

# CHRIST CHURCH AND ST. JOHN, CLAPHAM

England & Wales · Charity number 1185756

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2019-10-11

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

## Contact

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**Address** Christ Church  
Union Grove  
London  
SW8 2QJ

**Phone** 02074984625

**Email** [parishofficeccsj@googlemail.com](mailto:parishofficeccsj@googlemail.com)

**Website** [www.christchurchstjohn.com](http://www.christchurchstjohn.com)

## Activities

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**Objects:** PROMOTING IN THE PARISH THE WHOLE MISSION OF THE CHURCH, PASTORAL, EVANGELISTIC, SOCIAL AND ECUMENICAL

**Activities:** The provision of regular Christian worship in accordance with Church of England practice, and the provision of pastoral support to the congregation and to the wider community.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, The General Public/mankind

## Geography

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- Lambeth

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£109,309	£141,759	-	-
2023-12-31	£127,129	£143,800	-	-
2022-12-31	£104,449	£125,215	-	-
2021-12-31	£286,182	£116,596	-	-
2020-12-31	£287,755	£100,183	-	-

## Trustees

Name	Role	Appointed
Anabelle Briggs		2019-05-13
Elizabeth Rae Grant		2019-05-13
Fatmata Jackson		2019-05-13
Josephine Olubunmi Enitan Traore-Olorho		2019-05-13
Lucette Esperance Nathalie Ognami		2019-05-13
Olusegun Abayomi Anthony Olutola		2019-05-13
Peter John Smith		2017-03-13
Rose Auriol Peake		2019-05-13
SON JOAN SENGE		2019-05-13
Sharon Hyacinth Donaldson		2019-05-13

**CHRIST CHURCH AND ST. JOHN, CLAPHAM**

England & Wales - Charity number 1185756

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# Accounts

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# **Christ Church & St. John, Clapham**

(A Parochial Church Council registered as a charity, number: 1185756)

## **Financial Statements**

**and**

## **Trustees' Report**

**for the year ended 31 December 2024**

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# **Christ Church & St. John, Clapham**

(A Parochial Church Council registered as a charity, number: 1185756)

## **Index to the Financial Statements for the year ended 31 December 2024**

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	<b>Page</b>
<b>Index to the Financial Statements</b>	<b>2</b>
<b>Charity Information</b>	<b>3</b>
<b>Trustees' Report</b>	<b>4</b>
<b>Statement of Trustees' Responsibilities</b>	<b>5</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Statement of Financial Position</b>	<b>8</b>
<b>Statement of Cash Flows</b>	<b>9</b>
<b>Accounting Policies</b>	<b>10 - 11</b>
<b>Notes to the Accounts</b>	<b>12 - 17</b>

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Charity Information

for the year ended 31 December 2024

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<b>Status:</b>	The Parochial Church Council (PCC) is a corporate body established by the Church of England. It is constituted and governed by the Parochial Church Councils (Powers) Measure 1956 (as amended) and the Church Representation Rules (2011). The members of the PCC are its trustees under charity law and are referred to as such throughout this report.
<b>Charity name:</b>	Christ Church & St. John, Clapham
<b>Charity registration number:</b>	1185756
<b>Registered office:</b>	Christ Church Vicarage 39 Union Grove London SW8 2QJ
<b>Operations address:</b>	Union Grove Clapham London SW8 2QJ
<b>Trustees who held office during the year:</b>	Revd Canon Penny Rose-Casemore Bridgette Boetang Annabelle Briggs Chaldelia Choloply Sharon Donaldson Liz Grant Christine Holdbrook Fatmata Jackson Angela Jacobs Lucette Ognami Tony Olutola Rose Peake Joan Senge Peter Smith Queenie Ujukwu
<b>Chair:</b>	Revd Canon Penny Rose-Casemore
<b>Independent Examiner:</b>	<b>Anthony Armstrong FCA</b> <b>Armstrong &amp; Co</b> <i>Chartered Accountants &amp; Statutory Auditor</i> 4a Printing House Yard Hackney Road London E2 7PR
<b>Bankers:</b>	<b>Barclays Plc</b> 1 Churchill Place London E14 5HP
<b>Investment managers:</b>	<b>CCLA</b> Senator House 85 Queen Victoria Street London EC4V 4ET

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Trustees' Report

for the year ended 31 December 2024

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The Trustees of Christ Church & St. John, Clapham present their report together with the financial statements for the year ended 31 December 2024.

### Trustees

The Trustees of the charity who held office during the year are disclosed on page 3.

### Risk mitigation

The board has examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

### Activities

Church worship has been consistent. There have been a number of baptisms and funerals.

Numbers in the congregation have steadily increased during the year, though it is noticed that people come to church less frequently in the month than in 'pre-pandemic times'. The number of children has been steady and some of our youth now attend university and so are not able to attend.

Rental income has decreased during the year by £2,516.

Further recommendations from Quinquennial Inspections have been attended to in both churches and improvements have been made to the security at St. John's Church.

### Financial Review

#### Results for the year

The results of the period and financial position of the charity are shown in the annexed financial statements.

The Statement of Financial Activities shows net expenditure for the year of £28,713 and reserves of £213,195.

#### Tangible fixed assets for use by the charity.

Fixed assets are set out in Note 9 to the accounts.

### Reserves Policy

The PCC is aware that it relies on church lettings and investment income to fill the gap between congregational giving and the cost of running the church buildings. The PCC's policy is to maintain unrestricted reserves of at least £60,000, to cover six months' operating costs. At 31 December 2024, unrestricted reserves stood safely above this level.

### Independent Examiner

The Independent Examiner, Anthony Armstrong FCA of Armstrong & Co, Chartered Accountant and Statutory Auditor, has indicated his willingness to be proposed for re-appointment.

The financial statements were approved by the Board of Trustees on 19 February 2025 and signed on its behalf by:

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signature

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name

Trustee

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Statement of Trustees' Responsibilities for the year ended 31 December 2024

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The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Independent Examiner's Report to the PCC of Christ Church & St. John, Clapham

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I report on the accounts of Christ Church & St. John, Clapham for the period from 1 January 2024 to 31 December 2024, which are set out on pages 7 to 17. My report is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and the Charities Act 2011 ('the Charities Act').

This report is made solely to the charity's trustees as a body in accordance with section 145 of the Charities Act and regulations made under section 154 of that Act. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and its members as a body, for my examination, for this report, or for the opinions I have formed.

### Respective responsibilities of trustees and examiner

As described on page 5, the PCC are responsible for the preparation of the accounts. The PCC consider that an audit is not required for this year under section 144 of the the Charities Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act,
- b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- c) 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Anthony Armstrong FCA, Independent Examiner  
of Armstrong & Co**  
*Chartered Accountants & Statutory Auditor*

**4a Printing House Yard  
Hackney Road  
London E2 7PR**

**Dated: 19 February 2025**

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Statement of Financial Activities for the year ended 31 December 2024

		2024			2023
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	29,125	9,000	38,125	42,776
Other trading activities	4	73,079	-	73,079	75,595
Investments	5	4,834	-	4,834	4,760
Income	6	2,271	-	2,271	3,998
<b>Total income</b>		<b>109,309</b>	<b>9,000</b>	<b>118,309</b>	<b>127,129</b>
<b>Expenditure on:</b>					
Charitable activities	7	141,759	9,249	151,008	143,835
<b>Total expenditure</b>		<b>141,759</b>	<b>9,249</b>	<b>151,008</b>	<b>143,835</b>
<b>Total income less total expenditure</b>		<b>(32,450)</b>	<b>(249)</b>	<b>(32,699)</b>	<b>(16,706)</b>
Net gains/(losses) on investments	10	3,986	-	3,986	15,095
<b>Net income/(expenditure) and movement in funds</b>		<b>(28,464)</b>	<b>(249)</b>	<b>(28,713)</b>	<b>(1,611)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	15	213,588	28,320	241,908	243,519
<b>Total funds carried forward</b>	14	<b>185,124</b>	<b>28,071</b>	<b>213,195</b>	<b>241,908</b>

All incoming resources and resources expended are derived from continuing activities.

There are no gains and losses other than those noted above and therefore no separate statement of total recognised gains and losses has been prepared.

The accompanying accounting policies and notes form an integral part of these financial statements.

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Statement of Financial Position

as at 31 December 2024

		31 December 2024		31 December 2023	
	Notes	£	£	£	£
<b>Fixed assets:</b>					
Tangible assets	9		4,235		5,646
Investments	10		178,135		174,149
<b>Total fixed assets</b>			<u>182,370</u>		<u>179,795</u>
<b>Current assets:</b>					
Debtors	11	7,007		2,589	
Cash at bank and In hand	12	<u>34,636</u>		<u>66,355</u>	
<b>Total current assets</b>		<u>41,643</u>		<u>68,944</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>10,818</u>		<u>6,831</u>	
<b>Net current assets/(liabilities)</b>			30,825		62,113
<b>Total net assets</b>			<u>213,195</u>		<u>241,908</u>
<b>The funds of the charity:</b>					
Restricted income funds	18		28,071		28,320
Unrestricted income funds	16		185,124		213,588
<b>Total charity funds</b>	20		<u>213,195</u>		<u>241,908</u>

The financial statements were approved by the Board of Trustees on 19 February 2025 and signed on its behalf by:

\_\_\_\_\_  
signature name Trustee

\_\_\_\_\_  
signature name Trustee

*The notes on pages 10 to 17 form part of these accounts.*

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Statement of Cash Flows

for the year ended 31 December 2024

	Notes	2024 £	2023 £
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	1	<u>(36,553)</u>	<u>(17,418)</u>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		4,834	4,760
Purchase of property, plant and equipment		-	(7,057)
<b>Net cash provided by/(used in) investing activities</b>		<u>4,834</u>	<u>(2,297)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(31,719)	(19,715)
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	<u>66,355</u>	<u>86,070</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u><b>34,636</b></u>	<u><b>66,355</b></u>

### Notes to the Cash Flow Statement

	2024 £	2023 £
<b>1) Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(28,713)	(1,611)
<b>Adjustments for:</b>		
Depreciation charges	1,411	1,411
(Gains)/losses on investments	(3,986)	(15,095)
Dividends, interest and rents from investments	(4,834)	(4,760)
(Increase)/decrease in debtors	(4,418)	46
Increase/(decrease) in creditors	3,987	2,591
<b>Net cash provided by/(used in) operating activities</b>	<u><b>(36,553)</b></u>	<u><b>(17,418)</b></u>
<b>2) Analysis of cash and cash equivalents</b>	<b>2024</b> £	<b>2023</b> £
Cash in hand	34,636	66,355
<b>Total cash and cash equivalents</b>	<u><b>34,636</b></u>	<u><b>66,355</b></u>

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Accounting Policies

for the year ended 31 December 2024

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### Basis of preparation

The financial statements have been prepared in accordance with:

- a) Applicable UK accounting standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)'.  
b) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102);
- c) the Charities Act 2011.
- d) The Church Accounting Regulations 2006.

### Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

### Going concern

The charity's income is mainly derived from self-generated sources such as rental of church premises and donations from supporters. The trustees consider that there are no material uncertainties about the continued demand for, and the charity's ability to continue to provide, these premises, and the continued support by donations. Accordingly, the accounts have been prepared on a going concern basis.

### Income recognition

Income is recognised when the charity has a contractual or other right to its receipt, it is probable that the income will be received and that the amount can be measured reliably. Income with conditions attached to its receipt is recognised when those conditions have been fulfilled.

- Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due is quantifiable and its receipt is reasonably certain.
- Dividends are accounted for when receivable.
- Realised gains and losses are recognised when investments are sold.
- Unrealised gains and losses are accounted for on revaluation of investments at 31 December
- The income from trading activities includes rental income from the letting of church premises and freehold land and buildings which is accounted for when earned. It is shown gross, with the associated costs included in fundraising costs.
- Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

### Unrestricted Funds

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

### Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

### Allocation of costs

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the funds based on staff time spent on the fund activities or other appropriate criteria.

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Accounting Policies

for the year ended 31 December 2024

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### Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church improvement	- 20% on cost
Office equipment	- 20-25% on cost
Refurbishment Vicarage flat	- 20% on cost

Items of equipment are only capitalised where the purchase price exceeds £1,000.

### *Consecrated Property and Moveable Church Furnishings*

Consecrated land and benefice property such as the church building and vicarage is excluded from the accounts in accordance with s10 of the Charities Act 2011. Moveable church contents are held by the vicar and churchwardens on special trust for the PCC and require a faculty for disposal are accounted as inalienable property unless consecrated. All expenditure incurred on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is expensed within the Statement of Financial Activities.

For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

The cost of the refurbishment of the vicarage flat is to be written off over a period of five years which is also the period over which the refurbishments will generate rental income. Equipment is depreciated on a straight line basis over four years. Individual items of office equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

### Investments

Fixed assets held for investment purposes are not depreciated. Under SORP 2015 (FRS102), investment properties are measured initially at cost and subsequently at fair value at the reporting date.

Investments are shown in the balance sheet at closing market value. Surpluses or deficits on valuation are credited or charged to the statement of financial activities.

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2024

### 1 Incoming resources

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

### 2 Net outgoing resources

*Net outgoing resources are stated after charging:*

Independent Examiner's fees - reporting service  
Depreciation - owned assets

	2024	2023
	£	£
Independent Examiner's fees - reporting service	1,300	1,300
Depreciation - owned assets	1,411	1,411
<b>Trustees' emoluments</b>	<b>-</b>	<b>-</b>

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services as trustees.

### 3 Income from donations and legacies

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Stewardship giving	13,127	-	13,127	10,872
Income tax recoverable	3,060	-	3,060	2,987
General collections	4,604	-	4,604	6,835
Donations & grants	4,417	9,000	13,417	8,219
St John's Community Development Project	-	-	-	10,000
Charity for repair of St John the Evangelist	-	-	-	3,863
Donations & grants	3,917	-	3,917	-
	<u>29,125</u>	<u>9,000</u>	<u>38,125</u>	<u>42,776</u>

### 4 Income from other trading activities

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
St John's Hall	11,418	-	11,418	10,223
Christ Church Hall Hire	6,860	-	6,860	4,065
Apostolic Cell	6,350	-	6,350	5,300
Iglesia Apui	29,197	-	29,197	24,177
Testimonial Ministries	7,800	-	7,800	7,750
Alcoholics Anonymous	1,920	-	1,920	2,080
Vicarage Room	-	-	-	2,800
Community Inc	692	-	692	-
Rent from 39a Union Grove	8,842	-	8,842	19,200
	<u>73,079</u>	<u>-</u>	<u>73,079</u>	<u>75,595</u>

### 5 Income from investments

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
CBF investment fund	4,834	-	4,834	4,760
	<u>4,834</u>	<u>-</u>	<u>4,834</u>	<u>4,760</u>

### 6 Other income

	Unrestricted	Restricted	2024 Total	2023 Total
	£	£	£	£
Fees & funerals	1,362	-	1,362	2,972
Parish weekend	909	-	909	1,026
	<u>2,271</u>	<u>-</u>	<u>2,271</u>	<u>3,998</u>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2024

7 Expenditure on charitable activities	Unrestricted	Restricted	2024	2023
	£	£	Total £	Total £
<b>Church projects</b>				
ESOL	-	4,374	4,374	4,726
	-	4,374	4,374	4,726
<b>Ministry</b>				
Payments to Diocese of Southwark	16,455	-	16,455	15,500
DBF share of parochial fees	-	-	-	197
Clergy & SPA expenses	1,304	-	1,304	583
Training	1,245	-	1,245	2,946
CTIC	60	-	60	174
Charities payments	460	-	460	497
	19,524	-	19,524	19,897
<b>Worship</b>				
Worship & sacristy materials	2,423	-	2,423	3,714
Musicians	1,485	-	1,485	2,055
	3,908	-	3,908	5,769
<b>Church maintenance</b>				
Insurance	6,685	-	6,685	9,538
Gas & electricity	25,281	-	25,281	33,350
Water rates	438	-	438	476
Maintenance & repairs	27,138	-	27,138	13,541
Cleaning & gardening	9,163	-	9,163	7,339
Organ tuning & repairs	597	-	597	380
	69,302	-	69,302	64,624
<b>Other parish activities</b>				
Sunday school	-	-	-	36
Hospitality	4,451	-	4,451	1,871
Mission	278	-	278	-
PCC Awayday	1,294	-	1,294	1,085
Citizens UK	149	-	149	-
Siblings Link expenses	-	4,875	4,875	5,527
	6,172	4,875	11,047	8,519
<b>Management &amp; administration</b>				
Administrative assistance	33,297	-	33,297	28,922
Printing & office expenses	3,392	-	3,392	4,563
Equipment & computer support	297	-	297	272
Telephone	2,880	-	2,880	2,763
Sundries	276	-	276	263
Independent examiner's fees	1,300	-	1,300	1,300
Letting expense	-	-	-	806
Depreciation	1,411	-	1,411	1,411
	42,853	-	42,853	40,300
	141,759	9,249	151,008	143,835

8 Staff costs	2024	2023
	£	£
Salaries	33,297	28,080
Pensions	-	842
	33,297	28,922

Number of employees during the year was:

1.0

Average number of FTE employees during the year was:

1.0

No remuneration was paid to any Trustee or their associates for services as a trustee during the year ended 31 December 2024 nor to 31 December 2023.

Employees paid in excess of £60,000 during the current year and previous year:

None

None

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2024

9 Tangible fixed assets	Garden improvement £	Church improvement £	Office equipment £	Refurbishment Vicarage flat £	Total £
<b>Cost</b>					
As at 1 January 2024	7,057	9,981	2,960	39,526	59,524
As at 31 December 2024	<u>7,057</u>	<u>9,981</u>	<u>2,960</u>	<u>39,526</u>	<u>59,524</u>
<b>Depreciation</b>					
As at 1 January 2024	1,411	9,981	2,960	39,526	53,878
Charge for the year	1,411	-	-	-	1,411
As at 31 December 2024	<u>2,822</u>	<u>9,981</u>	<u>2,960</u>	<u>39,526</u>	<u>55,289</u>
<b>Net book value</b>					
As at 31 December 2024	<u>4,235</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,235</u>
As at 31 December 2023	<u>5,646</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,646</u>

10 Investments	CBF Investment Fund £	Total £
<b>Market value</b>		
As at 1 January 2024	174,149	174,149
Revaluations	3,986	3,986
As at 31 December 2024	<u>178,135</u>	<u>178,135</u>

<b>CBF Investment Fund</b>	Church Board of Finance Investment Fund Shares were purchased in 1997 from the sale proceeds of 330 Clapham Road. Some shares were sold in 2016. The charity currently holds 7,704 units in the fund.
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11 Debtors: amounts falling due within one year	2024 £	2023 £
Accrued income	7,007	2,589
	<u>7,007</u>	<u>2,589</u>

12 Bank and cash in hand	2024 £	2023 £
Christ Church & St John's joint account	34,592	66,311
Christ Church Hall account	44	44
	<u>34,636</u>	<u>66,355</u>

13 Creditors: amounts falling due within one year	2024 £	2023 £
Funds for others	253	875
Employment taxes & NI	(359)	695
Staff pensions	(105)	61
Accruals & deferred income	11,029	5,200
	<u>10,818</u>	<u>6,831</u>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2024

14 The funds of the charity: current year	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<i>Restricted funds</i>					
Restricted income funds	28,320	9,000	(9,249)	-	28,071
<i>Unrestricted funds</i>					
Designated funds	9,705	-	-	-	9,705
General funds	203,883	109,309	(141,759)	3,986	175,419
<i>Total unrestricted funds</i>	<u>213,588</u>	<u>109,309</u>	<u>(141,759)</u>	<u>3,986</u>	<u>185,124</u>
	<u>241,908</u>	<u>118,309</u>	<u>(151,008)</u>	<u>3,986</u>	<u>213,195</u>

<b>General funds</b>	General funds of £175,419 are unencumbered and freely available for use by the charity. Included in this amount is £182,370 held in fixed assets, comprising £4,235 in tangible assets and £178,135 in long term investment assets.
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15 The funds of the charity: prior year	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<i>Restricted funds</i>					
Restricted income funds	27,325	11,248	(10,253)	-	28,320
<i>Unrestricted funds</i>					
Designated funds	9,705	-	-	-	9,705
General funds	206,489	115,881	(133,582)	15,095	203,883
<i>Total unrestricted funds</i>	<u>216,194</u>	<u>115,881</u>	<u>(133,582)</u>	<u>15,095</u>	<u>213,588</u>
	<u>243,519</u>	<u>127,129</u>	<u>(143,835)</u>	<u>15,095</u>	<u>241,908</u>

<b>General funds</b>	General funds of £203,883 are unencumbered and freely available for use by the charity. Included in this amount is £179,795 held in fixed assets, comprising £Nil in tangible assets and £174,149 in long term investment assets.
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16 Designated funds: current year	Opening balance £	Resources arising £	Resources utilised £	Transfers & adjustments £	Closing balance £
Christ Church Community Hall repairs	9,705	-	-	-	9,705
	<u>9,705</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,705</u>

17 Designated funds: prior year	Opening balance £	Resources arising £	Resources utilised £	Transfers & adjustments £	Closing balance £
Christ Church Community Hall repairs	9,705	-	-	-	9,705
	<u>9,705</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,705</u>

<b>Christ Church Community Hall repairs</b>	In October 2004 a donation of £18,000 was received from the Union Grove Nursery. The PCC have designated this donation to the future repairs of the Church Hall. In 2021 £8,295 was utilised.
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18 Restricted funds: current period	Opening balance £	Incoming resources £	Resources expended £	Transfers & gains/(losses) £	Closing balance £
ESOL	5,177	-	4,374	-	803
Siblings Link	184	9,000	4,875	-	4,309
Charity for St John Repairs	22,959	-	-	-	22,959
	<u>28,320</u>	<u>9,000</u>	<u>9,249</u>	<u>-</u>	<u>28,071</u>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2024

19 Restricted funds: prior period	Opening balance	Incoming resources	Resources expended	Transfers & gains/(losses)	Closing balance
	£	£	£	£	£
ESOL	5,518	4,385	4,726	-	5,177
Siblings Link	2,711	3,000	5,527	-	184
Charity for St John Repairs	19,096	3,863	-	-	22,959
	<u>27,325</u>	<u>11,248</u>	<u>10,253</u>	<u>-</u>	<u>28,320</u>

### Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.

<b>ESOL</b>	ESOL Classes in English for Speakers of Other Languages take place in Christ Church Community Hall, funded by Springfield Community Flat. There are currently 30 students at various levels of proficiency and with a wide range of first languages. They include refugees and asylum-seekers from the local area.
<b>Siblings Link</b>	Grant received to fund an afterschool homework club for children and siblings where they have help doing homework and are provided a homecooked meal.
<b>Charity for St John Repairs</b>	Grant from Southwark Diocese to enhance the local area and visibility of the west end of the church. Funds spent on gardeners' hours, tools and materials to reform the garden and plant trees and plants.

20 Net assets attributable to funds: current period	General funds	Designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets	182,370	-	-	-	182,370
Current assets	3,867	9,705	28,071	-	41,643
Current liabilities	(10,818)	-	-	-	(10,818)
Net assets represented by funds	<u>175,419</u>	<u>9,705</u>	<u>28,071</u>	<u>-</u>	<u>213,195</u>

21 Net assets attributable to funds: prior period	General funds	Designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets	179,795	-	-	-	179,795
Current assets	30,919	9,705	28,320	-	68,944
Current liabilities	(6,831)	-	-	-	(6,831)
Net assets represented by funds	<u>203,883</u>	<u>9,705</u>	<u>28,320</u>	<u>-</u>	<u>241,908</u>

### 22 Taxation

The PCC is a registered charity. Accordingly, it is exempt from taxation in respect of income and capital gains to the extent that these are applied to its charitable objects.

### 23 Post balance sheet events

There were no significant post balance sheet events.

### 24 Contingent liabilities

The charity had no material contingent liabilities at 31 December 2024 nor at 31 December 2023.

### 25 Related parties

During the year the members of the PCC and their related parties made aggregate donations of ??? (2023: £2,530) to the PCC.

### 26 Transactions with trustees

???, a trustee, was paid ??? (2023: £2,910) during the year for services provided to the Siblings Link project.

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2024

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### 27 Gifts in kind and volunteers

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

**CHRIST CHURCH AND ST. JOHN, CLAPHAM**

England & Wales - Charity number 1185756

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# Accounts

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# **Christ Church & St. John, Clapham**

(A Parochial Church Council registered as a charity, number: 1185756)

## **Financial Statements**

**and**

## **Trustees' Report**

**for the year ended 31 December 2023**

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# **Christ Church & St. John, Clapham**

(A Parochial Church Council registered as a charity, number: 1185756)

## **Index to the Financial Statements for the year ended 31 December 2023**

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	<b>Page</b>
<b>Index to the Financial Statements</b>	<b>2</b>
<b>Charity Information</b>	<b>3</b>
<b>Trustees' Report</b>	<b>4</b>
<b>Statement of Trustees' Responsibilities</b>	<b>5</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Statement of Financial Position</b>	<b>8</b>
<b>Statement of Cash Flows</b>	<b>9</b>
<b>Accounting Policies</b>	<b>10 - 11</b>
<b>Notes to the Accounts</b>	<b>12 - 17</b>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Charity Information

for the year ended 31 December 2023

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<b>Status:</b>	The Parochial Church Council (PCC) is a corporate body established by the Church of England. It is constituted and governed by the Parochial Church Councils (Powers) Measure 1956 (as amended) and the Church Representation Rules (2011). The members of the PCC are its trustees under charity law and are referred to as such throughout this report.
<b>Charity name:</b>	Christ Church & St. John, Clapham
<b>Charity registration number:</b>	1185756
<b>Registered office:</b>	Christ Church Vicarage 39 Union Grove London SW8 2QJ
<b>Operations address:</b>	Union Grove Clapham London SW8 2QJ
<b>Trustees who held office during the year:</b>	Revd Canon Penny Rose-Casemore Bridgette Boetang Annabelle Briggs Chaldelia Choloply Sharon Donaldson Liz Grant Christine Holdbrook Fatmata Jackson Angela Jacobs Lucette Ognami Tony Olutola Rose Peake Joan Senge Peter Smith Queenie Ujukwu
<b>Chair:</b>	Revd Canon Penny Rose-Casemore
<b>Independent Examiner:</b>	<b>Anthony Armstrong FCA</b> <b>Armstrong &amp; Co</b> <i>Chartered Accountants &amp; Statutory Auditor</i> 4a Printing House Yard Hackney Road London E2 7PR
<b>Bankers:</b>	<b>Barclays Plc</b> 1 Churchill Place London E14 5HP
<b>Investment managers:</b>	<b>CCLA</b> Senator House 85 Queen Victoria Street London EC4V 4ET

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Trustees' Report

for the year ended 31 December 2023

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The Trustees of Christ Church & St. John, Clapham present their report together with the financial statements for the year ended 31 December 2023.

### Trustees

The Trustees of the charity who held office during the year are disclosed on page 3.

### Risk mitigation

The board has examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

### Activities

Church worship has been consistent. There have been a number of baptisms and funerals.

Numbers in the congregation have steadily increased during the year, though it is noticed that people come to church less frequently in the month than in 'pre-pandemic times'. The number of children has been steady and some of our youth now attend university and so are not able to attend.

Rental income has increased during the year by £17,256.

Further recommendations from Quinquennial Inspections have been attended to in both churches and improvements have been made to the security at St. John's Church.

### Financial Review

#### Results for the year

The results of the period and financial position of the charity are shown in the annexed financial statements.

The Statement of Financial Activities shows net expenditure for the year of £1,611 and reserves of £241,908.

#### Tangible fixed assets for use by the charity.

Fixed assets are set out in Note 9 to the accounts.

### Reserves Policy

The PCC is aware that it relies on church lettings and investment income to fill the gap between congregational giving and the cost of running the church buildings. The PCC's policy is to maintain unrestricted reserves of at least £60,000, to cover six months' operating costs. At 31 December 2023, unrestricted reserves stood safely above this level.

### Independent Examiner

The Independent Examiner, Anthony Armstrong FCA of Armstrong & Co, Chartered Accountant and Statutory Auditor, has indicated his willingness to be proposed for re-appointment.

The financial statements were approved by the Board of Trustees on 17 March 2024 and signed on its behalf by:

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Revd Canon Penny Rose-Casemore

Trustee

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Statement of Trustees' Responsibilities for the year ended 31 December 2023

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The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Independent Examiner's Report to the PCC of Christ Church & St. John, Clapham

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I report on the accounts of Christ Church & St. John, Clapham for the period from 1 January 2023 to 31 December 2023, which are set out on pages 7 to 17. My report is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and the Charities Act 2011 ('the Charities Act').

This report is made solely to the charity's trustees as a body in accordance with section 145 of the Charities Act and regulations made under section 154 of that Act. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and its members as a body, for my examination, for this report, or for the opinions I have formed.

### Respective responsibilities of trustees and examiner

As described on page 5, the PCC are responsible for the preparation of the accounts. The PCC consider that an audit is not required for this year under section 144 of the the Charities Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act,
- b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- c) 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Anthony Armstrong FCA, Independent Examiner  
of Armstrong & Co**  
*Chartered Accountants & Statutory Auditor*

**4a Printing House Yard  
Hackney Road  
London E2 7PR**

**Dated: 17 March 2024**

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Statement of Financial Activities for the year ended 31 December 2023

				2023	2022
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Notes	£	£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	31,528	11,248	42,776	60,317
Other trading activities	4	75,595	-	75,595	58,339
Investments	5	4,760	-	4,760	4,734
Income	6	3,998	-	3,998	1,715
<b>Total income</b>		<b>115,881</b>	<b>11,248</b>	<b>127,129</b>	<b>125,105</b>
<b>Expenditure on:</b>					
Charitable activities	7	133,582	10,253	143,835	146,653
<b>Total expenditure</b>		<b>133,582</b>	<b>10,253</b>	<b>143,835</b>	<b>146,653</b>
<b>Total income less total expenditure</b>		<b>(17,701)</b>	<b>995</b>	<b>(16,706)</b>	<b>(21,548)</b>
Net gains/(losses) on investments	10	15,095	-	15,095	(21,115)
<b>Net income/(expenditure) and movement in funds</b>		<b>(2,606)</b>	<b>995</b>	<b>(1,611)</b>	<b>(42,663)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	15	216,194	27,325	243,519	286,182
<b>Total funds carried forward</b>	<b>14</b>	<b>213,588</b>	<b>28,320</b>	<b>241,908</b>	<b>243,519</b>

All incoming resources and resources expended are derived from continuing activities.

There are no gains and losses other than those noted above and therefore no separate statement of total recognised gains and losses has been prepared.

The accompanying accounting policies and notes form an integral part of these financial statements.

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Statement of Financial Position

as at 31 December 2023

		31 December 2023		31 December 2022	
	Notes	£	£	£	£
<b>Fixed assets:</b>					
Tangible assets	9		5,646		-
Investments	10		174,149		159,054
<b>Total fixed assets</b>			<u>179,795</u>		<u>159,054</u>
<b>Current assets:</b>					
Debtors	11	2,589		2,635	
Cash at bank and In hand	12	<u>66,355</u>		<u>86,070</u>	
<b>Total current assets</b>		<u>68,944</u>		<u>88,705</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>6,831</u>		<u>4,240</u>	
<b>Net current assets/(liabilities)</b>			62,113		84,465
<b>Total net assets</b>			<u>241,908</u>		<u>243,519</u>
<b>The funds of the charity:</b>					
Restricted income funds	18		28,320		27,325
Unrestricted income funds	16		213,588		216,194
<b>Total charity funds</b>	20		<u>241,908</u>		<u>243,519</u>

The financial statements were approved by the Board of Trustees on 17 March 2024 and signed on its behalf by:

\_\_\_\_\_  
Revd Canon Penny Rose-Casemore  
Trustee

*The notes on pages 10 to 17 form part of these accounts.*

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Statement of Cash Flows

for the year ended 31 December 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	1	<u>(17,418)</u>	<u>(21,876)</u>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		4,760	4,734
Purchase of property, plant and equipment		(7,057)	-
<b>Net cash provided by/(used in) investing activities</b>		<u>(2,297)</u>	<u>4,734</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(19,715)	(17,142)
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	86,070	103,212
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u><b>66,355</b></u>	<u><b>86,070</b></u>

### Notes to the Cash Flow Statement

	2023 £	2022 £
<b>1) Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(1,611)	(42,663)
<b>Adjustments for:</b>		
Depreciation charges	1,411	-
(Gains)/losses on investments	(15,095)	21,115
Dividends, interest and rents from investments	(4,760)	(4,734)
(Increase)/decrease in debtors	46	1,587
Increase/(decrease) in creditors	2,591	2,818
<b>Net cash provided by/(used in) operating activities</b>	<u><b>(17,418)</b></u>	<u><b>(21,876)</b></u>
<b>2) Analysis of cash and cash equivalents</b>	<b>2023</b> £	<b>2022</b> £
Cash in hand	66,355	86,070
<b>Total cash and cash equivalents</b>	<u><b>66,355</b></u>	<u><b>86,070</b></u>

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Accounting Policies

for the year ended 31 December 2023

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### Basis of preparation

The financial statements have been prepared in accordance with:

- a) Applicable UK accounting standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)'.  
b) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102);
- c) the Charities Act 2011.
- d) The Church Accounting Regulations 2006.

### Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

### Going concern

The charity's income is mainly derived from self-generated sources such as rental of church premises and donations from supporters. The trustees consider that there are no material uncertainties about the continued demand for, and the charity's ability to continue to provide, these premises, and the continued support by donations. Accordingly, the accounts have been prepared on a going concern basis.

### Income recognition

Income is recognised when the charity has a contractual or other right to its receipt, it is probable that the income will be received and that the amount can be measured reliably. Income with conditions attached to its receipt is recognised when those conditions have been fulfilled.

- Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due is quantifiable and its receipt is reasonably certain.
- Dividends are accounted for when receivable.
- Realised gains and losses are recognised when investments are sold.
- Unrealised gains and losses are accounted for on revaluation of investments at 31 December
- The income from trading activities includes rental income from the letting of church premises and freehold land and buildings which is accounted for when earned. It is shown gross, with the associated costs included in fundraising costs.
- Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

### Unrestricted Funds

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

### Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

### Allocation of costs

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the funds based on staff time spent on the fund activities or other appropriate criteria.

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Accounting Policies

for the year ended 31 December 2023

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### Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church improvement	- 20% on cost
Office equipment	- 20-25% on cost
Refurbishment Vicarage flat	- 20% on cost

Items of equipment are only capitalised where the purchase price exceeds £1,000.

### *Consecrated Property and Moveable Church Furnishings*

Consecrated land and benefice property such as the church building and vicarage is excluded from the accounts in accordance with s10 of the Charities Act 2011. Moveable church contents are held by the vicar and churchwardens on special trust for the PCC and require a faculty for disposal are accounted as inalienable property unless consecrated. All expenditure incurred on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is expensed within the Statement of Financial Activities.

For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

The cost of the refurbishment of the vicarage flat is to be written off over a period of five years which is also the period over which the refurbishments will generate rental income. Equipment is depreciated on a straight line basis over four years. Individual items of office equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

### Investments

Fixed assets held for investment purposes are not depreciated. Under SORP 2015 (FRS102), investment properties are measured initially at cost and subsequently at fair value at the reporting date.

Investments are shown in the balance sheet at closing market value. Surpluses or deficits on valuation are credited or charged to the statement of financial activities.

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2023

### 1 Incoming resources

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

### 2 Net outgoing resources

*Net outgoing resources are stated after charging:*

Independent Examiner's fees - reporting service

Depreciation - owned assets

2023

£

1,300

1,411

2022

£

1,200

-

### Trustees' emoluments

-

-

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services as trustees.

3 Income from donations and legacies	Unrestricted	Restricted	2023	2022
			Total	Total
	£	£	£	£
Stewardship giving	10,872	-	10,872	11,022
Income tax recoverable	2,987	-	2,987	3,335
General collections	6,835	-	6,835	4,304
Donations & grants	834	7,385	8,219	25,808
St John's Community Development Project	10,000	-	10,000	12,000
Charity for repair of St John the Evangelist	-	3,863	3,863	3,848
	<u>31,528</u>	<u>11,248</u>	<u>42,776</u>	<u>60,317</u>

4 Income from other trading activities	Unrestricted	Restricted	2023	2022
			Total	Total
	£	£	£	£
St John's Hall	10,223	-	10,223	7,800
Christ Church Hall Hire	4,065	-	4,065	3,173
Apostolic Cell	5,300	-	5,300	3,800
Iglesia Apui	24,177	-	24,177	17,418
Testimonial Ministries	7,750	-	7,750	7,050
Alcoholics Anonymous	2,080	-	2,080	968
Vicarage Room	2,800	-	2,800	600
Rent from 39a Union Grove	19,200	-	19,200	17,530
	<u>75,595</u>	<u>-</u>	<u>75,595</u>	<u>58,339</u>

5 Income from investments	Unrestricted	Restricted	2023	2022
			Total	Total
	£	£	£	£
CBF investment fund	4,760	-	4,760	4,734
	<u>4,760</u>	<u>-</u>	<u>4,760</u>	<u>4,734</u>

6 Other income	Unrestricted	Restricted	2023	2022
			Total	Total
	£	£	£	£
Fees & funerals	2,972	-	2,972	1,715
Parish weekend	1,026	-	1,026	-
	<u>3,998</u>	<u>-</u>	<u>3,998</u>	<u>1,715</u>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2023

7 Expenditure on charitable activities			2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>Church projects</b>				
ESOL	-	4,726	4,726	4,890
	-	4,726	4,726	4,890
<b>Ministry</b>				
Payments to Diocese of Southwark	15,500	-	15,500	16,198
DBF share of parochial fees	197	-	197	-
Clergy & SPA expenses	583	-	583	743
Training	2,946	-	2,946	1,830
CTIC	174	-	174	32
Robes expenses	497	-	497	-
	19,897	-	19,897	18,803
<b>Worship</b>				
Worship & sacristy materials	3,714	-	3,714	3,526
Musicians	2,055	-	2,055	1,995
	5,769	-	5,769	5,521
<b>Church maintenance</b>				
Insurance	9,538	-	9,538	9,389
Gas & electricity	33,350	-	33,350	37,232
Water rates	476	-	476	303
Maintenance & repairs	13,541	-	13,541	12,936
Cleaning & gardening	7,339	-	7,339	6,511
Organ tuning & repairs	380	-	380	376
St John's repairs	-	-	-	9,694
	64,624	-	64,624	76,441
<b>Other parish activities</b>				
Sunday school	36	-	36	40
Hospitality	1,871	-	1,871	1,316
PCC Awayday	1,085	-	1,085	300
Siblings Link expenses	-	5,527	5,527	5,454
	2,992	5,527	8,519	7,110
<b>Management &amp; administration</b>				
Administrative assistance	28,922	-	28,922	26,310
Printing & office expenses	4,563	-	4,563	3,072
Equipment & computer support	272	-	272	256
Telephone	2,763	-	2,763	2,809
Sundries	263	-	263	241
Independent examiner's fees	1,300	-	1,300	1,200
Letting expense	806	-	806	-
Depreciation	1,411	-	1,411	-
	40,300	-	40,300	33,888
	133,582	10,253	143,835	146,653

8 Staff costs	2023	2022
	£	£
Salaries	28,080	26,865
Pensions	842	714
	28,922	27,579

Number of employees during the year was:

1.0 2.0

Average number of FTE employees during the year was:

1.0 1.0

No remuneration was paid to any Trustee or their associates for services as a trustee during the year ended 31 December 2023 nor to 31 December 2022.

Employees paid in excess of £60,000 during the current year and previous year: None None

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2023

9 Tangible fixed assets	Garden improvement £	Church improvement £	Office equipment £	Refurbishment Vicarage flat £	Total £
<b>Cost</b>					
As at 1 January 2023	-	9,981	2,960	39,526	52,467
Additions	7,057	-	-	-	7,057
As at 31 December 2023	<u>7,057</u>	<u>9,981</u>	<u>2,960</u>	<u>39,526</u>	<u>59,524</u>
<b>Depreciation</b>					
As at 1 January 2023	-	9,981	2,960	39,526	52,467
Charge for the year	1,411	-	-	-	1,411
As at 31 December 2023	<u>1,411</u>	<u>9,981</u>	<u>2,960</u>	<u>39,526</u>	<u>53,878</u>
<b>Net book value</b>					
As at 31 December 2023	<u>5,646</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,646</u>
As at 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10 Investments	CBF Investment Fund £	Total £
<b>Market value</b>		
As at 1 January 2023	159,054	159,054
Revaluations	15,095	15,095
As at 31 December 2023	<u>174,149</u>	<u>174,149</u>

<b>CBF Investment Fund</b>	Church Board of Finance Investment Fund Shares were purchased in 1997 from the sale proceeds of 330 Clapham Road. Some shares were sold in 2016. The charity currently holds 7,704 units in the fund.
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11 Debtors: amounts falling due within one year	2023 £	2022 £
Staff pensions	-	37
Accrued income	2,589	2,598
	<u>2,589</u>	<u>2,635</u>

12 Bank and cash in hand	2023 £	2022 £
Christ Church & St John's joint account	66,311	84,327
Christ Church No 1 account	-	709
Christ Church Hall account	44	44
St John's current account	-	990
	<u>66,355</u>	<u>86,070</u>

13 Creditors: amounts falling due within one year	2023 £	2022 £
Funds for others	875	211
Employment taxes & NI	695	305
Staff pensions	61	-
Accruals & deferred income	5,200	3,724
	<u>6,831</u>	<u>4,240</u>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2023

14 The funds of the charity: current year	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<i>Restricted funds</i>					
Restricted income funds	27,325	11,248	(10,253)	-	28,320
<i>Unrestricted funds</i>					
Designated funds	9,705	-	-	-	9,705
General funds	206,489	115,881	(133,582)	15,095	203,883
<i>Total unrestricted funds</i>	<u>216,194</u>	<u>115,881</u>	<u>(133,582)</u>	<u>15,095</u>	<u>213,588</u>
	<u>243,519</u>	<u>127,129</u>	<u>(143,835)</u>	<u>15,095</u>	<u>241,908</u>

<b>General funds</b>	General funds of £203,883 are unencumbered and freely available for use by the charity. Included in this amount is £179,795 held in fixed assets, comprising £5,646 in tangible assets and £174,149 in long term investment assets.
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15 The funds of the charity: prior year	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<i>Restricted funds</i>					
Restricted income funds	28,107	20,656	(21,438)	-	27,325
<i>Unrestricted funds</i>					
Designated funds	9,705	-	-	-	9,705
General funds	248,370	104,449	(125,215)	(21,115)	206,489
<i>Total unrestricted funds</i>	<u>258,075</u>	<u>104,449</u>	<u>(125,215)</u>	<u>(21,115)</u>	<u>216,194</u>
	<u>286,182</u>	<u>125,105</u>	<u>(146,653)</u>	<u>(21,115)</u>	<u>243,519</u>

<b>General funds</b>	General funds of £206,489 are unencumbered and freely available for use by the charity. Included in this amount is £159,054 held in fixed assets, comprising £Nil in tangible assets and £159,054 in long term investment assets.
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16 Designated funds: current year	Opening balance £	Resources arising £	Resources utilised £	Transfers & adjustments £	Closing balance £
Christ Church Community Hall repairs	9,705	-	-	-	9,705
	<u>9,705</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,705</u>

17 Designated funds: prior year	Opening balance £	Resources arising £	Resources utilised £	Transfers & adjustments £	Closing balance £
Christ Church Community Hall repairs	9,705	-	-	-	9,705
	<u>9,705</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,705</u>

<b>Christ Church Community Hall repairs</b>	In October 2004 a donation of £18,000 was received from the Union Grove Nursery. The PCC have designated this donation to the future repairs of the Church Hall. In 2021 £8,295 was utilised.
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18 Restricted funds: current period	Opening balance £	Incoming resources £	Resources expended £	Transfers & gains/(losses) £	Closing balance £
ESOL	5,518	4,385	4,726	-	5,177
Siblings Link	2,711	3,000	5,527	-	184
Charity for St John Repairs	19,096	3,863	-	-	22,959
	<u>27,325</u>	<u>11,248</u>	<u>10,253</u>	<u>-</u>	<u>28,320</u>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2023

19 Restricted funds: prior period	Opening balance	Incoming resources	Resources expended	Transfers & gains/(losses)	Closing balance
	£	£	£	£	£
Diocese of Southwark	-	1,400	1,400	-	-
ESOL	-	10,408	4,890	-	5,518
Siblings Link	3,165	5,000	5,454	-	2,711
Charity for St John Repairs	24,942	3,848	9,694	-	19,096
	<u>28,107</u>	<u>20,656</u>	<u>21,438</u>	<u>-</u>	<u>27,325</u>

### Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.

<b>ESOL</b>	ESOL Classes in English for Speakers of Other Languages take place in Christ Church Community Hall, funded by Springfield Community Flat. There are currently 30 students at various levels of proficiency and with a wide range of first languages. They include refugees and asylum-seekers from the local area.
<b>Siblings Link</b>	Grant received to fund an afterschool homework club for children and siblings where they have help doing homework and are provided a homecooked meal.
<b>Charity for St John Repairs</b>	Grant from Southwark Diocese to enhance the local area and visibility of the west end of the church. Funds spent on gardeners' hours, tools and materials to reform the garden and plant trees and plants.

20 Net assets attributable to funds: current period	General funds	Designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets	179,795	-	-	-	179,795
Current assets	30,919	9,705	28,320	-	68,944
Current liabilities	(6,831)	-	-	-	(6,831)
Net assets represented by funds	<u>203,883</u>	<u>9,705</u>	<u>28,320</u>	<u>-</u>	<u>241,908</u>

21 Net assets attributable to funds: prior period	General funds	Designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets	159,054	-	-	-	159,054
Current assets	51,675	9,705	27,325	-	88,705
Current liabilities	(4,240)	-	-	-	(4,240)
Net assets represented by funds	<u>206,489</u>	<u>9,705</u>	<u>27,325</u>	<u>-</u>	<u>243,519</u>

### 22 Taxation

The PCC is a registered charity. Accordingly, it is exempt from taxation in respect of income and capital gains to the extent that these are applied to its charitable objects.

### 23 Post balance sheet events

There were no significant post balance sheet events.

### 24 Contingent liabilities

The charity had no material contingent liabilities at 31 December 2023 nor at 31 December 2022.

### 25 Related parties

During the year the members of the PCC and their related parties made aggregate donations of £2,530 (2022: £2,100) to the PCC.

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2023

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### 26 Transactions with trustees

Rose Peake, a trustee, was paid £2,910 (2022: £2,550) during the year for services provided to the Siblings Link project.

### 27 Gifts in kind and volunteers

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

**CHRIST CHURCH AND ST. JOHN, CLAPHAM**

England & Wales - Charity number 1185756

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# Accounts

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# **Christ Church & St. John, Clapham**

**(A Parochial Church Council registered as a charity, number: 1185756)**

## **Financial Statements**

**and**

## **Trustees' Report**

**for the year ended 31 December 2022**

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Index to the Financial Statements for the year ended 31 December 2022

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	<b>Page</b>
<b>Index to the Financial Statements</b>	<b>2</b>
<b>Charity Information</b>	<b>3</b>
<b>Trustees' Report</b>	<b>4</b>
<b>Statement of Trustees' Responsibilities</b>	<b>5</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Statement of Financial Position</b>	<b>8</b>
<b>Statement of Cash Flows</b>	<b>9</b>
<b>Accounting Policies</b>	<b>10 - 11</b>
<b>Notes to the Accounts</b>	<b>12 - 17</b>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Charity Information

for the year ended 31 December 2022

<b>Status:</b>	The Parochial Church Council (PCC) is a corporate body established by the Church of England. It is constituted and governed by the Parochial Church Councils (Powers) Measure 1956 (as amended) and the Church Representation Rules (2011). The members of the PCC are its trustees under charity law and are referred to as such throughout this report.
<b>Charity name:</b>	Christ Church & St. John, Clapham
<b>Charity registration number:</b>	1185756
<b>Registered office:</b>	Christ Church Vicarage 39 Union Grove London SW8 2QJ
<b>Operations address:</b>	Union Grove Clapham London SW8 2QJ
<b>Trustees who held office during the year:</b>	Revd Canon Penny Rose-Casemore Nsirim Anthony Akarolo Josephine Akinlotan Traore-Olorho Annabelle Briggs Liz Grant Fatmata Jackson Pia Mwanakunda Lucette Ognami Tony Olutola Rose Peake Joan Senge Peter Smith Jane Sutton Chaldelia Choloply Christine Holdbrook Angela Jacobs Bridgette Boetang Henry Vethamony
<b>Chair:</b>	Revd Canon Penny Rose-Casemore
<b>Independent Examiner:</b>	<b>Anthony Armstrong FCA</b> <b>Armstrong &amp; Co</b> <i>Chartered Accountants &amp; Statutory Auditor</i> 4a Printing House Yard Hackney Road London E2 7PR
<b>Bankers:</b>	<b>Barclays Plc</b> 1 Churchill Place London E14 5HP
<b>Investment managers:</b>	<b>CCLA</b> Senator House 85 Queen Victoria Street London EC4V 4ET

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Trustees' Report

for the year ended 31 December 2022

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The Trustees of Christ Church & St. John, Clapham present their report together with the financial statements for the year ended 31 December 2022.

### Trustees

The Trustees of the charity who held office during the year are disclosed on page 3.

### Risk mitigation

The board has examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

### Activities

Church worship has been consistent, with people enjoying being back together every Sunday. There have been a number of baptisms and funerals.

Numbers in the congregation have steadily increased during the year, though it is noticed that people come to church less frequently in the month than in 'pre-pandemic times'. There are lower numbers of children and some of our youth now attend university and so are not able to attend.

Rental income has increased during the year by over £16,000.

Further recommendations from Quinquennial Inspections have been attended to in both churches and improvements have been made to the security at St. John's Church.

### Financial Review

#### Results for the year

The results of the period and financial position of the charity are shown in the annexed financial statements.

The Statement of Financial Activities shows net expenditure for the year of £42,663 and reserves of £243,519.

#### Tangible fixed assets for use by the charity.

Fixed assets are set out in Note 9 to the accounts.

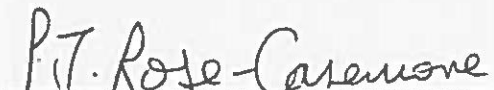
#### Reserves Policy

The PCC is aware that it relies on church lettings and investment income to fill the gap between congregational giving and the cost of running the church buildings. The PCC's policy is to maintain unrestricted reserves of at least £60,000, to cover six months' operating costs. At 31 December 2022, unrestricted reserves stood safely above this level.

#### Independent Examiner

The Independent Examiner, Anthony Armstrong FCA of Armstrong & Co, Chartered Accountant and Statutory Auditor, has indicated his willingness to be proposed for re-appointment.

The financial statements were approved by the Board of Trustees on 12 March 2023 and signed on its behalf by:



Revd Canon Penny Rose-Casemore

Trustee

# **Christ Church & St. John, Clapham**

(A Parochial Church Council registered as a charity, number: 1185756)

## **Statement of Trustees' Responsibilities for the year ended 31 December 2022**

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The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Independent Examiner's Report to the PCC of Christ Church & St. John, Clapham

I report on the accounts of Christ Church & St. John, Clapham for the period from 1 January 2022 to 31 December 2022, which are set out on pages 7 to 17. My report is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and the Charities Act 2011 ('the Charities Act').

This report is made solely to the charity's trustees as a body in accordance with section 145 of the Charities Act and regulations made under section 154 of that Act. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and its members as a body, for my examination, for this report, or for the opinions I have formed.

### Respective responsibilities of trustees and examiner

As described on page 5, the PCC are responsible for the preparation of the accounts. The PCC consider that an audit is not required for this year under section 144 of the the Charities Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act,
- b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- c) to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

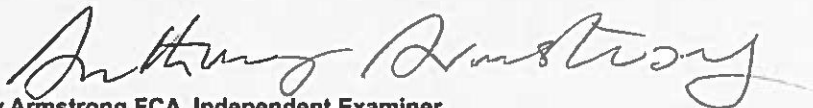
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Anthony Armstrong FCA, Independent Examiner  
of Armstrong & Co  
Chartered Accountants & Statutory Auditor

4a Printing House Yard  
Hackney Road  
London E2 7PR

Dated: 12 March 2023

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Statement of Financial Activities for the year ended 31 December 2022

				2022	2021
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	39,661	20,656	60,317	43,925
Other trading activities	4	58,339	-	58,339	41,811
Investments	5	4,734	-	4,734	4,589
Income	6	1,715	-	1,715	2,048
<b>Total income</b>		<b>104,449</b>	<b>20,656</b>	<b>125,105</b>	<b>92,373</b>
<b>Expenditure on:</b>					
Charitable activities	7	125,215	21,438	146,653	116,596
<b>Total expenditure</b>		<b>125,215</b>	<b>21,438</b>	<b>146,653</b>	<b>116,596</b>
<b>Total income less total expenditure</b>		<b>(20,766)</b>	<b>(782)</b>	<b>(21,548)</b>	<b>(24,223)</b>
Net gains/(losses) on investments	10	(21,115)	-	(21,115)	22,650
<b>Net income/(expenditure) and movement in funds</b>		<b>(41,881)</b>	<b>(782)</b>	<b>(42,663)</b>	<b>(1,573)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	15	258,075	28,107	286,182	287,755
<b>Total funds carried forward</b>	<b>14</b>	<b>216,194</b>	<b>27,325</b>	<b>243,519</b>	<b>286,182</b>

All incoming resources and resources expended are derived from continuing activities.

There are no gains and losses other than those noted above and therefore no separate statement of total recognised gains and losses has been prepared.

The accompanying accounting policies and notes form an integral part of these financial statements.

# Christ Church & St. John, Clapham

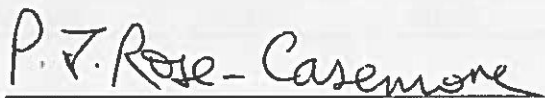
(A Parochial Church Council registered as a charity, number: 1185756)

## Statement of Financial Position

as at 31 December 2022

		31 December 2022		31 December 2021	
	Notes	£	£	£	£
<b>Fixed assets:</b>					
Investments	10		159,054		180,169
<b>Total fixed assets</b>			<u>159,054</u>		<u>180,169</u>
<b>Current assets:</b>					
Debtors	11	2,635		4,222	
Cash at bank and in hand	12	<u>86,070</u>		<u>103,212</u>	
<b>Total current assets</b>		<u>88,705</u>		<u>107,434</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>4,240</u>		<u>1,421</u>	
<b>Net current assets/(liabilities)</b>			<u>84,465</u>		<u>106,013</u>
<b>Total net assets</b>			<u>243,519</u>		<u>286,182</u>
<b>The funds of the charity:</b>					
Restricted income funds	18		27,325		28,107
Unrestricted income funds	16		<u>216,194</u>		<u>258,075</u>
<b>Total charity funds</b>	20		<u>243,519</u>		<u>286,182</u>

The financial statements were approved by the Board of Trustees on 12 March 2023 and signed on its behalf by:



Revd Canon Penny Rose-Casemore  
Trustee

The notes on pages 10 to 17 form part of these accounts.

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Statement of Cash Flows

for the year ended 31 December 2022

	Notes	2022 £	2021 £
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	1	<u>(21,876)</u>	<u>(31,645)</u>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		4,734	4,589
<b>Net cash provided by/(used in) investing activities</b>		<u>4,734</u>	<u>4,589</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(17,142)	(27,056)
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	103,212	130,268
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u>86,070</u>	<u>103,212</u>

### Notes to the Cash Flow Statement

	2022 £	2021 £
<b>1) Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(42,663)	(1,573)
<b>Adjustments for:</b>		
(Gains)/losses on investments	21,115	(22,650)
Dividends, interest and rents from investments	(4,734)	(4,589)
(Increase)/decrease in debtors	1,587	(1,130)
Increase/(decrease) in creditors	2,819	(1,704)
<b>Net cash provided by/(used in) operating activities</b>	<u>(21,876)</u>	<u>(31,645)</u>
<b>2) Analysis of cash and cash equivalents</b>		
Cash in hand	86,070	103,212
<b>Total cash and cash equivalents</b>	<u>86,070</u>	<u>103,212</u>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Accounting Policies

for the year ended 31 December 2022

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### Basis of preparation

The financial statements have been prepared in accordance with:

- a) Applicable UK accounting standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)'.  
b) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102);
- c) the Charities Act 2011.
- d) The Church Accounting Regulations 2006.

### Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

### Going concern

The charity's income is mainly derived from self-generated sources such as rental of church premises and donations from supporters. The trustees consider that there are no material uncertainties about the continued demand for, and the charity's ability to continue to provide, these premises, and the continued support by donations. Accordingly, the accounts have been prepared on a going concern basis.

### Income recognition

Income is recognised when the charity has a contractual or other right to its receipt, it is probable that the income will be received and that the amount can be measured reliably. Income with conditions attached to its receipt is recognised when those conditions have been fulfilled.

- Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due is quantifiable and its receipt is reasonably certain.
- Dividends are accounted for when receivable.
- Realised gains and losses are recognised when investments are sold.
- Unrealised gains and losses are accounted for on revaluation of investments at 31 December
- The income from trading activities includes rental income from the letting of church premises and freehold land and buildings which is accounted for when earned. It is shown gross, with the associated costs included in fundraising costs.
- Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

### Unrestricted Funds

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

### Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

### Allocation of costs

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the funds based on staff time spent on the fund activities or other appropriate criteria.

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Accounting Policies

for the year ended 31 December 2022

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### Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church improvements	- 20% on cost
Office equipment	- 20-25% on cost
Refurbishment of Vicarage flat	- 20% on cost

Items of equipment are only capitalised where the purchase price exceeds £1,000.

### Consecrated Property and Moveable Church Furnishings

Consecrated land and benefice property such as the church building and vicarage is excluded from the accounts in accordance with s10 of the Charities Act 2011. Moveable church contents are held by the vicar and churchwardens on special trust for the PCC and require a faculty for disposal are accounted as inalienable property unless consecrated. All expenditure incurred on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is expensed within the Statement of Financial Activities.

For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

The cost of the refurbishment of the vicarage flat is to be written off over a period of five years which is also the period over which the refurbishments will generate rental income. Equipment is depreciated on a straight line basis over four years. Individual items of office equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

### Investments

Fixed assets held for investment purposes are not depreciated. Under SORP 2015 (FRS102), investment properties are measured initially at cost and subsequently at fair value at the reporting date.

Investments are shown in the balance sheet at closing market value. Surpluses or deficits on valuation are credited or charged to the statement of financial activities.

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2022

### 1 Incoming resources

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

### 2 Net outgoing resources

Net outgoing resources are stated after charging:

Independent Examiner's fees - reporting service

2022 2021

£ £

1,200 1,200

### Trustees' emoluments

- -

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services.

3 Income from donations and legacies	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Stewardship giving	11,022	-	11,022	9,110
Income tax recoverable	3,335	-	3,335	2,820
General collections	4,304	-	4,304	7,471
Donations & grants	9,000	16,808	25,808	12,775
St John's Community Development Project	12,000	-	12,000	8,000
Charity for repair of St John the Evangelist	-	3,848	3,848	3,749
	<u>39,661</u>	<u>20,656</u>	<u>60,317</u>	<u>43,925</u>

4 Income from other trading activities	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
St John's Hall	7,800	-	7,800	6,700
Christ Church Hall Hire	3,173	-	3,173	1,500
Apostolic Cell	3,800	-	3,800	400
Iglesia Apui	17,418	-	17,418	17,533
Testimonial Ministries	7,050	-	7,050	5,400
Alcoholics Anonymous	968	-	968	88
Vicarage Room	600	-	600	-
Rent from 39a Union Grove	17,530	-	17,530	10,190
	<u>58,339</u>	<u>-</u>	<u>58,339</u>	<u>41,811</u>

5 Income from investments	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
CBF investment fund	4,734	-	4,734	4,578
Interest received	-	-	-	11
	<u>4,734</u>	<u>-</u>	<u>4,734</u>	<u>4,589</u>

6 Other income	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
Fees & funerals	1,715	-	1,715	2,048
	<u>1,715</u>	<u>-</u>	<u>1,715</u>	<u>2,048</u>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2022

7 Expenditure on charitable activities	Unrestricted £	Restricted £	2022 Total £	2021 Total £
<b>Church projects</b>				
ESOL	-	4,890	4,890	-
	-	4,890	4,890	-
<b>Ministry</b>				
Payments to Diocese of Southwark	16,198	-	16,198	17,003
Clergy & SPA expenses	743	-	743	667
Training	1,830	-	1,830	1,822
CTIC	32	-	32	-
	18,803	-	18,803	19,492
<b>Worship</b>				
Worship & sacristy materials	3,526	-	3,526	2,105
Musicians	1,995	-	1,995	3,115
	5,521	-	5,521	5,220
<b>Church maintenance</b>				
Insurance	9,389	-	9,389	8,989
Gas & electricity	35,832	1,400	37,232	16,927
Water rates	303	-	303	240
Maintenance & repairs	12,936	-	12,936	23,420
Cleaning & gardening	6,511	-	6,511	6,999
Organ tuning & repairs	376	-	376	376
St John's repairs	-	9,694	9,694	-
	65,347	11,094	76,441	56,951
<b>Other parish activities</b>				
Sunday school	40	-	40	271
Hospitality	1,316	-	1,316	1,807
Mission	-	-	-	278
PCC Awayday	300	-	300	-
Siblings Link expenses	-	5,454	5,454	1,835
	1,656	5,454	7,110	4,191
<b>Management &amp; administration</b>				
Administrative assistance	26,310	-	26,310	25,082
Printing & office expenses	3,072	-	3,072	2,262
Equipment & computer support	256	-	256	-
Telephone	2,809	-	2,809	1,833
Sundries	241	-	241	415
Independent examiner's fees	1,200	-	1,200	1,150
	33,888	-	33,888	30,742
	125,215	21,438	146,653	116,596

8 Staff costs	2022 £	2021 £
Salaries	26,865	26,593
Pensions	714	702
	27,579	27,295

Number of employees during the year was:

2.0      2.0

Average number of FTE employees during the year was:

1.0      1.0

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

Employees paid in excess of £60,000 during the current year and previous year:

None      None

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2022

9 Tangible fixed assets	Church Improvements £	Office equipment £	Refurbishment of Vicarage flat £	Total £
<b>Cost</b>				
As at 1 January 2022	9,981	2,960	39,526	52,467
As at 31 December 2022	<u>9,981</u>	<u>2,960</u>	<u>39,526</u>	<u>52,467</u>
<b>Depreciation</b>				
As at 1 January 2022	9,981	2,960	39,526	52,467
As at 31 December 2022	<u>9,981</u>	<u>2,960</u>	<u>39,526</u>	<u>52,467</u>
<b>Net book value</b>				
As at 31 December 2022	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10 Investments	CBF Investment Fund £	Total £
<b>Market value</b>		
As at 1 January 2022	180,169	180,169
Revaluations	(21,115)	(21,115)
As at 31 December 2022	<u>159,054</u>	<u>159,054</u>

### CBF Investment Fund

Church Board of Finance Investment Fund Shares were purchased in 1997 from the sale proceeds of 330 Clapham Road. Some shares were sold in 2016. The charity currently holds 7,704 units in the fund.

11 Debtors: amounts falling due within one year	2022 £	2021 £
Staff pensions	37	-
Accrued income	2,598	4,222
	<u>2,635</u>	<u>4,222</u>

12 Bank and cash in hand	2022 £	2021 £
Christ Church deposit account	-	214
Christ Church & St John's joint account	84,327	101,255
Christ Church No 1 account	709	709
Christ Church Hall account	44	44
St John's current account	990	990
	<u>86,070</u>	<u>103,212</u>

13 Creditors: amounts falling due within one year	2022 £	2021 £
Funds for others	211	-
Employment taxes & NI	305	(43)
Staff pensions	-	114
Accruals & deferred income	3,724	1,350
	<u>4,240</u>	<u>1,421</u>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2022

	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<b>14 The funds of the charity: current year</b>					
<i>Restricted funds</i>					
Restricted income funds	28,107	20,656	(21,438)	-	27,325
<i>Unrestricted funds</i>					
Designated funds	9,705	-	-	-	9,705
General funds	248,370	104,449	(125,215)	(21,115)	206,489
<i>Total unrestricted funds</i>	<u>258,075</u>	<u>104,449</u>	<u>(125,215)</u>	<u>(21,115)</u>	<u>216,194</u>
	<u>286,182</u>	<u>125,105</u>	<u>(146,653)</u>	<u>(21,115)</u>	<u>243,519</u>
<b>15 The funds of the charity: prior year</b>					
<i>Restricted funds</i>					
Restricted income funds	26,201	8,749	(6,843)	-	28,107
<i>Unrestricted funds</i>					
Designated funds	18,000	-	(8,295)	-	9,705
General funds	243,554	83,624	(101,458)	22,650	248,370
<i>Total unrestricted funds</i>	<u>261,554</u>	<u>83,624</u>	<u>(109,753)</u>	<u>22,650</u>	<u>258,075</u>
	<u>287,755</u>	<u>92,373</u>	<u>(116,596)</u>	<u>22,650</u>	<u>286,182</u>

### General funds

General funds of £206,489 are unencumbered and freely available for use by the charity. Included in this amount is £159,054 held in fixed assets, comprising £Nil in tangible assets and £159,054 in long term investment assets.

	Opening balance £	Resources arising £	Resources utilised £	Transfers & adjustments £	Closing balance £
<b>16 Designated funds: current year</b>					
Christ Church Community Hall repairs	9,705	-	-	-	9,705
	<u>9,705</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,705</u>
<b>17 Designated funds: prior year</b>					
Christ Church Community Hall repairs	18,000	-	8,295	-	9,705
	<u>18,000</u>	<u>-</u>	<u>8,295</u>	<u>-</u>	<u>9,705</u>

### Christ Church Community Hall repairs

In October 2004 a donation of £18,000 was received from the Union Grove Nursery. The PCC have designated this donation to the future repairs of the Church Hall. In 2021 £8,295 was utilised.

	Opening balance £	Incoming resources £	Resources expended £	Transfers & gains/(losses) £	Closing balance £
<b>18 Restricted funds: current period</b>					
Diocese of Southwark	-	1,400	1,400	-	-
ESOL	-	10,408	4,890	-	5,518
Siblings Link	3,165	5,000	5,454	-	2,711
Charity for St John Repairs	24,942	3,848	9,694	-	19,096
	<u>28,107</u>	<u>20,656</u>	<u>21,438</u>	<u>-</u>	<u>27,325</u>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2022

19 Restricted funds: prior period	Opening balance	Incoming resources	Resources expended	Transfers & gains/(losses)	Closing balance
	£	£	£	£	£
Siblings Link	-	5,000	1,835	-	3,165
Charity for St John Repairs	26,201	3,749	5,008	-	24,942
	<u>26,201</u>	<u>8,749</u>	<u>6,843</u>	<u>-</u>	<u>28,107</u>

### Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.

Diocese of Southwark	Grant to help with heating costs.
ESOL	ESOL Classes in English for Speakers of Other Languages take place in Christ Church Community Hall, funded by Springfield Community Flat. There are currently 30 students at various levels of proficiency and with a wide range of first languages. They include refugees and asylum-seekers from the local area.
Siblings Link	Grant received to fund an afterschool homework club for children and siblings where they have help doing homework and are provided a homecooked meal.
Charity for St John Repairs	Grant from Southwark Diocese to enhance the local area and visibility of the west end of the church. Funds spent on gardeners' hours, tools and materials to reform the garden and plant trees and plants.

20 Net assets attributable to funds: current	General funds	Designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets	159,054	-	-	-	159,054
Current assets	51,675	9,705	27,325	-	88,705
Current liabilities	(4,240)	-	-	-	(4,240)
Net assets represented by funds	<u>206,489</u>	<u>9,705</u>	<u>27,325</u>	<u>-</u>	<u>243,519</u>

21 Net assets attributable to funds: prior pe	General funds	Designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
Fixed assets	180,169	-	-	-	180,169
Current assets	69,622	9,705	28,107	-	107,434
Current liabilities	(1,422)	-	-	-	(1,422)
Net assets represented by funds	<u>248,369</u>	<u>9,705</u>	<u>28,107</u>	<u>-</u>	<u>286,181</u>

### 22 Taxation

The PCC is a registered charity. Accordingly, it is exempt from taxation in respect of income and capital gains to the extent that these are applied to its charitable objects.

### 23 Post balance sheet events

There were no significant post balance sheet events.

### 24 Contingent liabilities

The charity had no material contingent liabilities at 31 December 2022 nor at 31 December 2021.

### 25 Related parties

During the year the members of the PCC and their related parties made aggregate donations of £2,100 (2021: £2,060) to the PCC.

### 26 Transactions with trustees

Rose Peake, a trustee, was paid £2,550 during the year for services provided to the Siblings Link project.

# **Christ Church & St. John, Clapham**

(A Parochial Church Council registered as a charity, number: 1185756)

## **Notes to the Accounts**

**for the year ended 31 December 2022**

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### **27 Gifts in kind and volunteers**

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



**CHRIST CHURCH AND ST. JOHN, CLAPHAM**

England & Wales - Charity number 1185756

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# Accounts

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# **Christ Church & St. John, Clapham**

(A Parochial Church Council registered as a charity, number: 1185756)

## **Financial Statements**

and

## **Trustees' Report**

**for the year ended 31 December 2021**

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# **Christ Church & St. John, Clapham**

(A Parochial Church Council registered as a charity, number: 1185756)

## **Index to the Financial Statements for the year ended 31 December 2021**

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	<b>Page</b>
<b>Index to the Financial Statements</b>	<b>2</b>
<b>Charity Information</b>	<b>3</b>
<b>Trustees' Report</b>	<b>4</b>
<b>Statement of Trustees' Responsibilities</b>	<b>5</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Statement of Financial Position</b>	<b>8</b>
<b>Statement of Cash Flows</b>	<b>9</b>
<b>Accounting Policies</b>	<b>10 - 11</b>
<b>Notes to the Accounts</b>	<b>12 - 16</b>

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Charity Information

for the year ended 31 December 2021

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<b>Status:</b>	The Parochial Church Council (PCC) is a corporate body established by the Church of England. It is constituted and governed by the Parochial Church Councils (Powers) Measure 1956 (as amended) and the Church Representation Rules (2011). The members of the PCC are its trustees under charity law and are referred to as such throughout this report.
<b>Charity name:</b>	Christ Church & St. John, Clapham
<b>Charity registration number:</b>	1185756
<b>Registered office:</b>	Christ Church Vicarage 39 Union Grove London SW8 2QJ
<b>Operations address:</b>	Union Grove Clapham London SW8 2QJ
<b>Trustees who held office during the year:</b>	Revd Canon Penny Rose-Casemore Nsirim Anthony Akarolo Josephine Akinlotan Traore-Olorho Annabelle Briggs Vernaldis Chee-A-Tow Liz Grant Fatmata Jackson Pia Mwanakunda Lucette Ognami Tony Olutola Rose Peake Joan Senge Peter Smith Jane Sutton Sharon Donaldson
<b>Chair:</b>	Revd Canon Penny Rose-Casemore
<b>Independent Examiner:</b>	<b>Anthony Armstrong FCA</b> <b>Armstrong &amp; Co</b> <i>Chartered Accountants &amp; Statutory Auditor</i> 4a Printing House Yard Hackney Road London E2 7PR
<b>Bankers:</b>	<b>Barclays Plc</b> 1 Churchill Place London E14 5HP
<b>Investment managers:</b>	<b>CCLA</b> Senator House 85 Queen Victoria Street London EC4V 4ET

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Trustees' Report

for the year ended 31 December 2021

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The Trustees of Christ Church & St. John, Clapham present their report together with the financial statements for the year ended 31 December 2021.

### Trustees

The Trustees of the charity who held office during the year are disclosed on page 3.

### Risk mitigation

The board has examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

### Activities

Church worship resumed for one week in January 2021. Lockdown was introduced again and the church remained closed until end of March 2021 from which time worship in person resumed.

Some rental income came in from March 2021 due to government restrictions being lifted. Rental income up from 2020.

Further recommendations from Quinquennials have been completed this year notably roof improvements to St Johns.

### Financial Review

#### Results for the year

The results of the period and financial position of the charity are shown in the annexed financial statements.

The Statement of Financial Activities shows net expenditure for the year of £1,573 and reserves of £286,182.

#### Tangible fixed assets for use by the charity.

Fixed assets are set out in Note 9 to the accounts.

### Reserves Policy

The PCC is aware that it relies on church lettings and investment income to fill the gap between congregational giving and the cost of running the church buildings. The PCC's policy is to maintain unrestricted reserves of at least £60,000, to cover six months' operating costs. At 31 December 2021, unrestricted reserves stood safely above this level.

### Independent Examiner

The Independent Examiner, Anthony Armstrong FCA of Armstrong & Co, Chartered Accountant and Statutory Auditor, has indicated his willingness to be proposed for re-appointment.

The financial statements were approved by the Board of Trustees on 1 May 2022 and signed on its behalf by:

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**Revd Canon Penny Rose-Casemore**  
**Trustee**

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Statement of Trustees' Responsibilities for the year ended 31 December 2021

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The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Independent Examiner's Report to the PCC of Christ Church & St. John, Clapham

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I report on the accounts of Christ Church & St. John, Clapham for the period from 1 January 2021 to 31 December 2021, which are set out on pages 7 to 16. My report is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and the Charities Act 2011 ('the Charities Act').

This report is made solely to the charity's trustees as a body in accordance with section 145 of the Charities Act and regulations made under section 154 of that Act. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and its members as a body, for my examination, for this report, or for the opinions I have formed.

### Respective responsibilities of trustees and examiner

As described on page 5, the PCC are responsible for the preparation of the accounts. The PCC consider that an audit is not required for this year under section 144 of the the Charities Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act,
- b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- c) 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

**Anthony Armstrong FCA, Independent Examiner  
of Armstrong & Co**  
*Chartered Accountants & Statutory Auditor*

**4a Printing House Yard  
Hackney Road  
London E2 7PR**

**Dated: 1 May 2022**

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Statement of Financial Activities for the year ended 31 December 2021

				2021	2020
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
Notes	£	£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	35,176	8,749	43,925	25,913
Other trading activities	4	41,811	-	41,811	62,668
Investments	5	4,589	-	4,589	4,421
Income	6	2,048	-	2,048	831
<b>Total income</b>		<b>83,624</b>	<b>8,749</b>	<b>92,373</b>	<b>93,833</b>
<b>Expenditure on:</b>					
Charitable activities	7	109,753	6,843	116,596	100,183
<b>Total expenditure</b>		<b>109,753</b>	<b>6,843</b>	<b>116,596</b>	<b>100,183</b>
<b>Total income less total expenditure</b>		<b>(26,129)</b>	<b>1,906</b>	<b>(24,223)</b>	<b>(6,350)</b>
Net gains/(losses) on investments	10	22,650	-	22,650	10,175
<b>Net income/(expenditure) and movement in funds</b>		<b>(3,479)</b>	<b>1,906</b>	<b>(1,573)</b>	<b>3,825</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	15	261,554	26,201	287,755	283,930
<b>Total funds carried forward</b>	<b>14</b>	<b>258,075</b>	<b>28,107</b>	<b>286,182</b>	<b>287,755</b>

All incoming resources and resources expended are derived from continuing activities.

There are no gains and losses other than those noted above and therefore no separate statement of total recognised gains and losses has been prepared.

The accompanying accounting policies and notes form an integral part of these financial statements.

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Statement of Financial Position

as at 31 December 2021

		31 December 2021		31 December 2020	
	Notes	£	£	£	£
<b>Fixed assets:</b>					
Investments	10		180,169		157,520
<b>Total fixed assets</b>			<u>180,169</u>		<u>157,520</u>
<b>Current assets:</b>					
Debtors	11	4,222		3,092	
Cash at bank and In hand	12	<u>103,212</u>		<u>130,268</u>	
<b>Total current assets</b>		<u>107,434</u>		<u>133,360</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>1,421</u>		<u>3,125</u>	
<b>Net current assets/(liabilities)</b>			106,013		130,235
<b>Total net assets</b>			<u>286,182</u>		<u>287,755</u>
<b>The funds of the charity:</b>					
Restricted income funds	18		28,107		26,201
Unrestricted income funds	16		258,075		261,554
<b>Total charity funds</b>	21		<u>286,182</u>		<u>287,755</u>

The financial statements were approved by the Board of Trustees on 1 May 2022 and signed on its behalf by:

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Revd Canon Penny Rose-Casemore  
Trustee

*The notes on pages 10 to 16 form part of these accounts.*

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Statement of Cash Flows

for the year ended 31 December 2021

	Notes	2021 £	2020 £
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	1	<u>(31,645)</u>	<u>(11,458)</u>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		4,589	4,421
<b>Net cash provided by/(used in) investing activities</b>		<u>4,589</u>	<u>4,421</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(27,056)	(7,037)
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	130,268	137,305
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u><b>103,212</b></u>	<u><b>130,268</b></u>

### Notes to the Cash Flow Statement

	2021 £	2020 £
<b>1) Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(1,573)	3,825
<b>Adjustments for:</b>		
(Gains)/losses on investments	(22,650)	(10,175)
Dividends, interest and rents from investments	(4,589)	(4,421)
(Increase)/decrease in debtors	(1,130)	(557)
Increase/(decrease) in creditors	(1,703)	(131)
<b>Net cash provided by/(used in) operating activities</b>	<u><b>(31,645)</b></u>	<u><b>(11,458)</b></u>
<b>2) Analysis of cash and cash equivalents</b>		
Cash in hand	103,212	130,268
<b>Total cash and cash equivalents</b>	<u><b>103,212</b></u>	<u><b>130,268</b></u>

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Accounting Policies

for the year ended 31 December 2021

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### Basis of preparation

The financial statements have been prepared in accordance with:

- a) Applicable UK accounting standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)'.  
b) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102);
- c) the Charities Act 2011.
- d) The Church Accounting Regulations 2006.

### Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

### Going concern

The charity's income is mainly derived from self-generated sources such as rental of church premises and donations from supporters. The trustees consider that there are no material uncertainties about the continued demand for, and the charity's ability to continue to provide, these premises, and the continued support by donations. Accordingly, the accounts have been prepared on a going concern basis.

### Income recognition

Income is recognised when the charity has a contractual or other right to its receipt, it is probable that the income will be received and that the amount can be measured reliably. Income with conditions attached to its receipt is recognised when those conditions have been fulfilled.

- Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due is quantifiable and its receipt is reasonably certain.
- Dividends are accounted for when receivable.
- Realised gains and losses are recognised when investments are sold.
- Unrealised gains and losses are accounted for on revaluation of investments at 31 December
- The income from trading activities includes rental income from the letting of church premises and freehold land and buildings which is accounted for when earned. It is shown gross, with the associated costs included in fundraising costs.
- Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

### Unrestricted Funds

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

### Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

### Allocation of costs

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the funds based on staff time spent on the fund activities or other appropriate criteria.

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Accounting Policies

for the year ended 31 December 2021

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### Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church improvements	- 20% on cost
Office equipment	- 20-25% on cost
Refurbishment of Vicarage flat	- 20% on cost

Items of equipment are only capitalised where the purchase price exceeds £1,000.

### *Consecrated Property and Moveable Church Furnishings*

Consecrated land and benefice property such as the church building and vicarage is excluded from the accounts in accordance with s10 of the Charities Act 2011. Moveable church contents are held by the vicar and churchwardens on special trust for the PCC and require a faculty for disposal are accounted as inalienable property unless consecrated. All expenditure incurred on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is expensed within the Statement of Financial Activities.

For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

The cost of the refurbishment of the vicarage flat is to be written off over a period of five years which is also the period over which the refurbishments will generate rental income. Equipment is depreciated on a straight line basis over four years. Individual items of office equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

### Investments

Fixed assets held for investment purposes are not depreciated. Under SORP 2015 (FRS102), investment properties are measured initially at cost and subsequently at fair value at the reporting date.

Investments are shown in the balance sheet at closing market value. Surpluses or deficits on valuation are credited or charged to the statement of financial activities.

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2021

### 1 Incoming resources

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

### 2 Net outgoing resources

*Net outgoing resources are stated after charging:*

Independent Examiner's fees - reporting service

#### Trustees' emoluments

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services.

			2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
<b>3 Income from donations and legacies</b>				
Stewardship giving	9,110	-	9,110	10,919
Income tax recoverable	2,820	-	2,820	3,248
General collections	7,471	-	7,471	4,070
Legacies	-	-	-	3,000
Donations & grants	7,775	5,000	12,775	-
St John's Community Development Project	8,000	-	8,000	1,000
Charity for repair of St John the Evangelist	-	3,749	3,749	3,676
	<u>35,176</u>	<u>8,749</u>	<u>43,925</u>	<u>25,913</u>
<b>4 Income from other trading activities</b>				
St John's Hall	6,700	-	6,700	4,950
Calvary Believers	1,500	-	1,500	-
Apostolic Cell	400	-	400	-
Iglesia Apui	17,533	-	17,533	8,090
Testimonial Ministries	5,400	-	5,400	3,600
Union Grove Community Nursery	-	-	-	36,000
Presbyterian Church of Ghana	-	-	-	2,345
Alcoholics Anonymous	88	-	88	347
Peace Congregation	-	-	-	573
Rent from 39a Union Grove	10,190	-	10,190	6,763
	<u>41,811</u>	<u>-</u>	<u>41,811</u>	<u>62,668</u>
<b>5 Income from investments</b>				
CBF investment fund	4,578	-	4,578	4,421
Interest received	11	-	11	-
	<u>4,589</u>	<u>-</u>	<u>4,589</u>	<u>4,421</u>
<b>6 Other income</b>				
Fees & funerals	2,048	-	2,048	831
	<u>2,048</u>	<u>-</u>	<u>2,048</u>	<u>831</u>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2021

7 Expenditure on charitable activities	Unrestricted £	Restricted £	2021 Total £	2020 Total £
<b>Ministry</b>				
Diocesan assessment	17,003	-	17,003	17,000
DBF share of parochial fees	-	-	-	838
Clergy & SPA expenses	667	-	667	728
Training	1,822	-	1,822	423
	<u>19,492</u>	<u>-</u>	<u>19,492</u>	<u>18,989</u>
<b>Worship</b>				
Worship & sacristy materials	2,105	-	2,105	1,969
Musicians	3,115	-	3,115	1,755
	<u>5,220</u>	<u>-</u>	<u>5,220</u>	<u>3,724</u>
<b>Church maintenance</b>				
Insurance	8,989	-	8,989	9,224
Gas & electricity	16,927	-	16,927	12,164
Water rates	240	-	240	-
Maintenance & repairs	18,272	5,008	23,280	14,049
Cleaning & gardening	6,999	-	6,999	7,655
Organ tuning & repairs	376	-	376	592
	<u>51,803</u>	<u>5,008</u>	<u>56,811</u>	<u>43,684</u>
<b>Other parish activities</b>				
Sunday school	271	-	271	-
Hospitality	1,807	-	1,807	1,781
Mission	278	-	278	664
Citizens UK	140	-	140	1,000
Siblings Link expenses	-	1,835	1,835	-
	<u>2,496</u>	<u>1,835</u>	<u>4,331</u>	<u>3,445</u>
<b>Management &amp; administration</b>				
Administrative assistance	25,082	-	25,082	19,718
Printing & office expenses	2,262	-	2,262	5,876
Telephone	1,833	-	1,833	2,396
Robes expenses	-	-	-	706
Sundries	415	-	415	395
Independent examiner's fees	1,150	-	1,150	1,250
	<u>30,742</u>	<u>-</u>	<u>30,742</u>	<u>30,341</u>
	<u>109,753</u>	<u>6,843</u>	<u>116,596</u>	<u>100,183</u>

8 Staff costs	2021 £	2020 £
Salaries	26,593	20,834
Pensions	702	608
	<u>27,295</u>	<u>21,443</u>

Number of employees during the year was: 2.0 2.0

Average number of FTE employees during the year was: 1.0 1.0

No remuneration was paid to any Trustee or their associates for services as a trustee during the year ended 31 December 2021 nor to 31 December 2020.

Employees paid in excess of £60,000 during the current year and previous year: None None

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2021

9 Tangible fixed assets	Church improvements £	Office equipment £	Refurbishment of Vicarage flat £	Total £
<b>Cost</b>				
As at 1 January 2021	9,981	2,960	39,526	52,467
As at 31 December 2021	<u>9,981</u>	<u>2,960</u>	<u>39,526</u>	<u>52,467</u>
<b>Depreciation</b>				
As at 1 January 2021	9,981	2,960	39,526	52,467
As at 31 December 2021	<u>9,981</u>	<u>2,960</u>	<u>39,526</u>	<u>52,467</u>
<b>Net book value</b>				
As at 31 December 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 December 2020	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10 Investments	CBF Investment Fund £	Total £
<b>Market value</b>		
As at 1 January 2021	157,520	157,520
Revaluations	22,649	22,649
As at 31 December 2021	<u>180,169</u>	<u>180,169</u>

<b>CBF Investment Fund</b>	Church Board of Finance Investment Fund Shares were purchased in 1997 from the sale proceeds of 330 Clapham Road. Some shares were sold in 2016. The charity currently holds 7,704 units in the fund.
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11 Debtors: amounts falling due within one year	2021 £	2020 £
Accrued income	4,222	3,092
	<u>4,222</u>	<u>3,092</u>

12 Bank and cash in hand	2021 £	2020 £
CBF Deposit	-	43
Christ Church deposit account	214	203
Christ Church & St John's joint account	101,255	128,279
Christ Church No 1 account	709	709
Christ Church Hall account	44	44
St John's current account	990	990
	<u>103,212</u>	<u>130,268</u>

13 Creditors: amounts falling due within one year	2021 £	2020 £
Funds for others	-	(25)
Employment taxes & NI	(43)	(48)
Staff pensions	114	278
Net salaries	-	78
Accruals & deferred income	1,350	2,842
	<u>1,421</u>	<u>3,125</u>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2021

	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<b>14 The funds of the charity: current year</b>					
<i>Restricted funds</i>					
Restricted income funds	26,201	8,749	(6,843)	-	28,107
<i>Unrestricted funds</i>					
Designated funds	18,000	-	(8,295)	-	9,705
General funds	243,554	83,624	(101,458)	22,650	248,370
<i>Total unrestricted funds</i>	<u>261,554</u>	<u>83,624</u>	<u>(109,753)</u>	<u>22,650</u>	<u>258,075</u>
	<u>287,755</u>	<u>92,373</u>	<u>(116,596)</u>	<u>22,650</u>	<u>286,182</u>
<b>15 The funds of the charity: prior year</b>					
<i>Restricted funds</i>					
Restricted income funds	22,525	3,676	-	-	26,201
<i>Unrestricted funds</i>					
Designated funds	18,000	-	-	-	18,000
General funds	243,405	90,157	(100,183)	10,175	243,554
<i>Total unrestricted funds</i>	<u>261,405</u>	<u>90,157</u>	<u>(100,183)</u>	<u>10,175</u>	<u>261,554</u>
	<u>283,930</u>	<u>93,833</u>	<u>(100,183)</u>	<u>10,175</u>	<u>287,755</u>

### General funds

General funds of £248,370 are unencumbered and freely available for use by the charity. Included in this amount is £180,169 held in fixed assets, comprising £Nil in tangible assets and £180,169 in long term investment assets.

	Opening balance £	Resources arising £	Resources utilised £	Transfers & adjustments £	Closing balance £
<b>16 Designated funds: current year</b>					
Christ Church Community Hall repairs	18,000	-	8,295	-	9,705
	<u>18,000</u>	<u>-</u>	<u>8,295</u>	<u>-</u>	<u>9,705</u>
<b>17 Designated funds: prior year</b>					
Christ Church Community Hall repairs	18,000	-	-	-	18,000
	<u>18,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,000</u>

### Christ Church Community Hall repairs

In October 2004 a donation of £18,000 was received from the Union Grove Nursery. The PCC have designated this donation to the future repairs of the Church Hall. In 2021 £8,295 was utilised.

	Opening balance £	Incoming resources £	Resources expended £	Transfers & gains/(losses) £	Closing balance £
<b>18 Restricted funds: current period</b>					
Siblings Link	-	5,000	1,835	-	3,165
Charity for St John Repairs	26,201	3,749	5,008	-	24,942
	<u>26,201</u>	<u>8,749</u>	<u>6,843</u>	<u>-</u>	<u>28,107</u>
<b>19 Restricted funds: prior period</b>					
Charity for St John Repairs	22,525	3,676	-	-	26,201
	<u>22,525</u>	<u>3,676</u>	<u>-</u>	<u>-</u>	<u>26,201</u>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2021

### Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.

<b>Siblings Link</b>	Grant received to fund an afterschool homework club for children and siblings where they have help doing homework and are provided a homecooked meal.
<b>Charity for St John Repairs</b>	Grant from Southwark Diocese to enhance the local area and visibility of the west end of the church. Funds spent on gardeners' hours, tools and materials to reform the garden and plant trees and plants.

	General funds	Designated funds	Restricted funds	Endowment funds	Total
<b>20 Transfers between funds</b>					
Designated to general	(8,295)	8,295	-	-	-
	<u>(8,295)</u>	<u>8,295</u>	<u>-</u>	<u>-</u>	<u>-</u>

Transfer to general funds of £8,295 to cover the amount spent on the Church Hall from the funds previously designated for this purpose.

	General funds	Designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
<b>21 Net assets attributable to funds: current</b>					
Fixed assets	180,169	-	-	-	180,169
Current assets	69,622	9,705	28,107	-	107,434
Current liabilities	(1,421)	-	-	-	(1,421)
Net assets represented by funds	<u>248,370</u>	<u>9,705</u>	<u>28,107</u>	<u>-</u>	<u>286,182</u>

	General funds	Designated funds	Restricted funds	Endowment funds	Total
	£	£	£	£	£
<b>22 Net assets attributable to funds: prior pe</b>					
Fixed assets	157,520	-	-	-	157,520
Current assets	89,159	18,000	26,201	-	133,360
Current liabilities	(3,125)	-	-	-	(3,125)
Net assets represented by funds	<u>243,554</u>	<u>18,000</u>	<u>26,201</u>	<u>-</u>	<u>287,755</u>

### 23 Taxation

The PCC is a registered charity. Accordingly, it is exempt from taxation in respect of income and capital gains to the extent that these are applied to its charitable objects.

### 24 Post balance sheet events

There were no significant post balance sheet events.

### 25 Contingent liabilities

The charity had no material contingent liabilities at 31 December 2021 nor at 31 December 2020.

### 26 Related parties

During the year the members of the PCC and their related parties made aggregate donations of £2,060 (2020: £2,780) to the PCC.

### 27 Transactions with trustees

As organist, one member of the PCC was paid £Nil (2020: £Nil).

### 28 Gifts in kind and volunteers

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

**CHRIST CHURCH AND ST. JOHN, CLAPHAM**

England & Wales - Charity number 1185756

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# Accounts

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# **Christ Church & St. John, Clapham**

(A Parochial Church Council registered as a charity, number: 1185756)

## **Financial Statements**

and

## **Trustees' Report**

**for the year ended 31 December 2020**

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Index to the Financial Statements for the year ended 31 December 2020

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	<b>Page</b>
<b>Index to the Financial Statements</b>	<b>2</b>
<b>Charity Information</b>	<b>3</b>
<b>Trustees' Report</b>	<b>4</b>
<b>Statement of Trustees' Responsibilities</b>	<b>5</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Statement of Financial Position</b>	<b>8</b>
<b>Statement of Cash Flows</b>	<b>9</b>
<b>Accounting Policies</b>	<b>10 - 11</b>
<b>Notes to the Accounts</b>	<b>12 - 16</b>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Charity Information

for the year ended 31 December 2020

<b>Status:</b>	The Parochial Church Council (PCC) is a corporate body established by the Church of England. It is constituted and governed by the Parochial Church Councils (Powers) Measure 1956 (as amended) and the Church Representation Rules (2011). The members of the PCC are its trustees under charity law and are referred to as such throughout this report.
<b>Charity name:</b>	Christ Church & St. John, Clapham
<b>Charity registration number:</b>	1185756
<b>Registered office:</b>	Christ Church Vicarage 39 Union Grove London SW8 2QJ
<b>Operations address:</b>	Union Grove Clapham London SW8 2QJ
<b>Trustees who held office during the year:</b>	Revd Canon Penny Rose-Casemore Revd Robert Faulkner Affua Adade Nsirim Anthony Captain Akarolo Josephine Akinlotan-Traore-Olorho Annabelle Briggs Vernaldis Chee-A-Tow Liz Grant Fatmata Jackson Pia Mwanakunda Lucette Ognami Tony Olutola Rose Peake Joan Senge Peter Smith Jane Sutton Sharon Donaldson
<b>Chair:</b>	Revd Canon Penny Rose-Casemore
<b>Independent Examiner:</b>	<b>Anthony Armstrong FCA</b> <b>Armstrong &amp; Co</b> <i>Chartered Accountants &amp; Statutory Auditor</i> 4a Printing House Yard Hackney Road London E2 7PR
<b>Bankers:</b>	<b>Barclays Plc</b> 1 Churchill Place London E14 5HP
<b>Investment managers:</b>	<b>CCLA</b> Senator House 85 Queen Victoria Street London EC4V 4ET

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Trustees' Report

for the year ended 31 December 2020

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The Trustees of Christ Church & St. John, Clapham present their report together with the financial statements for the year ended 31 December 2020.

### Trustees

The Trustees of the charity who held office during the year are disclosed on page 3.

### Risk mitigation

The board has examined the principal areas of the charity's operations and considered the major risks which may arise in each of these areas. In the opinion of the trustees the charity has established resources and review systems which, under normal conditions, should allow the risks identified by them to be mitigated to an acceptable level in its day to day operations.

### Activities

In July 2019 the activity programme, part funded by the Heritage Lottery Fund, came to an end. All financial concerns relating to the HLF project concluded satisfactorily. Both Christ Church and St. John's churches had Quinquennial inspections during 2019. There are no major works needed on either Church within the next year.

### Financial Review

#### Results for the year

The results of the period and financial position of the charity are shown in the annexed financial statements.

The Statement of Financial Activities shows net income for the year of £3,825 and reserves of £287,755.

#### Tangible fixed assets for use by the charity.

Fixed assets are set out in Note 9 to the accounts.

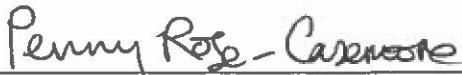
### Reserves Policy

The PCC is aware that it relies on church lettings and investment income to fill the gap between congregational giving and the cost of running the church buildings. The PCC's policy is to maintain unrestricted reserves of at least £60,000, to cover six months' operating costs. At 31 December 2019, unrestricted reserves stood safely above this level.

### Independent Examiner

The Independent Examiner, Anthony Armstrong FCA of Armstrong & Co, Chartered Accountant and Statutory Auditor, has indicated his willingness to be proposed for re-appointment.

The financial statements were approved by the Board of Trustees on 19 April 2020 and signed on its behalf by:



Revd Canon Penny Rose-Casemore

Trustee

# **Christ Church & St. John, Clapham**

(A Parochial Church Council registered as a charity, number: 1185756)

## **Statement of Trustees' Responsibilities for the year ended 31 December 2020**

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The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The trustees are required by law to prepare financial statements for each financial period which give a true and fair view of the financial activities of the charity and of its financial position at the end of that period. In preparing those financial statements the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Independent Examiner's Report to the PCC of Christ Church & St. John, Clapham

I report on the accounts of Christ Church & St. John, Clapham for the period from 1 January 2020 to 31 December 2020, which are set out on pages 7 to 16. My report is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and the Charities Act 2011 ('the Charities Act').

This report is made solely to the charity's trustees as a body in accordance with section 145 of the Charities Act and regulations made under section 154 of that Act. My examination has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and its members as a body, for my examination, for this report, or for the opinions I have formed.

### Respective responsibilities of trustees and examiner

As described on page 5, the PCC are responsible for the preparation of the accounts. The PCC consider that an audit is not required for this year under section 144 of the the Charities Act and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under charity law and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the Charities Act,
- b) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act, and
- c) 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Anthony Armstrong FCA, Independent Examiner  
of Armstrong & Co  
Chartered Accountants & Statutory Auditor

4a Printing House Yard  
Hackney Road  
London E2 7PR

Dated: 19 April 2020

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Statement of Financial Activities for the year ended 31 December 2020

				2020	2019
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	22,237	3,676	25,913	75,500
Other trading activities	4	62,668	-	62,668	102,619
Investments	5	4,421	-	4,421	4,293
Income	6	831	-	831	2,245
<b>Total income</b>		<b>90,157</b>	<b>3,676</b>	<b>93,833</b>	<b>184,657</b>
<b>Expenditure on:</b>					
Charitable activities	7	100,183	-	100,183	183,058
<b>Total expenditure</b>		<b>100,183</b>	<b>-</b>	<b>100,183</b>	<b>183,058</b>
<b>Total income less total expenditure</b>		<b>(10,026)</b>	<b>3,676</b>	<b>(6,350)</b>	<b>1,599</b>
Net gains/(losses) on investments	10	10,175	-	10,175	23,238
<b>Net income/(expenditure) and movement in funds</b>		<b>149</b>	<b>3,676</b>	<b>3,825</b>	<b>24,837</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	15	261,405	22,525	283,930	259,093
<b>Total funds carried forward</b>	<b>14</b>	<b>261,554</b>	<b>26,201</b>	<b>287,755</b>	<b>283,930</b>

All incoming resources and resources expended are derived from continuing activities.

There are no gains and losses other than those noted above and therefore no separate statement of total recognised gains and losses has been prepared.

The accompanying accounting policies and notes form an integral part of these financial statements.

# Christ Church & St. John, Clapham

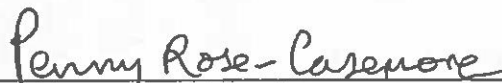
(A Parochial Church Council registered as a charity, number: 1185756)

## Statement of Financial Position

as at 31 December 2020

		31 December 2020		31 December 2019	
	Notes	£	£	£	£
<b>Fixed assets:</b>					
Investments	10		157,520		147,345
<b>Total fixed assets</b>			<u>157,520</u>		<u>147,345</u>
<b>Current assets:</b>					
Debtors	11	3,092		2,535	
Cash at bank and In hand	12	<u>130,268</u>		<u>137,305</u>	
<b>Total current assets</b>		<u>133,360</u>		<u>139,840</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>3,125</u>		<u>3,255</u>	
<b>Net current assets/(liabilities)</b>			130,235		136,585
<b>Total net assets</b>			<u>287,755</u>		<u>283,930</u>
<b>The funds of the charity:</b>					
Restricted income funds	18		26,201		22,525
Unrestricted income funds	16		<u>261,554</u>		<u>261,405</u>
<b>Total charity funds</b>	20		<u>287,755</u>		<u>283,930</u>

The financial statements were approved by the Board of Trustees on 19 April 2020 and signed on its behalf by:



Revd Canon Penny Rose-Casemore  
Trustee

The notes on pages 10 to 16 form part of these accounts.

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Statement of Cash Flows

for the year ended 31 December 2020

	Notes	2020 £	2019 £
<b>Cash flows from operating activities:</b>			
Net cash provided by/(used in) operating activities	1	<u>(11,458)</u>	<u>1,103</u>
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		4,421	4,293
<b>Net cash provided by/(used in) investing activities</b>		<u>4,421</u>	<u>4,293</u>
<b>Change in cash and cash equivalents in the reporting period</b>		(7,037)	5,396
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	137,305	131,909
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u>130,268</u>	<u>137,305</u>

### Notes to the Cash Flow Statement

	2020 £	2019 £
<b>1) Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	3,825	24,837
<b>Adjustments for:</b>		
Depreciation charges	-	4,612
(Gains)/losses on investments	(10,175)	(23,238)
Dividends, interest and rents from investments	(4,421)	(4,293)
(Increase)/decrease in debtors	(557)	(258)
Increase/(decrease) in creditors	(130)	(556)
<b>Net cash provided by/(used in) operating activities</b>	<u>(11,458)</u>	<u>1,103</u>
<b>2) Analysis of cash and cash equivalents</b>		
Cash in hand	130,268	137,305
<b>Total cash and cash equivalents</b>	<u>130,268</u>	<u>137,305</u>

# **Christ Church & St. John, Clapham**

(A Parochial Church Council registered as a charity, number: 1185756)

## **Accounting Policies**

**for the year ended 31 December 2020**

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### **Basis of preparation**

The financial statements have been prepared in accordance with:

- a) Applicable UK accounting standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)';
- b) Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP FRS 102);
- c) the Charities Act 2011.
- d) The Church Accounting Regulations 2006.

### **Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102.

### **Going concern**

The charity's income is mainly derived from self-generated sources such as rental of church premises and donations from supporters. The trustees consider that there are no material uncertainties about the continued demand for, and the charity's ability to continue to provide, these premises, and the continued support by donations. Accordingly, the accounts have been prepared on a going concern basis.

### **Income recognition**

Income is recognised when the charity has a contractual or other right to its receipt, it is probable that the income will be received and that the amount can be measured reliably. Income with conditions attached to its receipt is recognised when those conditions have been fulfilled.

- Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due is quantifiable and its receipt is reasonably certain.
- Dividends are accounted for when receivable.
- Realised gains and losses are recognised when investments are sold.
- Unrealised gains and losses are accounted for on revaluation of investments at 31 December
- The income from trading activities includes rental income from the letting of church premises and freehold land and buildings which is accounted for when earned. It is shown gross, with the associated costs included in fundraising costs.
- Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### **Restricted Funds**

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

### **Unrestricted Funds**

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

### **Designated Funds**

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

### **Allocation of costs**

Costs are allocated directly to projects where they can be identified as relating solely to that project. Other costs are allocated between the funds based on staff time spent on the fund activities or other appropriate criteria.

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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Accounting Policies

for the year ended 31 December 2020

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### Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Church improvements	- 20% on cost
Office equipment	- 20-25% on cost
Refurbishment of Vicarage flat	- 20% on cost

Items of equipment are only capitalised where the purchase price exceeds £1,000.

### Consecrated Property and Moveable Church Furnishings

Consecrated land and benefice property such as the church building and vicarage is excluded from the accounts in accordance with s10 of the Charities Act 2011. Moveable church contents are held by the vicar and churchwardens on special trust for the PCC and require a faculty for disposal are accounted as inalienable property unless consecrated. All expenditure incurred on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is expensed within the Statement of Financial Activities.

For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Subsequently no individual item has cost more than £1,000 so all such expenditure has been written off when incurred.

The cost of the refurbishment of the vicarage flat is to be written off over a period of five years which is also the period over which the refurbishments will generate rental income. Equipment is depreciated on a straight line basis over four years. Individual items of office equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

### Investments

Fixed assets held for investment purposes are not depreciated. Under SORP 2015 (FRS102), investment properties are measured initially at cost and subsequently at fair value at the reporting date.

Investments are shown in the balance sheet at closing market value. Surpluses or deficits on valuation are credited or charged to the statement of financial activities.

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2020

### 1 Incoming resources

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

### 2 Net incoming resources

*Net incoming resources are stated after charging:*

Independent Examiner's fees - reporting service

Depreciation - owned assets

#### Trustees' emoluments

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services.

3 Income from donations and legacies	Unrestricted	Restricted	2020	2019
	£	£	Total	Total
Stewardship giving	10,919	-	10,919	13,258
Income tax recoverable	3,248	-	3,248	3,393
General collections	4,070	-	4,070	4,860
Cultural Connections	-	-	-	48,786
Legacies	3,000	-	3,000	-
St John's Community Development Project	1,000	-	1,000	1,600
Charity for repair of St John the Evangelist	-	3,676	3,676	3,603
	<u>22,237</u>	<u>3,676</u>	<u>25,913</u>	<u>75,500</u>

4 Income from other trading activities	Unrestricted	Restricted	2020	2019
	£	£	Total	Total
St John's Hall	4,950	-	4,950	10,695
Apostolic Cell	-	-	-	840
Iglesia Apui	8,090	-	8,090	20,116
Testimonial Ministries	3,600	-	3,600	7,200
Union Grove Community Nursery	36,000	-	36,000	36,000
Presbyterian Church of Ghana	2,345	-	2,345	7,280
Alcoholics Anonymous	347	-	347	1,040
Thrive	-	-	-	75
Peace Congregation	573	-	573	315
Rent from 39a Union Grove	6,763	-	6,763	19,044
Traidcraft sales	-	-	-	14
	<u>62,668</u>	<u>-</u>	<u>62,668</u>	<u>102,619</u>

5 Income from investments	Unrestricted	Restricted	2020	2019
	£	£	Total	Total
CBF investment fund	4,421	-	4,421	4,293
	<u>4,421</u>	<u>-</u>	<u>4,421</u>	<u>4,293</u>

6 Other income	Unrestricted	Restricted	2020	2019
	£	£	Total	Total
Fees & funerals	831	-	831	2,245
	<u>831</u>	<u>-</u>	<u>831</u>	<u>2,245</u>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2020

7 Expenditure on charitable activities	Unrestricted £	Restricted £	2020 Total £	2019 Total £
<b>Church projects</b>				
Cultural Connections	-	-	-	65,028
	-	-	-	65,028
<b>Ministry</b>				
Diocesan assessment	17,838	-	17,838	15,630
Clergy & SPA expenses	728	-	728	1,315
Training	423	-	423	353
	18,989	-	18,989	17,298
<b>Worship</b>				
Worship & sacristy materials	1,969	-	1,969	5,212
Musicians	1,755	-	1,755	2,404
	3,724	-	3,724	7,616
<b>Church maintenance</b>				
Insurance	9,224	-	9,224	9,207
Gas & electricity	12,164	-	12,164	13,547
Water rates	-	-	-	379
Maintenance & repairs	14,049	-	14,049	24,610
Cleaning & gardening	7,655	-	7,655	8,135
Organ tuning & repairs	592	-	592	354
	43,684	-	43,684	56,232
<b>Other parish activities</b>				
Sunday school	-	-	-	942
Hospitality	1,781	-	1,781	3,486
Mission	664	-	664	171
Citizens UK	1,000	-	1,000	1,000
	3,445	-	3,445	5,599
<b>Management &amp; administration</b>				
Administrative assistance	19,718	-	19,718	18,061
Printing & office expenses	5,876	-	5,876	3,649
Equipment & computer support	-	-	-	504
Telephone	2,396	-	2,396	2,610
Robes expenses	706	-	706	400
Sundries	395	-	395	249
Independent examiner's fees	1,250	-	1,250	1,200
Depreciation	-	-	-	4,612
	30,341	-	30,341	31,285
	100,183	-	100,183	183,058

8 Staff costs	2020 £	2019 £
Salaries	21,443	19,308
	21,443	19,308
Number of employees during the year was:	2.0	2.0
Average number of FTE employees during the year was:	1.0	1.0

No remuneration was paid to any Trustee or their associates for services as a trustee during the year ended 31 December 2020 nor to 31 December 2019.

Employees paid in excess of £60,000 during the current year and previous year:	None	None
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# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2020

9 Tangible fixed assets	Church improvements £	Office equipment £	Refurbishment of Vicarage flat £	Total £
<b>Cost</b>				
As at 1 January 2020	9,981	2,960	39,526	52,467
As at 31 December 2020	<u>9,981</u>	<u>2,960</u>	<u>39,526</u>	<u>52,467</u>
<b>Depreciation</b>				
As at 1 January 2020	9,981	2,960	39,526	52,467
As at 31 December 2020	<u>9,981</u>	<u>2,960</u>	<u>39,526</u>	<u>52,467</u>
<b>Net book value</b>				
As at 31 December 2020	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
As at 31 December 2019	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

10 Investments	CBF Investment Fund £	Total £
<b>Market value</b>		
As at 1 January 2020	147,345	147,345
Revaluations	10,175	10,175
As at 31 December 2020	<u>157,520</u>	<u>157,520</u>

### CBF Investment Fund

Church Board of Finance Investment Fund Shares were purchased in 1997 from the sale proceeds of 330 Clapham Road. Some shares were sold in 2016. The charity currently holds 7,704 units in the fund.

11 Debtors: amounts falling due within one year	2020 £	2019 £
Accrued income	<u>3,092</u>	<u>2,535</u>
	<u>3,092</u>	<u>2,535</u>

12 Bank and cash in hand	2020 £	2019 £
CBF Deposit	43	43
Christ Church deposit account	203	203
Christ Church & St John's joint account	128,279	135,316
Christ Church No 1 account	709	709
Christ Church Hall account	44	44
St John's current account	990	990
	<u>130,268</u>	<u>137,305</u>

13 Creditors: amounts falling due within one year	2020 £	2019 £
Funds for others	(25)	725
Employment taxes & NI	(48)	680
Staff pensions	278	(103)
Net salaries	78	104
Accruals & deferred income	2,842	1,849
	<u>3,125</u>	<u>3,255</u>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2020

	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<b>14 The funds of the charity: current year</b>					
<i>Restricted funds</i>					
Restricted income funds	22,525	3,676	-	-	26,201
<i>Unrestricted funds</i>					
Designated funds	18,000	-	-	-	18,000
General funds	243,405	90,157	(100,183)	10,175	243,554
<i>Total unrestricted funds</i>	<u>261,405</u>	<u>90,157</u>	<u>(100,183)</u>	<u>10,175</u>	<u>261,554</u>
	<u>283,930</u>	<u>93,833</u>	<u>(100,183)</u>	<u>10,175</u>	<u>287,755</u>
<b>15 The funds of the charity: prior year</b>					
<i>Restricted funds</i>					
Restricted income funds	20,904	52,389	(65,028)	14,260	22,525
<i>Unrestricted funds</i>					
Designated funds	18,000	-	-	-	18,000
General funds	220,189	132,268	(118,030)	8,978	243,405
<i>Total unrestricted funds</i>	<u>238,189</u>	<u>132,268</u>	<u>(118,030)</u>	<u>8,978</u>	<u>261,405</u>
	<u>259,093</u>	<u>184,657</u>	<u>(183,058)</u>	<u>23,238</u>	<u>283,930</u>

<b>General funds</b>	General funds of £243,554 are unencumbered and freely available for use by the charity. Included in this amount is £157,520 held in fixed assets, comprising £Nil in tangible assets and £157,520 in long term investment assets.
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	Opening balance £	Resources arising £	Resources utilised £	Transfers & adjustments £	Closing balance £
<b>16 Designated funds: current year</b>					
Christ Church Community Hall repairs	18,000	-	-	-	18,000
	<u>18,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,000</u>
<b>17 Designated funds: prior year</b>					
Christ Church Community Hall repairs	18,000	-	-	-	18,000
	<u>18,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,000</u>

<b>Christ Church Community Hall repairs</b>	In October 2004 a donation of £18,000 was received from the Union Grove Nursery. The PCC have designated this donation to the future repairs of the Church Hall.
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	Opening balance £	Incoming resources £	Resources expended £	Transfers & gains/(losses) £	Closing balance £
<b>18 Restricted funds: current period</b>					
Charity for St John Repairs	22,525	3,676	-	-	26,201
	<u>22,525</u>	<u>3,676</u>	<u>-</u>	<u>-</u>	<u>26,201</u>
<b>19 Restricted funds: prior period</b>					
Cultural Connections	1,982	48,786	65,028	14,260	-
Charity for St John Repairs	18,922	3,603	-	-	22,525
	<u>20,904</u>	<u>52,389</u>	<u>65,028</u>	<u>14,260</u>	<u>22,525</u>

# Christ Church & St. John, Clapham

(A Parochial Church Council registered as a charity, number: 1185756)

## Notes to the Accounts

for the year ended 31 December 2020

### Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.

<b>Charity for St John Repairs</b>	Grant from Southwark Diocese to enhance the local area and visibility of the west end of the church. Funds spent on gardeners' hours, tools and materials to reform the garden and plant trees and plants.
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		Designated funds	Restricted funds	Endowment funds	Total
		£	£	£	£
<b>20 Net assets attributable to funds: current</b>	<b>General funds</b>				
Tangible fixed assets	157,520	-	-	-	157,520
Current assets	89,159	18,000	26,201	-	133,360
Current liabilities	(3,125)	-	-	-	(3,125)
Net assets represented by funds	<u>243,554</u>	<u>18,000</u>	<u>26,201</u>	<u>-</u>	<u>287,755</u>

		Designated funds	Restricted funds	Endowment funds	Total
		£	£	£	£
<b>21 Net assets attributable to funds: prior pe</b>	<b>General funds</b>				
Tangible fixed assets	147,345	-	-	-	147,345
Current assets	99,315	18,000	22,525	-	139,840
Current liabilities	(3,255)	-	-	-	(3,255)
Net assets represented by funds	<u>243,405</u>	<u>18,000</u>	<u>22,525</u>	<u>-</u>	<u>283,930</u>

### 22 Taxation

The PCC is a registered charity. Accordingly, it is exempt from taxation in respect of income and capital gains to the extent that these are applied to its charitable objects.

### 23 Post balance sheet events

There were no significant post balance sheet events.

### 24 Contingent liabilities

The charity had no material contingent liabilities at 31 December 2020 nor at 31 December 2019.

### 25 Related parties

During the year the members of the PCC and their related parties made aggregate donations of £ (2019: £3,825) to the PCC.

### 26 Transactions with trustees

As organist, one member of the PCC was paid £Nil (2019: £Nil).

### 27 Gifts in kind and volunteers

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