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**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH  
OF ST JOHN THE BAPTIST, WEST WICKHAM**

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**INDEPENDENTLY EXAMINED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2016**

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**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**Trustees**

Revd Jonathan Ward, Rector  
Mr Jonathan Tickner, Church Warden  
Mr Richard Cienciala, Church Warden  
Mrs Sybil Andrew, PCC Member and Deanery Synod  
Mrs Christine Blackburn, PCC Member and Treasurer  
Mrs Ann Gardner, PCC Member and Deanery Synod  
Mrs Penny Seabrook, Southwark Pastoral Auxiliary  
Mrs Jackie Barter, PCC Member (resigned 17 April 2016)  
Mrs Sally Munns, Reader  
Mrs Heather Showell, PCC Member  
Mrs Lorna Carey, PCC Member and Deanery Synod (resigned 17 April 2016)  
Mr Richard Greenhalgh, PCC Member (resigned 17 April 2016)  
Mrs Camilla Johnson, PCC Member (resigned 17 April 2016)  
Mr Martin Pinnell, PCC Member (resigned 17 April 2016)  
Ms Esther Farah, PCC Member  
Mr Roger Jordon, PCC Member  
Mr Aston Stockdale, PCC Member  
Mr Stuart Carey, PCC Member (Resigned 3 January 2016)  
Ms Felicity Mason, PCC Member  
Ms Janet Baine, PCC Member and Secretary (resigned 29 February 2016)  
Mr Bill Derham, PCC Member (appointed 17 April 2016)  
Ms Sarah Morgan, PCC Member (appointed 17 April 2016)  
Mr Paul Kingman, Acting Secretary (appointed 29 February 2016, resigned 6 September 2016)  
Mr Jeremy Tagg, Acting Secretary (appointed 6 September 2016)

**Charity registered number**

1134047

**Principal office**

SJ's (St John's in the Community)  
56 Croydon Road  
West Wickham  
Kent  
BR4 9HU

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**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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**TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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The Incumbent and PCC present their annual report together with the financial statements of for the year 1 January 2016 to 31 December 2016.

**Objectives and Activities**

**a. POLICIES AND OBJECTIVES**

The PCC is committed to facilitating worship for all and welcoming newcomers as members of our church community. It regularly considers how this might be best achieved. Our gathered worship involves prayer, the reading of Scripture, preaching, music and sharing the sacrament. The leadership has facilitated a church-wide process of listening to God in order to seek vision and priorities for the future. Following on from that listening process, the following teams were set up in 2015:

Worship;  
Prayer;  
Faith Sharing;  
Social Action;  
Care & Befriending;  
Youth and Children and  
Mission outside the Parish;

These teams report to the PCC twice each year on their various activities.

The PCC considers the Commissioner's guidance on public benefit and specifically, the guidance on charities for the advancement of religion. We aim to:

- (i) Enable people to live out their faith in ways that serve the communities in which they work and live
- (ii) Work out how, corporately, we can fulfil our particular mission as God's people in our parish.

To facilitate this work, we maintain the fabric of the church of St John's and completed the major refurbishment works at 56 Croydon Road, Coney Hall, re naming the refurbished property "SJ's". Planning Permission for the refurbishment works, changes to the shop front and signage to read "SJ's" was given by the London Borough of Bromley in the winter of 2015. The refurbishment work was completed in January 2016 and the refurbished building re opened in February 2016 as a multi use facility for the benefit both of church members and the wider community.

We have also been working closely with Parklands Nursery, Coney Hall.

**Worship and Prayer**

The PCC provides a variety of services across the week and over the course of the year that we hope our community find nourishing and appropriate to the season. There are weekly celebrations of Holy Communion, monthly all age services, prayer meetings and youth led services. We provide various services which included 6 baptisms/thanksgivings, 2 weddings and 15 funerals. Our services are structured on the Church of England's Common Worship provisions. Children, Youth Work and Homegroups

A crèche is provided for children under 5, a popular monthly meeting, 'Friends and Heroes' for children aged 5 11, Cru 2 for children aged 7 11, Club 2000 for those aged 11 14, and 14 Plus for teens aged 14 18. In addition, a 'Sunday Grill' is held for teenagers. A monthly mid week service is also held at the church for toddlers and their parents or carers. There is a strong network of smaller church groups – 'home groups' where worship, prayer and nurturing each other in a safe environment is essential for personal growth. In addition, we run a 'Youth Alpha' for younger people wishing to know more about the relationship they can have with the Lord Jesus.

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## PCC ST JOHN THE BAPTIST, WEST WICKHAM

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2016

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#### Deanery Synod

St John's is entitled to have four Trustees on the Deanery Synod: currently two Trustees and our Rector sit on the Addington Deanery Synod, providing an important link between the parish and the wider structures of the church: this particularly enables us to connect with the movements within the diocese as a whole and it also prevents our vision from becoming too parochial.

#### Ecumenical Relationships

St John's is a member of 'Churches Together in West Wickham', an organisation of seven churches in West Wickham. Our ministers meet regularly and plan its programmes, including a monthly evening service hosted by each church in turn and significant yearly celebrations are planned and put on together. Participation this year included events such as the Week of Prayer for Christian Unity, the Christian Aid collection, the Good Friday Procession culminating in open air service at The Swan car park and service at St Francis, Easter activities and 'The Big Sing' at St Francis Church.

We have also participated in the West Wickham Work Club run by 'Churches Together in West Wickham', a scheme offering help in preparing CVs for local people and encouraging them in looking for jobs.

#### Pastoral Care

"SJ's": a management group have oversight of the centre and the volunteer members. In addition to the activities already described, SJ's has hosted PCC meetings and a variety of different groups open to anyone, from 'mums and tots' through to an over 60s club. It also hosts and provides a referral service for bereavement, marriage and pregnancy matters. It is an effective expression of our pastoral care to people beyond the church.

The Southwark Pastoral Auxiliaries: Our two Southwark Pastoral Auxiliaries are trained and recognised by the diocese as providers of pastoral care. They are instrumental in raising awareness and providing pastoral care for church members and the local community.

Marriage Preparation is offered to any couple getting married at St John's. A Marriage Support service is available all year round, offered through a local charity, Marriage Resource. All these services are open to St John's members and the local community.

Holy Communion is celebrated on a regular basis in three local care homes for the elderly.

Mission and Evangelism Events: St John's continues to host events such as 'Light the Night', an alternative to Halloween, 'Silent Discos' to raise money for good causes and 'Senior Citizens Christmas Lunches'. St John's also supports Coney Hall United Football Club. Collections taken at Harvest and Christmas have been donated to Bromley Foodbank, Bromley Churches Winter Shelter for the homeless, Croydon Refugee Centre and The Foundation for Relief & Reconciliation in the Middle East. Christingle collections have benefited the Church of England Children's Society. Invitations to notable services, such as Easter Sunday, Harvest, Christingle and Carol Services are distributed to every household in the parish at intervals during the year. St John's gives one tenth of its income to other mission organisations and, through its participation in Southwark Diocese's Parish Support Fund, supports the work of smaller churches within the diocese.

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**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**Achievements and performance**

**a. Church Attendance**

There are 188 people on the Church Electoral Roll as reported at the APCM in April 2016. Approximately 115 adults and 25 children attend services each week: these figures derive from a congregational count undertaken for the Diocese in late autumn 2016..

Attendance increases significantly at major festivals – Christmas and Easter. Between 900 and 1000 adults and children attended services held over the Christmas period.

**b. REVIEW OF FINANCIAL ACTIVITIES**

Overview of Funds

This includes salient details of financial transactions during the year, together with assets, liabilities and funds held, which are set out more fully within the notes to the financial statements.

The main features of the year were:

(a) General Fund:

Substantial regular giving and activities for generating funds together with fees and interest provided a total income of £178,283. Expenditure for the year amounted to £162,125. This included, a cross charge to the SJ's of £2,431 as a contribution towards the running costs for the use of the Parish office, resulting in a surplus for the year of, £15,858 and reserves in the General Fund of £127,437 plus £1,000 transferred from the SJ's Designated Property Fund, as the property is now being depreciated,

(b) Designated Funds:.

(i) Audio visual fund: the brought forward balance on the designated fund was £6,000. The Fixed asset, which makes up this fund, is shown in Note 15 in the Financial Statements and has been depreciated by £1,500, in line with recommendations. This fund now stands at £4,500.

(ii) SJ's Property Fund: This fund has been closed and the balance taken to the "General Fund" since the accounting policy in respect of depreciation has been changed and depreciation is being charged to the SJ's restricted fund below.

(c) Restricted Funds:

(i) SJ's (formerly The Beacon Centre): running costs, maintenance and services provided to the community have been set against other income along with restricted gifts resulting was added to reserves brought forward from previous years before charging the costs of the refurbishment against the accumulated surplus. The fund stands at £94,550.

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**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**Financial review**

**a. GOING CONCERN**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**b. RESERVES POLICY**

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to not less than 3 months expenditure. The trustees consider that, if there is a significant drop in funding, the reserves held at this level will enable the charity to continue its current activities. In addition, the trustees will have time to give consideration as to how additional funds could be generated.

The level of required reserves has been met this year: Unrestricted and undesignated reserves stand at £132,937 and 3 months of annual expenditure stand at £40,906 (1/4 of £163,625) and therefore satisfy the policy.

**c. ASSETS AND FUNDS HELD AS CUSTODIAN**

The Parochial Church Council act as Managing Trustees for SJ's and the endowment fund Investments

**Structure, governance and management**

**a. CONSTITUTION**

**Background**

St John the Baptist PCC was a charity excepted from registration. However due to changes in legislation St John the Baptist PCC applied for charitable status in November 2009 to the Charity Commission this was effected on 3 February 2010 when it was formally registered as charity 1134047.

The PCC has the responsibility of co operating with the Incumbent in promoting, within the Parish, the whole mission of the church; pastoral, evangelistic, social and ecumenical.

**b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES**

Members of the PCC are either elected by the Annual Parochial Church Meeting (APCM), in accordance with the Church Representation Rules, or are ex officio.

The management of the charity is the responsibility of the Incumbent, and PCC who are elected and co opted under the Parochial Church Councils (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969) as amended.

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## PCC ST JOHN THE BAPTIST, WEST WICKHAM

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### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2016

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#### **c. ORGANISATIONAL STRUCTURE AND DECISION MAKING**

St John's forms part of the wider Church of England and comes under the authority of the Diocese of Southwark.

The PCC operates through several working parties and committees which meet between full meetings of the PCC. The Standing Committee is the only committee required by law and it has the power to conduct the business of the PCC between its meetings, subject to the direction of the PCC.

#### **d. RISK MANAGEMENT**

The Incumbent and PCC have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks. Included in the assessment are matters relating to; Health and Safety and Safeguarding Policies as well as comprehensive insurance cover.

The PCC adopted a new Financial Governance Policy Document in May 2015 which is reviewed annually.

The PCC has adopted the Diocese's Safe Church policies and procedures to safeguard children, young persons and adults who might be vulnerable. These policies and procedures are regularly monitored to ensure implementation. Each year our Safeguarding Officers attend at least two PCC meetings to keep us updated of requirements and also submit written reports in order that we can fully support them, our young people and any vulnerable adults. All persons who have contact with children, young persons and adults who might be vulnerable, are required to possess a clear Disclosure and Barring Service ("DBS") report and receive information on safe caring and whistle blowing.

#### **e. Asset and Property Management**

The PCC is responsible for the consecrated and beneficed five hundred year old church building and land located off Layhams Road, West Wickham, Kent, BR4 9HJ. Churchwardens hold on special trust for the PCC moveable church furnishings.

The PCC act as Managing Trustees for SJ's,, a converted shop of which we own the freehold, at 56 Croydon Road, Coney Hall, West Wickham, BR4 9HU. This premises hosts our parish office and is a venue for different community activities and services, providing drinks, support and prayer.

The Parochial Church

#### **f. Mission**

The PCC, as Trustees of this charity, has the responsibility of promoting in the ecclesiastical parish of St John's, the whole mission of the church, pastoral, evangelical, social and ecumenical. Our Rector is the Revd. Jonathan Ward. He is assisted by a retired Vicar, one non stipendiary priest licensed to the Parish, two Churchwardens, one Reader and two Southwark Pastoral Auxiliaries, together with other members of the laity. In June 2016 a Curate in training also joined the team.



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**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**TRUSTEES' RESPONSIBILITIES STATEMENT**

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

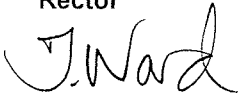
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material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

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

The Incumbent and PCC are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the PCC on 13 April 2017 and signed on their behalf by:

**Revd Jonathan Ward**  
Rector



**Mrs Christine Blackburn**  
Treasurer



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**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PCC ST JOHN THE BAPTIST, WEST WICKHAM**

I report on the financial statements of the charity for the year ended 31 December 2016 which comprise the Statement of Financial Activities and Balance Sheet, with the related notes.

This report is made solely to the charity's Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work 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 charity and the charity's Trustees as a body, for my work or for this report.

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on the after 1 January 2015.

**RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER**

The charity's Trustees are responsible for the preparation of the financial statements, and they consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

It is my responsibility to:

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

**BASIS OF INDEPENDENT EXAMINER'S REPORT**

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

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**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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**INDEPENDENT EXAMINER'S REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**INDEPENDENT EXAMINER'S STATEMENT**

In connection with my examination, no matter has come to my attention, other than that disclosed below:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records in accordance with section 130 of the Act; and
  - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of the Act.
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

**DISCLOSURE SECTION**

We draw attention to note 13 to the Balance Sheet which states that Tangible Fixed assets have not been subject to depreciation. The note also sets out the reason for departing from Financial Reporting Standard 15: Tangible Fixed Assets.

Signed:

Dated: 13 April 2017

P M Landergan FCA

For Landergan & Co Ltd  
26 Burney Street  
London  
SE10 8EX

PCC ST JOHN THE BAPTIST, WEST WICKHAM

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2016

	Note	Unrestricted funds 2016 £	Restricted funds 2016 £	Endowment funds 2016 £	Total funds 2016 £	Total funds 2015 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Giving Gift Aided	2	116,424	1,686	-	118,110	110,290
Tax Recoverable	2	29,685	600	-	30,285	29,945
Planned Giving	2	14,483	-	-	14,483	12,234
Other Giving	2	9,172	2,234	-	11,406	12,737
Bequests	2	1,079	-	-	1,079	9,500
Other trading activities	3,4	7,109	247	-	7,356	13,543
Investments	5	331	722	-	1,053	1,233
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>178,283</b>	<b>5,489</b>	<b>-</b>	<b>183,772</b>	<b>189,482</b>
<b>EXPENDITURE ON:</b>						
Raising funds	4	-	-	-	-	1,533
Charitable activities	8	163,625	13,003	-	176,628	201,800
<b>TOTAL EXPENDITURE</b>		<b>163,625</b>	<b>13,003</b>	<b>-</b>	<b>176,628</b>	<b>203,333</b>
<b>NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS</b>		<b>14,658</b>	<b>(7,514)</b>	<b>-</b>	<b>7,144</b>	<b>(13,851)</b>
Net gains on investments		-	-	2,263	2,263	274
<b>NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES</b>		<b>14,658</b>	<b>(7,514)</b>	<b>2,263</b>	<b>9,407</b>	<b>(13,577)</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>14,658</b>	<b>(7,514)</b>	<b>2,263</b>	<b>9,407</b>	<b>(13,577)</b>
<b>RECONCILIATION OF FUNDS:</b>						
Total funds brought forward		118,279	112,196	20,383	250,858	264,435
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>132,937</b>	<b>104,682</b>	<b>22,646</b>	<b>260,265</b>	<b>250,858</b>

All activities relate to continuing operations.

The notes on pages 12 to 20 form part of these financial statements.

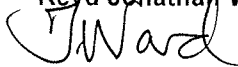
PCC ST JOHN THE BAPTIST, WEST WICKHAM

**BALANCE SHEET  
AS AT 31 DECEMBER 2016**

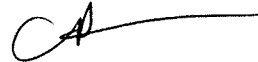
	Note	£	2016 £	£	2015 £
<b>FIXED ASSETS</b>					
Tangible assets	12		100,366		102,755
Investments	13		22,646		20,383
			123,012		123,138
<b>CURRENT ASSETS</b>					
Debtors	14	22,070		15,938	
Cash at bank and in hand			117,414	115,519	
			139,484	131,457	
<b>CREDITORS:</b> amounts falling due within one year	15	(2,231)		(3,737)	
<b>NET CURRENT ASSETS</b>			137,253		127,720
<b>NET ASSETS</b>			260,265		250,858
<b>CHARITY FUNDS</b>					
Endowment funds	16		22,646		20,383
Restricted funds	16		104,682		112,196
Unrestricted funds	16		132,937		118,279
<b>TOTAL FUNDS</b>			260,265		250,858

The financial statements were approved by the Trustees on 13 April 2017 and signed on their behalf, by:

Revd Jonathan Ward, Rector



Mrs Christine Blackburn, PCC Member and Treasurer



The notes on pages 12 to 20 form part of these financial statements.

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**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**1. ACCOUNTING POLICIES**

**1.1 Basis of preparation of financial statements**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

PCC St John the Baptist, West Wickham constitutes a public benefit entity as defined by FRS 102.

**1.2 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**1.3 Income**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

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**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**1. ACCOUNTING POLICIES (continued)**

**1.4 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising and publicity costs relate to the objects of the charity. Support costs are those costs incurred directly in support of expenditure on the objects of the charity. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income.

Charitable activities and Governance costs are costs incurred on the charity's educational operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

**1.5 Tangible fixed assets and depreciation**

All assets costing more than £1,000 are capitalised.

Consecrated land and buildings and moveable church buildings

Consecrated and beneficed property is excluded from the accounts by s96(2)(a) of the Charities Act 1993. No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC consider this is inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	Freehold Straight Line over 100 years
Fixtures and fittings	-	Straight line 4 years

PCC ST JOHN THE BAPTIST, WEST WICKHAM

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

**1. ACCOUNTING POLICIES (continued)**

**1.6 Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities.

**1.7 Interest receivable**

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.

**2. INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted funds 2016 £	Restricted funds 2016 £	Endowment funds 2016 £	Total funds 2016 £	<i>Total funds 2015 £</i>
Giving Gift Aided	116,424	1,686	-	118,110	110,290
Tax Recoverable	29,685	600	-	30,285	29,945
Planned Giving	14,483	-	-	14,483	12,234
Other Giving	9,172	2,234	-	11,406	12,737
Bequests	1,079	-	-	1,079	9,500
<b>Total donations and legacies</b>	<b>170,843</b>	<b>4,520</b>	<b>-</b>	<b>175,363</b>	<b>174,706</b>

In 2015, of the total income from donations and legacies, £166,886 was to unrestricted funds and £7,820 was to restricted funds

**3. FUNDRAISING INCOME**

	Unrestricted funds 2016 £	Restricted funds 2016 £	Endowment funds 2016 £	Total funds 2016 £	<i>Total funds 2015 £</i>
Fee Income	3,503	-	-	3,503	4,067
Children and Youth	1,634	-	-	1,634	544
Spree Income	1,494	-	-	1,494	1,612
Activities	478	-	-	478	552
Refit Beacon Centre/ SJ's	-	-	-	-	4,630
<b>Total</b>	<b>7,109</b>	<b>-</b>	<b>-</b>	<b>7,109</b>	<b>11,405</b>

In 2015, of the amounts raised for the Refit Beacon Centre/ SJ's related to the restricted funds.



PCC ST JOHN THE BAPTIST, WEST WICKHAM

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016

4. TRADING ACTIVITIES

	Unrestricted funds 2016 £	Restricted funds 2016 £	Endowment funds 2016 £	Total funds 2016 £	Total funds 2015 £
<b>Charity trading income</b>					
Sale of goods	-	-	-	-	1,864
Fees	-	247	-	247	274
	<u>-</u>	<u>247</u>	<u>-</u>	<u>247</u>	<u>2,138</u>
<b>Fundraising trading expenses</b>					
Cost of goods sold	-	-	-	-	1,533
Net income from trading activities	<u>-</u>	<u>247</u>	<u>-</u>	<u>247</u>	<u>605</u>

5. INVESTMENT INCOME

	Unrestricted funds 2016 £	Restricted funds 2016 £	Endowment funds 2016 £	Total funds 2016 £	Total funds 2015 £
Rent	-	62	-	62	62
Dividends	-	660	-	660	779
Interest	331	-	-	331	392
	<u>331</u>	<u>722</u>	<u>-</u>	<u>1,053</u>	<u>1,233</u>

In 2015, of the total investment income, £ 392 was to unrestricted funds and £ 841 was to restricted funds.

PCC ST JOHN THE BAPTIST, WEST WICKHAM

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016

**6. DIRECT COSTS**

	Ministry £	SJ's £	Total 2016 £	Total 2015 £
Ministry- diocesan quota	90,000	-	90,000	86,199
Ministry - clergy expenses	6,191	-	6,191	1,816
Church services	2,648	-	2,648	2,845
Hire & maintenance, buildings & equipment	12,820	24,220	37,040	69,025
Youth & children	9,987	-	9,987	8,292
Upkeep of churchyard	477	-	477	585
General expenses	3,011	-	3,011	2,982
Depreciation	2,389	-	2,389	3,028
	<u>127,523</u>	<u>24,220</u>	<u>151,743</u>	<u>174,772</u>

**7. SUPPORT COSTS**

	Ministry £	Total 2016 £	Total 2015 £
Subscriptions	330	330	800
Printing, stationery & telephone	1,344	1,344	968
Bank charges	386	386	-
Wages and salaries	6,240	6,240	6,006
	<u>8,300</u>	<u>8,300</u>	<u>7,774</u>

**8. GOVERNANCE COSTS**

	Unrestricted funds 2016 £	Restricted funds 2016 £	Endowment funds 2016 £	Total funds 2016 £	Total funds 2015 £
Independent Examiners Fees	<u>900</u>	<u>-</u>	<u>-</u>	<u>900</u>	<u>870</u>

**9. TURNOVER**

The whole of the Incoming Resources is applied to the ministry of St John the Baptist, West Wickham.

All turnover arose within the United Kingdom.

**10. EXAMINER'S REMUNERATION**

The Independent Examiner's remuneration amounts to an Independent Examination fee of £ 900 (2015 - £ 600).

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PCC ST JOHN THE BAPTIST, WEST WICKHAM

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016

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**11. STAFF COSTS**

Staff costs were as follows:

	2016 £	2015 £
Wages and salaries	6,240	6,006

The average number of persons employed by the charity during the year was as follows:

	2016 No.	2015 No.
Administration	1	1

No employee received remuneration amounting to more than £60,000 in either year.

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 January 2016 and 31 December 2016	95,000	24,847	119,847
<b>Depreciation</b>			
At 1 January 2016	-	17,092	17,092
Charge for the year	450	1,939	2,389
At 31 December 2016	450	19,031	19,481
<b>Net book value</b>			
At 31 December 2016	94,550	5,816	100,366
<i>At 31 December 2015</i>	<i>95,000</i>	<i>7,755</i>	<i>102,755</i>

Following a review the PCC have desired to depreciate the fabric of the building over a period of 100 years using the straight line basis, but not the freehold since this does wear out over time.

In addition the church is committed to ensuring that the property is kept in a good state of repair to protect its value.

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PCC ST JOHN THE BAPTIST, WEST WICKHAM

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NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016

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13. FIXED ASSET INVESTMENTS

	Listed securities £
<b>Market value</b>	
At 1 January 2016	20,383
Additions	2,263
	<hr/>
At 31 December 2016	22,646
	<hr/> <hr/>

Investments at market value comprise:

	2016 £	2015 £
Listed investments	22,646	20,383
	<hr/> <hr/>	<hr/> <hr/>

All the fixed asset investments are held in the UK

The fixed assets investments which are held within an endowment fund comprise 1,506 units in the CBF Investment Fund. Dividends from these investments are used for the maintenance of the churchyard in accordance with the terms of the endowments.

The fund arises from endowments made in 1953 & 1958.

The freehold property and the investments are held by the South London Church Fund and Southwark Diocesan Board of Finance acting as custodian trustees.

14. DEBTORS

	2016 £	2015 £
Other debtors	22,070	15,938
	<hr/> <hr/>	<hr/> <hr/>

15. CREDITORS: Amounts falling due within one year

	2016 £	2015 £
Creditors	1,331	3,137
Accruals and deferred income	900	600
	<hr/>	<hr/>
	2,231	3,737
	<hr/> <hr/>	<hr/> <hr/>

PCC ST JOHN THE BAPTIST, WEST WICKHAM

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016

16. STATEMENT OF FUNDS

	Brought Forward £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Carried Forward £
<b>Designated funds</b>						
Audio Visual Fund	6,000	-	(1,500)	-	-	4,500
SJ's property	1,000	-	-	(1,000)	-	-
	<u>7,000</u>	<u>-</u>	<u>(1,500)</u>	<u>(1,000)</u>	<u>-</u>	<u>4,500</u>
<b>General funds</b>						
General Fund	111,279	178,283	(162,125)	1,000	-	128,437
Total Unrestricted funds	<u>118,279</u>	<u>178,283</u>	<u>(163,625)</u>	<u>-</u>	<u>-</u>	<u>132,937</u>
<b>Endowment funds</b>						
Endowment Fund	<u>20,383</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,263</u>	<u>22,646</u>
<b>Restricted funds</b>						
Missions & Charities	1,367	2,061	(1,485)	-	-	1,943
Restoration Fund	5,569	-	-	-	-	5,569
Churchyard Fund	2,437	660	(477)	-	-	2,620
SJ's Fund	102,823	2,768	(11,041)	-	-	94,550
	<u>112,196</u>	<u>5,489</u>	<u>(13,003)</u>	<u>-</u>	<u>-</u>	<u>104,682</u>
Total of funds	<u><u>250,858</u></u>	<u><u>183,772</u></u>	<u><u>(176,628)</u></u>	<u><u>-</u></u>	<u><u>2,263</u></u>	<u><u>260,265</u></u>

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**PCC ST JOHN THE BAPTIST, WEST WICKHAM**

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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2016**

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**16. STATEMENT OF FUNDS (continued)**

Designated funds

Audio Visual - Unrestricted gift designated by PCC to buy equipment that has been capitalised and depreciated.

SJ's Property Fund - Now transferred to the General fund due to the Property being depreciated.

Restricted Funds

Missions and charities Fund - Gifts for specific missions and charities which are applied in accordance with the wishes of the donor.

Restoration Fund - Funds and gifts received for major repairs to the fabric of the Church

Churchyard Fund - Funded by dividends received from the endowment funds and used for the maintenance of the churchyard in accordance with the terms of the endowments.

SJ's Fund - Funds and gifts received for the purchase, refurbishment and running costs of the premises used as a centre for meeting and serving the community.

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted funds 2016 £	Restricted funds 2016 £	Endowment funds 2016 £	Total funds 2016 £	<i>Total funds 2015 £</i>
	-	-	-	-	102,755
Tangible fixed assets	5,816	94,550	-	100,366	-
Fixed asset investments	-	-	22,646	22,646	20,383
Current assets	129,352	10,132	-	139,484	131,457
Creditors due within one year	(2,231)	-	-	(2,231)	(3,737)
	<u>132,937</u>	<u>104,682</u>	<u>22,646</u>	<u>260,265</u>	<u>250,858</u>

## Summary of changes from 2015 to 2016 accounts

Pg 4 gives a summary of each fund, the general fund shows a surplus of £15,858.00 for 2016 year

Pg 14 Income Note 2

Headline number is showing an Increase of £657.00 year on year

When you look at the detail you see that in 2015 we had a Bequest £9,500.00 vs £1,000.00 in 2016, the regular giving for SJ's reduced but increased in general fund giving so in summary our actual income has increased year on year in general giving by £10,400.00 looking at our regular giving this was mainly in 2 areas either people reviewed giving or started a regular giving, we had a couple of giving units either reduce or cease giving. God is good and each month whilst the numbers seem to change we are always provide for. Amazing that this is all part of god's plan.

Fee income down by £500.00

### Outgoings

#### Direct cost

**Headline – 23k less spend however, 2015 included SJ's refit cost with the remained being paid in 2016**

Diocesan quota – First year of Parish support fund and our increase was in line with expectations, the PCC pledge the funds back in 2015.

Clergy Expenses increase reflects the cost of ½ year rental for Curate Housing and expenses plus some re-decoration costs.

Buildings – remaining SJ's refit cost £24,000.00

Pg 18 Our Endowments continued to increase in value and dividends up by a few pound year on year.