

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 2016, 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 2016

	Notes	Unrestricted Fund	Restricted Fund	Total 2016	Unrestricted Fund	Restricted Fund	Total 2015
		£	£	£	£	£	£
INCOMING RESOURCES:							
Income from regular donors	(2a)	60,017	0	60,017	62,752	0	62,752
Other donated resources	(2b)	24,075	55,483	79,559	28,523	14,974	43,497
Mission activities	(2c)	850	0	850	1,321	0	1,321
Other incoming resources	(2d,6a)	24,328	5,402	29,729	29,772	1,269	31,041
Overseas mission Committee	(5a,5b)	0	4,814	4,814	0	5,179	5,179
TOTAL INCOMING RESOURCES:		109,270	65,699	174,968	122,368	21,421	143,789
RESOURCES EXPENDED:							
Ministers' expenses	(3a)	1,702	0	1,702	771	0	771
Buildgs., services, mission & gen. admin.	(3b)	47,050	7,478	54,528	47,210	413	47,624
Payments outside the Parish	(3c)	66,361	1,325	67,686	63,522	3,575	67,098
Major Works	(3d)	0	2,220	2,220	480	0	480
Costs of generating Traidcraft funds	(6b)	4,796	0	4,796	4,804	0	4,804
Overseas mission Committee	(5c,5d)	0	5,647	5,647	0	8,443	8,443
TOTAL RESOURCES EXPENDED:		119,909	16,670	136,579	116,788	12,432	129,220
NET INCOMING/(OUTGOING) RESOURCES		-10,639	49,028	38,389	5,580	8,989	14,570
BALANCES BROUGHT FORWARD AT 1 JAN.		56,473	18,753	75,226	50,893	9,764	60,657
BALANCES CARRIED FORWARD AT 31 DEC.		45,834	67,781	113,615	56,473	18,753	75,227

St John the Evangelist, Hills Road, Cambridge

Balance Sheet at 31st December 2016

	Notes	2016 Total	2015 Total
		£	£
CURRENT ASSETS:			
Barclays Bank PLC Accounts		69,603	40,024
Church of England CBF Deposit Account		30,730	30,586
CBS Deposit Account (Traidcraft)		812	642
Petty Cash (Traidcraft)		30	30
Stock (Traidcraft)		635	594
Debtors	7	12,840	5,897
		<u>114,650</u>	<u>77,774</u>
LIABILITIES:			
Amounts falling due within one year			
Creditors	8	1,035	2,546
		<u>1,035</u>	<u>2,546</u>
NET CURRENT ASSETS:		<u>113,615</u>	<u>75,227</u>
FUNDS:			
		2016	2015
		£	£
Unrestricted			
General Fund Reserves		0	11,764
Strategic Reserve		25,000	25,000
Quinquennial Works Fund (see note below)		14,465	15,000
Traidcraft		1,477	1,403
Restricted & Designated			
Choir Fund		3,815	3,806
Flower Fund		0	196
Hymn Books		0	279
2016 Building Fund		63,913	12,000
Overseas Mission Committee		4,946	5,779
Total Restricted & Designated		<u>72,673</u>	<u>22,060</u>
TOTAL FUNDS		<u>113,615</u>	<u>75,227</u>

Note: Quinquennial Works Fund reduced to offset deficit in General Fund

Notes to the Financial Statements

For the year ended 31st December 2016

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 2016

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 2016

2 INCOMING RESOURCES

	Unrestricted Fund	Restricted Fund	2016 Total	Unrestricted Fund	Restricted Fund	2015 Total
	£	£	£	£	£	£
VOLUNTARY RECEIPTS:						
2a INCOME FROM REGULAR DONORS						
Covenants/Gift Aid – weekly	2,869	0	2,869	3,316	0	3,316
Uncovenanted - weekly	754	0	754	1,251	0	1,251
Covenants/Gift Aid – monthly/quarterly	41,758	0	41,758	44,946	0	44,946
Tax recovered and recoverable	14,637	0	14,637	13,238	0	13,238
Total	60,017	0	60,017	62,752	0	62,752
2b OTHER DONATED RESOURCES						
Service cash collections	8,162	0	8,162	7,584	0	7,584
Gift Day incl. tax recovered and recoverable	8,271	0	8,271	11,925	0	11,925
Legacy and <i>gifts in memoriam</i>	5,000	0	5,000	5,000	0	5,000
Occasional donations incl. Gift Aid/CAF	2,642	0	2,642	4,014	0	4,014
2016 Building Appeal	0	54,133	54,133	0	12,000	12,000
Collections for charity	0	1,350	1,350	0	2,974	2,974
Total	24,075	55,483	79,559	28,523	14,974	43,497
2c MISSION ACTIVITIES						
Donations	130	0	130	73	0	73
Magazine	719	0	719	999	0	999
Morley After School Club	0	0	0	206	0	206
Other income incl. events	0	0	0	44	0	44
Total	850	0	850	1,321	0	1,321
2d OTHER INCOMING RESOURCES						
PCC fees	2,093	0	2,093	2,349	0	2,349
Service fees	1,138	0	1,138	1,070	0	1,070
Letting income	10,903	0	10,903	12,208	0	12,208
Interest	113	0	113	165	0	165
Fund raising events	1,485	0	1,485	4,404	1,269	5,672
Sundry income	2,565	5,402	7,967	2,584	0	2,584
Parish Share Rebate	1,151	0	1,151	2,051	0	2,051
Total	19,448	5,402	24,849	24,831	1,269	26,100

St John the Evangelist, Hills Road, Cambridge

Notes to the Financial Statements (continued)

For the year ended 31st December 2016

3 RESOURCES EXPENDED

	Unrestricted Fund	Restricted Fund	2016 Total	Unrestricted Fund	Restricted Fund	2015 Total
	£	£	£	£	£	£
3a THE MINISTRY:						
Clergy expenses incl. Travel	1,702	0	1,702	771	0	771
Total Ministry	1,702	0	1,702	771	0	771
3b CHURCH BUILDINGS, SERVICES & GENERAL ADMINISTRATION:						
Property charges						
Gas	1,178	0	1,178	3,048	0	3,048
Electricity	1,305	0	1,305	1,602	0	1,602
Water	333	0	333	329	0	329
Insurance	3,512	0	3,512	3,440	0	3,440
Repairs & maintenance	6,981	0	6,981	6,145	0	6,145
Total	13,309	0	13,309	14,564	0	14,564
Salaries and fees						
Salaries	22,980	0	22,980	22,020	0	22,020
Choir	527	0	527	619	338	957
Total	23,506	0	23,506	22,639	338	22,977
Service overheads						
Service expenses and books (incl.new altar)	887	3,577	4,464	706	0	706
Youth work incl. Children's Church	1,131	0	1,131	371	0	371
Service fees	655	0	655	991	0	991
Organ & piano	518	0	518	228	0	228
Total	3,191	3,577	6,768	2,296	0	2,296
Mission overheads						
Youth work incl. Messy Church	726	0	726	525	0	525
Events	319	0	319	311	0	311
Other expenses incl. printing	652	0	652	8	0	8
Total	1,698	0	1,698	844	0	844
Other overheads						
Subscriptions & copyright licence	876	0	876	761	0	761
Telephone & email	680	0	680	795	0	795
Printing and stationery incl. mag. and post.	1,326	0	1,326	2,118	0	2,118
Gifts	1,050	0	1,050	1,845	0	1,845
General expenses (incl. Lindisfarne pilgr.)	431	3,901	4,332	441	0	441
Fund raising events	597	0	597	907	75	982
Office equip e.g. computer	385	0	385	0	0	0
Total	5,346	3,901	9,247	6,867	75	6,942
Total buildings, services and admin.	47,050	7,478	54,528	47,210	413	47,624
3c PAYMENTS OUTSIDE THE PARISH:						
The Diocese - Parish Share	64,361	0	64,361	63,422	0	63,422
Missions & Charities	2,000	1,325	3,325	100	3,575	3,675
Total	66,361	1,325	67,686	63,522	3,575	67,098
3d MAJOR WORKS						
Enlarging Our Tent Project	0	2,220	2,220	480	0	480

St John the Evangelist, Hills Road, Cambridge

Notes to the Financial Statements (continued)

For the year ended 31st December 2016

4 MISSIONS AND CHARITIES SPECIFIC COLLECTIONS

	Unrestricted Fund	Restricted Fund	2016 Total	Unrestricted Fund	Restricted Fund	2015 Total
	£	£	£	£	£	£
Combat Stress	0	127	127	0	256	256
Blinds Veterans UK (St Dunstan's)	0	67	67	0	229	229
Wintercomfort	0	0	0	0	648	648
The Children's Society	0	926	926	0	781	781
Embrace the Middle East (Bible Society)	0	0	0	0	256	256
Christian Aid	0	20	20	0	0	0
Leprosy Mission	1,000	35	1,035	0	0	0
Stroke Association	0	150	150	0	0	0
Arthur Rank Hospice	0	0	0	0	256	256
Guide Dogs for the Blind	0	0	0	0	70	70
Salvation Army	0	0	0	0	61	61
Cambridge Concert Orchestra	0	0	0	100	0	100
Holocaust Educational Trust	0	0	0	0	120	120
Save The Children	0	0	0	0	236	236
International Red Cross	0	0	0	0	236	236
Tear Fund	1,000	0	1,000	0	236	236
Medicins Sans Frontieres	0	0	0	0	190	190
Total	2,000	1,325	3,325	100	3,575	3,675

5 OVERSEAS MISSION COMMITTEE (RESTRICTED)

	2016	2015
	£	£
Receipts		
5a Toddler Services	584	415
5a Sunday School (Kids to Kids)	373	265
5b Mission envelope giving & bankers' orders	2,986	3,542
5b Tax refund through Gift Aid	831	920
5b Donations	40	37
Total	4,814	5,179
Payments		
5c CMS: India	1,200	1,176
5c CMS: Kids to Kids	110	330
5c Christ the Saviour Capetown	500	500
5c Happiness Nursery School Uganda	1,650	1,650
5c Keppleway Burundi	912	1,112
5c Iraqi Christians in Need	1,200	600
5c Christian Aid (Syria Appeal)	0	3,000
5d Sundry Costs	75	75
Total	5,647	8,443
Deficit for year	-833	-3,264
Balance brought forward 1st Jan.	5,779	9,043
Balance carried forward 31st Dec.	4,946	5,779

St John the Evangelist, Hills Road, Cambridge

Notes to the Financial Statements (continued)

For the year ended 31st December 2016

6 TRIDFAIR ST JOHN'S ACCOUNTS (UNRESTRICTED)

	2016	2016	2015	2015
	£	£	£	£
6a Income				
Sales		4,880		4,941
6b Cost of sales				
Opening stock at cost	551		594	
Purchases (net of donations)	4,475		4,408	
Total	<u>5,026</u>		<u>5,002</u>	
Less closing stock at cost	<u>635</u>		<u>551</u>	
		4,391		4,451
Gross Profit		<u>489</u>		<u>490</u>
Donations				
6b Summer & Xmas Fairs	100		125	
6b Gift Day	55		50	
6b Traidcraft projects	250		178	
		405		353
Retained Profit		<u>84</u>		<u>137</u>
Balance brought forward		1,393		1,266
Balance carried forward		<u>1,477</u>		<u>1,403</u>
Represented by				
Stock in hand		635		551
CBS account		812		822
Cash in hand		30		30
Total		<u>1,477</u>		<u>1,403</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 2016

7 DEBTORS

	2016	2015
	£	£
Income tax recoverable (estimated)	12,840	5,897
Outstanding receipts	0	0
Total	12,840	5,897

8 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016	2015
	£	£
Outstanding payments	1,035	2,546
Total	1,035	2,546