

INDEPENDENT EXAMINER'S REPORT

To the PCC of St John the Evangelist, Cambridge

This report on the accounts of the PCC for the year ended 31st December 2015, which are set out on pages 2 to 10, is in respect of an examination carried out under Regulation 3 (3) of the Church Accounting Regulations 1997 and section 43 of the Charities Act 1993.

Respective responsibilities of Trustees and Examiner

As trustees and members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of the regulation 3 (3) of the Church Accounting Regulations 1997 and section 43 (2) of the Charities Act 1992 (the Act) do not apply. It is my responsibility to issue this report on those accounts in accordance with the terms of Regulation 25 of the Church Accounting Regulations 1997 and Regulation 7 of the Charities (Accounts and Reports) Regulations 1995.

Basis of Independent Examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 43 (7) (b) of the Act and to be found in the guidance from the CBF. That examination includes a review of the accounting records kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 41 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the requirements of the Act, as also contained in the Church Accounting Regulations 1997, have not been met; or

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

Signed and dated

St John the Evangelist, Hills Road, Cambridge

Statement of Financial Activities

For the year ended 31st December 2015

	Notes	Unrestricted Fund	Restricted Fund	Total 2015	Unrestricted Fund	Restricted Fund	Total 2014
		£	£	£	£	£	£
INCOMING RESOURCES:							
Income from regular donors	(2a)	62,752	0	62,752	64,981	0	64,981
Other donated resources	(2b)	28,523	14,974	43,497	22,317	4,409	26,726
Mission activities	(2c)	1,321	0	1,321	2,454	0	2,454
Other incoming resources	(2d,6a)	29,772	1,269	31,041	33,422	1,909	35,331
Overseas mission Committee	(5a,5b)	0	5,179	5,179	0	6,199	6,199
TOTAL INCOMING RESOURCES:		122,368	21,421	143,789	123,174	12,517	135,691
RESOURCES EXPENDED:							
Ministers' expenses	(3a)	771	0	771	1,064	0	1,064
Buildings, services, mission & gen. admin.	(3b)	47,210	413	47,624	52,098	916	53,014
Payments outside the Parish	(3c)	63,522	3,575	67,098	61,983	2,470	64,452
Major Works	(3d)	480	0	480	8,371	0	8,371
Costs of generating Traidcraft funds	(6b)	4,804	0	4,804	3,653	0	3,653
Overseas mission Committee	(5c,5d)	0	8,443	8,443	0	4,541	4,541
TOTAL RESOURCES EXPENDED:		116,788	12,432	129,220	127,168	7,927	135,095
NET INCOMING/(OUTGOING) RESOURCES		5,580	8,989	14,570	-3,994	4,590	596
BALANCES BROUGHT FORWARD AT 1 JAN.		50,893	9,764	60,657	54,887	5,174	60,061
BALANCES CARRIED FORWARD AT 31 DEC.		56,473	18,753	75,227	50,893	9,764	60,657

St John the Evangelist, Hills Road, Cambridge

Balance Sheet at 31st December 2015

	Notes	2015 £	2014 £
CURRENT ASSETS:			
Barclays Bank PLC Accounts		40,024	32,136
Church of England CBF Deposit Account		30,586	30,421
CBS Deposit Account (Traidcraft)		642	642
Petty Cash (Traidcraft)		30	30
Stock (Traidcraft)		594	594
Debtors	7	5,897	5,957
		<u>77,774</u>	<u>69,780</u>
LIABILITIES:			
Amounts falling due within one year			
Creditors	8	2,546	9,122
		<u>2,546</u>	<u>9,122</u>
NET CURRENT ASSETS:		<u>75,227</u>	<u>60,657</u>

	2015 £	2015 Total £	2014 £	2014 Total £
FUNDS:				
Unrestricted				
General Fund Reserves		11,764		6,727
Strategic Reserve		25,000		25,000
Quinquennial Works Fund		15,000		15,000
Traidcraft		1,403		1,266
Restricted & Designated				
Choir Fund	3,806		3,147	
Flower Fund	196		196	
Hymn Books	279		279	
2016 Building Fund	12,000		0	
Overseas mission Committee	5,779		9,043	
Total Restricted & Designated		<u>22,060</u>		<u>12,665</u>
TOTAL FUNDS		<u>75,227</u>		<u>60,657</u>

Notes to the Financial Statements

For the year ended 31st December 2015

1 ACCOUNTING POLICIES

The financial statements have been prepared in accordance with the Church Accounting Regulations 1997 as amended by the Church Accounting (Amendment) Regulations 2001 together with applicable accounting standards and the Charities SORP.

The financial statements have been prepared under the historical cost convention.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC.

The accounts include all transactions, assets and liabilities for which the PCC is responsible in law.

Incoming resources

Voluntary income and capital sources

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

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt is reasonably certain.

Other income

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

Income from investments

Interest entitlements are accounted for as they accrue.

Resources used

Activities directly relating to the work of the Church

The diocesan parish share is accounted for when paid.

St John the Evangelist, Hills Road, Cambridge

Notes to the Financial Statements (continued)

For the year ended 31st December 2015

1 ACCOUNTING POLICIES (continued)

Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the accounts by s.96(2)(a) of the Charities Act 1993.

Movable 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. No new inalienable property is known to have been acquired by the church in the last ten years.

All expenditure incurred in the year on consecrated or beneficed buildings, individuals items under £1,000 or on the repair of movable church furnishings acquired before 2012 is written off.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight line basis over 4 years, except for individual items with a purchase price of £1,250 or less which are written off when the asset is acquired.

Current assets

Amounts owing to the PCC at 31st December in respect of fees, rents or other incomes are shown as debtors.

Short-term deposits include cash held on deposit either with the CBF Church of England Funds, or at the bank or building society.

Roger Lilley

Treasurer

St John the Evangelist, Hills Road, Cambridge

Notes to the Financial Statements (continued)

For the year ended 31st December 2015

2 INCOMING RESOURCES

	Unrestricted Fund	Restricted Fund	2015 Total	Unrestricted Fund	Restricted Fund	2014 Total
	£	£	£	£	£	£
VOLUNTARY RECEIPTS:						
2a INCOME FROM REGULAR DONORS						
Covenants/Gift Aid – weekly	3,316	0	3,316	4,016	0	4,016
Uncovenanted - weekly	1,251	0	1,251	1,092	0	1,092
Covenants/Gift Aid – monthly/quarterly	44,946	0	44,946	45,550	0	45,550
Tax recovered and recoverable	13,238	0	13,238	14,322	0	14,322
Total	62,752	0	62,752	64,981	0	64,981
2b OTHER DONATED RESOURCES						
Service cash collections	7,584	0	7,584	7,331	0	7,331
Gift Day incl. tax recovered and recoverable	11,925	0	11,925	11,816	0	11,816
Legacy and <i>gifts in memoriam</i>	5,000	0	5,000	30	0	30
Occasional donations incl. Gift Aid/CAF	4,014	12,000	16,014	3,140	2,000	5,140
Collections for charity	0	2,974	2,974	0	2,409	2,409
Total	28,523	14,974	43,497	22,317	4,409	26,726
2c MISSION ACTIVITIES						
Donations	73	0	73	416	0	416
Magazine	999	0	999	1,034	0	1,034
Morley After School Club	206	0	206	840	0	840
Other income including events	44	0	44	165	0	165
Total	1,321	0	1,321	2,454	0	2,454
2d OTHER INCOMING RESOURCES						
PCC fees	2,349	0	2,349	2,268	0	2,268
Service fees	1,070	0	1,070	1,295	0	1,295
Letting income	12,208	0	12,208	19,786	0	19,786
Interest	165	0	165	166	0	166
Fund raising events	4,404	1,269	5,672	2,866	1,909	4,776
Sundry income	2,584	0	2,584	1,540	0	1,540
Parish Share Rebate	2,051	0	2,051	1,834	0	1,834
Total	24,831	1,269	26,100	29,756	1,909	31,665

St John the Evangelist, Hills Road, Cambridge

Notes to the Financial Statements (continued)

For the year ended 31st December 2015

3 RESOURCES EXPENDED

	Unrestricted Fund	Restricted Fund	2015 Total	Unrestricted Fund	Restricted Fund	2014 Total
	£	£	£	£	£	£
3a THE MINISTRY:						
Clergy expenses including car expenses	771	0	771	1,064	0	1,064
Total Ministry	771	0	771	1,064	0	1,064
3b CHURCH BUILDINGS, SERVICES & GENERAL ADMINISTRATION:						
Property charges						
Gas	3,048	0	3,048	3,123	0	3,123
Electricity	1,602	0	1,602	1,640	0	1,640
Water	329	0	329	358	0	358
Insurance	3,440	0	3,440	3,009	0	3,009
Repairs & maintenance	6,145	0	6,145	6,809	0	6,809
Total	14,564	0	14,564	14,939	0	14,939
Salaries and fees						
Salaries	21,520	0	21,520	21,146	0	21,146
Choir	619	338	957	528	916	1,444
Paid to IR	500	0	500	881	0	881
Total	22,639	338	22,977	22,555	916	23,472
Service overheads						
Church service expenses and books	706	0	706	2,392	0	2,392
Youth work includ. Children's Church	371	0	371	682	0	682
Service fees	991	0	991	915	0	915
Organ & piano	228	0	228	155	0	155
Total	2,296	0	2,296	4,144	0	4,144
Mission overheads						
Youth work includ. Messy Church	341	0	341	157	0	157
Morley After School Club	184	0	184	601	0	601
Events	311	0	311	276	0	276
Training	0	0	0	0	0	0
Printing & postage	0	0	0	318	0	318
Other expenses	8	0	8	44	0	44
Total	844	0	844	1,396	0	1,396
Other overheads						
Subscriptions & copyright licence	761	0	761	800	0	800
Telephone & email	795	0	795	532	0	532
Printing and stationery incl. magazine and postage	2,118	0	2,118	3,420	0	3,420
Gifts	1,845	0	1,845	116	0	116
General expenses	441	0	441	489	0	489
Fund raising events	907	75	982	678	0	678
Office equip e.g. computer	0	0	0	3,029	0	3,029
Total	6,867	75	6,942	9,064	0	9,064
Total buildings, services and admin.	47,210	413	47,624	52,098	916	53,014
3c PAYMENTS OUTSIDE THE PARISH:						
The Diocese - Parish Share	63,422	0	63,422	61,983	0	61,983
Missions & Charities	100	3,575	3,675	0	2,470	2,470
Total payments outside the parish	63,522	3,575	67,098	61,983	2,470	64,452
3d MAJOR WORKS						
2015 (2014 organ)	480	0	480	8,371	0	8,371

St John the Evangelist, Hills Road, Cambridge

Notes to the Financial Statements (continued)

For the year ended 31st December 2015

4 MISSIONS AND CHARITIES SPECIFIC COLLECTIONS

	Unrestricted Fund	Restricted Fund	2015 Total	Unrestricted Fund	Restricted Fund	2014 Total
	£	£	£	£	£	£
Combat Stress	0	256	256	0	348	348
Blinds Veterans UK (St Dunstan's)	0	229	229	0	242	242
Christian Blind Mission	0	0	0	0	5	5
Wintercomfort	0	648	648	0	639	639
The Children's Society	0	781	781	0	936	936
Embrace the Middle East (Bible Society)	0	256	256	0	86	86
Addenbrookes Charitable Trust	0	0	0	3	0	3
Holy Trinity Hildersham	0	0	0	25	0	25
Romsey Mill	0	0	0	0	63	63
Basil Thyer Trust	0	0	0	0	90	90
Scotsdales Charity	0	0	0	0	50	50
Arthur Rank Hospice	0	256	256	0	11	11
Guide Dogs for the Blind	0	70	70	0	0	0
Salvation Army	0	61	61	0	0	0
Cambridge Concert Orchestra	100	0	100	0	0	0
Holocaust Educational Trust	0	120	120	0	0	0
Save The Children	0	236	236	0	0	0
International Red Cross	0	236	236	0	0	0
Tear Fund	0	236	236	0	0	0
Medicins Sans Frontieres	0	190	190	0	0	0
Total	100	3,575	3,675	28	2,470	2,498

5 OVERSEAS MISSION COMMITTEE (RESTRICTED)

	2015	2014
	£	£
Receipts		
5a Toddler Services	415	300
5a Sunday School (Kids to Kids)	265	262
5b Mission envelope giving & bankers' orders	3,542	3,822
5b Tax refund through Gift Aid	920	1,339
5b Robert Imballi (Nairobi)	0	430
5b Donations	37	45
Total	5,179	6,199
Payments		
5c CMS: India	1,176	822
5c CMS: Kids to Kids	330	330
5c Christ the Saviour Capetown	500	500
5c Happiness Nursery School Uganda	1,650	1,650
5c Robert Imballi (Nairobi)	0	342
5c Keppleway Burundi	1,112	822
5c Iraqi Christians in Need	600	0
5c Christian Aid (Syria Appeal)	3,000	0
5d Sundry Costs	75	75
Total	8,443	4,541
Surplus	-3,264	1,658
Balance brought forward	9,043	7,385
Balance carried forward	5,779	9,043

St John the Evangelist, Hills Road, Cambridge

Notes to the Financial Statements (continued)

For the year ended 31st December 2015

6 TRIDFAIR ST JOHN'S ACCOUNTS (UNRESTRICTED)

	2015	2015	2014	2014
	£	£	£	£
6a Income				
Sales		4,941		3,666
6b Cost of sales				
Opening stock at cost	594		503	
Purchases (net of donations)	4,408		3,484	
Total	<u>5,002</u>		<u>3,987</u>	
Less closing stock at cost	<u>551</u>		<u>594</u>	
		4,451		3,393
Gross Profit		<u>490</u>		<u>273</u>
Donations				
6b Summer & Xmas Fairs	125		90	
6b Gift Day	50		50	
6b Traidcraft projects	178		120	
		353		260
Retained Profit		<u>137</u>		<u>13</u>
Balance brought forward		1,266		1,253
Balance carried forward		<u>1,403</u>		<u>1,266</u>
Represented by				
Stock in hand		551		503
CBS account		822		642
Cash in hand		30		30
Total		<u>1,403</u>		<u>1,266</u>

In addition there were donations in kind to St John's of tea, coffee and sugar sticks for Sunday mornings and Church Fairs and chocolate eggs for Easter Sunday.

Traidfair accounts prepared by Katie Knapton

St John the Evangelist, Hills Road Cambridge

Notes to the Financial Statements (continued)

For the year ended 31st December 2015

7 DEBTORS

	2015	2014
	£	£
Income tax recoverable (estimated)	5,897	5,957
Outstanding receipts	0	0
Total	5,897	5,957

8 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2015	2014
	£	£
Outstanding payments	2,546	9,122
Total	2,546	9,122