

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 December 2023
for
St. John the Evangelist Notting Hill**

Garside and Co. Limited
Suite 631, Linen Hall
162-168 Regent Street
London
W1B 5TG

**Contents of the Financial Statements
for the Year Ended 31 December 2023**

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St. John the Evangelist Notting Hill

Report of the Trustees for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of the Church is as stated in the Mission Action Plan 2023/2024 which is available in the Church and on the website.

The Church maintains a level of funding sufficient to enable it to continue with its work.

Volunteers

In all its various activities the PCC is dependent upon the services of unpaid volunteers. The value of this support during the financial year has been estimated at £50,000 (2022 - £50,000). This estimated value is not reflected in the figures of these financial statements.

ACHIEVEMENT AND PERFORMANCE

2023 was a year of challenge and opportunity for St John's. In common with many faith communities and other community-facing institutions, we continued to rebuild our resources and activities after the multiple setbacks caused by the Covid 19 pandemic.

In some senses, these were less for St John's, as we stayed open much longer and more often (while still remaining within the law) than many other churches. We know now that there is a direct correlation between the amount of time a church was closed and the number of worshippers and congregants it lost. We lost fewer than many. This is reflected in 2023 in increases in our 3 electoral rolls (St John's, Filipino Chaplaincy and Persian Community) and a greatly increased amount of direct giving. This gives us good heart for 2024 and beyond, as we move towards our stated and public commitment of payment of full costs in the Common Fund of the Diocese of London by 2025.

Together with communities and institutions around the world, the cost of living crisis had an impact on our budget and finances in 2023, which is reflected in the much higher costs of our utilities throughout the year. This was inevitable, as the range and quantity of our activities increased throughout the year, particularly in the colder months requiring extra heating and lighting. We are a "seven days a week" church and centre for the community. Also affecting us in a significant way in the course of the year were the deaths of Mykhaylo Ibelgaptas, our Maintenance Manager and Lydia Armada, employed by the Probation Service to manage our long-running and successful Probation Service/Unpaid Work programme. Their premature deaths, both from cancer, affected us deeply, and we had to find new ways of managing the maintenance of our buildings and grounds. Serving the community in worship and the offering of space for community activities is what we do - so throughout the year, lettings of space to other community organisations has brought in significant revenue, and we are grateful to Amanda Feeney and Johannes Dreyer, who managed lettings in their role as Office Manager. Increased income from lettings is also reflected in the accounts.

A much more detailed account of all our work throughout the year can be seen in our Church Annual Report 2023, available on the website www.stjohnsnottinghill.com.

FINANCIAL REVIEW

Financial position

The charity ended the year with a surplus on general funds of £10,800 (2022 - £3,876 deficit) the details of which can be seen in annexed financial statements (and notes) for the period.

The Trustees are very thankful to all the members (and other stakeholders) for their continuous generosity which enables the Charity to maintain its charitable activities.

Investment policy and objectives

The funds of the PCC are invested in instant access deposit accounts with the CBF Church of England deposit fund. Other funds are maintained in NatWest Bank plc current and deposit accounts.

Reserves policy

The policy of the PCC is to maintain sufficient funds to enable the Church to meet its stated objectives and obligations.

St. John the Evangelist Notting Hill

**Report of the Trustees
for the Year Ended 31 December 2023**

FUTURE PLANS

During 2024 the main objective will be continuing growth of the mission of the Church and to serve the wider community.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is a Registered Charity.

Members of the Parochial Church Council ("PCC") are either ex-officio or elected at the Annual Parochial Church Meeting in accordance with the Church Representation Rules.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1131808

Principal address

Lansdowne Crescent
Notting Hill
London
W11 2NN

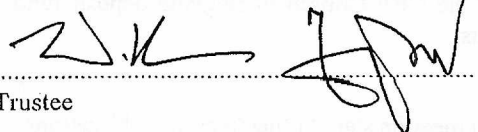
Trustees

- Ms C Sterling (appointed 16.4.2023)
- P Robinson (appointed 16.4.2023)
- C Lungo (appointed 16.4.2023)
- T Barnham-Hyatt (appointed 16.4.2023)
- Ms V Silverio
- I Rigor
- C Reeves
- O Sosanya
- Ms A Servidad
- Ms P Lawton
- M Sowatskey
- R Burnett-Hall
- Ms A Buckley
- Rev L Galon
- Ms R Warcup (deceased 12.1.2024)
- Ms M Ocomen
- G Hargreaves
- O St John
- C Q Laughlin
- K Babarinde
- Rev W Taylor
- Rev A Trigle (appointed 13.8.2023)

Independent Examiner

Gareth Owen Hughes BSc ACA
Garside and Co. Limited
Suite 631, Linen Hall
162-168 Regent Street
London
W1B 5TG

Approved by order of the board of trustees on 18/03/2024 and signed on its behalf by:


Trustee

**Independent Examiner's Report to the Trustees of
St. John the Evangelist Notting Hill**

Independent examiner's report to the trustees of St. John the Evangelist Notting Hill

I report to the charity trustees on my examination of the accounts of St. John the Evangelist Notting Hill (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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 no concerns and 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.



Gareth Owen Hughes BSc ACA
The Institute of Chartered Accountants in England and Wales

Garside and Co. Limited
Suite 631, Linen Hall
162-168 Regent Street
London
W1B 5TG

Date:18/3/2024.....

St. John the Evangelist Notting Hill

**Statement of Financial Activities
for the Year Ended 31 December 2023**

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.12.23 Total funds £ | 31.12.22 Total funds £ |
|------------------------------------|-------|---------------------------|-------------------------|---------------------------------|---------------------------------|
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | | 192,049 | - | 192,049 | 147,191 |
| Charitable activities | | | | | |
| Church Activities | | 158,312 | - | 158,312 | 184,640 |
| Other trading activities | 2 | 5,534 | - | 5,534 | 4,276 |
| Investment income | 3 | <u>6,334</u> | <u>-</u> | <u>6,334</u> | <u>1,445</u> |
| Total | | <u>362,229</u> | <u>-</u> | <u>362,229</u> | <u>337,552</u> |
| EXPENDITURE ON | | | | | |
| Raising funds | | 7,181 | - | 7,181 | 5,131 |
| Charitable activities | | | | | |
| Church Activities | | <u>344,248</u> | <u>-</u> | <u>344,248</u> | <u>329,484</u> |
| Total | | <u>351,429</u> | <u>-</u> | <u>351,429</u> | <u>334,615</u> |
| EXTRAORDINARY ITEM | 7 | - | - | - | 6,813 |
| NET INCOME/(EXPENDITURE) | | 10,800 | - | 10,800 | (3,876) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>28,811</u> | <u>91,824</u> | <u>120,635</u> | <u>124,511</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>39,611</u> | <u>91,824</u> | <u>131,435</u> | <u>120,635</u> |

The notes form part of these financial statements

St. John the Evangelist Notting Hill

Balance Sheet
31 December 2023

| | Notes | Unrestricted fund £ | Restricted fund £ | 31.12.23 Total funds £ | 31.12.22 Total funds £ |
|--|-------|------------------------|----------------------|------------------------------|------------------------------|
| FIXED ASSETS | | | | | |
| Tangible assets | 8 | 225 | - | 225 | 956 |
| CURRENT ASSETS | | | | | |
| Debtors | 9 | 44,180 | - | 44,180 | 22,565 |
| Cash at bank | | <u>6,967</u> | <u>91,824</u> | <u>98,791</u> | <u>126,527</u> |
| | | 51,147 | 91,824 | 142,971 | 149,092 |
| CREDITORS | | | | | |
| Amounts falling due within one year | 10 | <u>(11,761)</u> | - | <u>(11,761)</u> | <u>(29,413)</u> |
| NET CURRENT ASSETS | | | | | |
| | | <u>39,386</u> | <u>91,824</u> | <u>131,210</u> | <u>119,679</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | | | | |
| | | <u>39,611</u> | <u>91,824</u> | <u>131,435</u> | <u>120,635</u> |
| NET ASSETS | | | | | |
| | | <u>39,611</u> | <u>91,824</u> | <u>131,435</u> | <u>120,635</u> |
| FUNDS | | | | | |
| Unrestricted funds | 11 | | | 39,611 | 28,811 |
| Restricted funds | | | | <u>91,824</u> | <u>91,824</u> |
| TOTAL FUNDS | | | | | |
| | | | | <u>131,435</u> | <u>120,635</u> |

The financial statements were approved by the Board of Trustees and authorised for issue on 18/03/2024 and were signed on its behalf by:

Trustee



Notes to the Financial Statements
for the Year Ended 31 December 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Tangible fixed assets are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or else, for gifts-in-kind, at a reasonable estimate of their open market value on receipt.

Depreciation is calculated to write off the capitalized cost of fixed assets less their currently anticipated residual fair value over their estimated useful lives as follows:

Plant and machinery - 25% on cost
Fixtures and fittings - 25% on cost
Office equipment - 25% on cost

Consecrated and benefice property

In so far as consecrated and benefice property of any kind is excluded from the statutory definition of 'charity' by Section 10(2)(a) and (c) of the Charities Act 2011 such assets are not capitalised in the financial statements.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

St. John the Evangelist Notting Hill

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

2. OTHER TRADING ACTIVITIES

| | 31.12.23 | 31.12.22 |
|--------------------|--------------|--------------|
| | £ | £ |
| Fundraising income | <u>5,534</u> | <u>4,276</u> |

3. INVESTMENT INCOME

| | 31.12.23 | 31.12.22 |
|-----------------|--------------|--------------|
| | £ | £ |
| Interest income | <u>6,334</u> | <u>1,445</u> |

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

5. STAFF COSTS

| | 31.12.23 | 31.12.22 |
|--------------------|---------------|---------------|
| | £ | £ |
| Wages and salaries | <u>39,334</u> | <u>60,051</u> |
| | <u>39,334</u> | <u>60,051</u> |

The average monthly number of employees (rounded up or down) during the year was as follows:

| | 31.12.23 | 31.12.22 |
|-------------------|----------|----------|
| Church activities | <u>2</u> | <u>2</u> |

No employees received emoluments in excess of £60,000.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|-----------------------------------|---------------------------|-------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 147,191 | - | 147,191 |
| Charitable activities | | | |
| Church Activities | 184,640 | - | 184,640 |
| Other trading activities | 4,276 | - | 4,276 |
| Investment income | <u>1,445</u> | <u>-</u> | <u>1,445</u> |
| Total | <u>337,552</u> | <u>-</u> | <u>337,552</u> |
| EXPENDITURE ON | | | |
| Raising funds | 5,131 | - | 5,131 |
| Charitable activities | | | |
| Church Activities | 336,297 | - | 336,297 |

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted fund £ | Restricted fund £ | Total funds £ |
|------------------------------------|---------------------------|-------------------------|-----------------------|
| Total | <u>341,428</u> | <u>-</u> | <u>341,428</u> |
| NET INCOME/(EXPENDITURE) | (3,876) | - | (3,876) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | 32,687 | 91,824 | 124,511 |
| TOTAL FUNDS CARRIED FORWARD | <u><u>28,811</u></u> | <u><u>91,824</u></u> | <u><u>120,635</u></u> |

7. EXTRAORDINARY ITEM

In 2022 the Trustees identified that an employee has undertaken a number of fraudulent transactions. The matter was reported to both the Metropolitan Police and the Charity Commission. After an insurance claim, a net amount of £6,813 was recognised as an extraordinary expense in the 2022 financial statements. Subsequent to the identification, the Trustees took steps to instigate further controls. Reference was made in the 2022 accounts to the possible receipt of further compensation however, none has been received in 2023 and it is not expected that any further compensation will be received.

8. TANGIBLE FIXED ASSETS

| | Fixtures and fittings £ | Computer equipment £ | Totals £ |
|--|----------------------------------|----------------------------|---------------|
| COST | | | |
| At 1 January 2023 and 31 December 2023 | <u>13,439</u> | <u>5,171</u> | <u>18,610</u> |
| DEPRECIATION | | | |
| At 1 January 2023 | 13,439 | 4,215 | 17,654 |
| Charge for year | <u>-</u> | <u>731</u> | <u>731</u> |
| At 31 December 2023 | <u>13,439</u> | <u>4,946</u> | <u>18,385</u> |
| NET BOOK VALUE | | | |
| At 31 December 2023 | <u>-</u> | <u>225</u> | <u>225</u> |
| At 31 December 2022 | <u>-</u> | <u>956</u> | <u>956</u> |

Consecrated property and moveable church furnishings

Consecrated and beneficial property of any kind is excluded from the accounts by Section 10(2)(c) of the Charities Act 2011.

Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's inventory, which can be inspected (at any reasonable time). For inalienable property there is insufficient cost information available, and therefore such assets are not valued in the accounts.

All expenditure on consecrated or beneficial buildings and on moveable furnishings, whether maintenance or improvement is written off.

St. John the Evangelist Notting Hill

**Notes to the Financial Statements - continued
for the Year Ended 31 December 2023**

8. TANGIBLE FIXED ASSETS - continued

No 25 Ladbroke Road, London W11 3PD is the current parsonage house for the parish of St John, Notting Hill. This property is owned by the Diocese of London and administered by its Parsonage Board.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.12.23 | 31.12.22 |
|---------------|---------------|---------------|
| | £ | £ |
| Trade Debtors | 13,723 | 18,690 |
| Other Debtors | - | 3,875 |
| Prepayments | <u>5,457</u> | <u>-</u> |
| | <u>19,180</u> | <u>22,565</u> |

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.12.23 | 31.12.22 |
|------------------------------|---------------|---------------|
| | £ | £ |
| Trade creditors | 7,998 | 7,634 |
| Taxation and social security | 1,451 | 2,267 |
| Other creditors | <u>2,312</u> | <u>19,512</u> |
| | <u>11,761</u> | <u>29,413</u> |

11. MOVEMENT IN FUNDS

| | At 1.1.23 | Net movement in funds | At 31.12.23 |
|---------------------------|----------------|-----------------------------|----------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 28,811 | 10,800 | 39,611 |
| Restricted funds | | | |
| Restricted fund | 91,824 | - | 91,824 |
| | <u>120,635</u> | <u>10,800</u> | <u>131,435</u> |

Net movement in funds, included in the above are as follows:

| | Incoming resources | Resources expended | Movement in funds |
|---------------------------|-----------------------|-----------------------|----------------------|
| | £ | £ | £ |
| Unrestricted funds | | | |
| General fund | 362,229 | (351,429) | 10,800 |
| | <u>362,229</u> | <u>(351,429)</u> | <u>10,800</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.1.22 £ | Net movement in funds £ | At 31.12.22 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 32,687 | (3,876) | 28,811 |
| Restricted funds | | | |
| Restricted fund | 91,824 | - | 91,824 |
| TOTAL FUNDS | <u>124,511</u> | <u>(3,876)</u> | <u>120,635</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 337,552 | (341,428) | (3,876) |
| TOTAL FUNDS | <u>337,552</u> | <u>(341,428)</u> | <u>(3,876)</u> |

A current year 12 months and prior year 12 months combined position is as follows:

| | At 1.1.22 £ | Net movement in funds £ | At 31.12.23 £ |
|---------------------------|----------------|----------------------------------|---------------------|
| Unrestricted funds | | | |
| General fund | 32,687 | 6,924 | 39,611 |
| Restricted funds | | | |
| Restricted fund | 91,824 | - | 91,824 |
| TOTAL FUNDS | <u>124,511</u> | <u>6,924</u> | <u>131,435</u> |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 699,781 | (692,857) | 6,924 |
| TOTAL FUNDS | <u>699,781</u> | <u>(692,857)</u> | <u>6,924</u> |

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

St. John the Evangelist Notting Hill

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

| | 31.12.23 | 31.12.22 |
|---------------------------------------|----------------|----------------|
| | £ | £ |
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Regular Giving | 127,531 | 93,089 |
| Gift aid recoverable | 23,192 | 15,305 |
| Legacies and donations | <u>41,326</u> | <u>38,797</u> |
| | 192,049 | 147,191 |
| Other trading activities | | |
| Fundraising income | 5,534 | 4,276 |
| Investment income | | |
| Interest income | 6,334 | 1,445 |
| Charitable activities | | |
| Statutory Fees | 2,451 | 4,833 |
| Sundry income | 111 | 62 |
| Premises lettings | 137,716 | 151,888 |
| Coronation grant | 1,200 | - |
| Filipino Chaplaincy | <u>16,834</u> | <u>27,857</u> |
| | <u>158,312</u> | <u>184,640</u> |
| Total incoming resources | 362,229 | 337,552 |
| EXPENDITURE | | |
| Raising donations and legacies | | |
| Trading costs | 7,181 | 5,131 |
| Charitable activities | | |
| Wages | 39,334 | 60,051 |
| Assistant Clergy | 11,490 | 10,746 |
| Visiting clergy | 29 | - |
| Vicar expenses | 3,877 | 3,565 |
| Common fund | 83,950 | 66,000 |
| Filipino Chaplaincy | 15,517 | 36,519 |
| Liturgical & vestments costs | 2,288 | 3,654 |
| Music costs | 30,730 | 28,611 |
| External events costs | 1,572 | 2,000 |
| Donations made - outwards | 10,251 | 19,205 |
| Utilities | 33,486 | 24,408 |
| Repair and maintenance | 38,764 | 36,685 |
| Office/General Administrative | 24,851 | 16,084 |
| Professional fees | 36,775 | 10,588 |
| Insurance | 7,704 | 8,465 |
| Bank charges | 866 | 913 |
| Sundry expenses | 292 | 659 |
| Carried forward | 341,776 | 328,153 |

This page does not form part of the statutory financial statements

St. John the Evangelist Notting Hill

**Detailed Statement of Financial Activities
for the Year Ended 31 December 2023**

| | 31.12.23 | 31.12.22 |
|------------------------------------|----------------|----------------|
| | £ | £ |
| Charitable activities | | |
| Brought forward | 341,776 | 328,153 |
| Depreciation of Computer equipment | 732 | 731 |
| Extraordinary items | <u>-</u> | <u>6,813</u> |
| | 342,508 | 335,697 |
| Support costs | | |
| Governance costs | | |
| Independent examiner's fee | <u>1,740</u> | <u>600</u> |
| Total resources expended | <u>351,429</u> | <u>341,428</u> |
| Net income/(expenditure) | <u>10,800</u> | <u>(3,876)</u> |

This page does not form part of the statutory financial statements

Included Statement of Researcher's Intent
for the Study (Table 1, Appendix A)

Researcher's Statement

Researcher's Statement
for the Study (Table 1, Appendix A)

Researcher's Statement
for the Study (Table 1, Appendix A)

Researcher's Statement
for the Study (Table 1, Appendix A)