibility of cooperating with the Parish Priest in promoting the whole mission of the Church in the parish.

Review of the Year

In 2023, St Barnabas returned fully to normal after the Coronavirus Pandemic. The streaming of services from church using 'zoom' has continued to be offered for Sunday Mass, Thursday Compline and Saturday Morning Prayer.

The St Barnabas Patronal Festival took place on 11th June with Georgina Graham, Operations Manager for the Two Cities, Diocese of London, as our guest speaker. This was followed by a 'Cornish Lunch' in the Courtyard, attended by 32 people.

On 17th June 2023, The Revd Theodora Jeje, the assistant curate, was ordained priest by the Bishop of Stepney. Revd Theodora celebrated Mass for the first time on the Nativity of John the Baptist, 24th June, with the Revd Ian Stackhouse as guest preacher. This was a joyous occasion.

Our 'green' courtyard is open to the public six days a week during daylight hours. The footfall has gradually increased, and visitors value its opening as a quiet place to sit and reflect. A new bench was purchased and installed in memory of Nellie Hall. Fr John has taken on the responsibility of maintaining the courtyard garden.

During term time, Fr John leads a weekly service for our parish school, as well as an end of term service. The school and church worked together for Harvest Festival and collected over 50 bags of food donations for the charity "Glass Door". School services are well attended by parents and school governors, especially the three Christmas Nativity Plays in December 2023. Fr John also offers pastoral care to staff, pupils and families, as and when requested.

Our parish school continues to use the Church Hall for its Nursery Class. We have seen a sustained use in rentals in 2023. Chelsea Canines (dog training classes) continue to be a significant user of the Church Hall on Saturdays. We also now have a regular set of 'casual' users for the Church Hall, such as community groups, tenants' associations, small choirs and the Melkite Community, as the Grosvenor Estate require that it remains available for Community use.

The church is also used by various community groups and individuals: Resident Associations, Building Development Companies, Bible Study, Adult Dyslexia, professional and student musicians. Platinum Consort book space in the church very regularly throughout the year, and we continue to be a designated Polling Station for elections.

There is a well-established Community Tea – T@3 – each Thursday afternoon, which has been running since September 2017 and has a regular attendance of around 12-20 each week, mainly made up of local people. In September 2021, we started a Community Sewing Group – Barnabas Bees – on Wednesday afternoons. There is a small core group who have been making kneelers for church, which were blessed and brought into use during the autumn. Both of these activities enable the church to be kept open safely for visitors as well as the activities.

Fr John undertakes a number of additional duties (as do all incumbents) for the diocese. These include (but are not limited to): being a Training Incumbent (supervising Revd Theodora), being an Assistant Area Director of Ordinands (working with potential candidates for the priesthood) and sitting on the Diocesan Safeguarding Panel as the Clergy Representative for London. Fr John also continues as the Padre of 291 Squadron (Westminster & Chelsea) RAF Air Cadets.

The Melkite Church in London, under the leadership of Archimandrite Shafiq Abouzayd, continues to use the Church for a weekly service and other activities. The Melkite Church also use the Church Hall for their family events on Sunday afternoons. The Melkites have been part of the St Barnabas family since 1990. Fr John and Fr Shafiq continue to work well together and on occasion have led pastoral services together.

St. Barnabas Church Pimlico

Statement of financial activities

For the year ended 31 December 2023

In 2023 the Church Wardens, Parish Priest and Archdeacon, alongside our architect, George Woodrow met Kevin Rogers, Director of Parish Property at Diocese of London, to discuss how we can move various projects forward (including installation of glass doors at the West End, a new lighting scheme, restoration of internal and external stonework and the South East flat roof and an Organ rebuild). Little progress has been made in these areas since, primarily because of the enormity of the task and the associated costs.

Administration services are being provided by Daren Pearson-Hicks, who is contracted to work up to 25 hours a month normally, plus a few hours work relating to unlocking/locking and setting up for events in church or the church hall.

Finally, we wish once again to record our thanks to Fr John for his leadership. He continued as Stipendiary Priest in Charge, on an 80% of full-time basis. Although he is paid by the Diocese in the normal way, his stipend and pension contribution is funded by the PCC by specific payments to the Diocese, rather than out of Common Fund contributions. The PCC also pays a contribution to the Common Fund to cover its share of Diocesan costs which includes an aspect of housing. Prior to 2023 Fr John was in receipt of a housing allowance. From January 2023 the Diocese met his housing costs through the Common Fund. To provide the equivalent of a full stipend, Fr John works as a Schools Data Protection Officer (a little less than 1 day per week) with Grow Education Partners Ltd, which is part of the London Diocesan Board for Schools.

Public Benefit

St Barnabas' PCC has regard to the Charity Commission's guidance on public benefit. St Barnabas ministers to its geographically small parish, but also to those more widely scattered worshippers who find spiritual sustenance in its traditional language worship, providing pastoral care to those who live in the parish and those who worship in the church. Particular public benefits are:

- Fr John's ministry to St Barnabas School and their use of the church for acts of worship;
- making the church available as a place of worship for the Melkite Church in London; and
- making the church hall available for hire by local community bodies at preferential rates
- Ensuring the church is open regularly to visitors/members of the public (Wednesdays, Thursdays, Saturdays and Sunday).

Financial Report

The PCC recorded a net surplus of income over expenditure of £16,376 on the general fund in 2023, compared to a surplus of £3,266 in 2022. The accumulated surplus of the fund stood at £79,674 at the end of 2023, up from £63,298 at the end of 2022.

Total general fund income rose from £126,614 in 2022 to £147,400 in 2023. The main reasons for this increase were that giving and associated gift aid rose from £50,630 in 2022 to £56,137 in 2023. Payments for use of the church rose from £20,645 to £27,732, partly because of an increase in the contribution from the Melkite community, for which we are very grateful. Payments for use of the church hall from £52,156 to £56,362. Also, the PCC received a grant of £2,641 from the Diocese to help with fuel costs in the winter of 2023.

Total general fund expenditure rose from £123,348 in 2022 to £131,024 in 2023. The main reason for this was that expenditure on the church hall rose from £26,253 in 2022 to £34,686 in 2023, as the hall rent paid by the PCC was increased retrospectively back to the review date under the lease in September 2022. Also, the cost of fuel and power for the church rose from £7,676 in 2022 to £11,188 in 2023.

The purpose of both the designated and the restricted funds is described in Note 14, and income and expenditure for each of the funds is shown in Notes 15 & 16.

The main income received within the restricted fund during 2023 was the proceeds of the fete and interest accruing to the Fabric Fund. Expenditure on the garden was the main expenditure item from restricted funds in 2023.

St. Barnabas Church Pimlico

Statement of financial activities

For the year ended 31 December 2023

Reserves Policy

The PCC's policy is to maintain a reserve on the general (unrestricted) fund, at a level sufficient to cover the normal running costs of the church for least one month, and, ideally, two months. It is intended that the remaining moneys in the designated funds should be used for the purposes set out in Note 14.

Restricted funds will be used for the purposes specified in Note 14, as required.

Risk Management Policy

The PCC has considered the major risks which it faces. In its opinion, the PCC has established systems which, under normal conditions, should allow those risks to be mitigated to an acceptable level in its day to day operations.

The main financial risk at present concerns the income which the PCC has traditionally received from the church hall. St Barnabas School has concluded that the cost of leasing the school hall is unaffordable, given their financial circumstances, and they have given notice to terminate their lease, which has necessitated an urgent search by the PCC for alternative tenants, to prevent a severe shortfall in income. An added uncertainty is that we understand that the Grosvenor Estate is looking to dispose of the freehold of the hall.

Another potential financial risk is that urgent and expensive repairs will be required to the church or the church hall, so that the PCC's funding plan to cover the cost of Fr John's stipend will prove inadequate.

Governance

The Parochial Church Council (PCC) is a corporate body established by the Church of England. It operates under the Parochial Church Councils (Powers) Measure 1956. The PCC is registered with the Charity Commission under number 1171019.

The PCC met four times during the year, including the formal meeting after the APCM to elect the PCC officers. Aside from the ordinary business of the PCC, the main subjects of discussion at the PCC were:

- the future of the clergy house;
- finance;
- the suspension of the living; and
- parish activities.

PCC Membership

The Parish Priest, the Churchwardens, the Deanery Synod Representative and the Headteacher of St Barnabas School are ex officio members of the PCC. Other PCC members are elected by the Annual Parochial Church Meeting (APCM) or co-opted by the PCC, in accordance with the Church Representation Rules.

The following served as members of the PCC, and therefore Trustees, during the year and up to the date of this report.

<i>Parish Priest</i>	The Rev'd John Pearson-Hicks (<i>Chairman</i>)
<i>Churchwardens</i>	Jenni Hopkins (<i>also Lay Vice-Chairman</i>) Selwyn Leamy
<i>Assistant Curate</i>	The Rev'd Theodora Jejey
<i>Executive Headteacher/ Head of School</i>	Rachel Jewitt (until August) / Sarah Maltese (from September) Lauren Castle
<i>Deanery Synod members</i>	Linda Ulrich (<i>Secretary</i>) Jill Bates

St. Barnabas Church Pimlico

Statement of financial activities

For the year ended 31 December 2023

<i>Elected Members</i>	John Bates Carl Emilien Kate McCarthy Victoria Muir Kris Romanski (<i>Treasurer</i>) David Mc Dowell (from 14 May) James Philips (from 14 May) Ann Townshend (from 14 May) Vera Roskell (until 14 May)
<i>Melkite representative</i>	Rania Choueiry (until 14 May)

Standing Committee

The Standing Committee, which is required by law, comprised the Parish Priest, the two Wardens, the Treasurer and the Secretary. The Committee meets routinely ahead of PCC meetings and otherwise as necessary to transact PCC business between PCC meetings, subject to the directions of the PCC.

Church Attendance

The number at the Electoral Roll at the time of the APCM totalled 84 (77 in the previous year) plus about 140 from the Melkite Congregation.

Broadly speaking we have seen an increase in attendance during 2023 of all parish activities. Sunday services often see mid-high 30s. 2023 there were seven children regular attending the Sunday services. Our Wednesday Lunchtime Mass increased from 5 to 11. Compline on Thursdays continues at around 7. Parish socials, especially those held on the Vicarage are very well attended. There are now over 50 adults who worship regularly in St Barnabas.

Approximately 120 children and ten staff attended Collective Worship in church each Wednesday. The Melkite Congregation attendance at Mass on Sunday increased significantly with attendance ranging from 60 to 150. On major feast days the attendance is in excess of 200.

Safeguarding

The PCC has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. Linda Ulrich is the Safeguarding Officer for the Parish and Kate McCarthy is the Children's Champion. PCC Members undertook training in Safeguarding during 2023. Linda and Fr John maintain the Safeguarding Dashboard.

Statement of the Trustees' Responsibilities

As Trustees, the members of the PCC are responsible for preparing the PCC Annual Report and the Statement of Financial Activities in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the PCC's Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the PCC's officers are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

St. Barnabas Church Pimlico

Statement of financial activities

For the year ended 31 December 2023

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Administrative Information

Church address St. Barnabas Street

London
SW1W 8PF

Independent Philip Gambrell FCCA

Examiner PG Lemon LLP
Chartered Certified Accountants
134 High Street
Hythe
Kent
CT21 5LB

Bankers TSB Bank

City of London Branch
PO Box 373
Leeds
LS14 9CG

CCLA Investment Management
Limited
One Angel Lane
London
EC4R 3AB

This report was approved by the PCC on 23 April 2024 and signed on its behalf by

The Rev'd John Pearson-Hicks
Chairman

St. Barnabas Church Pimlico

Statement of financial activities

For the year ended 31 December 2023

Independent examiner's report to the trustees on the unaudited financial statements of St. Barnabas Church Pimlico.

I report on the accounts of St. Barnabas Church Pimlico for the year ended 31 December 2023 set out on pages 1 to 13.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) do not apply 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 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 you as 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:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or
- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Maxine Gambrill FCCA
Chartered Certified
Accountant Independent
examiner
PG Lemon LLP
134 High Street
Hythe
Kent
CT21 5LB**

St. Barnabas Church Pimlico

Statement of financial activities

For the year ended 31 December 2023

		Unrestricted	Restricted	2023	2022
		funds	funds	Total	Total
	Notes	£	£	£	£
Income and endowments					
Voluntary income	2	56,137	817	56,954	78,019
Activities for generating funds	3	84,362	1,687	86,049	73,992
Investment income	4	2,128	2,140	4,268	1,213
Church activities	5	1,764	-	1,764	1,124
Other income	6	3,603	-	3,603	1,026
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total income		147,994	4,644	152,638	155,374
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Expenditure					
Church activities	7	96,125	2,166	98,291	98,148
Raising funds	8	34,899	9	34,908	27,465
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total expenditure		131,024	2,175	133,199	125,613
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net income		16,970	2,469	19,439	29,761
Total funds brought forward		77,357	51,102	128,459	98,698
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds carried forward		94,327	53,571	147,898	128,459
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

St. Barnabas Church Pimlico

Balance sheet

as at 31 December 2023

		2023		2022	
	Notes	£	£	£	£
Current assets					
Debtors	11	18,256		20,993	
Short term deposits	12	136,637		113,947	
Cash at bank and in hand		3,487		7,250	
		<u>158,380</u>		<u>142,190</u>	
Creditors: amounts falling					
due within one year	13	(10,482)		(13,731)	
		<u></u>		<u></u>	
Net current assets			147,898		128,459
			<u></u>		<u></u>
Net assets			147,898		128,459
			<u></u>		<u></u>
Funds					
	14 - 17				
Restricted income funds			53,571		51,102
Unrestricted income funds			94,327		77,357
			<u></u>		<u></u>
Total funds			147,898		128,459
			<u></u>		<u></u>

The financial statements were approved by the trustees on and signed on its behalf by

The Revd John Pearson-Hicks

Chairman

Kris Romanski

Treasurer

The notes on pages 9 to 19 form an integral part of these financial statements.

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2023

1. Accounting policies

The principal accounting policies are summarised below.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

St Barnabas Church, Pimlico, Parochial Church Council (the PCC) constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the PCC's ability to continue as a going concern.

1.2. Fund accounting

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. Restricted funds represent donations or grants received for a specific object.

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.

1.3. Incoming recognition

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

Planned giving receivable under gift aid is recognised only when received.

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

Other donations, including candle box donations, are recognised when received.

Income from letting of the church and church hall and the use of premises is recognised when the rental is due.

Other income is generally recognised when it is received.

1.4. Expenditure

Expenditure is generally recognised on an accrual basis as a liability is incurred.

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2023

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

2. Voluntary income

	Unrestricted	Restricted	2023	2022
	funds	funds	Total	Total
	£	£	£	£
Planned and other giving subject to Gift Aid	30,999	130	31,129	47,999
Gift Aid recoverable	7,745	33	7,778	12,001
Planned and other giving not subject to Gift Aid	11,366	523	11,889	11,436
Votive candles	988	-	988	848
Collections at services	3,868	-	3,868	4,297
GASDS top up payments	1,171	131	1,302	1,438
	<u>56,137</u>	<u>817</u>	<u>56,954</u>	<u>78,019</u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2023

3. Activities for generating funds

	Unrestricted	Restricted	2023	2022
	funds	funds	Total	Total
	£	£	£	£
Use of church	27,732	-	27,732	20,645
Church hall	56,362	-	56,362	53,191
Miscellaneous sales	268	1,687	1,955	156
	<hr/>	<hr/>	<hr/>	<hr/>
	84,362	1,687	86,049	73,992
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

4. Investment income

	Unrestricted	Restricted	2023	2022
	funds	funds	Total	Total
	£	£	£	£
Ordinary bank deposit interest	415	-	415	138
Other deposit interest	1,713	2,140	3,853	1,075
	<hr/>	<hr/>	<hr/>	<hr/>
	2,128	2,140	4,268	1,213
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

5. Church activities

	Unrestricted	2023	2022
	funds	Total	Total
	£	£	£
Other income from charitable activities	1,764	1,764	1,124
	<hr/>	<hr/>	<hr/>
	1,764	1,764	1,124
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

St. Barnabas Church Pimlico

**Notes to financial statements
for the year ended 31 December 2023**

6. Other income

	Unrestricted	2023	2022
	Funds	Total	Total
	£	£	£
LPOW VAT grant	226	226	(1,374)
Other grants	3,308	3,308	2,400
Other income	69	69	-
	<u>3,603</u>	<u>3,603</u>	<u>1,026</u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2023

7. Church activities

	Unrestricted	Restricted	2023	2022
	funds	funds	Total	Total
	£	£	£	£
Ministry: Diocesan Common Fund	28,650	-	28,650	28,650
Other ministry costs	33,175	-	33,175	33,321
Missionary and charitable giving donations	-	426	426	-
Church running and maintenance	25,348	1,740	27,088	26,872
Upkeep of services	4,892	-	4,892	5,458
Office expenses, including parish administrator	4,060	-	4,060	3,847
	<u>96,125</u>	<u>2,166</u>	<u>98,291</u>	<u>98,148</u>

8. Raising funds

	Unrestricted	Restricted	2023	2022
	funds	funds	Total	Total
	£	£	£	£
Church hall	34,881	-	34,881	26,253
Other fund raising costs	18	9	27	1,212
	<u>34,899</u>	<u>9</u>	<u>34,908</u>	<u>27,465</u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2023

9. Analysis of expenditure including allocation of support costs

The support costs have been allocated in their entirety to the unrestricted expenditure (church running and maintenance).

	Direct costs £	Support costs £	2023 Total £	2022 Total £
Church running and maintenance	24,028	1,320	25,328	24,607
	<u>24,028</u>	<u>1,320</u>	<u>25,328</u>	<u>24,607</u>
Independent examiner's remuneration			1,320	1,320
			<u>1,320</u>	<u>1,320</u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2023

10. Staff costs

	2023	2022
	£	£
Salaries of lay staff	3,480	3,480

During the year, the PCC employed a part time Organist. His earnings were below the threshold for employer NICs.

Payments to PCC members

Fr John Pearson-Hicks received £889 expenses in 2023 (£425 in 2022); a small, immaterial part of these may have related to his duties as PCC chairman.

In addition, the PCC paid £32,120 to the diocese in 2023 to cover the cost of his 80% stipend; in 2022 the amount paid was £32,180. No other PCC member received any expenses or remuneration from the PCC in 2023 or 2022.

Other financial arrangements involving PCC members

St Barnabas School and St Barnabas PCC share common Trustees. Fr John Pearson-Hicks is ex officio both the Chair of the PCC and also a Governor of the School, being Vice-Chair of Governors. Kate McCarthy, Chair of School Governors, is also a member of St Barnabas PCC. The Revd Theodora Jejeu is ex officio a member of the St Barnabas PCC and is PCC-appointed School Governor. They all only vote on issues which affect both PCC and school at the primary body to which they belong.

Since 2012, St Barnabas School has been using St Barnabas Church for Collective Worship. In 2023 this reduced from five days a week to three. This use is entirely within the PCC's objectives for greater use of the church, and, since 2021, the PCC has not asked for any financial contribution from the School in respect of this use of the church.

The choir vestry is used as an office by Fr John, Revd Theodora and for parish administration. The gas and electricity used by the choir vestry comes via the School's meters, but the School has decided not to make any charge to the PCC in respect of such use.

St Barnabas School has leased the Church Hall since July 2018. Alterations to the building, particularly a new entrance from the school playground side, were required before the School could use the building for the intended purpose of running nursery classes during the school day. The school started using the hall for its nursery class from 25 March 2019. The rent was initially set at the rate of £10,000 per quarter; the rent in 2022 was £11,570 per quarter for the first three quarters and £11,859 for the fourth quarter. Although the lease envisages annual rent increases in line with the RPI, the PCC agreed to limit the increase to 2.5% in both 2022 and 2023, because of the School's financial concerns because the reception class, which uses the hall, has not been full. The School have now given notice that they will cease to lease the hall from the end of August 2024.

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2023

11. Debtors

	2023	2022
	£	£
Income tax recoverable	1,333	5,517
Other debtors	6,381	5,704
Prepayments and accrued income	10,542	9,772
	<u>18,256</u>	<u>20,993</u>
	<u><u>18,256</u></u>	<u><u>20,993</u></u>

12. Short term deposits

	2023	2022
	£	£
TSB Deposit Account	50,000	30,000
CBF deposit account	86,637	83,947
	<u>136,637</u>	<u>113,947</u>
	<u><u>136,637</u></u>	<u><u>113,947</u></u>

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Sundry creditors	8,412	8,382
Rent received in advance	749	3,746
Accruals and deferred income	1,321	1,603
	<u>10,482</u>	<u>13,731</u>
	<u><u>10,482</u></u>	<u><u>13,731</u></u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2023

14. Funds

Restricted funds:

Organ Fund - Funds raised for a major restoration of the organ.

Bell Fund - For the maintenance and restoration of the bells.

Special Collection Fund - Funds raised for outside charitable objects.

Fabric Fund - For repair or improvement works on the fabric of the church.

Garden Fund - Funds raised to create a green meeting space in the Church courtyard.

Designated funds:

Sacristy Fund - Fund arising out of the payment of an insurance claim for flood damage in the sacristy, to be used to purchase new altar frontals and vestments.

Albert Mayers Memorial fund - Fund to pay for the restoration of the two holy water stoups as a memorial to a long-standing parishioner.

15. Unrestricted funds

	At	Incoming	Outgoing	At
	01/01/23	resources	resources	31/12/23
	£	£	£	£
General fund	63,298	147,400	(131,024)	79,674
Sacristy fund (Designated)	12,962	594	-	13,556
Albert Mayers Memorial fund	1,097	-	-	1,097
	<u>77,357</u>	<u>147,994</u>	<u>(131,024)</u>	<u>94,327</u>

St. Barnabas Church Pimlico

**Notes to financial statements
for the year ended 31 December 2023**

16. Restricted funds

	At 01/01/23	Incoming resources	Outgoing resources	At 31/12/23
	£	£	£	£
Organ fund	2,061	116	-	2,177
Bell fund	593	175	(550)	218
Special collections	1	438	(426)	13
Fabric fund	44,563	3,915	(9)	48,469
Garden fund	3,884	-	(1,190)	2,694
	<u>51,102</u>	<u>4,644</u>	<u>(2,175)</u>	<u>53,571</u>
	<u><u>51,102</u></u>	<u><u>4,644</u></u>	<u><u>(2,175)</u></u>	<u><u>53,571</u></u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2023

17. Analysis of net assets between funds

	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
Fund balances at 31 December 2023 as represented by:			
Current assets	104,809	53,571	158,380
Current liabilities	(10,482)	-	(10,482)
	<hr/>	<hr/>	<hr/>
	94,327	53,571	147,898
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

18. Related party transactions

There are two small grant-making Trusts which are related parties to the PCC, because currently all their Trustees are PCC members. These are the Rumsey Charity, whose object is to benefit poor children in the parishes of St Barnabas and St Mary's, Bourne Street, and the Home Purvis Charity, whose object is to provide items, services and facilities for the pupils of St. Barnabas' School which are not normally provided from another source. As in 2022 the PCC did not request a grant from either Trust in 2023, and none was made.

Daren Pearson-Hicks, Fr John's partner, provides administration services to the PCC. The number of hours that he works and the work he performs are carefully monitored by the Churchwardens every month, and one of them always authorises payment of his invoices.

Members of the PCC and their close relatives donated £19,260 in Gift Aid envelopes or by cheque or BACS transfer in 2023 (£19,252 in 2022). As is customary, and in common with other PCCs, details of any such further donations by PCC members and their close relatives of loose cash on the collection plate or candle donation boxes will not be known. Consequently, it is not possible to disclose the extent of any further donations of this nature but these are considered by the Trustees to be de minimis.

Accounts

Charity number: 1171019

St. Barnabas Church Pimlico
Annual report and financial statements
for the year ended 31 December 2022

St. Barnabas Church Pimlico

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PCC of St Barnabas' Church, Pimlico – Annual Report for 2022

Aim and purpose

The Parochial Church Council (PCC) has the responsibility of cooperating with the Parish Priest in promoting the whole mission of the Church in the parish.

Review of the Year

In 2022, St Barnabas was at last able to go beyond the Coronavirus Pandemic and church life gradually returned to normal. The streaming of services from church using 'zoom' continued to be offered for those who could not get to church for Sunday Mass, Thursday evening Compline and Saturday Morning Prayer.

The St Barnabas Patronal Festival took place on 11th June with The Reverend Canon Alan Gyle, Vicar of St Paul's, Knightsbridge, as our guest preacher.

The project to 'green' our courtyard with plants, planters and benches continued in 2022 with Fr John's arrival in the Clergy House and the installation of more pots, planters and saplings from the Woodland Trust for the Queen's Jubilee.

Fr John continues to lead a weekly service for our parish school, and end of term service. The school and church worked together for Harvest Festival and collected over 50 bags of shopping for the charity "Glass Door". School services are well attended by parents and school governors, especially the three Christmas Nativity Shows in December 2022.

Our parish school continues to use the Church Hall for its Nursery Class. We continue actively to seek out new users for the Church Hall, such as community groups, tenants' associations, and other commercial organisations, as Grosvenor require that it remains available for Community use. We have seen an increase in rentals in 2022. Chelsea Canines (dog training classes) continue to be a significant user of the Church Hall on Saturdays. The church is also used by various community groups on occasion and we are a designated Polling Station during elections. Platinum Consort book space in the church very regularly throughout the year.

The Melkite Parish in London, under the leadership of Father Shafiq Abouzayd, continues to use the Church for a weekly service and other activities. The Melkite Parish also use the Church Hall for their family events on Sunday afternoons. The Melkites have been part of the St Barnabas family since 1990. Fr John and Fr Shafiq have continued to work well together.

Early in 2022 the Church Wardens, Parish Priest and Archdeacon, alongside our architect, George

Woodrow met Kevin Rogers, Director of Parish Property at Diocese of London, to discuss how we can move various projects forward (including installation of glass doors at the West End, a new lighting scheme, restoration of internal and external stonework and the South East flat roof and an Organ rebuild).

Administration services are being provided by Daren Pearson-Hicks, who is contracted to work up to 25 hours a month normally, plus a few hours work relating to unlocking/locking and setting up for events in church or the church hall.

Finally, we wish once again to record our thanks to Fr John for his leadership through another challenging year. He continued as Stipendiary Priest in Charge, on an 80% of full-time basis. Although he is paid by the Diocese in the normal way, his stipend and pension contribution is funded by the PCC by specific payments to the Diocese, rather than out of Common Fund contributions, although the PCC also pays a contribution to the Common Fund to cover its share of Diocesan costs. In 2022, as in 2021, the Diocese met his housing costs. To provide the equivalent of a full stipend, Fr John carries out work with schools as a Data Protection Officer with Grow Education Partners Ltd, which is part of the London Diocesan Board for Schools.

Financial Report

The PCC recorded a net surplus of income over expenditure of £3,266 on the general fund in 2022, compared to a surplus of £29,177 in 2021. The accumulated surplus of the fund stood at £63,298 at the end of 2022, up from £60,032 at the end of 2021.

Total general fund income fell from £150,066 in 2021 to £126,614 in 2022. The main reason for this fall was that in 2021 the PCC had received a National Heritage Fund Covid Recovery Grant, of which £17,580 related to the General Fund, and also a grant of £3,500 from Strand Parishes Trust, as well as a £4,000 bonus for switching bank accounts – none of these were, of course, repeated in 2022. At £27,088, giving subject to gift aid in 2022 was almost identical to 2021 (£27,098), but non-Gift Aid giving fell from £12,509 in 2021 to £10,207 in 2022. Within those totals, collection giving (including envelopes) increased markedly, from £3,031 in 2021 to £7,222 in 2022, but still below the 2019 level of £9,569. Income from the Church Hall rose from £50,374 in 2021 to £53,191, whereas income from use of the Church fell from £22,045 in 2021 to £20,645 in 2022, despite an increase in the contribution from the Melkite community, for which we are very grateful.

Total general fund expenditure rose from £120,889 in 2021 to £123,348 in 2022. The main reason for this was that expenditure on the church hall rose from £21,924 in 2021 to £26,253 in 2022.

The purpose of both the designated and the restricted funds is described in Note 14, and income and expenditure for each of the funds is shown in Notes 15 & 16, respectively.

The main income received within the restricted fund during 2022 was donations and associated Gift Aid totalling £25,063 to the Fabric Fund and £2,291 to the Bell Fund. The latter was to install an electric chiming mechanism for the bells, the £2,265 cost of which was the only expenditure incurred by any of the restricted funds in 2022.

Reserves Policy

The PCC's policy is to maintain a reserve on the general (unrestricted) fund, at a level sufficient to cover the normal running costs of the church for least one month, and, ideally, two months. It is intended that the remaining moneys in the designated funds should be used for the purposes set out in Note 14.

Restricted funds will be used for the purposes specified in Note 14, as required.

Risk management policy

The PCC has considered the major risks which it faces. In its opinion, the PCC has established systems which, under normal conditions, should allow those risks to be mitigated to an acceptable level in its day to day operations.

The main financial risks at present are that:

- St Barnabas School will conclude that the cost of leasing the school hall is unaffordable, given their financial circumstances, and they give notice to terminate their lease, which would necessitate an urgent search by the PCC for alternative tenants, to prevent a severe shortfall in income; and
- urgent and expensive repairs are required to either the church or the church hall, so that the PCC's funding plan to cover the cost of Fr John's stipend will prove inadequate.

Governance

The Parochial Church Council (PCC) is a corporate body established by the Church of England. It operates under the Parochial Church Councils (Powers) Measure 1956. The PCC is registered with the Charity Commission under number 1171019.

The PCC met four times during the year, including the formal meeting after the APCM to elect the PCC officers. Aside from the ordinary business of the

PCC, the main subjects of discussion at the PCC were:

- the future of the clergy house;
- finance;
- the suspension of the living; and
- parish activities.

PCC Membership

The Parish Priest, the Churchwardens, the Deanery Synod Representative and the Headteacher of St Barnabas School are ex officio members of the PCC. Other PCC members are elected by the Annual Parochial Church Meeting (APCM) or co-opted by the PCC, in accordance with the Church Representation Rules.

The following served as members of the PCC, and therefore Trustees, during the year and up to the date of this report.

<i>Parish Priest</i>	The Rev'd John Pearson-Hicks (<i>Chairman</i>)
<i>Churchwardens</i>	Jenni Hopkins (<i>also Lay Vice-Chairman</i>) Selwyn Leamy
<i>Assistant Curate</i>	The Rev'd Theodora Jejeu (<i>from 3 July</i>)
<i>Headteacher</i>	Rachel Jewitt/Lauren Castle
<i>Deanery Synod members</i>	Linda Ulrich (<i>Secretary</i>) Jill Bates
<i>Elected Members</i>	John Bates Carl Emilien Kate McCarthy Victoria Muir Kris Romanski (<i>Treasurer</i>) Vera Roskell
<i>Melkite representative</i>	Rania Choueiry

Standing Committee

The Standing Committee, which is required by law, comprised the Parish Priest, the two Wardens, the Treasurer and the Secretary. The Committee meets routinely ahead of PCC meetings and otherwise as necessary to transact PCC business between PCC meetings, subject to the directions of the PCC.

Church Attendance

The number at the Electoral Roll at the time of the APCM totalled 81 (82 in the previous year) plus 141 from the Melkite Congregation.

Average Sunday attendance in 2022 at the Sunday Mass was 38 (there were sixteen Sundays with over 40 in attendance). Wednesday Mass attendance

increased from September and currently stands at 6 to 12 (in 2021 it was 5). Attendance for Lent, Easter and Christmas services increased in 2022. On Christmas Eve, 62 people attended the First Mass of Christmas – our usual attendance over the previous 5 years was around 24. Christmas Day attendance has risen from single figures in 2014 to 29 in 2022.

Since the end of the Covid pandemic, we have seen an increased number of baptisms, weddings, memorials and funerals in 2022.

Approximately 120 children and ten staff attended Collective Worship in church each Wednesday. The Melkite Congregation attendance at Mass on Sunday increased significantly with attendance ranging from 60 to 150. On major feast days the attendance is in excess of 200.

Safeguarding

The PCC has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. Linda Ulrich is the Safeguarding Officer for the Parish and Kate McCarthy is the Children's Champion.

Statement of the Trustees' responsibilities

As Trustees, the members of the PCC are responsible for preparing the PCC Annual Report and the Statement of Financial Activities in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the PCC's Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the PCC's officers are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Administrative information

Church address St. Barnabas Street
London
SW1W 8PF

Independent Philip Gambrell FCCA
Examiner PG Lemon LLP
Chartered Certified Accountants
134 High Street
Hythe
Kent
CT21 5LB

Bankers TSB Bank
London West End Branch
PO Box 373
Leeds
LS14 9CG

CCLA Investment Management
Limited
One Angel Lane
London
EC4R 3AB

This report was approved by the PCC on 5 May 2023 and signed on its behalf by

The Rev'd John Pearson-Hicks
Chairman

St. Barnabas Church Pimlico

Independent examiner's report to the trustees on the unaudited financial statements of St. Barnabas Church Pimlico.

I report on the accounts of St. Barnabas Church Pimlico for the year ended 31 December 2022 set out on pages 1 to 13.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) do not apply 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 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 you as 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:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Philip Gambrill FCCA
Chartered Certified Accountant
Independent examiner
PG Lemon LLP
134 High Street
Hythe
Kent
CT21 5LB

St. Barnabas Church Pimlico

Statement of financial activities

For the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Income and endowments					
Voluntary income	2	50,630	27,389	78,019	50,501
Activities for generating funds	3	73,963	29	73,992	73,809
Investment income	4	883	330	1,213	118
Church activities	5	1,124	-	1,124	555
Other income	6	184	842	1,026	30,321
Total income		<u>126,784</u>	<u>28,590</u>	<u>155,374</u>	<u>155,304</u>
Expenditure					
Church activities	7	95,883	2,265	98,148	109,849
Raising funds	8	27,465	-	27,465	24,951
Total expenditure		<u>123,348</u>	<u>2,265</u>	<u>125,613</u>	<u>134,800</u>
Net income		3,436	26,325	29,761	20,504
Total funds brought forward		<u>73,921</u>	<u>24,777</u>	<u>98,698</u>	<u>78,194</u>
Total funds carried forward		<u>77,357</u>	<u>51,102</u>	<u>128,459</u>	<u>98,698</u>

The notes on pages 7 to 13 form an integral part of these financial statements.

St. Barnabas Church Pimlico

Balance sheet as at 31 December 2022

	Notes	£	2022 £	£	2021 £
Current assets					
Debtors	11	20,993		15,409	
Short term deposits	12	113,947		102,872	
Cash at bank and in hand		7,250		6,229	
		<u>142,190</u>		<u>124,510</u>	
Creditors: amounts falling due within one year	13	<u>(13,731)</u>		<u>(25,812)</u>	
Net current assets			<u>128,459</u>		<u>98,698</u>
Net assets			<u>128,459</u>		<u>98,698</u>
Funds	14 - 17				
Restricted income funds			51,102		24,777
Unrestricted income funds			<u>77,357</u>		<u>73,921</u>
Total funds			<u>128,459</u>		<u>98,698</u>

The financial statements were approved by the trustees on and signed on its behalf by

The Revd John Pearson-Hicks
Chairman

Kris Romanski
Treasurer

The notes on pages 7 to 13 form an integral part of these financial statements.

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2022

1. Accounting policies

The principal accounting policies are summarised below.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

St Barnabas Church, Pimlico, Parochial Church Council (the PCC) constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the PCC's ability to continue as a going concern.

1.2. Fund accounting

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. Restricted funds represent donations or grants received for a specific object.

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.

1.3. Incoming recognition

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

Planned giving receivable under gift aid is recognised only when received.

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

Other donations, including candle box donations, are recognised when received

Income from letting of the church and church hall and the use of premises is recognised when the rental is due.

Other income is generally recognised when it is received.

1.4. Expenditure

Expenditure is generally recognised on an accrual basis as a liability is incurred.

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2022

2. Voluntary income

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Planned and other giving subject to Gift Aid	27,088	20,911	47,999	27,283
Gift Aid recoverable	6,772	5,229	12,001	6,806
Planned and other giving not subject to Gift Aid	10,207	1,229	11,436	12,909
Votive candles	848	-	848	1,002
Collections at services	4,297	-	4,297	1,645
GASDS top up payments	1,418	20	1,438	856
	<u>50,630</u>	<u>27,389</u>	<u>78,019</u>	<u>50,501</u>

3. Activities for generating funds

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Use of church	20,645	-	20,645	22,740
Church hall	53,191	-	53,191	50,374
Miscellaneous sales	127	29	156	695
	<u>73,963</u>	<u>29</u>	<u>73,992</u>	<u>73,809</u>

4. Investment income

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Ordinary bank deposit interest	132	6	138	93
Other deposit interest	751	324	1,075	25
	<u>883</u>	<u>330</u>	<u>1,213</u>	<u>118</u>

5. Church activities

	Unrestricted funds £	2022 Total £	2021 Total £
Other income from charitable activities	1,124	1,124	555
	<u>1,124</u>	<u>1,124</u>	<u>555</u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2022

6. Other income

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
LPOW VAT grant	4	(1,378)	(1,374)	2,790
Other grants	180	2,220	2,400	23,528
Other income	-	-	-	4,003
	<u>184</u>	<u>842</u>	<u>1,026</u>	<u>30,321</u>

7. Church activities

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Missionary and charitable giving donations	-	-	-	223
Ministry: Diocesan Common Fund	28,650	-	28,650	29,500
Other ministry costs	33,321	-	33,321	32,742
Church running and maintenance	24,607	2,265	26,872	35,074
Upkeep of services	5,458	-	5,458	6,977
Office expenses, including parish administrator	3,847	-	3,847	5,242
Bank charges	-	-	-	90
	<u>95,883</u>	<u>2,265</u>	<u>98,148</u>	<u>109,848</u>

8. Raising funds

	Unrestricted funds £	2022 Total £	2021 Total £
Church hall	26,253	26,253	21,924
Other fund raising costs	1,212	1,212	3,027
	<u>27,465</u>	<u>27,465</u>	<u>24,951</u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2022

9. Analysis of expenditure including allocation of support costs

The support costs have been allocated in their entirety to the unrestricted expenditure (church running and maintenance).

	Direct costs £	Support costs £	2022 Total £	2021 Total £
Church running and maintenance	23,287	1,320	24,607	35,074
	<u>23,287</u>	<u>1,320</u>	<u>24,607</u>	<u>35,074</u>
Independent examiner's remuneration			<u>1,320</u>	<u>1,100</u>

10. Staff costs

	2022 £	2021 £
Salaries of lay staff	<u>3,480</u>	<u>3,140</u>

During the year, the PCC employed a part time Organist. His earnings were below the threshold for employer NICs.

Payments to PCC members

Fr John Pearson-Hicks received £425 expenses in 2022 (£549 in 2021); a small, immaterial part of these may have related to his duties as PCC chairman.

In addition, the PCC paid £32,180 to the diocese in 2022 to cover the cost of his 80% stipend; in 2021 the amount paid was £31,290. No other PCC member received any expenses or remuneration from the PCC in 2022 or 2021.

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2022

Other financial arrangements involving PCC members

St Barnabas School and St Barnabas PCC share common Trustees. Fr John Pearson-Hicks is ex officio both the Chair of the PCC and also a Governor of the School, being Vice-Chair of Governors. Kate McCarthy, Chair of School Governors, is also a member of St Barnabas PCC. The Revd Theodora Jeje is ex officio a member of the St Barnabas PCC and has been PCC-appointed School Governor since 7 September 2022. They all only vote on issues which affect both PCC and school at the primary body to which they belong.

In 2012, St Barnabas School started using St Barnabas Church for Collective Worship every morning, although it was unable to do so from March 2020 until September 2021, because of the lockdown and other subsequent restrictions in response to the Coronavirus Pandemic. This is entirely within the PCC's objectives for greater use of the church, and in 2021 the PCC decided to cease asking for any financial contribution from the School in respect of this use of the church.

St Barnabas School has used the church choir vestry under licence under a long-standing arrangement, latterly as the school office. With effect from Christmas 2021, the School decided that it no longer wished to use the choir vestry, as the school office had been relocated. The choir vestry has been turned into an office for Fr John. The gas and electricity used by the choir vestry still comes via the School's meters, but the School has decided not to make any charge to the PCC in respect of such use.

St Barnabas School has leased the Church Hall since July 2018. Alterations to the building, particularly a new entrance from the school playground side, were required before the School could use the building for the intended purpose of running nursery classes during the school day. The school started using the hall for its nursery class from 25 March 2019. The rent was initially set at the rate of £10,000 per quarter; the rent in 2022 was £11,287 per quarter for the first three quarters and £11,570 for the fourth quarter. (the fourth quarter rent was originally set at £12,676, an increase in line with the RPI, as envisaged in the lease. But, as the reception class, which uses the hall, is not full for 2022/23, the RPI increase caused the School financial concerns, so the PCC agreed to limit the increase to 2.5%, the minimum increase envisaged by the lease).

11. Debtors

	2022	2021
	£	£
Income tax recoverable	5,517	1,342
Other debtors	5,704	4,919
Prepayments and accrued income	9,772	9,148
	<u>20,993</u>	<u>15,409</u>

12. Short term deposits

	2022	2021
	£	£
TSB Deposit Account	30,000	100,000
CBF deposit account	83,947	2,872
	<u>113,947</u>	<u>102,872</u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2022

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Sundry creditors	8,382	13,125
Rent received in advance	3,746	11,287
Accruals and deferred income	1,603	1,400
	<u>13,731</u>	<u>25,812</u>

14. Funds

Restricted funds:

Organ Fund - Funds raised for a major restoration of the organ.

Bell Fund - For the maintenance and restoration of the bells.

Special Collection Fund - Funds raised for outside charitable objects.

Fabric Fund - For repair or improvement works on the fabric of the church.

Garden Fund - Funds raised to create a green meeting space in the Church courtyard.

Designated funds:

Sacristy Fund - Fund arising out of the payment of an insurance claim for flood damage in the sacristy, to be used to purchase new altar frontals and vestments.

Albert Mayers Memorial fund - Fund to pay for the restoration of the two holy water stoups as a memorial to a long-standing parishioner.

15. Unrestricted funds

	At 01/01/22	Incoming resources	Outgoing resources	At 31/12/22
	£	£	£	£
General fund	60,032	126,614	(123,348)	63,298
Sacristy fund (Designated)	12,792	170	-	12,962
Albert Mayers Memorial fund (Designated)	1,097	-	-	1,097
	<u>73,921</u>	<u>126,784</u>	<u>(123,348)</u>	<u>77,357</u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2022

16. Restricted funds

	At 01/01/22 £	Incoming resources £	Outgoing resources £	At 31/12/22 £
Organ fund	1,999	62	-	2,061
Bell fund	280	2,578	(2,265)	593
Special collections	1	-	-	1
Fabric fund	18,613	25,950	-	44,563
Garden fund	3,884	-	-	3,884
	<u>24,777</u>	<u>28,590</u>	<u>(2,265)</u>	<u>51,102</u>

17. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2022 as represented by:			
Current assets	91,088	51,102	142,190
Current liabilities	(13,731)	-	(13,731)
	<u>77,357</u>	<u>51,102</u>	<u>128,459</u>

18. Related party transactions

There are two small grant-making Trusts which are related parties to the PCC, because currently all their Trustees are PCC members. These are the Rumsey Charity, whose object is to benefit poor children in the parishes of St Barnabas and St Mary's, Bourne Street, and the Home Purvis Charity, whose object is to provide items, services and facilities for the pupils of St. Barnabas' School which are not normally provided from another source. The PCC did not request a grant from either Trust in 2022, and none was made. In 2021, the Rumsey Charity made a grant of £228 to St Barnabas PCC to cover the cost of the PCC's contributions to cost of schools in the local deanery for 2020/21. The Home Purvis Charity did not make a grant in 2021.

Daren Pearson-Hicks, Fr John's partner, provides administration services to the PCC. The number of hours that he works and the work he performs are carefully monitored by the Churchwardens every month, and one of them always authorises payment of his invoices.

Members of the PCC and their close relatives donated £19,252 in Gift Aid envelopes or by cheque or BACS transfer in 2022 (£20,009 in 2021). As is customary, and in common with other PCCs, details of any such further donations by PCC members and their close relatives of loose cash on the collection plate or candle donation boxes will not be known. Consequently, it is not possible to disclose the extent of any further donations of this nature but these are considered by the Trustees to be de minimis.

Accounts

Charity number: 1171019

St. Barnabas Church Pimlico
Annual report and financial statements
for the year ended 31 December 2021

St. Barnabas Church Pimlico

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PCC of St Barnabas' Church, Pimlico – Annual Report for 2021

Aim and purpose

The Parochial Church Council (PCC) has the responsibility of cooperating with the Parish Priest in promoting the whole mission of the Church in the parish.

Review of the Year

For St Barnabas, as doubtless for most other churches, 2021 continued to be dominated by the Coronavirus Pandemic and restricted activities in church. But, throughout a very challenging period, we have maintained services and a visible presence in the community.

Services were streamed from church using 'zoom' assisted by a small number from the congregation. In February services were a mixture of online and in person. From Ash Wednesday, the church re-opened fully, with parishioners being able to access all services in person as well as online.

Compline/Night Prayer continued to be said throughout the pandemic on Thursdays at 8:30 pm, in a hybrid form with some online and others in church; Tea @ 3, a social gathering on Thursdays, restarted in September, and has been well attended.

The St Barnabas Patronal Festival took place on 11th June with the Dean of King College, London, the Revd Dr Ellen Clark-King as our guest preacher.

The project to 'green' our courtyard with plants, planters and benches began, with Ann Townshend organising and planting up. This was somewhat complicated by the lack of available material because of the pandemic and the temporary closure of the Suez Canal.

The weekly service for our parish school was pre-recorded from January until July. We ended the school year with an outdoor service in the playground. From September, the children and staff began in person Acts of Collective Worship in church on Wednesdays with Fr John.

Our parish school continues to use the Church Hall for its nursery class. We continue to actively seek out new users for the Church Hall, such as community groups, tenants' associations and other commercial organisations, as Grosvenor require that it remains available for Community use. There has been an increase in rentals as Covid began to recede. We also have started seeing an increased interest in hiring the church hall out of school hours. A significant addition was the continued use of the church hall on Saturday mornings by Chelsea Canines for dog training classes.

The Melkite Parish in London, under the leadership of Father Shafiq Abouzayd, continues to use the Church for a weekly service and other activities. The Melkite Parish also use the Church Hall for their family events on Sunday afternoons. The Melkites have been part of the St Barnabas family since 1990. Sadly Fr Robert Gibbons, the Assistant Priest for the Melkite Church, has had to stand down through ill health.

The PCC, with our architect, George Woodrow, and the Diocesan Advisory Committee have continued working on plans for the new lighting scheme, restoration of internal and external stoneworks, the West Doors and the South East flat roof.

Administration services are being provided by Daren Pearson-Hicks, who is contracted to work up to 25 hours a month normally, plus a few hours work relating to the building.

Finally, we record our thanks to Fr John for his leadership through another challenging year. He continued as Stipendiary Priest in Charge, on an 80% of full-time basis. Although he is paid by the Diocese in the normal way, his stipend and pension contribution is funded by the PCC by specific payments to the Diocese, rather than out of Common Fund contributions, although the PCC also pays a contribution to the Common Fund to cover its share of Diocesan costs. In 2021, as in 2020, the Diocese met his housing costs; in 2019, these had also been met by the PCC. To provide him with the equivalent of a full stipend, Fr John carries out work with schools as a Data Protection Officer with Grow Education Partners Ltd, which is part of the London Diocesan Board for Schools.

Financial Report

During 2021, the PCC changed its bankers from NatWest to TSB Bank, under the Government's Business Bank Switching scheme, which required the Royal Bank of Scotland, which owns NatWest, to fund a £4,000 lump-sum incentive to its account holders who switched accounts under the scheme. This was the main incentive, but TSB Bank also offered free banking and a higher rate of interest on its deposit account. The switch went very smoothly, with standing orders and direct debits being seamlessly switched over. The main drawback is that TSB Bank has very few branches in London, and has no machines for paying in coins, so only bagged coins are accepted at branches. But given the reduced volumes of cash since the Covid Pandemic, and the fact it is possible to pay in at Post Offices, paying in is still manageable.

The PCC recorded a net surplus of income over expenditure of £29,177 on the general fund in 2021, compared to a surplus of £5,538 in 2020. The accumulated surplus of the fund stood at £60,032 at the end of 2021, up from £30,855 at the end of 2020.

Total general fund income rose from £116,288 in 2020 to £150,066 in 2021. The main reason for this large increase was that the PCC was awarded a National Heritage Fund Covid Recovery Grant, of which £17,580 was for activities appropriate to the General Fund (though of that sum, £180 was unused and is due to be repaid), and also a grant of £3,500 from Strand Parishes Trust for the purchase of an interactive portable screen (modern projector) which has not yet been purchased, as well as the bonus for switching bank accounts. Income for the Church Hall rose from £47,256 in 2020 to £50,374 in 2021, mainly because of a rise in casual bookings. Income from use of the Church also rose, from £20,045 in 2020 to £22,740 in 2021. Collection income (including envelopes) recovered slightly from £2,325 in 2020 to £3,013 in 2021, still well below the 2019 level of £9,569. Income from other forms of giving also rose slightly, from £37,522 in 2020 to £38,239 in 2021. Such giving had been £35,046 in 2019, so total giving is still below pre-Pandemic levels.

Total general fund expenditure rose from £110,749 in 2020 to £120,889 in 2021. The main reason for this increase was spending on two projects funded by the Covid Recovery Grant: £3,005 on the printing of a new, colour-illustrated booklet about the church building and £1,975 on kits for kneelers, which are being made up by members of the congregation. There were small increases across many other areas of expenditure, as church life became more normal again.

The purpose of both the designated and the restricted funds is described in Note 14, and income and expenditure for each of the funds is shown in Notes 15 & 16, respectively.

The main activity within the restricted fund during 2021 was in the Fabric Fund and the new Garden Fund. £9,900 was spent from the Fabric Fund on necessary preparatory works for the planned repair and improvement of the church. £3,697, nearly half the total raised for the Garden Fund, was spent on creating a garden in the church courtyard, the next phase includes purchasing the seating/beaches.

Reserves Policy

The PCC's policy is to maintain a reserve on the general (unrestricted) fund, at a level sufficient to cover the normal running costs of the church for at least one month, and, ideally, two months. It is intended that the remaining moneys in the

designated funds should be used for the purposes set out in Note 14.

Restricted funds will be used for the purposes specified in Note 14, as required.

Risk management policy

The PCC has considered the major risks which it faces. In its opinion, the PCC has established systems which, under normal conditions, should allow those risks to be mitigated to an acceptable level in its day to day operations.

The main financial risk at present is that urgent and expensive repairs are required to either the church or the church hall, so that the PCC's funding plan to cover the cost of Fr John's stipend will prove inadequate.

Governance

The Parochial Church Council (PCC) is a corporate body established by the Church of England. It operates under the Parochial Church Councils (Powers) Measure 1956. The PCC is registered with the Charity Commission under number 1171019.

The PCC met five times during the year, including the formal meeting after the APCM to elect the PCC officers. Archdeacon Adam Atkinson came to one of the meetings to discuss the parish buildings. Aside from finance and the ordinary business of the PCC, the main subjects of discussion at the PCC were:

- the impact of the Coronavirus Pandemic on the parish;
- the suspension of the living and the future of the parish;
- church lighting; and
- the works needed to the church fabric.

PCC Membership

The Parish Priest, the Churchwardens, the Deanery Synod Representative and the Headteacher of St Barnabas School are ex officio members of the PCC. Other PCC members are elected by the Annual Parochial Church Meeting (APCM) or co-opted by the PCC, in accordance with the Church Representation Rules.

The following served as members of the PCC, and therefore Trustees, during the year and up to the date of this report.

<i>Parish Priest</i>	The Rev'd John Pearson-Hicks (<i>Chairman</i>)
<i>Churchwardens</i>	Jenni Hopkins (<i>also Lay Vice-Chairman</i>) Selwyn Leamy
<i>Headteacher</i>	Rachel Jewitt/Lauren Castle

Deanery Synod Representatives Linda Ulrich (*Secretary*)
Jill Bates (*From 20 May*)

Elected Members John Bates
Kate McCarthy
Victoria Muir
Kris Romanski (*Treasurer*)
Vera Roskell
Carl Emilien (*From 20 May*)
Christina Loughran (*Until 20 May*)

Standing Committee

The Standing Committee, which is required by law, comprised the Parish Priest, the two Wardens, the Treasurer and the Secretary. The Committee meets routinely ahead of PCC meetings and otherwise as necessary to transact PCC business between PCC meetings, subject to the directions of the PCC.

Church Attendance

The number at the Electoral Roll at the time of the APCM totalled 141 (82 from St Barnabas' Anglican congregation, 59 from the Melkites), compared to 138 (81 and 57 respectively) the previous year. Average attendance at the Sunday Mass during 2021, including those worshipping via Zoom, was around 31; it normally now falls between 28 and 36. Attendance at the Wednesday Mass was around 5. Attendance at special Advent and Christmas services decreased in 2020 due to Coronavirus. Approximately 110 children and ten staff attended Collective Worship in church when they were allowed to do so, and the Melkite Congregation attendance at Mass on Sunday was significantly lower because of Coronavirus restrictions – in 2019 it generally exceeded 150.

Safeguarding

The PCC has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

Statement of the Trustees' responsibilities

As Trustees, the members of the PCC are responsible for preparing the PCC Annual Report and the Statement of Financial Activities in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the PCC's Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the PCC's officers are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Administrative information

Church address St. Barnabas Street
London
SW1W 8PF

Independent Philip Gambrell FCCA
Examiner PG Lemon LLP
Chartered Certified Accountants
134 High Street
Hythe
Kent
CT21 5LB

Bankers NatWest Bank
Victoria Branch
169 Victoria Street
London
SW1E 5NA
(Until 24 June)

TSB Bank
London West End Branch
PO Box 373
Leeds
LS14 9CG
(From 17 June)

CCLA Investment Management
Limited
Senator House
85 Queen Victoria Street
London
EC4V 4ET

This report was approved by the PCC on 28 April 2022 and signed on its behalf by

The Rev'd John Pearson-Hicks
Chairman

St. Barnabas Church Pimlico

Independent examiner's report to the trustees on the unaudited financial statements of St. Barnabas Church Pimlico.

I report on the accounts of St. Barnabas Church Pimlico for the year ended 31 December 2021 set out on pages 1 to 14.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) do not apply 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 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 you as 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:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Philip Gambrill FCCA
Chartered Certified Accountant
Independent examiner
PG Lemon LLP
134 High Street
Hythe
Kent
CT21 5LB

St. Barnabas Church Pimlico

Statement of financial activities

For the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Income and endowments					
Voluntary income	2	49,808	693	50,501	57,643
Activities for generating funds	3	73,604	205	73,809	67,710
Investment income	4	75	43	118	258
Church activities	5	555	-	555	14
Other income	6	26,047	4,274	30,321	1,858
Total income		<u>150,089</u>	<u>5,215</u>	<u>155,304</u>	<u>127,483</u>
Expenditure					
Church activities	7	95,939	13,910	109,849	97,854
Raising funds	8	24,951	-	24,951	20,675
Total expenditure		<u>120,890</u>	<u>13,910</u>	<u>134,800</u>	<u>118,529</u>
Net income		29,199	(8,695)	20,504	8,954
Total funds brought forward		<u>44,722</u>	<u>33,472</u>	<u>78,194</u>	<u>69,240</u>
Total funds carried forward		<u>73,921</u>	<u>24,777</u>	<u>98,698</u>	<u>78,194</u>

The notes on pages 8 to 14 form an integral part of these financial statements.

St. Barnabas Church Pimlico

Balance sheet as at 31 December 2021

	Notes	£	2021 £	£	2020 £
Current assets					
Debtors	11	15,409		14,216	
Short term deposits	12	102,872		57,847	
Cash at bank and in hand		6,229		20,357	
		<u>124,510</u>		<u>92,420</u>	
Creditors: amounts falling due within one year	13	<u>(25,812)</u>		<u>(14,226)</u>	
Net current assets			<u>98,698</u>		<u>78,194</u>
Net assets			<u>98,698</u>		<u>78,194</u>
Funds	14 - 17				
Restricted income funds			24,777		33,472
Unrestricted income funds			73,921		44,722
Total funds			<u>98,698</u>		<u>78,194</u>

The financial statements were approved by the trustees on and signed on its behalf by

The Revd John Pearson-Hicks
Chairman

Kris Romanski
Treasurer

The notes on pages 8 to 14 form an integral part of these financial statements.

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2021

1. Accounting policies

The principal accounting policies are summarised below.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

St Barnabas Church, Pimlico, Parochial Church Council (the PCC) constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the PCC's ability to continue as a going concern.

1.2. Fund accounting

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. Restricted funds represent donations or grants received for a specific object.

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.

1.3. Incoming recognition

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

Planned giving receivable under gift aid is recognised only when received.

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

Other donations, including candle box donations, are recognised when received

Income from letting of the church and church hall and the use of premises is recognised when the rental is due.

Other income is generally recognised when it is received.

1.4. Expenditure

Expenditure is generally recognised on an accrual basis as a liability is incurred.

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2021

2. Voluntary income

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Planned and other giving subject to Gift Aid	27,098	185	27,283	30,790
Gift Aid recoverable	6,760	46	6,806	7,697
Planned and other giving not subject to Gift Aid	12,509	400	12,909	17,269
Votive candles	1,002	-	1,002	590
Collections at services	1,645	-	1,645	785
GASDS top up payments	794	62	856	512
	<u>49,808</u>	<u>693</u>	<u>50,501</u>	<u>57,643</u>

3. Activities for generating funds

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Use of church	22,740	-	22,740	20,045
Church hall	50,374	-	50,374	47,256
Miscellaneous sales	490	205	695	409
	<u>73,604</u>	<u>205</u>	<u>73,809</u>	<u>67,710</u>

4. Investment income

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Ordinary bank deposit interest	59	34	93	13
Other deposit interest	16	9	25	245
	<u>75</u>	<u>43</u>	<u>118</u>	<u>258</u>

5. Church activities

	Unrestricted funds £	2021 Total £	2020 Total £
Other income from charitable activities	555	555	14
	<u>555</u>	<u>555</u>	<u>14</u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2021

6. Other income

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
LPOW VAT grant	916	1,874	2,790	1,360
Other grants	21,128	2,400	23,528	491
Other income	4,003	-	4,003	7
	<u>26,047</u>	<u>4,274</u>	<u>30,321</u>	<u>1,858</u>

7. Church activities

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Missionary and charitable giving donations	-	223	223	734
Ministry: Diocesan Common Fund	29,500	-	29,500	29,500
Other ministry costs	32,742	-	32,742	32,844
Church running and maintenance	21,388	13,687	35,075	27,362
Upkeep of services	6,977	-	6,977	2,964
Office expenses, including parish administrator	5,242	-	5,242	4,279
Bank charges	90	-	90	171
	<u>95,939</u>	<u>13,910</u>	<u>109,849</u>	<u>97,854</u>

8. Raising funds

	Unrestricted funds £	2021 Total £	2020 Total £
Church hall	21,924	21,924	20,669
Other fund raising costs	3,027	3,027	6
	<u>24,951</u>	<u>24,951</u>	<u>20,675</u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2021

9. Analysis of expenditure including allocation of support costs

The support costs have been allocated in their entirety to the unrestricted expenditure (church running and maintenance).

	Direct costs £	Support costs £	2021 Total £	2020 Total £
Church running and maintenance	20,238	1,150	21,388	27,362
	<u>20,238</u>	<u>1,150</u>	<u>21,388</u>	<u>27,362</u>
Independent examiner's remuneration			<u>1,150</u>	<u>1,100</u>

10. Staff costs

	2021 £	2020 £
Salaries of lay staff	<u>3,140</u>	<u>2,175</u>

During the year, the PCC employed a part time Organist. His earnings were below the threshold for employer NICs.

Payments to PCC members

Fr John Pearson-Hicks received £549 expenses in 2021 (£599 in 2020); a small, immaterial part of these may have related to his duties as PCC chairman.

In addition, the PCC paid £31,920 to the diocese in 2021 to cover the cost of his 80% stipend, the same as in 2020. No other PCC member received any expenses or remuneration from the PCC in 2021 or 2020.

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2021

Other financial arrangements involving PCC members

St Barnabas School and St Barnabas PCC share common Trustees. Fr John Pearson-Hicks is a member of the PCC and also a Governor of the School, being Vice-Chair of Governors. Linda Ulrich, a member of the PCC, was also School Governor until September 2021. Kate McCarthy, Chair of Governors, is also a member of St Barnabas PCC. All common Trustees only vote on issues which affect both PCC and school at the primary body to which they belong.

In 2012, St Barnabas School started using St Barnabas Church for Collective Worship every morning, although it was unable to do so from March 2020 until September 2021, because of the lockdown and other subsequent restrictions in response to the Coronavirus Pandemic. This is entirely within the PCC's objectives for greater use of the church, and the PCC decided that it would be inappropriate to make any charge other than for the school to make an appropriate contribution to the cost of heating and lighting the church. It decided not to ask for such a contribution in respect of 2020, because of the little use caused by the Pandemic. In 2021, it decided to cease asking for any such contribution.

St Barnabas School has used the church choir vestry under licence under a long-standing arrangement. In 2012, the PCC decided that this arrangement should be formalised, and that the school should pay an appropriate rent. The rent was an open-market rent, based on surveyors' advice, and has been paid quarterly in advance. However, with effect from Christmas 2021, the School has decided that it no longer wishes to use the choir vestry as the school office, which used to be in the choir vestry, but has been relocated. The choir vestry has been turned into an office for Fr John. The gas and electricity used by the choir vestry still comes via the School's meters, but the School has decided not to make any charge to the PCC in respect of such use.

St Barnabas School has leased the Church Hall since July 2018. Alterations to the building, particularly a new entrance from the school playground side, were required before the School could use the building for the intended purpose of running nursery classes during the school day. The school started using the hall for its nursery class from 25 March 2019. The rent was initially set at the rate of £10,000 per quarter; the rent in 2021 was £10,874 per quarter for the first three quarters and £11,287 for the fourth quarter.

11. Debtors

	2021	2020
	£	£
Income tax recoverable	1,342	1,430
Other debtors	4,919	3,833
Prepayments and accrued income	9,148	8,953
	<u>15,409</u>	<u>14,216</u>

12. Short term deposits

	2021	2020
	£	£
TSB Deposit Account	100,000	-
CBF deposit account	2,872	57,847
	<u>102,872</u>	<u>57,847</u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2021

13. Creditors: amounts falling due within one year

	2021	2020
	£	£
Sundry creditors	13,125	651
Rent received in advance	11,287	11,999
Accruals and deferred income	1,400	1,576
	<u>25,812</u>	<u>14,226</u>

14. Funds

Restricted funds:

Organ Fund - Funds raised for a major restoration of the organ.

Bell Fund - For the maintenance and restoration of the bells.

Special Collection Fund - Funds raised for outside charitable objects.

Fabric Fund - For repair or improvement works on the fabric of the church.

Garden Fund - Funds raised to create a green meeting space in the Church courtyard.

Designated funds:

Sacristy Fund - Fund arising out of the payment of an insurance claim for flood damage in the sacristy, to be used to purchase new altar frontals and vestments.

Albert Mayers Memorial fund - Fund to pay for the restoration of the two holy water stoups as a memorial to a long-standing parishioner.

15. Unrestricted funds

	At 01/01/21	Incoming resources	Outgoing resources	At 31/12/21
	£	£	£	£
General fund	30,855	150,067	(120,890)	60,032
Sacristy fund (Designated)	12,770	22	-	12,792
Albert Mayers Memorial fund (Designated)	1,097	-	-	1,097
	<u>44,722</u>	<u>150,089</u>	<u>(120,890)</u>	<u>73,921</u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2021

16. Restricted funds

	At 01/01/21 £	Incoming resources £	Outgoing resources £	At 31/12/21 £
Organ fund	1,726	273	-	1,999
Bell fund	280	-	-	280
Special collections	1	223	(223)	1
Fabric fund	23,884	4,719	(9,990)	18,613
Garden fund	7,581	-	(3,697)	3,884
	<u>33,472</u>	<u>5,215</u>	<u>(13,910)</u>	<u>24,777</u>

17. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2021 as represented by:			
Current assets	89,333	35,177	124,510
Current liabilities	(15,412)	(10,400)	(25,812)
	<u>73,921</u>	<u>24,777</u>	<u>98,698</u>

18. Related party transactions

There are two small grant-making Trusts which are related parties to the PCC, because currently all their Trustees are PCC members. These are the Rumsey Charity, whose object is to benefit poor children in the parishes of St Barnabas and St Mary's, Bourne Street, and the Home Purvis Charity, whose object is to provide items, services and facilities for the pupils of St. Barnabas' School which are not normally provided from another source. In 2020, the Rumsey Charity made a grant of £228 to St Barnabas PCC to cover the cost of the PCC's contribution to cost of schools in the local deanery for 2020/21. In 2020, it made a grant of £491 to the PCC, to cover the PCC's contribution for deanery schools for 2018/19 and 2019/20. The Home Purvis Charity made no grants in 2021 or 2020.

Daren Pearson-Hicks, Fr John's partner, provides administration services to the PCC. The number of hours that he works and the work he performs are carefully monitored by the Churchwardens every month, and one of them always authorises payment of his invoices.

Members of the PCC and their close relatives donated £20,009 in Gift Aid envelopes or by cheque or BACS transfer in 2021 (£22,686 in 2020). As is customary, and in common with other PCCs, details of any such further donations by PCC members and their close relatives of loose cash on the collection plate or candle donation boxes will not be known. Consequently, it is not possible to disclose the extent of any further donations of this nature but these are considered by the Trustees to be de minimis.

Accounts

Charity number: 1171019

St. Barnabas Church Pimlico
Annual report and financial statements
for the year ended 31 December 2020

St. Barnabas Church Pimlico

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PCC of St Barnabas' Church, Pimlico – Annual Report for 2020

Aim and purpose

The Parochial Church Council (PCC) has the responsibility of cooperating with the Parish Priest in promoting the whole mission of the Church in the parish.

Review of the Year

For St Barnabas, as doubtless for most other churches, 2020 was dominated by the Coronavirus Pandemic. Although the Church was closed from 22 March, all our services continued by Zoom – in joint-zoom with St Stephen's, Rochester Row, for morning and evening prayer, and also the Masses of Holy Week – and with our own mid-day Mass on Wednesdays. For our Sunday celebrations, we were joined by regular, returned, and new worshippers at our zoomed Sunday celebrations, initially from Fr John's 'upper room': Parishioners unable to access the Sunday service had the pew sheet (socially distanced) delivered by hand. The notices, in the form of a weekly newsletter, were also emailed or delivered. Our Easter Day service was enlivened by a 'zoom-bombing' Bishop of London.

Compline was said on Thursdays as usual; for the first 5 weeks we had a break in the middle so we could all go and clap for carers. We have changed our social event, Tea @ 3 on Thursdays into a virtual event, without the cake, but with hats on.

The St Barnabas Patronal festival took place 12 weeks into lockdown: by that time, we were well into our zooming routine, with the organist playing from his front room and a cantor singing the psalm from home. Our guest preacher was the Revd Roderick Leece, and we were able to greet worshippers from as far afield as Oklahoma and Dorking.

The Grenfell disaster was remembered in the parish on June 14 as a lone bell ringer in St Barnabas tower tolled 72 times for those killed in the fire.

During lockdown, we started a crowd-funding appeal to 'green' our courtyard with plants, planters and benches. The required sum was more than reached, and the courtyard has been prepared for its beautification in spring 2021.

The School had at last started using the Church Hall for its nursery class during 2019. This use continued during 2020, in accordance with regulations which allowed some children to attend school in and after lockdown. The building work on the hall to adapt it for use by the school was finally signed off by Grosvenor in April 2020.

We are actively seeking out new users for the Church Hall, such as community groups, tenants' associations and other commercial organisations, as Grosvenor require that it remains available for Community use. There were obvious difficulties in 2020, given the Coronavirus restrictions, but we did have a new hire of the hall for puppy training classes.

Meanwhile, the School continued to use the Church for Collective Worship each day until prevented from doing so by the lockdown in March. However, from September, Fr John provided the School with a weekly recorded service for Wednesday mornings. The School was unable to resume using the Church during 2020, apart from use for school activity in December.

The Church also continued to be used for a weekly service and other activities by the Melkite Parish in London. The Melkite Parish also use the Church Hall for their family events on Sunday afternoons.

As reported last year, the old lighting in church has been progressively failing for many years, and last year the PCC decided to instal some new lighting to improve visibility. But the church needs to be rewired, and completely new lighting installed. Consultants are continuing to work on a design concept for this.

At present, the church presents a very forbidding aspect from the street, so it has long been an ambition of the PCC to install glass doors inside the main west doors, so that when those are open, it will be possible to see inside the church. Repairs are required to the internal and external stone work of the West front before the doors can be installed. Our architect is working on plans, both for restoration work and the new doors. We have some money towards this work, as £12,000 was given in 2016 towards the cost of the glass doors. Funding options are being explored to cover the cost of all this work, including the lighting.

Administration services are now being provided by Daren Pearson-Hicks, who is contracted to work up to 25 hours a month normally, plus a few hours work relating to the building.

The PCC met three times during the year, including the formal meeting after the APCM to elect the PCC officers. Aside from finance and the ordinary business of the PCC, the main subjects of discussion were:

- the impact of the Coronavirus Pandemic on the parish;
- the future of the parish;
- church lighting; and

- the church fabric, particularly the leaking flat roof, stone works, and the installation of glass doors at the west end.

We noted, with sadness, the death of Fr Bill Scott, former parish priest, and a regular celebrant at our lunchtime Wednesday Mass for the last 5 years.

Finally, we record our thanks to Fr John for his leadership through this very difficult year. He continued as Stipendiary Priest in Charge, on an 80% of full-time basis. Although he is paid by the Diocese in the normal way, his stipend and pension contribution is funded by the PCC by specific payments to the Diocese, rather than out of Common Fund contributions, although the PCC also pays a contribution to the Common Fund to cover its share of Diocesan costs. In 2020, the Diocese met his housing costs; in 2019, these had also been met by the PCC.

Financial Report

The PCC recorded a net surplus of income over expenditure of £5,538 on the general fund in 2020, compared to a deficit of £5,161 in 2019. The accumulated surplus of the fund stood at £30,855 at the end of 2020, up from £25,317 at the end of 2019.

Total general fund income fell from £136,096 in 2019 to £116,287 in 2020. The main reasons for this were the decline in collection income (including envelopes) from £9,569 to £2,325, as a result of the Coronavirus Pandemic, and also the reduction in grant income from the Rumsey Trust from £11,929 to £491. However, income from other forms of giving rose slightly, from £35,045 in 2019 to £37,522 in 2020. But the main heading where income increased was the church hall, where income rose from £43,599 in 2019 to £47,256 in 2020.

Total general fund expenditure was £110,749 in 2020, compared to £140,762 in 2019. As noted above, the funding provided by the parish to the Diocese to meet the cost of Fr John's remuneration fell from £44,880 in 2019 to £31,920 in 2020, as the Diocese covered the cost of his housing allowance. Expenditure on the Church Hall fell to £20,669 in 2020 from £32,968 in 2019, because of the cost of replacing the boiler in 2019. There were smaller reductions across many other areas of expenditure, because of the impact of the Coronavirus Pandemic.

The purpose of both the designated and the restricted funds is described in Note 14, and income and

expenditure for each of the funds is shown in Notes 15 & 16, respectively.

The main activity within the restricted fund during 2020 was setting up a new Garden Fund, and on the Fabric Fund. The Parish launched a successful crowd-funding appeal via Spacehive to raise funds to beautify the garden in the Church courtyard. A total of £7,227 was donated, plus £354 Gift Aid. Fabric Fund income totalled £3,033, while £7,128 expenditure was incurred, all on lighting project development work.

Reserves policy

The PCC's policy is to maintain a reserve on the general (unrestricted) fund, at a level sufficient to cover the normal running costs of the church for least one month, and, ideally, two months. It is intended that the remaining moneys in the designated funds should be used for the purposes set out in Note 14.

Restricted funds will be used for the purposes specified in Note 14, as required.

Risk management policy

The PCC has considered the major risks which it faces. In its opinion, the PCC has established systems which, under normal conditions, should allow those risks to be mitigated to an acceptable level in its day to day operations.

The main financial risk at present is that urgent & expensive repairs are required to either the church or the church hall, so that the PCC's funding plan to cover the cost of Fr John's stipend will prove inadequate.

Governance

The Parochial Church Council (PCC) is a corporate body established by the Church of England. It operates under the Parochial Church Councils (Powers) Measure 1956. The PCC is registered with the Charity Commission under number 1171019.

PCC Membership

The Parish Priest, the Churchwardens, the Deanery Synod Representative and the Headteacher of St Barnabas School are ex officio members of the PCC. Other PCC members are elected by the Annual Parochial Church Meeting (APCM) or co-opted by the PCC, in accordance with the Church Representation Rules.

The following served as members of the PCC, and therefore Trustees, during the year and up to the date of this report.

<i>Parish Priest</i>	The Rev'd John Pearson-Hicks (<i>Chairman</i>)
<i>Churchwardens from 30 September 2020</i>	Jenni Hopkins (<i>also Lay Vice-Chairman from 30 September 2020; Deputy Churchwarden until that date</i>) Selwyn Leamy
<i>Headteacher</i>	Thomas Brendan Shanahan (<i>Until August 2020</i>) Rachel Jewett/Lauren Castle (<i>From September 2020</i>)
<i>Deanery Synod member</i>	Dr Linda Ulrich (<i>Churchwarden & Lay Vice-Chairman until 30 September 2020, Secretary from that date</i>)
<i>Elected Members</i>	John Bates Christina Loughran Kate McCarthy Dr Victoria Muir Vera Roskell
<i>Until 30 September 2020</i>	William Cooper Bailey Ann Townshend (<i>Churchwarden</i>)
<i>Co-opted Members</i>	Kris Romanski (<i>Treasurer</i>) (<i>From 15 December 2020; Elected Member until 30 September 2020</i>) Fiona Andrews (<i>Until 30 September 2020 – Secretary & non-voting member</i>)

Standing Committee

The Standing Committee, which is required by law, comprised the Parish Priest, the two Wardens, the Treasurer, the Secretary since 30 September, and the Deputy Warden, while there was one in post until 30 September. The Secretary, until 30 September, and the Administrator also attend the Standing Committee. The Committee meets routinely ahead of PCC meetings and otherwise as necessary to transact PCC business between PCC meetings, subject to the directions of the PCC.

Church Attendance

The number at the Electoral Roll at the time of the APCM totalled 138 (81 from St Barnabas' Anglican congregation, 57 from the Melkites), compared to 141 (82 and 59 respectively) the previous year.

Average attendance at the Sunday Mass during 2020, including those worshipping via Zoom, was around 31; it normally now falls between 28 and 36. Attendance at the Wednesday Mass was around 5. Attendance at special Advent and Christmas services decreased in 2020 due to Coronavirus. Approximately 110 children and ten staff attended Collective Worship in church when they were allowed to do so, and the Melkite Congregation attendance at Mass on Sunday was significantly lower because of Coronavirus restrictions – in 2019 it generally exceeded 150.

Safeguarding

The PCC has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults.

Statement of the Trustees' responsibilities

As Trustees, the members of the PCC are responsible for preparing the PCC Annual Report and the Statement of Financial Activities in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the PCC's Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements, the PCC's officers are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011.

The Trustees are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Bankers

NatWest Bank
Victoria Branch
169 Victoria Street
London
SW1E 5NA

Administrative information

Church address St. Barnabas Street
London
SW1W 8PF

Independent Grant Wells FCCA
Examiner PG Lemon LLP
Chartered Certified Accountants
127 High Street
Hythe
Kent
CT21 5JJ

CCLA Investment Management
Limited
Senator House
85 Queen Victoria Street
London
EC4V 4ET

This report was approved by the PCC on 29 March 2021 and signed on its behalf by

The Rev'd John Pearson-Hicks
Chairman

St. Barnabas Church Pimlico

Independent examiner's report to the trustees on the unaudited financial statements of St. Barnabas Church Pimlico.

I report on the accounts of St. Barnabas Church Pimlico for the year ended 31 December 2020 set out on pages 1 to 15.

Respective responsibilities of trustees and independent examiner

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) do not apply 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 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 you as 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:

- (i) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep proper accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Acthave not been met; or

- (ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Grant Wells FCCA
Chartered Certified Accountant
Independent examiner
PG Lemon LLP
127 High Street
Hythe
Kent
CT21 5JJ**

St. Barnabas Church Pimlico

Statement of financial activities

For the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Income and endowments					
Voluntary income	2	47,912	9,731	57,643	54,321
Activities for generating funds	3	67,561	149	67,710	69,306
Investment income	4	139	119	258	376
Church activities	5	14	-	14	1,255
Other income	6	715	1,143	1,858	32,739
Total income		<u>116,341</u>	<u>11,142</u>	<u>127,483</u>	<u>157,997</u>
Expenditure					
Church activities	7	90,074	7,780	97,854	125,354
Raising funds	8	20,675	-	20,675	33,392
Total expenditure		<u>110,749</u>	<u>7,780</u>	<u>118,529</u>	<u>158,746</u>
Net income		5,592	3,362	8,954	(749)
Total funds brought forward		<u>39,130</u>	<u>30,110</u>	<u>69,240</u>	<u>69,989</u>
Total funds carried forward		<u>44,722</u>	<u>33,472</u>	<u>78,194</u>	<u>69,240</u>

The notes on pages 8 to 15 form an integral part of these financial statements.

St. Barnabas Church Pimlico

Balance sheet as at 31 December 2020

	Notes	£	2020 £	£	2019 £
Current assets					
Debtors	11	14,216		14,182	
Short term deposits	12	57,847		57,602	
Cash at bank and in hand		20,357		13,198	
		<u>92,420</u>		<u>84,982</u>	
Creditors: amounts falling due within one year	13	<u>(14,226)</u>		<u>(15,742)</u>	
Net current assets			<u>78,194</u>		<u>69,240</u>
Net assets			<u>78,194</u>		<u>69,240</u>
Funds	14 - 17				
Restricted income funds			33,472		30,110
Unrestricted income funds			44,722		39,130
Total funds			<u>78,194</u>		<u>69,240</u>

The financial statements were approved by the trustees on 29 March 2021 and signed on its behalf by

The Revd John Pearson-Hicks
Chairman

Kris Romanski
Treasurer

The notes on pages 8 to 15 form an integral part of these financial statements.

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2020

1. Accounting policies

The principal accounting policies are summarised below.

1.1. Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

St Barnabas Church, Pimlico, Parochial Church Council (the PCC) constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the PCC's ability to continue as a going concern.

1.2. Fund accounting

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. Restricted funds represent donations or grants received for a specific object.

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.

1.3. Incoming recognition

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

Planned giving receivable under gift aid is recognised only when received.

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

Other donations, including candle box donations, are recognised when received

Income from letting of the church and church hall and the use of premises is recognised when the rental is due.

Other income is generally recognised when it is received.

1.4. Expenditure

Expenditure is generally recognised on an accrual basis as a liability is incurred.

1.5. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2020

2. Voluntary income

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Planned and other giving subject to Gift Aid	28,145	2,645	30,790	29,065
Gift Aid recoverable	7,036	661	7,697	7,265
Planned and other giving not subject to Gift Aid	10,917	6,352	17,269	12,531
Votive candles	590	-	590	1,155
Collections at services	785	-	785	3,019
GASDS top up payments	439	73	512	1,286
	<u>47,912</u>	<u>9,731</u>	<u>57,643</u>	<u>54,321</u>

3. Activities for generating funds

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Use of church	20,045	-	20,045	24,430
Church hall	47,256	-	47,256	43,599
Miscellaneous sales	260	149	409	1,277
	<u>67,561</u>	<u>149</u>	<u>67,710</u>	<u>69,306</u>

4. Investment income

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Ordinary bank deposit interest	13	-	13	27
Other deposit interest	126	119	245	349
	<u>139</u>	<u>119</u>	<u>258</u>	<u>376</u>

5. Church activities

	Unrestricted funds £	2020 Total £	2019 Total £
Other income from charitable activities	14	14	1,255
	<u>14</u>	<u>14</u>	<u>1,255</u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2020

6. Other income

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
LPOW VAT grant	217	1,143	1,360	2,864
Other grants	491	-	491	29,429
Other income	7	-	7	446
	<u>715</u>	<u>1,143</u>	<u>1,858</u>	<u>32,739</u>

7. Church activities

	Unrestricted funds £	Restricted funds £	2020 Total £	2019 Total £
Missionary and charitable giving donations	82	652	734	321
Ministry: Diocesan Common Fund	29,500	-	29,500	28,400
Other ministry costs	32,844	-	32,844	45,892
Church running and maintenance	20,234	7,128	27,362	38,509
Upkeep of services	2,964	-	2,964	5,460
Office expenses, including parish administrator	4,279	-	4,279	6,501
Bank charges	171	-	171	271
	<u>90,074</u>	<u>7,780</u>	<u>97,854</u>	<u>125,354</u>

8. Raising funds

	Unrestricted funds £	2020 Total £	2019 Total £
Church hall	20,669	20,669	32,968
Other fund raising costs	6	6	424
	<u>20,675</u>	<u>20,675</u>	<u>33,392</u>

St. Barnabas Church Pimlico

Notes to financial statements for the year ended 31 December 2020

9. Analysis of expenditure including allocation of support costs

The support costs have been allocated in their entirety to the unrestricted expenditure (church running and maintenance).

	Direct costs £	Support costs £	2020 Total £	2019 Total £
Church running and maintenance	19,134	1,100	20,234	20,924
	<u>19,134</u>	<u>1,100</u>	<u>20,234</u>	<u>20,924</u>
Independent examiner's remuneration			1,100	1,000
			<u>1,100</u>	<u>1,000</u>

10. Staff costs

	2020 £	2019 £
Salaries of lay staff	2,175	3,480
	<u>2,175</u>	<u>3,480</u>

During the year, the PCC employed a part time Organist. His earnings were below the threshold for employer NICs.

Payments to PCC members

Fr John Pearson-Hicks received £599 expenses in 2020 (£696 in 2019); a small, immaterial part of these may have related to his duties as PCC chairman.

In addition, the PCC paid £31,920 to the diocese in 2020 to cover the cost of his 80% stipend (£44,880 in 2019, when the PCC were also asked to cover the cost of his housing allowance). No other PCC member received any expenses or remuneration from the PCC; in 2019, Selwyn Leamy had received £1,425 for his services in acting as parish administrator until March.

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Notes to financial statements for the year ended 31 December 2020

Other financial arrangements involving PCC members

St Barnabas School and St Barnabas PCC share 3 common Trustees. Fr John Pearson-Hicks and Linda Ulrich are members of the PCC and are also PCC appointed Governors of the School, Fr John being Vice-Chair of Governors; Kate McCarthy, Chair of Governors, is also a member of St Barnabas PCC. All common Trustees only vote on issues which affect both PCC and school at the primary body they belong to.

Since 2012, St Barnabas School has used St Barnabas Church for Collective Worship every morning, although it has been unable to do so since March 2020, because of the lockdown and other subsequent restrictions in response to the Coronavirus Pandemic. This is entirely within the PCC's objectives for greater use of the church, and the PCC has decided that it would be inappropriate to make any charge other than for the school to make an appropriate contribution to the cost of heating and lighting the church, but it has decided not to ask for such a contribution in respect of 2020.

St Barnabas School rents the church choir vestry under licence. In 2012, the PCC decided that this arrangement should be formalised and that the school should pay an appropriate rent. The rent is an open-market rent, based on surveyors' advice, and is paid quarterly in advance.

St Barnabas School has leased the Church Hall since July 2018. Alterations to the building, particularly a new entrance from the school playground side, were required before the School could use the building for the intended purpose of running nursery classes during the school day. The school started using the hall for its nursery class from 25 March 2019. The rent was initially set at the rate of £10,000 per quarter; the rent in 2020 was £10,609 per quarter for the first three quarters and £10,874 for the fourth quarter.

11. Debtors

	2020	2019
	£	£
Income tax recoverable	1,430	1,547
Other debtors	3,833	5,083
Prepayments and accrued income	8,953	7,552
	<u>14,216</u>	<u>14,182</u>

12. Short term deposits

	2020	2019
	£	£
CBF deposit account	57,847	57,602
	<u>57,847</u>	<u>57,602</u>

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Notes to financial statements for the year ended 31 December 2020

13. Creditors: amounts falling due within one year

	2020	2019
	£	£
Sundry creditors	651	2,100
Rent received in advance	11,999	11,734
Accruals and deferred income	1,576	1,908
	<u>14,226</u>	<u>15,742</u>

14. Funds

Restricted funds:

Organ Fund - Funds raised for a major restoration of the organ.

Bell Fund - For the maintenance and restoration of the bells.

Special Collection Fund - Funds raised for outside charitable objects.

Fabric Fund - For repair or improvement works on the fabric of the church.

Garden Fund - Funds raised to create a green meeting space in the Church courtyard.

Designated funds:

Sacristy Fund - Fund arising out of the payment of an insurance claim for flood damage in the sacristy, to be used to purchase new altar frontals and vestments.

Albert Mayers Memorial fund - Fund to pay for the restoration of the two holy water stoups as a memorial to a long-standing parishioner.

15. Unrestricted funds

	At 01/01/20	Incoming resources	Outgoing resources	At 31/12/20
	£	£	£	£
General fund	25,317	116,287	(110,749)	30,855
Sacristy fund (Designated)	12,716	54	-	12,770
Albert Mayers Memorial fund (Designated)	1,097	-	-	1,097
	<u>39,130</u>	<u>116,341</u>	<u>(110,749)</u>	<u>44,722</u>

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Notes to financial statements for the year ended 31 December 2020

16. Restricted funds

	At 01/01/20 £	Incoming resources £	Outgoing resources £	At 31/12/20 £
Organ fund	1,678	48	-	1,726
Bell fund	260	20	-	280
Special collections	193	460	(652)	1
Fabric fund	27,979	3,033	(7,128)	23,884
Garden fund	-	7,581	-	7,581
	<u>30,110</u>	<u>11,142</u>	<u>(7,780)</u>	<u>33,472</u>

17. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 December 2020 as represented by:			
Current assets	58,948	33,472	92,420
Current liabilities	<u>(14,226)</u>	<u>-</u>	<u>(14,226)</u>
	<u>44,722</u>	<u>33,472</u>	<u>78,194</u>

18. Contingent liabilities

As first noted in the 2018 accounts, in February 2019 the PCC received an invoice from its supplier, Castle Water, showing an underpayment of £1,851 in 2018. The PCC has an arrangement with Castle Water to meet the cost of estimated water usage by making monthly payments, based on historical meter readings, and the PCC had reason to believe that the additional charge was excessive and incorrect. The PCC investigated the matter and discussed it with its supplier and the Consumer Council of Water, which offers a conciliation service, without securing any reduction in the underpayment. In the meantime, the PCC had been paying the arrears in monthly instalments, and completed paying them in full in February 2020. The PCC still had open to it the option of taking the issue to a dispute resolution service, ADR, which the PCC had intended to pursue. The deadline for initiating this action was 11 December 2020. Unfortunately, the PCC Treasurer, who was dealing with this issue, had serious health concerns in the second half of last year, and, as a result, this deadline could not be met. The PCC approached ADR to extend the deadline in the light of the health issues, but the supplier refused to agree. This means that the PCC are unable to secure any reduction in respect of the disputed additional charge. The 2019 accounts had been produced on the basis that the disputed charge was properly due in full, as have the 2020 accounts.

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Notes to financial statements for the year ended 31 December 2020

19. Related party transactions

There are two small grant-making Trusts which are related parties to the PCC, because currently all their Trustees are PCC members. These are the Rumsey Charity, whose object is to benefit poor children in the parishes of St Barnabas and St Mary's, Bourne Street, and the Home Purvis Charity, whose object is to provide items, services and facilities for the pupils of St. Barnabas' School which are not normally provided from another source. In 2020, the Rumsey Charity made a grant of £491 to St Barnabas PCC to cover the cost of the PCC's contribution to cost of schools in the local deanery for 2018/19 and 2019/20. In 2019, it made two grants to the PCC, totalling £11,322. The Home Purvis Charity made no grants in 2020 or 2019.

Daren Pearson-Hicks, Fr John's partner, provides administration services to the PCC. The number of hours that he works and the work he performs are carefully monitored by the Churchwardens every month, and one of them always authorises payment of his invoices.

Members of the PCC and their close relatives donated £22,686 in Gift Aid envelopes or by cheque or BACS transfer in 2020 (£20,964 in 2019). As is customary, and in common with other PCCs, details of any such further donations by PCC members and their close relatives of loose cash on the collection plate or candle donation boxes will not be known. Consequently, it is not possible to disclose the extent of any further donations of this nature but these are considered by the Trustees to be de minimis.