

**ST ANDREW'S CHURCH PCC**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED**  
**31 DECEMBER 2013**

**Charity Number 1134166**

**ST ANDREWS CHURCH PCC  
CONTENTS OF THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2013**

<b>CONTENTS</b>	<b>PAGE</b>
<b>Trustees Annual Report</b>	<b>3-6</b>
<b>Independent examiner's report to the trustees</b>	<b>7</b>
<b>Statement of financial activities</b>	<b>8</b>
<b>Balance sheet</b>	<b>9</b>
<b>Notes to the financial statements</b>	<b>10-12</b>

# **ST ANDREWS CHURCH PCC INDEPENDENT EXAMINER'S REPORT YEAR ENDED 31 DECEMBER 2013**

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2013.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered charity name** St Andrews PCC

**Charity registration number** 1134166

**Principal office** 10 St Andrew's Road, London, W14 9SX

## **THE TRUSTEES**

The trustees who served the company during the period were as follows

Canon Guy Wilkinson

Revd Dr Lincoln Harvey

Mr Trevor Dawson

Mr Jenkin Thomas

Mr Marc Maitland

Mr Peter Strefford\*

Miss Letty Buxton

Mr Dan Bassford

Mr Humphrey Gervais

Mrs Penny McCarthy

Mrs Kelly Henderson

Dr Christoph von Luttitz

Mr David Wilde

Miss Diana Page

Mrs Gigi Preddle

Ms Gerry Rawlinson

Mr Anthony Scott Noble

Mr Jonathan Rhys

Mrs Rachel Coleman\*

Ms Suzanne Rawlinson\*

\* Resigned during the year

# Appointed during the year

## **Independent Examiner**

Christopher Darby

AIMS Partnership Ltd

3 Park Road

London, NW1 6AS

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The charity is controlled by the Parochial Church Councils (Powers) Measure 1956 and under the terms of Section 3 the Parochial Church Council (PCC) is a body corporate.

# **ST ANDREWS CHURCH PCC INDEPENDENT EXAMINER'S REPORT YEAR ENDED 31 DECEMBER 2013**

## **Recruitment and appointment of new trustees**

The trustees comprise 3 ex officio members, the incumbent and the 2 church wardens, the latter elected by the Annual Parish Council Meeting (APCM), and fellow members of the PCC who are appointed by the APCM or the PCC on an ad-hoc basis during the year.

## **Organisational Structure**

The Board of Trustees, comprising the membership of the PCC, must have at least 3 trustees.

## **Risk Management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **OBJECTIVES AND ACTIVITIES**

### **Aim and purposes**

St Andrew's PCC has the responsibility of co-operating with the incumbent, Canon Guy Wilkinson, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is committed to enabling as many people as possible to know the love of God in Jesus Christ and to serving the spiritual and material needs of parishioners. The PCC collaborates with the incumbent in maintaining and developing forms of worship appropriate to our diverse parish and seeks to ensure that the church puts faith into practice through prayer and scripture, music and sacrament. The PCC supports and encourages the different ways in which the church can serve the material and social needs of parishioners including the homeless, parents and children and older people in particular

### **Objectives and activities**

When planning our activities for the year, the incumbent and the PCC have considered the commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer, learning about the Gospel, and developing their knowledge and trust in Jesus;
- Provision of pastoral and other forms of care for parishioners;
- Mission and evangelism

## **ACHIEVEMENTS AND PERFORMANCE**

### **Ministry team**

Canon Guy Wilkinson continued as vicar with support from the Revd Dr Lincoln Harvey as Associate Priest and Miss Letty Buxton as Licensed Lay Minister (Reader). The Revd Lesley Bilinda joined the team as curate in July 2013

### **Renewal of the church buildings**

The Star Centre completed its first full year of operation. The flat development known as Jubilee Mansions was completed and sold as a single block on 14 February 2013.

# **ST ANDREWS CHURCH PCC INDEPENDENT EXAMINER'S REPORT YEAR ENDED 31 DECEMBER 2013**

## **Worship and prayer**

St Andrew's provides a pattern of Eucharistic and other worship through the week to meet the range of spiritual needs of the parish. The Sunday Eucharist includes baptisms on the first Sunday of each month. Evensong is sung each Sunday evening with full Choral Evensong monthly. During the week Holy Communion is celebrated for parents with children informally on Mondays and on Thursdays. All are welcome to attend our regular services.

Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping.

## **Deanery Synod**

The vicar, Canon Guy Wilkinson, became ex-officio the clerical Co-Chair of the Hammersmith & Fulham Deanery Synod in 2012 following his appointment as Area Dean. The laity of St Andrew's is currently represented on Deanery Synod by two ex-officio Diocesan Synod members and one PCC member elected to a 3 year term by the APCM. This provides the PCC with an important link between the parish and the wider structures of the church.

## **Pastoral Care**

St Andrew's is committed to providing a wide range of community services that are accessible to all regardless of faith, gender or sexual orientation. During the week the Church and Star Centre are used by many church and community activities including parent and toddlers group, the Homeless Project, Fruit and Vegetable Co-op, coffee mornings and the lunch club. There are in addition Street Dance, Yoga, Zumba, Perform and Voice Therapy activities. During the year IntoUniversity continued with their activities and the Kings Cross Korean Church also took up residence.

## **Communications**

The St Andrew's website provides a full range of information on the life of the church. The weekly newsletter is emailed widely and poster and house to house leaflet distribution add to the means available to communicate more widely.

## **Mission and evangelism**

The hospitality in the Star Centre and church witness daily to the love of God. During the year 26 baptisms took place and 11 people were confirmed.

## **FINANCIAL REVIEW**

### **Reserves policy**

It is the trustees' policy to maintain a balance on unrestricted funds (if possible) which equates to at least three months unrestricted payments, equivalent to £30,000 to cover emergency situations that may arise from time to time.

### **Investment policy**

It is our policy to invest surplus funds in interest bearing bank accounts.

**ST ANDREWS CHURCH PCC  
INDEPENDENT EXAMINER'S REPORT  
YEAR ENDED 31 DECEMBER 2013**

**PLANS FOR FUTURE PERIODS**

The Star Centre is now completed and generating income for the PCC. In future years the PCC will look to build on this successful start by developing the Star Centre Café together with a wide range of community based activities.

**RESPONSIBILITY OF THE TRUSTEES**


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

The law applicable to charities in England and 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 the 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 judgements and estimates that are reasonable and prudent;
- state whether applicable 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 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 1993 and the Charity (Accounts and Reports) Regulations 2008. The trustees 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.

**ON BEHALF OF THE BOARD**



Canon G Wilkinson - Trustee

Date: 1<sup>st</sup> July 2014

**ST ANDREWS CHURCH PCC  
INDEPENDENT EXAMINER'S REPORT  
YEAR ENDED 31 DECEMBER 2013**

I report on the accounts of the charity for the year ended 31 December 2013 set out on pages 8 to 12.

**RESPECTIVE RESPONSIBILITIES OF THE TRUSTEES AND INDEPENDENT EXAMINERS**

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

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**BASIS OF INDEPENDENT EXAMINER'S STATEMENT**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 on whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

**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 130 of the 2011 Act; and
  - to prepare accounts which agree with the accounting records and to comply with the accounting requirements of the 2011 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 accounts to be reached.

.....  
Christopher Darby  
AIMS Partnership Ltd  
3 Park Road  
London, NW1 6AS

Date: .....

**ST ANDREWS CHURCH PCC  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31 DECEMBER 2013**

**STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Note</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 31-Dec-13</b>	<b>Total Funds 31-Dec-12</b>
<b>INCOMING RESOURCES</b>					
Voluntary income	2	163,418	-	163,418	160,443
Investment income	3	3	-	3	4
		<hr/> 163,421	-	<hr/> 163,421	<hr/> 160,447
<b>RESOURCES EXPENDED</b>					
Costs of church activities	4	(153,137)	-	(153,137)	(149,366)
Governance costs		(5,490)	-	(5,490)	(600)
		<hr/> (158,627)	-	<hr/> (158,627)	<hr/> (149,966)
<b>NET INCOMING RESOURCES</b>					
		4,794	-	4,794	10,481
Final settlement on sale of development		27,500	(167,852)	(140,352)	(548,726)
<b>TOTAL FUNDS BROUGHT FORWARD</b>					
		318	167,852	168,170	706,415
<b>TOTAL FUNDS CARRIED FORWARD</b>					
		<hr/> 32,612	-	<hr/> 32,612	<hr/> 168,170

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.



**ST ANDREWS CHURCH PCC  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31 DECEMBER 2013**

**BALANCE SHEET**

	Note	Unrestricted Funds	Restricted Funds	31 December 2013	31 December 2012
<b>FIXED ASSETS</b>					
Tangible assets	7	18,417	-	18,417	3,205,276
Investments	8	130	-	130	130
		<hr/> 18,547	<hr/> -	<hr/> 18,547	<hr/> 3,205,406
<b>CURRENT ASSETS</b>					
Debtors	9	20,698	-	20,698	24,699
Cash at bank		3,989	4,700	8,689	28,614
		<hr/> 24,687	<hr/> 4,700	<hr/> 29,387	<hr/> 53,313
<b>CREDITORS:</b> Amounts falling due within one year	10	(10,622)	(4,700)	(15,322)	(33,824)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<hr/> 14,065	<hr/> -	<hr/> 14,065	<hr/> 19,489
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		32,612	-	32,612	3,224,895
<b>CREDITORS:</b> Amounts falling due more than one year	11	-	-	-	(3,056,725)
Transfer from unrestricted funds to restricted funds		-	-	-	-
<b>NET ASSETS</b>		<hr/> 32,612	<hr/> -	<hr/> 32,612	<hr/> 168,170
<b>FUNDS</b>					
Unrestricted income funds	12	32,612	-	32,612	318
Restricted income funds		-	-	-	167,852
<b>TOTAL FUNDS</b>		<hr/> 32,612	<hr/> -	<hr/> 32,612	<hr/> 168,170

These financial statements were approved by the members of the committee on the xx xxxxx 2014 and are signed on their behalf by:



Fr G Wilkinson  
Trustee

# ST ANDREWS CHURCH PCC

## NOTES TO THE FINANCIAL STATEMENTS

### YEAR ENDED 31 DECEMBER 2013

#### 1. ACCOUNTING POLICIES

##### Basis of accounting

The financial statements have been prepared under historical cost conventions, except for investments which are included at market value, and in accordance with applicable United Kingdom accounting standards, the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) and the Charities Act 1993.

##### Fixed assets

All fixed assets are initially recorded at cost.

The PCC has been involved in the redevelopment of the church. Costs associated with this project were capitalised at cost. The development was completed in August 2012 and sold on 14 February 2013.

##### 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.

#### 2. VOLUNTARY INCOME

	Total Funds 2013 £	Total Funds 2012 £
<b>Donations</b>		
Voluntary income	50,854	56,444
Sunday collection	10,260	15,123
Hall hire	30,930	20,774
Homeless project	4,155	574
Banns, funeral fees	4,313	3,606
Rent "Into University"	20,500	20,500
Grant received from vicarage rental income	30,000	17,500
Café refreshments income	2,644	-
Candles collection	-	186
Weekly events	1,225	2,121
Social Committee	4,503	2,607
Cabaret	-	1,195
Other	534	480
<b>Total</b>	<u>159,918</u>	<u>141,110</u>
<b>Grants Receivable</b>		
Community Builders (formerly known as Future Builders)	-	12,933
Other grants	3,500	6,400
<b>Total</b>	<u>3,500</u>	<u>19,333</u>
	<u>163,418</u>	<u>160,443</u>

#### 3. INVESTMENT INCOME

	Total Funds 2013 £	Total Funds 2012 £
War Loan Interest	3	3
Bank interest receivable	-	1
	<u>3</u>	<u>4</u>

**ST ANDREWS CHURCH PCC**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**YEAR ENDED 31 DECEMBER 2013**

**4. COSTS OF CHURCH ACTIVITIES**

	Total Funds 2013 £	Total Funds 2012 £
<b>Church running costs</b>		
Common Fund	53,691	49,885
Church management	77,231	75,521
Minor repairs and maintenance	1,514	1,224
Depreciation on fixed assets	2,302	2,302
<b>Church activity costs</b>		
Parish office expenses	2,325	6,659
Church activity costs	4,520	6,147
Weekly events and charitable projects	11,554	7,628
	<u>153,137</u>	<u>149,366</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2013.

**Trustees' Expenses**

There were no trustees' expenses paid for the year ended 31 December 2013.

**6. STAFF COSTS AND EMOLUMENTS**

Total staff costs were as follows:

	Year To 31 Dec 13 £	Year To 31 Dec 12 £
Wages and salaries	39,606	44,161
Social security costs	15,624	10,421
	<u>55,230</u>	<u>54,582</u>

The average number of employees during the period, calculated on the basis of full time equivalents, was as follows:

	Year To 31 Dec 13	Year To 31 Dec 12
Staff – church activities	2	2

No employee received remuneration of more than £60,000 during the period.

**7. TANGIBLE FIXED ASSETS**

	Freehold Property £	Equipment & Furniture £	Total Tangible Assets £
<b>COST</b>			
At 31 December 2012	3,184,557	23,021	3,207,578
Additions	-	-	-
Disposals	(3,184,557)	-	(3,184,557)
At 31 December 2013	-	23,021	23,021
<b>DEPRECIATION</b>			
At 31 December 2012	-	2,302	2,302
Charge for the year	-	2,302	2,302
At 31 December 2013	-	4,604	4,604
<b>NET BOOK VALUE</b>			
At 31 December 2012	3,184,557	20,719	3,205,276
At 31 December 2013	-	18,417	18,417

The freehold property consisting of leasehold flats at Greyhound Road, London, W14 9SX was sold on 14 February 2013.

**ST ANDREWS CHURCH PCC**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**YEAR ENDED 31 DECEMBER 2013**

**8. INVESTMENTS**

**Movement in market value**

	<b>31 December 13</b>	<b>31 December 12</b>
	£	£
Market value at 31 Dec 13	130	130
Historical cost at 31 Dec 13	130	130

**Analysis of investments at 31 December 2013 between funds**

	<b>31 December 13</b>	<b>31 December 12</b>
	£	£
UK quoted fixed interest securities	130	130

**9. DEBTORS**

	<b>31 December 13</b>	<b>31 December 12</b>
	£	£
Gift Aid tax recoverable	<u>20,698</u>	<u>24,699</u>

**10. CREDITORS** Amounts falling due within one year

	<b>31 December 13</b>	<b>31 December 12</b>
	£	£
Development creditors	-	1,332
Church creditors and accruals	10,622	18,154
Youth project obligations	4,700	
London Diocesan Fund loan	-	14,338
	<u>15,322</u>	<u>33,824</u>

**11. CREDITORS** Accounts falling due after more than one year

	<b>31 December 13</b>	<b>31 December 12</b>
	£	£
Charity Bank Limited loan	-	1,882,461
Community Builders loan (formerly known as Future Builders)	-	600,392
London Diocesan Fund loan	-	573,872
	<u>-</u>	<u>3,056,725</u>

All outstanding bank loans were settled on the sale of the leasehold flats built at Greyhound Road.

**12. MOVEMENT IN FUNDS**

	<b>At 1 January</b>	<b>Net movement</b>	<b>Loss on final</b>	<b>Transfers</b>	<b>At 31 December</b>
	<b>2013</b>	<b>in funds</b>	<b>sale</b>	<b>between funds</b>	<b>2013</b>
Unrestricted funds	318	5,514	-	27,500	33,332
Restricted funds	167,852	-	(140,352)	(27,500)	-
	<u>168,170</u>	<u>5,514</u>	<u>(140,352)</u>	<u>-</u>	<u>33,332</u>

**13. CAPITAL COMMITMENTS**

At 31 December 2013 there were no capital commitments.

**14. POST BALANCE SHEET EVENTS**

There were no significant post balance sheet events.

**17. GOVERNANCE COSTS**

	<b>Total Funds 2013</b>	<b>Total Funds 2012</b>
	£	£
Independent examiner's fee	<u>5,490</u>	<u>600</u>