THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

England & Wales · Charity number 1127451

Details

Other names	THE PCC OF LANGDON HILLS
Status	Registered
Legal form	Previously excepted
Registered	2009-01-09
Register	View on the Charity Commission register

Contact

Address	Church of St. John the Evangelist Forest Glade Langdon Hills Basildon SS16 6RX
Phone	01268490400
Email	financeadmin@langdonhills.net
Website	www.langdonhills.net

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: The Parish provides Christian services of worship at its two churches for the benefit of both members and visitors. It encourages spiritual growth by guidance and discussion in small groups. It also provides high quality child-care in the Pre-school and Out-of-school Club.

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Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£871,722	£904,454	£1,470,765	44
2023-12-31	£813,782	£816,247	£1,499,804	43
2022-12-31	£753,069	£752,632	£1,488,457	43
2021-12-31	£679,702	£711,917	£1,507,791	48
2020-12-31	£620,133	£663,726	£1,518,887	50

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Trustees

Name	Role	Appointed
Judy Street	Chair	2022-10-30
Andrew Morris		2024-04-28
Caroline Jane Brewer		2025-05-21
DAVID BROWN		2024-04-28
Dawn Mills		2025-05-11
IRENE D'AETH		
Jessica HOMEWOOD		2020-09-20
Jill Langridge HURLEY		2024-11-12
John Anthony Kingsley		2024-11-28
KENNEDY ALAN RATH		2015-09-15
Louise Ingram		2024-04-28
MR EDDY LEE BACHELOR OF DENTAL SURGERY		
Nicola Mary Hall		2025-09-22
SAMSON OLUSOJI OLUREMI SOFOWORA		2023-04-23
SHEILA MORGAN		2013-07-18
Tracie Brown		2018-11-19

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

England & Wales - Charity number 1127451

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

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FOR THE YEAR ENDED 31 DECEMBER 2024

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024

Administrative details of the charity

Charity Registered Number	1127451
Prinicipal Office	St. John's Church, Forest Glade, Langdon Hills, Basildon, Essex SS16 6RX

Advisers

Bankers	Barclays Bank Ltd, 19 Town Square, Basildon, SS14 1BD
Solicitors	Diocesan Registrar Winckworth Sherwood, Minerva House, 5 Montague Close London SE1 9BB
Investment advisers	Barclays Bank Ltd, 2 East Walk, Basildon, SS14 1HN
Insurers	RSA via Preschool Learning Alliance, The Fitzpatrick Building, 188 York Way, London N7 9AD
	Ecclesiastical Insurance Group, Beaufort House, Brunswick Road, Gloucester GL1 1JZ
Auditors	Clemence Hoar Cummings, 1-5 Como Street, Romford, RM7 7DN
Custodian Trustee	Diocese of Chelmsford, Diocesan Office, 53 New Street, Chelmsford, Essex, CM1 1AT

Structure, governance and management

The Parish of Langdon Hills is part of the Church of England Diocese of Chelmsford. The governing documents are the *PCC Powers Measure 1956* , and the *Church representation rules 1980 (plus later amendments)*

Links to both documents can be found on the Parish resources website
http://www.parishresources.org.uk/

Members of the parochial church council (PCC) are trustees of the charity. The PCC decides all strategic policies of the parish, and decisions on significant expenditure. Sub-committees deal with questions of e.g. finance, Childcare and building maintenance in greater detail, and recommend actions to the PCC asking for PCC Approval.

Clergy are ex officio members, as are those elected to be church wardens and their deputies, and Deanery Synod representatives. Other PCC members, including readers and the lay evangelist, are elected by church members at the annual parochial church meeting in April. Informal training is given by word of mouth (before and after election), by necessary explanation during the PCC meetings, and through membership of a sub-committee.

Our PCC met six times during the year. Meetings begin with a short act of worship. During the year we have been discussing specific matters reported by the PCC sub committees as well as looking at Diocesan recommended reviews/activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIATICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Parochial Church Council Membership 2023

Ex officio:

1	Rector	Reverend Jeremy Noles (Chair)	
2	***Parish Churchwarden (St Marys)***	***Judy Street***	***2025***
3	***Parish Churchwarden (St Marys)***	***Roger McArdell***	***2025***
4	***Parish Churchwarden (St Johns)***	***Dave Brown***	***2025 (appointed 28.04.24)***
4	Parish Churchwarden (St Johns)	Rostan Goosen	2024 (resigned 28.04.24)
5	***Parish Churchwarden (St Johns)***	***Sheila Morgan***	***2025***
5a	***Deanery Synod Rep***	***Sheila Morgan***	***2026***
6	***Deanery Synod Rep***	***Andrew Morris***	***2026 (elected 28.04.24)***
7	Deanery Synod Rep/Lay Evangelist	Eddy Lee	2026*
6	Deanery Synod Rep	Kay Rumsey	2026 (resigned 30.01.24)

Elected Members

8	Council Member	Barbara Barr	2024 (resigned 28.04.24)
9	Council Member	Anne Rogers	2024 (re-elected for term 2024-2025 see below)
10	Council Member	Sally Butler	2024 (re-elected for term 2024-2027 - see below)
8	Council Member	Sally Butler	2027 (Resigned 24.09.24)
8	**Council Member**	**Jill Hurley**	**2027 (elected 15.11.24)**
9	**Council Member**	**Louise Ingram**	**2027 (elected 28.04.24)**
10	**Council Member**	**Eddy Lee**	**2027 (resigned as Deanery Synod Rep and eleced as Council member 20th May 2024)***
11	Council Member	Sue Rath	2025 (resigned 21.03.24/APCM?)
11	**Council Member**	**Anne Rogers**	**2025 (elected 28.04.24)**
12	**Council Member**	**Tracie Brown**	**2025**
13	**Council Member**	**Jessica Homewood (nee Br**	**2025**
14	**Council Member**	**Irene D'Aeth**	**2026**
15	**Council Member**	**Remi Sofowora**	**2026**
16	**Council Member /PTO Reader**	**Kennedy Rath**	**2026**

Co-Opted Members

17	**Childcare Manager**	**Theresa Cobbing**	**2025**
18	**Treasurer**	**Sharifa de la Prida**	**2025 (elected 23.09.24)**
19	**St Mary's Rep**	**John Kingsley**	**2025 (elected 28.11.24)**
18	Treasurer	David Coleman	elected 18.03.24/resigned 07.07.2024

Non Members:

Debbie Porter (Acting Treasurer) resigned 31.03.25
Nikki Hall (PCC Secretary)
Gemma Powell (Finance Admin)

Members as at end Dec 2024 in **BOLD**
AMP/APCM date 28.04.2024

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Langdon Hills (the charity) for the year ended 31 December 2024. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015).

Objectives and Activities

a. Policies and objectives

The trustees are mindful of their duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, and of its supplementary public guidance on the advancement of religion for the public benefit, when considering the objectives and activities of the PCC of Langdon Hills. The trustees believe that the PCC of Langdon Hills makes a significant contribution to the public as evidenced in the activities undertaken that are stated in this report.

b. Activities for achieving objectives

The parish provides Christian services of worship at its two churches for the benefit of both members and visitors. It encourages spiritual growth by guidance and discussion in small groups. It aims to serve and care for the community as well as presenting the Gospel outside the church buildings, for example through its work in schools, residential homes, hospital, and working with other local churches. It also provides high quality childcare in the preschool, out of school and holiday clubs. (See our mission statement and Parish prayer).

It has been an encouraging year in the life of our parish as we have continued to recover from the effects of the Covid 19 pandemic. God has continued to bless us with opportunities to serve and to grow.

The Churches

At St Mary's, the congregations are blessed by the worship and fellowship. Services are traditional, with a weekly Sunday service of Holy Communion at 9am and occasional services for commemoration. In 2024, continued to run 'St Mary's Live' – monthly music and entertainment evenings. An occasional 'Encounter' evening service was launched at St John's, providing an additional and more informal opportunity for worship and prayer.

Many are also blessed through the special ministry of occasional offices (baptisms, weddings, funerals) and other special services such as our annual memorial service. A highlight of 2024 was a baptism and confirmation service with the Rt Revd Adam Atkinson, Bishop of Bradwell. A new youth group was also launched in the autumn, in response to an encouraging and growing number of teenagers attending St John's. During the Christmas season, St Mary's was especially busy hosting a traditional 'Carols by Candlelight' Nine Lessons and Carols service. Many in the community also attended the two Christingle services for which the church was completely full, and the Midnight Communion service held on Christmas Eve.

At St John's there is a weekly Sunday service at 11.00am. The normal pattern of 11am services is Holy Communion on 2nd, 3rd and 4th Sundays, with a monthly All age service on the 1st Sunday of every month. Baptisms also take place in this service. The Christingle service held at St John's Church on Christmas Eve was well attended, with an increase in attendance as compared to 2022, when a Christingle service at St John's was first introduced, and 2023. The 'Hope Explored' course for those wanting to explore the message of Christmas further was promoted at Christmas services at both churches once again.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Churches continued

There has been much time, prayer and energy invested into St John's over the years and we continue to see the benefit of this. The development of our worship, buildings and childcare services has resulted in lots of activity and many opportunities midweek taking place there. Congregations on Sundays continue to be busy and have welcomed new families and their children into the church, especially at St John's. Outreach groups continue to grow with new groups on the horizon.

Other Activities

St John's is also the base for most of our social and spiritual events including:

Thursday Rendezvous - a social group for over 50's with occasional short talks.

Alpha Course – providing an opportunity to explore faith and life questions.

Small Groups - meeting weekly in members' houses, at St John's or on Zoom, enabling people to grow in faith and mature. Students of the Alpha course are encouraged to join a small group after the course ends.

Men United - open to men providing events including a monthly men's breakfast, sometimes including a speaker, and regular social events.

Beautiful Believers - a new group for ladies offering monthly meditation evenings and a range of social events

Community Walk a walking activity to explore our local nature reserve which meets one Saturday a month, stopping for coffee at the nature reserve café.

0 – 3s Club - held on a Monday and Tuesday morning at St John's Church for parents and carers.

Afternoon Tea and Chat - every Wednesday afternoon during term time at St John's Church.

St John's Youth – a new youth group for secondary age young people offering a mix of social and spiritual activities

St Mary's Live – monthly series of music & entertainment at St Mary's Church.

As above, potential for increased use of St Mary's Church is being explored.

Outside the churches our Pastoral Team also undertake home, residential care home and hospital visiting. A monthly Holy Communion service now takes place at a residential care home adjacent to St John's Church.

Fundraising

Fundraising has continued through 2024. Two fairs were held throughout the year which were well attended and enjoyed by the local community as well as a live music night. The Parish took part in the Fun Walk, the brainchild of a local MP. Local charities and groups are able to increase their sponsorship fundraising by around 30 to 40% from a pot donated by local businesses. Fundraising is an important part of the parish and brings the community into the church buildings. . A successful grant application to Benefact Trust helped to fund some essential repairs to our church buildings.

c. Volunteers

The Parish relies heavily on a large number of volunteers, particularly for church activities. Most of the PCC membership is voluntary. Volunteers also provide 'St John's Kids' (Sunday school) staff, leaders of small groups, church wardens and deputies, sides persons, sub-committee members, social activities, music during worship (organ, choir and music group) and refreshments. Assessing the number is difficult because many have more than one role, but about 70-80 people are involved.

Achievements and performance

a. Review of activities

Childcare

We have continued to develop our work with families and children at St John's. St John's Childcare has been continuing to build links with the many families this puts us in touch with. Our Holiday Club operates during most school holidays for pre-school age children. A social programme operates alongside the termly invitations to seasonal services (Easter, Harvest, Mother's Day, Father's Day etc). We also increased the hours of a member of staff who leads our 0-3s club, to enable her to promote and enable a clearer Christian ethos and activities throughout St John's Childcare.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Childcare Continued

We now have over 200 children benefitting from the services we provide, which cover the period from 7.30am to 6pm. Childcare is provided by around 40 staff.

Electoral Roll

The current number of members on the Church Electoral Roll is 141 up 4 since 2023
Since last year's revision 8 have been added, 3 have sadly died, 1 was removed as clergy that have now moved away
The population is made up of 83 residents and 58 non residents

Ecumenical Relationships

The parish is a member of Churches together in Basildon and participates in periodic joint services of worship. We also have a close working relationship with the local Methodist, Baptist, Elim Pentecostal and Catholic churches.

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. Annual Review
Total income in 2024 was £871,722 and expenditure £904,454, resulting in a deficit of £32,732 (a deficit of £29,038 after taking into consideration the 2024 increase in investments of £3,693 due to market recovery). We came in at £2,066 below our budgeted deficit (£34,798).
The expenditure of £904,454 also includes £20,786 spent from the St Mary's fabric restricted fund.

We hire out St Mary's Church Hall and St John's church to outside organisations. Our uniformed organisations pay a nominal rate, and others pay a standard rate. Our major customer is the Oak Wood Preschool who use~~s~~ our hall every week day during school times. The income from hire covers all normal running and maintenance costs and allows us to cover most repairs to our 100 year old hall. St Mary's Hall was able to make a small surplus of £4,809 in 2024 after paying for replacement windows at a cost of £13,189.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Income from giving to the church was not sufficient to cover the costs of running the two churches, and we have had to rely on our childcare income to supplement. We have reclaimed some £16,073 from HM Revenue and Customs for gift aided donations in an improvement on 2023 by over 18%. Giving has increased in total by 23% compared to 2023. **Parish giving (incl. Gift Aid) covered the Parish share with a surplus of £3,920 which is a huge improvement on previous years and due to the success of the 'Giving in Grace' Regular Giving appeal.**

Our policy is to give to charity at least 10% of income from donors plus 10% of the profit on our trading activities. At the beginning of 2022 we suspended all tithe giving. Due to there being no surplus in 2024, our giving policy will remain suspended however the plan is to reintroduce tithe giving once our financial position recovers.

c. Reserves policy

Our unrestricted cash reserves at the end of the year were £101,210 which includes £41,855 in restricted funds. The minimum level we consider viable is £150,000 however our current level is below what we feel would cover our obligations in the event of an emergency (i.e. 3 months redundancy pay). We do however have loss of earnings insurance to cover this.

d. Material investments policy

Reserves are held in Church Board of Finance (CBF) funds, Barclays bank community current account and deposit account. These are considered low risk investments in line with the trustees' attitude to investment risk. Interest is paid on each balance except the current account. The latter is regularly monitored to restrict balances to a monthly need.

The Robinson Churchyard endowment is held as shares in the CBF Investment fund. The PCC of Langdon Hills also benefits from the Langdon Hills Ecclesiastical Charity (formerly known as the Churchfield Charity) and the Cleaver Trust. The endowed assets of these funds are controlled by the Chelmsford Diocesan Board of Finance.

Structure, governance and management

a. Constitution

The Parish of Langdon Hills is part of the Church of England Diocese of Chelmsford. The governing documents are the PCC Powers Measure 1956, and the Church representation rules 1980 (plus later amendments). Links to both documents can be found on the Parish resources website: http://www.parishresources.org.uk/

b. Method of appointment or election of Trustees

Members of the parochial church council (PCC) are trustees of the charity. Clergy are ex-officio members. Church wardens and Deanery Synod representatives are elected to the PCC at the annual parochial church meeting usually in April, as are three PCC members per year. Our PTO Reader and Lay Evangelist are also PCC members but by virtue of being elected as a council member and Deanery Synod representative respectively. Trustee training is provided by the Diocese and all PCC members are encouraged to access this, with further explanation being given at meetings as necessary.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

c. Organisational structure and decision making

The PCC decides all strategic policies of the parish, and decisions on significant expenditure. Sub committees deal with questions of e.g. Finance, Childcare and building maintenance in greater detail, and recommend actions to the PCC asking for PCC Approval.

Our PCC met six times during the year. Meetings begin with a short act of devotion. During the year we have been discussing specific matters reported by the PCC sub committees as well as looking at Diocesan recommended reviews / activities, and exploring future direction for the parish.

d. Risk management

The PCC confirm that the major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks. Work is ongoing in these reviews.

The major risks to the church are:

Governance risks
- Inappropriate organisational structure
- Trustee body lacks relevant skills or commitment
- Conflicts of interest Operational risks
- Lack of beneficiary welfare or safety
- Poor contract pricing
- Poor staff recruitment and training
- Doubt about security of assets

Financial risks
- Inaccurate and/or insufficient financial information
- Inadequate reserves and cash flow
- Dependency on limited income sources
- Inadequate investment management policies
- Insufficient insurance cover

External risks
- Poor public perception and reputation
- Demographic changes such as an increase in the size of beneficiary group
- Turbulent economic or political environment
- Changing government policy Compliance with law and regulation
- Acting in breach of trust
- Poor knowledge of the legal responsibilities of an employer
- Poor knowledge of regulatory requirements of particular activities (eg fund-raising, running of care facilities, operating vehicles)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Fire at St John's

Regular practice evacuations are carried out by Childcare staff and children. Fire alarms are regularly maintained and tested. Flammable waste is stored in containers which are now housed in a locked enclosure.

The loss of the building would prevent the continuance of St John's Childcare, leading to the need to lay off staff. We now have loss of revenue insurance for such an event, to the level of our annual Childcare income, to provide for redundancies.

Metal theft at St Mary's church and St Mary's Hall

Both buildings have suffered from attack by thieves in the past. All metal, internal and external, is now marked with Smart water. Lead which has been stolen is normally replaced with Ubiflex, a non valuable substitute.

Plans for future periods

a. Future giving

All tithe giving was suspended at the beginning of 2022 with a view to reinstating it once our financial position has improved.

b. Church growth

Numbers at St Mary's services have been static for a while with predominantly the same people attending.

St John's has seen growth in numbers within its congregation with several new families, individuals and couples now attending.

c. Alpha

We continue to run annual Alpha courses with introductory courses such as ‘Hope Explored’ as a key strategy for evangelism. We have planned 2 courses in 2025.

Reference and administration

The 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 Practice).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIATICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

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 that period. In preparing these financial statements the trusteed are required to –

- Select suitable accounting practices and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting 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 sufficient 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 2011 & 2016, the Charity (Accounts and Reports) Regulations 2011 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 trustees 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.

Approved by the trustees on and signed on their behalf by

Rev'd Jeremy Noles, Rector Gemma Powell, Acting Treasurer

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

REPORT OF THE INDEPENDENT EXAMINER FOR THE YEAR ENDED 31 DECEMBER 2024

Independent Examiners Report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of Langdon Hills (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

Responsibilities and Basis of Report
As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiners Statement
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed the examination. I can confirm that no 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 charity as required by section 130 of the 2011 Act or;

2. the records 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.

Date:

David Belbin BSc BFP FCA DChA
Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income and endowments from:						
Donations and legacies	2	89,140	50	-	**89,190**	*76,054*
Income from charitable activities	3	760,485	-	-	**760,485**	*714,960*
Investments	4	4,754	4,505	-	**9,259**	*9,724*
Other income	5	12,788	-	-	**12,788**	*13,044*
Total income		867,167	4,555	-	**871,722**	*813,782*
Expenditure on:						
Raising funds		1,605			**1,605**	*384*
Expenditure on charitable activities	6-9	882,063	20,786	-	**902,849**	*815,863*
Total expenditure		883,668	20,786	-	**904,454**	*816,247*
Gains / losses on investment assets	14	-	-	0	**0**	*13,812*
Net income / (expenditure) resources		(16,501)	(16,231)	0	**(32,732)**	*11,347*
Transfers						
Gross transfers between funds - in		94,987	4,337	-	**99,324**	*140,568*
Gross transfers between funds - out		(94,316)	- 671	- 4,337	**(99,324)**	- *140,568*
Other recognised gains / losses						
Gains on revaluation, fixed assets, charity's own		-	-	3,693	**3,693**	-
Net movement in funds		(15,830)	(12,565)	(644)	**(29,039)**	*11,347*
Reconciliation of funds						
Total funds brought forward	19	1,281,397	54,420	163,987	**1,499,804**	*1,488,457*
Total funds carried forward		1,265,567	41,855	163,343	**1,470,765**	*1,499,804*

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	£	2024 £	£	2023 £
Fixed assets					
Tangible assets	*13*		1,220,000		1,220,000
Investments	*14*		163,343		163,987
			1,383,343		1,383,987
Current assets					
Debtors	*15*	10,813		2,466	
Cash in bank and hand		105,324		125,694	
		116,137		128,160	
Creditors: Amount falling due within one year	*16*	(28,715)		(12,343)	
Net current assets			87,422		115,817
Total assets less current liabilities			1,470,765		1,499,804
Provisions for liabilities	*18*		0		0
Net assets			**1,470,765**		**1,499,804**
Charity funds					
Endowment funds	*19*		163,343		163,987
Restricted funds	*19*		41,855		54,420
Unrestricted funds:					
	19	1,145,567		1,161,397	
Revaluation reserve	*19*	120,000		120,000	
Total unrestricted funds			1,265,567		1,281,397
Total funds			**1,470,765**		**1,499,804**

The financial statements were approved by the Trustees on ..... and signed on their behalf by:

....

Rev'd Jeremy Noles, Rector Gemma Powell, Acting Treasurer

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

CASHFLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	*See below*	(21,014)	(111,287)
Net Cash provided by (used in) operating activities		(21,014)	(111,287)
Cash flows from investing activities			
Purchase of intangible fixed assets			
Purchase of tangible fixed assets			
Investment withdrawal		4,254	
Revaluation		- 3,610	
Net Cash provided by (used in) investing activities		(20,370)	(111,287)
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginnning of the reporting period		125,694	236,980
Cash and cash equivalents at the end of the reporting period		**105,324**	**125,694**

Reconciliation of new movement in funds to net cash flow operating activities	**2024 £**	*2023* £
Net expenditure for the year (as per Statement of financial activities	(24,534)	11,347
Adjustments for:		
Dividend, interest and rents from investments	(4,505)	(5,577)
(Increase)/Decrease in debtors	(8,347)	1,568
(Decrease)/increase in creditors	16,372	(47,376)
(Decrease)/increase in Provisions	0	(71,249)
Net cash used in operating activities	**(21,014)**	(111,287)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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 the 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 1 January 2019 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

The Parochial Church Council of the Ecclesiastical Parish of Langdon Hills constitutes a public benefit entity as defined by FRS 102.

1.2 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 contribution. 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.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. Accounting policies (Continued)

1.3 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. 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, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are cost 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 charges in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure where 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.

1.4 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Freehold property	*- No depreciation*

1.5 Revaluation of tangible fixed assets

The charity has adopted the revaluation model to revalue items of property, plant and equipment whose fair value can be measured reliably. The revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

The fair value of land and buildings is usually determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. The fair value of items of plant and machinery is usually their market value determined by appraisal.

Revaluation gains and losses are recognised in other comprehensive income and accumulated in equity

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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 measure at cost less impairment. Investments 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.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the good or services it must provide. Provisions are measured at the best estimated of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.13 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 compromise 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.

Investment income, gains and losses are allocated to the appropriate fund.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

2. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
Donations	**89,190**	**-**	**-**	**89,190**
Total 2023	*76,054*	-	-	*76,054*

3. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
Childcare	721,171	-	-	**721,171**
Hall hire	38,623	-	-	**38,623**
Wedding fees etc	691	**-**	**-**	**691**
	760,485	-	-	**760,485**
Total 2023	*714,960*	-	-	*714,960*

4. Investment income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	Total funds 2024 £
Listed investment	-	4,505	-	**4,505**
Investment income - cash	4,754	-	-	**4,754**
	4,754	**4,505**	-	**9,259**
Total 2023	*5,223*	*18,313*	-	*23,536*

5. Other income

	Unrestricted funds 2024	Restricted funds 2024	Endowment funds 2024	Total funds 2024
Furlough income		**-**	**-**	**-**
Raising funds	-	**-**	**-**	**-**
Other income	12,788	**-**	**3,692**	**16,480**
	12,788	**-**	**3,692**	**16,480**
Total 2023	*13,044*	-	-	*13,044*

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6. Analysis of expenditure on charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Endowment funds 2024 £	**Total funds 2024 £**	Total funds 2023 £
Childcare	620,812	20,786	-	**641,598**	592,870
Hall hire	30,047	-	-	**30,047**	11,036
Mission	1,146	-	-	**1,146**	290
Fund Raising	1,605	-	-	**1,605**	384
Church	230,057	-	-	**230,057**	211,668
	883,667	20,786	-	**904,453**	816,247
Total 2023	810,751	5,496.00	-	816,247	

7. Direct costs

	Childcare £	Hall Hire £	Church £	**Total 2024 £**	Total 2023 £
Running expenses	-	6,355	29,126	**35,481**	59,774
Maintenance	-	22,542	56,731	**79,273**	23,729
Equipment	1,218	-	2,193	**3,411**	2,758
Other costs	39,492	-	-	**39,492**	35,811
Parish shares		-	79,151	**79,151**	76,640
Clergy expenses	-	-	797	**797**	832
Other clergy expenses	-	-	657	**657**	200
Service expenses	-	-	1,768	**1,768**	945
Alpha expenses	-	-	166	**166**	482
Adult groups expenses	-	-	1,543	1,543	2,129
Youth and children group expenses	-	-	291	**291**	793
Publicity costs	-	-	-	**-**	0
Childcare repayment provision	-	-	-	**-**	-
Wages and salaries	537,249	-	53,530	**590,779**	554,589
National insurance	34,542	-	872	**35,414**	26,344
Pension costs	13,800	-	-	**13,800**	12,680
	626,301	28,897	226,825	882,023	797,705
Total 2023	*592,870*	*11,036*	*193,800*	*797,705*	

8. Support costs

	Childcare £	Hall Hire £	Church £	**Total 2024 £**	Total 2023 £
Telephone	2,228		1,988	**4,216**	3,620
Postage, printing & stationary	6,265			**6,265**	5,770
Bank charges	1,276		94	**1,370**	1,457
Staff expenses				**-**	0
Computer expenses	4,378			**4,378**	3,721
Governance costs examination/audit fee	1,150	1,150	1,150	**3,450**	3,300
	15,297	1,150	3,232	19,679	17,868
Total 2023	*12,147*	*1,030*	*4,527*	*17,868*	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

9. Analysis of grant expenditure

	Total 2024	Total 2023
	£	£
Grants to institutions - Mission	**200**	290

	2024	2023
Grant - Home missions and other church causes	**£**	£
St Lukes hospice (Basildon)	**-**	-
Basildon community resources centre	**0**	40
Schools team ministry	**-**	-
UCB Europe	**200**	200
Various small charities	**0**	50
Grant - Overseas missionary		
Diocese of south west tanzania	**-**	-
Friends of the poor	**-**	-
Childrens joy	**-**	-
Total	**200**	290

Trustee expenditure
During the year 1 Trustee received reimbursements of expenses amounting to £738 (2023: Trustees - £812).

11. Independent examiner's remuneration
The independent examiner's remuneration amounts to an Independent Examination fee of £3,500 (2023: £3,456).

12. Staff costs
Staff costs were as follows:

	£	£
Wages and salaries	**590,779**	554,589
Social security costs	**35,414**	26,344
Other pension costs	**13,800**	12,680
	639,993	593,613

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

	No.	No.
General Church	**5**	5
Childcare	**39**	40
Ministerial	**-**	-
	44	45

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13. Tangible fixed assets

	Freehold Property £
Cost or valuation	
At 1 January 2021 and 31 December 2024	1,220,000
Depreciation	
At 1 January 2021 and 31 December 2024	-
Net book Value	
At 31 December 2024	**1,220,000**
At *31 December 2023*	1,220,000

The freehold land and buildings include the Mission Hall, known as St Mary's Church Hall. In November 2006 the PCC decided, on advice from the external auditor, to revalue the hall, and no longer apply depreciation. The value of the hall was reassessed by Hilbery Chaplin on 21 January 2007 at £200,000. This has been reduced by 50% to reflect that the terms of the initial gift significantly restrict its use and disposal. The Trustees deem that the value is still appropriate, given the restrictions on use and disposal of this property.

The extension and St John's Church was revalued in December 2016 for insurance purposes to £1,120,000.

Cost or valuation at 31 December 2024 is as follows:

	Land and buildings £
At Cost	1,100,000
At Valuation	
December 2016	120,000
	1,220,000

If the land and buildings had not been included at valuation they would have been included under the historical cost convention as follows:

	2024 £	2023 £
Cost	**1,100,000**	1,100,000
Accumulated depreciation	**-**	-
	1,100,000	1,100,000

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

14. Fixed asset investments

	Listed Securities £
Market Value	
At 1 January 2024	163,987
Withdrawal	-4,255
Revaluations	3,611
At 31 December 2024	**163,343**

Investments at market value comprise:

	2024	*2023*
	£	*£*
Listed Investments	**163,343**	*163,987*

All the fixed asset investments are held in the UK

15. Debtors

	2024	*2023*
	£	*£*
Other Debtors	**10,813**	*2,466*

16. Creditors: Amounts falling due within one year

	2024	*2023*
	£	*£*
Trade creditors	**18,312**	*11,488*
Other creditors	**10,403**	*855*
	28,715	12,343

17. Financial Instruments

	2024	*2023*
	£	*£*
Financial assets measured at amortised cost	**10,813**	2,466
Financial liabilities measured at amortised cost	**28,715**	12,343

Financial assets measured at amortised cost comprise amounts due from HMRC in respect of Gift Aid claims. No Interest is charged or receivable on these current financial assets

Financial Liabilities measured at amortised cost comprise trade creditors and other creditors. All financial liabilities are current and no interest is charged or payable on these balances.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

19. Statement of funds

Statements of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfer In/Out £	Gain/ (Losses) £	Balance at 31 December 2024 £
Designated funds						
Rendezvous Over 50s	1,205	1,267	(497)	0	-	1,975
Dunhill Fund	-	0	0		-	0
St Marys Church Fund	-	24,755	(16,619)	(8,136)	-	0
St Marys Church Fund - STMH	-	34,760	(29,951)	(4,809)	-	0
St Johns Church Fund	-	55,980	(31,494)	(24,486)	-	0
St Johns Church Fund - Childcare	-	723,546	(666,786)	(56,760)	-	(0)
Men United	-	667	(713)	46	-	0
Kingdom Investment Fund	-	0	0		-	0
Beautiful Believers	-	501	- 333	(168)		0
	1,205	841,476	(746,394)	(94,313)	0	1,975
General funds						
General funds	1,160,192	21,576	(137,274)	94,984	-	1,139,478
Revaluation reserves	120,000	-	-		-	120,000
Other general funds	-	-	-		-	-
	1,280,192	21,576	(137,274)	94,984	0	1,259,478
Total unrestricted funds	**1,281,397**	**863,052**	**(883,668)**	**671**	**0**	**1,261,453**
Endowment funds						
Robinson Churchyard	4,254	83	-	- 4,337		0
Langdon Hills Ecclesiastical Trust	153,253	-	-			153,253
Cleaver Trust	6,480	3,611	-	-		10,091
	163,987	3,694	-	- 4,337	**0**	**163,343**
Restricted funds						
Churchyard	2,533	109	-			2,642
St Mary's Building	671			- 671		0
St Mary's Fabric	51,217	4,446	(20,786)	4,337		39,214
	54,420	4,555	(20,786)	3,666	-	**41,855**
Total of funds	**1,499,804**	**871,301**	**(904,454)**	**(0)**	**0**	**1,466,651**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

19. Statement of funds (continued)

Statements of funds - Prior Year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfer In/Out £	Gain/ (Losses) £	Balance at 31 December 2023 £
Designated funds						
Rendezvous Over 50s	533	1,556	(884)	-	-	1,205
Dunhill Fund	-	-	-	-	-	-
St Marys Church Fund	-	23,327	(14,715)	(8,613)	-	-
St Marys Church Fund - STMH	-	32,231	(17,766)	(14,465)	-	-
St Johns Church Fund	-	39,734	(41,230)	1,496	-	-
St Johns Church Fund - Childcare	-	681,472	(613,104)	(68,369)	-	-
Men United	-	1,500	(1,245)	(255)	-	-
Kingdom Investment Fund	-	-	-	-	-	-
	533	779,820	(688,944)	(90,206)	-	1,205
General funds						
General funds	1,162,334	29,460	(121,808)	90,206	-	1,160,191
Revaluation reserves	120,000	-	-	-	-	120,000
Other general funds	-	-	-	-	-	-
	1,282,334	29,460	(121,808)	90,206	-	1,280,191
Total unrestricted funds	1,282,336	29,460	(121,808)	90,206	-	1,281,396
Endowment funds						
Robinson Churchyard	3,896	-	-	-	358	4,254
Langdon Hills Ecclesiastical Trust	140,356	-	-	-	12,897	153,253
Cleaver Trust	5,923	-	-	-	557	6,480
	150,175	-	-	-	13,813	163,987
Restricted funds						
Churchyard	2,416	117	-	-	-	2,533
St Mary's Building	671	-	-	-	-	671
St Mary's Fabric	52,328	4,384	- 5,496	-	-	51,216
	55,416	4,501	- 5,496	-	-	54,421
Total of funds	**1,487,927**	**33,961**	**(127,304)**	**90,206**	**13,813**	**1,499,804**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

19. Statement of funds (continued)

The designated funds comprise:
The Home Development Fund to hold 50% of the prior year surplus for future development within the parish. The remaining 50% of the prior year surplus will be split between the following funds:

The PCC Fund which holds £5,000 from the surplus each year for emergency giving to be decided by the PCC (i.e. disaster relief).

The Rectors Fund which holds £1,000 from the surplus each year for when emergency situations arise at the discretion of the clergy.

The Kingdom Investment Fund to hold 50% of the balance for investing in projects that serve the Kingdom of God.
Other Charity Giving Fund to hold 50% of the balance for charitable giving using the guidelines agreed on 11 May 2015.

The endowment funds comprise:

The Cleaver Trust are from the will of Revd E.D Cleaver in 1895, providing a principal sum of £300, the income from which is to be used for the repair and upkeep of St Mary's and All Saints Church. The capital is held in 287.66 income shares. Chelmsford DBF acts as Custodian Trustees.

The Ecclesiastical Charity arose from the sale of 3.7 acres of land in December 1964, the proceeds of which were vested in the Official Custodian for Charity and then divested to the Chelmsford DBF as Custodian Trustees in October 1982. The capital isheld in 7,722.55 income shares. The dividends from this investment are for upkeep and repair of St Mary's and All Saints Old Church, and left overs each year for general ecclesiastical purposes.

The Churchyard Funds, which is comprised largely of income from the Robinson Churchyard Charity. It comprises 214.37 income shares in the CBF Investment fund.

The restricted funds comprise:

The St Mary's Fabric Fund which is for the maintenance of the fabric of St Mary's church. The fund is largely comprised of trust income derived from the Langdon Hills Ecclesiastical Charity (also known as the Churchfield Charity) and the Cleaver Trust.

The St Mary's Building Fund which is for the maintenance of both the fabric and contents of the parish church. The fund is comprised of gifts from members and friends of the church.

Summary of funds - current year

	Balance at 1 January 2024	Income	Expenditure	Transfer In/Out	Gain/ (Losses)	Balance at 31 December 2024
	£	£	£	£	£	£
Designated funds	1,205	841,476	(746,394)	(94,313)	0	1,975
General funds	1,280,192	21,576	(137,274)	94,984	0	1,259,478
	1,281,397	863,052	(883,668)	671	-	1,261,453
Endowment funds	163,987	3,694	-	- 4,337	-	163,344
Restricted funds	54,421	4,555	(20,786)	3,666	-	41,855
	1,499,804	**871,301**	**(904,454)**	-	-	**1,466,651**

Summary of funds - prior

	Balance at 1 January 2023	Income	Expenditure	Transfer In/Out	Gain/ (Losses)	Balance at 31 December 2023
	£	£	£	£	£	£
Designated funds	533	779,821	(688,943)	(90,206)	-	1,204
General funds	1,282,334	29,460	(121,808)	90,206	-	1,280,191
	1,282,866	809,281	(810,752)	-	-	1,281,395
Endowment funds	150,175	-	-	-	13,813	163,987
Restricted funds	55,416	4,501	(5,496)	-	-	54,421
	1,488,457	**813,782**	**(816,248)**	-	**13,813**	**1,499,804**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

20. Analysis of net assets between funds

Analysis of net assets between funds - Current Year

	Unrestricted funds 2024	Restricted funds 2024	Endowment funds 2024	Total funds 2024
	£	£	£	£
Tangible fixed assets	1,220,000	-	-	1,220,000
Fixed asset investments	-	-	163,344	163,344
Current assets	74,282	41,855	-	116,136
Creditors due within one year	(28,715)	-	-	(28,715)
Provisions for liabilities and charges	0	-	-	0
	1,265,566	**41,855**	**163,344**	**1,470,765**

Analysis of net assets between funds - Prior Year

	Unrestricted funds 2023	Restricted funds 2023	Endowment funds 2023	Total funds 2023
	£	£	£	£
Tangible fixed assets	1,220,000	-	-	1,220,000
Fixed asset investments	-	-	150,175	150,175
Current assets	193,834	55,416	-	249,250
Creditors due within one year	(59,719)	-	-	(59,719)
Provisions for liabilities and charges	(71,249)	-	-	(71,249)
	1,282,866	**55,416**	**150,175**	**1,488,457**

21. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held seperately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £13,800 (2023: £12,680).

22. Related party transactions

During the year a salary of £35,942 (2023: £32,698) was paid to T Cobbing in her role as Childcare Manager.

During the year pension contibutions of £1,078 (2023: £981) on behalf of T Cobbing.

The remuneration of trustees in positions of employment within the charity is not prohibited in the charity's governing document.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

England & Wales - Charity number 1127451

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

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FOR THE YEAR ENDED 31 DECEMBER 2023

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023

Administrative details of the charity

Charity Registered Number	1127451
Prinicipal Office	St. John's Church, Forest Glade, Langdon Hills, Basildon, Essex SS16 6RX

Advisers

Bankers	Barclays Bank Ltd, 19 Town Square, Basildon, SS14 1BD
Solicitors	Diocesan Registrar Winckworth Sherwood, Minerva House, 5 Montague Close London SE1 9BB
Investment advisers	Barclays Bank Ltd, 2 East Walk, Basildon, SS14 1HN
Insurers	RSA via Preschool Learning Alliance, The Fitzpatrick Building, 188 York Way, London N7 9AD
	Ecclesiastical Insurance Group, Beaufort House, Brunswick Road, Gloucester GL1 1JZ
Auditors	Clemence Hoar Cummings, 1-5 Como Street, Romford, RM7 7DN
Custodian Trustee	Diocese of Chelmsford, Diocesan Office, 53 New Street, Chelmsford, Essex, CM1 1AT

Structure, governance and management

The Parish of Langdon Hills is part of the Church of England Diocese of Chelmsford. The governing documents are the *PCC Powers Measure 1956* , and the *Church representation rules 1980 (plus later amendments)*

Links to both documents can be found on the Parish resources website
http://www.parishresources.org.uk/

Members of the parochial church council (PCC) are trustees of the charity. The PCC decides all strategic policies of the parish, and decisions on significant expenditure. Sub-committees deal with questions of e.g. finance, Childcare and building maintenance in greater detail, and recommend actions to the PCC asking for PCC Approval.

Clergy are ex officio members, as are those elected to be church wardens and their deputies, and Deanery Synod representatives. Other PCC members, including readers and the lay evangelist, are elected by church members at the annual parochial church meeting in April. Informal training is given by word of mouth (before and after election), by necessary explanation during the PCC meetings, and through membership of a sub-committee.

Our PCC meet six times during the year. Meetings begin with a short act of worship. During the year we have been discussing specific matters reported by the PCC sub committees as well as looking at Diocesan recommended reviews/activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIATICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Parochial Church Council Membership 2023

Ex officio:

1	Rector	Reverend Jeremy Noles (Chair)	

Elected members:

			Term of Office expires:
2	Parish Churchwarden (St Marys)	Judy Street	2024
3	Parish Churchwarden (St Marys)	Roger McArdell	2024 (app 23.04.23)
4	Parish Churchwarden (St Johns)	Rostan Goosen	2024
5	Parish Churchwarden (St Johns)	Sheila Morgan	2024
5a	Deanery Synod Rep	Sheila Morgan	2026
6	Deanery Synod Rep/Lay Evangelist	Eddy Lee	2026
7	Deanery Synod Rep	Kay Rumsey	2026 (resigned 30.01.24)
8	Council Member	Barbara Barr	2024
9	Council Member	Sally Butler	2024 (app 23.04.23)
10	Council Member	Anne Rogers	2024
11	Council Member	Sue Rath	2025 (app 23.04.23)
12	Council Member	Tracie Brown	2025
13	Council Member	Jessica Brown	2025
14	Council Member	Irene D'Aeth	2026
15	Council Member	Remi Sofowora	2026 (app 23.04.23)
16	Council Member /PTO Reader	Kennedy Rath	2026
17	Co-Opted (Childcare Manager)	Theresa Cobbing	2024*

Non Members:
Debbie Porter (Acting Treasurer)
Nikki Hall (PCC Secretary)

*Theresa co-opted as she is not on the Church Electoral Roll.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees present their annual report together with the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Langdon Hills (the charity) for the year ended 31 December 2023. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015).

Objectives and Activities

a. Policies and objectives

The trustees are mindful of their duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, and of its supplementary public guidance on the advancement of religion for the public benefit, when considering the objectives and activities of the PCC of Langdon Hills. The trustees believe that the PCC of Langdon Hills makes a significant contribution to the public as evidenced in the activities undertaken that are stated in this report.

b. Activities for achieving objectives

The parish provides Christian services of worship at its two churches for the benefit of both members and visitors. It encourages spiritual growth by guidance and discussion in small groups. It aims to serve and care for the community as well as presenting the Gospel outside the church buildings, for example through its work in schools, residential homes, hospital, and working with other local churches. It also provides high quality childcare in the preschool, out of school and holiday clubs. (See our mission statement and Parish prayer).

It has been an encouraging year in the life of our parish as we have continued to recover from the effects of the Covid 19 pandemic. God has continued to bless us with opportunities to serve and to grow.

The Churches

At St Mary's, the congregations are blessed by the worship and fellowship. Services are traditional, with a weekly Sunday service of Holy Communion at 9am and occasional services for commemoration. In 2023, we expanded the use of the St Mary's church building with the introduction of opportunities for members of the local community to drop in on Saturday afternoons during the summer for light refreshments, company and the opportunity to explore exhibits about local history, and the launch of 'St Mary's Live' – monthly music and entertainment evenings from the autumn onwards.

Many are also blessed through the special ministry of occasional offices (baptisms, weddings, funerals) and other special services such as our annual memorial service. A highlight of 2023 was the baptism in the sea of 5 people during the summer at a nearby beach. During the Christmas season, St Mary's was especially busy hosting a traditional 'Carols by Candlelight' Nine Lessons and Carols service. Many in the community also attended the two Christingle services for which the church was completely full, and the Midnight Communion service held on Christmas Eve.

At St John's there is a weekly Sunday service at 11.00am. The normal pattern of 11am services is Holy Communion on 2nd, 3rd and 4th Sundays, with a monthly All age service on the 1st Sunday of every month. Baptisms also take place in this service. The Christingle service held at St John's Church on Christmas Eve was well attended, with an increase in attendance as compared to 2022 when a Christingle service at St John's was first introduced. A new 'Hope Explored' course for those wanting to explore the message of Christmas further was promoted at Christmas services at both churches.

The Churches continued

There has been much time, prayer and energy invested into St John's over the years and we continue to see the benefit of this. The development of our worship, buildings and childcare services has resulted in lots of activity and many opportunities midweek taking place there. Congregations on Sundays continue to be busy and have welcomed new families and their children into the church. Outreach groups continue to grow with new groups on the horizon.

Other Activities

St John's is also the base for most of our social and spiritual events including:
Thursday Rendezvous - a social group for over 50's with occasional short talks.
Alpha Course – twice yearly in January and September, providing an opportunity to explore faith and life questions.
Small Groups - meeting weekly in members' houses, at St John's or on Zoom, enabling people to grow in faith and mature. Students of the Alpha course are encouraged to join a small group after the course ends.

Men United - open to men providing events including a monthly men's breakfast, sometimes including a speaker, and regular social events.

Community Walk a walking activity to explore our local nature reserve which meets one Saturday a month, stopping for coffee at the nature reserve café.

0 – 3s Club - held on a Monday and Tuesday morning at St John's Church for parents and carers.
Community Hub – a new activity on Saturdays at St John's Church providing a warm space, hot food and drinks especially during the colder months, though with potential for this to continue for a longer period.
Afternoon Tea and Chat - every Wednesday afternoon during term time at St John's Church.
NexGen – once a month kids club on the last Saturday of each month for children aged 7 to 11.
St Mary's Live – monthly series of music & entertainment at St Mary's Church.

As above, potential for increased use of St Mary's Church is being explored.

Outside the churches our Pastoral Team also undertake home, residential care home and hospital visiting. A monthly Holy Communion service now takes place at a residential care home adjacent to St John's Church.

Fundraising

Fundraising has continued through 2023. Several fairs were held throughout the year which were well attended and enjoyed by the local community as well as a fun quiz night. The Parish took part in the Fun Walk, the brainchild of a local MP. Local charities and groups are able to increase their sponsorship fundraising by around 30 to 40% from a pot donated by local businesses. Fundraising is an important part of the parish and brings the community into the church buildings. . A successful grant application to Essex County Council funded the start-up costs for the new NexGen kids club.

c. Volunteers

The Parish relies heavily on a large number of volunteers, particularly for church activities. Most of the PCC membership is voluntary. Volunteers also provide 'St John's Kids' (Sunday school) staff, leaders of small groups, church wardens and deputies, sides persons, sub-committee members, social activities, music during worship (organ, choir and music group) and refreshments. Assessing the number is difficult because many have more than one role, but about 70-80 people are involved.

Achievements and performance

a. Review of activities

Childcare

We have continued to develop our work with families and children at St John's. St John's Childcare has been continuing to build links with the many families this puts us in touch with. Our Holiday Club operates during most school holidays for pre-school age children. A social programme operates alongside the termly invitations to seasonal services (Easter, Harvest, Mother's Day, Father's Day etc).

Childcare Continued

We now have over 200 children benefitting from the services we provide, which cover the period from 7.30am to 6pm. Childcare is provided by around 40 staff.

Electoral Roll

The current number of members on the Church Electoral Roll is 137, up 1 since 2022.
Since last year's revision, 5 people have been added, 2 have sadly died and 2 asked to be removed as they are now at other Parishes.
The population is made up of 82 residents and 55 non-residents

Ecumenical Relationships
The parish is a member of Churches together in Basildon and participates in periodic joint services of worship. We also have a close working relationship with the local Methodist, Baptist, Elim Pentecostal and Catholic churches.

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. Annual Review
Total income in 2023 was £813,782 and expenditure £816,247, resulting in a small deficit of £2,465 (a surplus of £11,347 after taking into consideration the 2023 increase in investments of £13,812 due to market recovery). We came in at £4,157 below our budgeted deficit (£6,622).
The expenditure of £816,248 also includes £5,496 spent from the St Mary's fabric restricted fund.

We hire out St Mary's Church Hall and St John's church to outside organisations. Our uniformed organisations pay a nominal rate, and others pay a standard rate. Our major customer is the Oak Wood Preschool who uses our hall every week day during school times. We started new hire agreements for evening exercise groups which have been going well. The income from hire covers all normal running and maintenance costs and allows us to cover most repairs to our 100 year old hall. St Mary's Hall was able to make a surplus of £14,465 in 2023 due to no major repairs carried out. The Hall does need significant investment to bring the standards up to a good level. Work began in 2023 to identify improvements needed with the intention to undertake at least some of these in 2024.

Income from giving to the church was not sufficient to cover the costs of running the two churches, and we have had to rely on our childcare income to supplement. We have reclaimed some £13,535 from HM Revenue and Customs for gift aided donations in an improvement on 2022. Giving from St Mary's was 10% higher and St John's was 105% higher than 2022 (St Mary's affected by regular donor setting up PGS under St John's, would have been 16% higher for STM and 73% higher for STJ). **Parish giving (incl. Gift Aid) was £586 short of covering the Parish Share paid to the Diocese (0.75% shortfall) which is a huge improvement on 2022 and due to the success of the 'Giving in Grace' Regular Giving appeal.**

Our policy is to give to charity at least 10% of income from donors plus 10% of the profit on our trading activities. At the beginning of 2022 we suspended all tithe giving. Due to there being no surplus in 2023, our giving policy will remain suspended however the plan is to reintroduce tithe giving once our financial position recovers.

c. Reserves policy

Our unrestricted cash reserves at the end of the year were £125,694 which includes £54,421 in restricted funds. The minimum level we consider viable is £150,000 however our current level is below what we feel would cover our obligations in the event of an emergency (i.e. 3 months redundancy pay). We do however have loss of earnings insurance to cover this.

d. Material investments policy

Reserves are held in Church Board of Finance (CBF) funds, Barclays bank community current account and deposit account. These are considered low risk investments in line with the trustees' attitude to investment risk. Interest is paid on each balance except the current account. The latter is regularly monitored to restrict balances to a monthly need.

The Robinson Churchyard endowment is held as shares in the CBF Investment fund. The PCC of Langdon Hills also benefits from the Langdon Hills Ecclesiastical Charity (formerly known as the Churchfield Charity) and the Cleaver Trust. The endowed assets of these funds are controlled by the Chelmsford Diocesan Board of Finance.

Structure, governance and management

a. Constitution

The Parish of Langdon Hills is part of the Church of England Diocese of Chelmsford. The governing documents are the PCC Powers Measure 1956, and the Church representation rules 1980 (plus later amendments). Links to both documents can be found on the Parish resources website: http://www.parishresources.org.uk/

b. Method of appointment or election of Trustees

Members of the parochial church council (PCC) are trustees of the charity. Clergy are ex-officio members. Church wardens and Deanery Synod representatives are elected to the PCC at the annual parochial church meeting in April, as are three PCC members per year. Our PTO Reader and Lay Evangelist are also PCC members but by virtue of being elected as a council member and Deanery Synod representative respectively. Trustee training is provided by the Diocese and all PCC members are encouraged to access this, with further explanation being given at meetings as necessary.

c. Organisational structure and decision making

The PCC decides all strategic policies of the parish, and decisions on significant expenditure. Sub committees deal with questions of e.g. Finance, Childcare and building maintenance in greater detail, and recommend actions to the PCC asking for PCC Approval.

Our PCC meet six times during the year. Meetings begin with a short act of devotion. During the year we have been discussing specific matters reported by the PCC sub committees as well as looking at Diocesan recommended reviews / activities, and exploring future direction for the parish.

d. Risk management

The PCC confirm that the major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks. Work is ongoing in these reviews.

The major risks to the church are:

Governance risks
- Inappropriate organisational structure
- Trustee body lacks relevant skills or commitment
- Conflicts of interest Operational risks
- Lack of beneficiary welfare or safety
- Poor contract pricing
- Poor staff recruitment and training
- Doubt about security of assets

Financial risks
- Inaccurate and/or insufficient financial information
- Inadequate reserves and cash flow
- Dependency on limited income sources
- Inadequate investment management policies
- Insufficient insurance cover

External risks
- Poor public perception and reputation
- Demographic changes such as an increase in the size of beneficiary group
- Turbulent economic or political environment
- Changing government policy Compliance with law and regulation
- Acting in breach of trust
- Poor knowledge of the legal responsibilities of an employer
- Poor knowledge of regulatory requirements of particular activities (eg fund -raising, running of care facilities, operating vehicles)

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Fire at St John's

Regular practice evacuations are carried out by Childcare staff and children. Fire alarms are regularly maintained and tested. Flammable waste is stored in containers which are now housed in a locked enclosure.

The loss of the building would prevent the continuance of St John's Childcare, leading to the need to lay off staff. We now have loss of revenue insurance for such an event, to the level of our annual Childcare income, to provide for redundancies.

Metal theft at St Mary's church and St Mary's Hall

Both buildings have suffered from attack by thieves in the past. All metal, internal and external, is now marked with Smart water. Lead which has been stolen is normally replaced with Ubiflex, a non valuable substitute.

Plans for future periods

a. Future giving

All tithe giving was suspended at the beginning of 2022 with a view to reinstating it once our financial position has improved.

b. Church growth

Numbers at St Mary's services have been static for a while with predominantly the same people attending.

St John's has seen growth in numbers within its congregation with several new families, individuals and couples now attending.

c. Alpha

We continue to run annual Alpha courses with introductory courses such as 'Hope Explored' as a key strategy for evangelism. We have planned 2 courses in 2024.

Reference and administration

The 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 Practice).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIATICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

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 that period. In preparing these financial statements the trusteed are required to –

- Select suitable accounting practices and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting 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 sufficient 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 2011 & 2016, the Charity (Accounts and Reports) Regulations 2011 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 trustees 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.

Approved by the trustees on 27/03/2024 and signed on their behalf by

J. Noles

Rev'd Jeremy Noles, Rector

D. Porter

Debbie Porter, Acting Treasurer

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

REPORT OF THE INDEPENDENT EXAMINER
FOR THE YEAR ENDED 31 DECEMBER 203

Independent Examiners Report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of Langdon Hills (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

Responsibilities and Basis of Report
As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiners Statement
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed the examination. I can confirm that no 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 charity as required by section 130 of the 2011 Act or;

2. the records 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.

Date: 27/03/2024

David Belbin BSc BFP FCA DChA
Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £	*Total funds 2022 £*
Income and endowments from:						
Donations and legacies	2	76,054	-	-	**76,054**	*63,129*
Income from charitable activities	3	714,960	-	-	**714,960**	*674,453*
Investments	4	5,223	4,501	-	**9,724**	*6,785*
Other income	5	13,044	-	-	**13,044**	*8,702*
Total income		809,281	4,501	-	**813,782**	*753,069*
Expenditure on:						
Raising funds		384			**384**	*540*
Expenditure on charitable activities	6-9	810,367	5,496	-	**815,863**	*752,632*
Total expenditure		810,750	5,496	-	**816,247**	*752,632*
Gains / losses on investment assets	14	-	-	13,812	**13,812**	*(19,771)*
Net income / (expenditure) resources		(1,469)	(995)	13,812	**11,347**	*(19,334)*
Net movement in funds		(1,469)	(995)	13,812	**11,347**	*(19,334)*
Reconciliation of funds						
Total funds brought forward	19	1,282,867	55,415	150,175	**1,488,457**	*1,507,791*
Total funds carried forward		1,281,398	54,420	163,987	**1,499,804**	*1,488,457*

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	13		1,220,000		1,220,000
Investments	14		163,987		150,175
			1,383,987		1,370,175
Current assets					
Debtors	15	2,466		4,034	
Cash in bank and hand		125,694		245,216	
		128,160		249,250	
Creditors: Amount falling due within one year	16	(12,343)		(59,719)	
Net current assets			115,817		189,531
Total assets less current liabilities			1,499,804		1,559,706
Provisions for liabilities	18		0		(71,249)
Net assets			**1,499,804**		**1,488,457**
Charity funds					
Endowment funds	19		163,987		150,175
Restricted funds	19		54,420		55,415
Unrestricted funds:					
	19	1,161,397		1,162,867	
Revaluation reserve	19	120,000		120,000	
Total unrestricted funds			1,281,397		1,282,867
Total funds			**1,499,804**		**1,488,457**

The financial statements were approved by the Trustees on 27/03/2024 and signed on their behalf by:

J A Noles

Rev'd Jeremy Noles, Rector

D. Porter

Debbie Porter, Acting Treasurer

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

CASHFLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	*See below*	(111,287)	5,574
Net Cash provided by (used in) operating activities		(111,287)	5,574
Cash flows from investing activities			
Purchase of intangible fixed assets			
Purchase of tangible fixed assets			
interest received			6,784
Net Cash provided by (used in) investing activities		(111,287)	12,358
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginnning of the reporting period		245,216	232,858
Cash and cash equivalents at the end of the reporting period		**133,931**	**245,216**

Reconciliation of new movement in funds to net cash flow operating activities	**2023 £**	*2022 £*
Net expenditure for the year (as per Statement of financial activities	11,347.28	(19,334.17)
Adjustments for:		
Dividend, interest and rents from investments	(5,577.00)	12,987.28
(Increase)/Decrease in debtors	1,568.15	(1,620.30)
(Decrease)/increase in creditors	(47,376.00)	49,541.00
(Decrease)/increase in Provisions	(71,249.00)	(36,000.00)
Net cash used in operating activities	**(111,287)**	5,574

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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 the 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 1 January 2019 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

The Parochial Church Council of the Ecclesiastical Parish of Langdon Hills constitutes a public benefit entity as defined by FRS 102.

1.2 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 contribution. 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.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1. Accounting policies (Continued)

1.3 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. 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, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are cost 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 charges in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure where 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.

1.4 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Freehold property	*- No depreciation*

1.5 Revaluation of tangible fixed assets

The charity has adopted the revaluation model to revalue items of property, plant and equipment whose fair value can be measured reliably. The revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

The fair value of land and buildings is usually determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. The fair value of items of plant and machinery is usually their market value determined by appraisal.

Revaluation gains and losses are recognised in other comprehensive income and accumulated in equity.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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 measure at cost less impairment. Investments 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.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the good or services it must provide. Provisions are measured at the best estimated of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.13 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 compromise 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.

Investment income, gains and losses are allocated to the appropriate fund.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

2. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £
Donations	**76,054**	-	-	**76,054**
Total 2022	*63,129*	-	-	*63,129*

3. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £
Childcare	678,610	-	-	**678,610**
Hall hire	34,985	-	-	**34,985**
Wedding fees etc	1,365	-	-	**1,365**
	714,960	-	-	**714,960**
Total 2022	*674,453*	-	-	*674,453*

4. Investment income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	Total funds 2023 £
Listed investment	-	18,313	-	**18,313**
Investment income - cash	5,223	-	-	**5,223**
	5,223	**18,313**	-	**23,536**
Total 2022	*2,302*	*4,483*	-	*6,785*

5. Other income

	Unrestricted funds 2023	Restricted funds 2023	Endowment funds 2023	Total funds 2023
Furlough income		-	-	-
Raising funds	-	-	-	-
Other income	13,044	-	-	**13,044**
	13,044	-	-	**13,044**
Total 2022	*8,702*	-	-	*8,702*

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6. Analysis of expenditure on charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Endowment funds 2023 £	**Total funds 2023 £**	Total funds 2022 £
Childcare	587,374	5,496	-	**592,870**	542,231
Hall hire	11,036	-	-	**11,036**	7,469
Mission	290	-	-	**290**	2,150
Fund Raising	384	-	-	**384**	540
Church	211,668	-	-	**211,668**	200,242
	810,751	5,496	-	**816,247**	752,632
Total 2022	711,917	-	-	711,917	711,917

7. Direct costs

	Childcare £	Hall Hire £	Church £	**Total 2023 £**	Total 2022 £
Running expenses	18,687	9,632	31,455	**59,774**	41,121
Maintenance	-	1,404	22,325	**23,729**	19,792
Equipment	1,472	-	1,286	**2,758**	6,704
Other costs	35,811	-	-	**35,811**	26,732
Parish shares	-	-	76,640	**76,640**	82,023
Clergy expenses	-	-	832	**832**	1,325
Other clergy expenses	-	-	200	**200**	100
Service expenses	-	-	945	**945**	951
Alpha expenses	-	-	482	**482**	-
Adult groups expenses	-	-	2,129	2,129	-
Youth and children group expenses	-	-	793	**793**	1,552
Publicity costs	-	-	-	-	134
Childcare repayment provision	-	-	-	-	-
Wages and salaries	498,525	-	56,064	**554,589**	518,278
National insurance	25,695	-	649	**26,344**	22,006
Pension costs	12,680	-	-	**12,680**	11,520
	592,870	11,036	193,800	**797,705**	732,238
Total 2022	*538,267*	*5,508*	*142,459*	*686,234*	686,234

8. Support costs

	Childcare £	Hall Hire £	Church £	**Total 2023 £**	Total 2022 £
Telephone	2,942	-	561	**3,620**	3,503
Postage, printing & stationary	2,812	-	2,588	**5,770**	5,400
Bank charges	1,682	-	-	**1,457**	1,682
Staff expenses	-	-	-	-	0
Computer expenses	3,681	-	348	**3,721**	4,029
Governance costs examination/audit fee	1,030	1,030	1,030	**3,300**	3,090
	12,147	1,030	4,527	**17,868**	17,704
Total 2022	*12,147*	*1,030*	*4,527*	*17,704*	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9. Analysis of grant expenditure

	Total 2023 £	Total 2022 £
Grants to institutions - Mission	**290**	2,150

Grant - Home missions and other church causes	**2022 £**	2022 £
St Lukes hospice (Basildon)	**-**	300
Basildon community resources centre	**40**	375
Schools team ministry	**-**	450
UCB Europe	**200**	200
Various small charities	**50**	375
Grant - Overseas missionary		
Diocese of south west tanzania	**-**	-
Friends of the poor	**-**	450
Childrens joy	**-**	-
Total	**290**	2,150

Trustee expenditure
During the year 1 Trustee received reimbursements of expenses amounting to £812 (2022: Trustees - £659).

11. Independent examiner's remuneration

The independent examiner's remuneration amounts to an Independent Examination fee of £3,456 (2022: £3,300).

12. Staff costs

Staff costs were as follows:

	£	£
Wages and salaries	**554,589**	518,278
Social security costs	**26,344**	22,006
Other pension costs	**12,680**	11,520
	593,613	551,804

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

	No.	No.
General Church	**5.00**	5
Childcare	**40.00**	40
Ministerial	**-**	-
	45	45

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

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

13. Tangible fixed assets

	Freehold Property £
Cost or valuation	
At 1 January 2021 and 31 December 2023	1,220,000
Depreciation	
At 1 January 2021 and 31 December 2023	-
Net book Value	
At 31 December 2023	**1,220,000**
At *31 December 2022*	1,220,000

The freehold land and buildings include the Mission Hall, known as St Mary's Church Hall. In November 2006 the PCC decided, on advice from the external auditor, to revalue the hall, and no longer apply depreciation. The value of the hall was reassessed by Hilbery Chaplin on 21 January 2007 at £200,000. This has been reduced by 50% to reflect that the terms of the initial gift significantly restrict its use and disposal. The Trustees deem that the value is still appropriate, given the restrictions on use and disposal of this property.

The extension and St John's Church was revalued in December 2016 for insurance purposes to £1,120,000.

Cost or valuation at 31 December 2023 is as follows:

	Land and buildings £
At Cost	1,100,000
At Valuation	
December 2016	120,000
	1,220,000

If the land and buildings had not been included at valuation they would have been included under the historical cost convention as follows:

	2023 £	2022 £
Cost	**1,100,000**	1,100,000
Accumulated depreciation	-	-
	1,100,000	1,100,000

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

14. Fixed asset investments

	Listed Securities £
Market Value	
At 1 January 2023	150,175
Revaluations	13,812
At 31 December 2023	**163,987**

Investments at market value comprise:

	2023 £	*2022 £*
Listed Investments	**163,987**	*150,175*

All the fixed asset investments are held in the UK

15. Debtors

	2023 £	*2022 £*
Other Debtors	**2,466**	*4,034*

16. Creditors: Amounts falling due within one year

	2023 £	*2022 £*
Trade creditors	**11,488**	*59,158*
Other creditors	**855**	*561*
	12,343	59,719

17. Financial Instruments

	2023 £	*2022 £*
Financial assets measured at amortised cost	**2,466**	4,034
Financial liabilities measured at amortised cost	**12,343**	59,719

Financial assets measured at amortised cost comprise amounts due from HMRC in respect of Gift Aid claims. No interest is charged or receivable on these current financial assets

Financial Liabilities measured at amortised cost comprise trade creditors and other creditors. All financial liabilities are current and no interest is charged or payable on these balances.

18. Provisions

	Provisions £
Brought forward	71,249
Additional provision	-
Payments	- 71,249
At 1 January 2022 and 31 December 2023	0

Provisions
Amount repayable to Essex county council

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

19. Statement of funds

Statements of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfer In/Out £	Gain/ (Losses) £	Balance at 31 December 2023 £
Designated funds						
Rendezvous Over 50s	533	1,556	(884)		-	1,205
Dunhill Fund	-				-	-
St Marys Church Fund	0	23,327	(14,715)	(8,613)	-	- 0
St Marys Church Fund - STMH	- 0	32,231	(17,766)	(14,465)	-	0
St Johns Church Fund	- 0	39,734	(41,230)	1,496	-	0
St Johns Church Fund - Childcare	0	681,472	(613,104)	(68,369)	-	- 0
Men United	-	1,500	(1,245)	- 255	-	- 0
Kingdom Investment Fund	-	-	-	-	-	-
	533	779,821	(688,943)	(90,206)	-	1,204
General funds						
General funds	1,162,334	29,460	(121,808)	90,206	-	1,160,191
Revaluation reserves	120,000	-	-	-	-	120,000
Other general funds	-	-	-	-	-	-
	1,282,334	29,460	(121,808)	90,206	-	1,280,191
Total unrestricted funds	**1,282,866**	**809,281**	**(810,752)**	-	-	**1,281,395**
Endowment funds						
Robinson Churchyard	3,896	-	-	-	358	4,254
Langdon Hills Ecclesiastical Trust	140,356	-	-	-	12,897	153,253
Cleaver Trust	5,923	-	-	-	557	6,480
	150,175	-	-	-	**13,813**	**163,987**
Restricted funds						
Churchyard	2,416	117		-	-	2,533
St Mary's Building	671			-	-	671
St Mary's Fabric	52,328	4,384	(5,496)	-	-	51,217
	55,416	4,501	(5,496)	-	-	**54,421**
Total of funds	**1,488,457**	**813,782**	**(816,248)**	-	**13,813**	**1,499,804**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

19. Statement of funds (continued)

Statements of funds - Prior Year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfer In/Out £	Gain/ (Losses) £	Balance at 31 December 2022 £
Designated funds						
Rendezvous Over 50s	1,215	802	(1,485)	0	-	533
Dunhill Fund	0	-	-	0	-	0
St Marys Church Fund	-	20,255	(10,806)	(9,449)	-	0
St Marys Church Fund - STMH	-	33,236	(13,837)	(19,399)	-	(0)
St Johns Church Fund	-	18,732	(31,530)	12,798	-	(0)
St Johns Church Fund - Childcare	-	641,766	(563,644)	(78,122)	-	0
Home Development Fund	0	-	-	0	-	0
Kingdom Investment Fund	-	-	-	-	-	0
	1,215	714,791	(621,302)	(94,172)	-	533
General funds						
General funds	1,163,931	33,795	(129,564)	94,172	-	1,162,334
Revaluation reserves	120,000	-	-	-	-	120,000
Other general funds	-	-	-	-	-	0
	1,283,931	33,795	(129,564)	94,172	-	1,282,334
Total unrestricted funds	1,285,148	748,586	(750,865)	- 0	0	1,282,866
Endowment funds						
Robinson Churchyard	4,409	-	-	-	(513)	3,896
Langdon Hills Ecclesiastical Trust	158,824	-	-	-	(18,468)	140,356
Cleaver Trust	6,713	-	-	-	(790)	5,923
	169,946	-	-	-	(19,771)	150,175
Restricted funds						
Churchyard	1,241	1,175	-	-	-	2,416
St Mary's Building	671	-	-	-	-	671
St Mary's Fabric	50,785	3,308	- 1,765	-	-	52,328
	52,697	4,483	- 1,765	-	-	55,416
Total of funds	**1,507,791**	753,069	(752,630)	0	(19,771)	**1,488,457**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

19. Statement of funds (continued)

The designated funds comprise:

The Home Development Fund to hold 50% of the prior year surplus for future development within the parish. The remaining 50% of the prior year surplus will be split between the following funds:

The PCC Fund which holds £5,000 from the surplus each year for emergency giving to be decided by the PCC (i.e. disaster relief).

The Rectors Fund which holds £1,000 from the surplus each year for when emergency situations arise at the discretion of the clergy.

The Kingdom Investment Fund to hold 50% of the balance for investing in projects that serve the Kingdom of God.

Other Charity Giving Fund to hold 50% of the balance for charitable giving using the guidelines agreed on 11 May 2015.

The endowment funds comprise:

The Cleaver Trust are from the will of Revd E.D Cleaver in 1895, providing a principal sum of £300, the income from which is to be used for the repair and upkeep of St Mary's and All Saints Church. The capital is held in 287.66 income shares. Chelmsford DBF acts as Custodian Trustees.

The Ecclesiastical Charity arose from the sale of 3.7 acres of land in December 1964, the proceeds of which were vested in the Official Custodian for Charity and then divested to the Chelmsford DBF as Custodian Trustees in October 1982. The capital isheld in 7,722.55 income shares. The dividends from this investment are for upkeep and repair of St Mary's and All Saints Old Church, and left overs each year for general ecclesiastical purposes.

The Churchyard Funds, which is comprised largely of income from the Robinson Churchyard Charity. It comprises 214.37 income shares in the CBF Investment fund.

The restricted funds comprise:

The St Mary's Fabric Fund which is for the maintenance of the fabric of St Mary's church. The fund is largely comprised of trust income derived from the Langdon Hills Ecclesiastical Charity (also known as the Churchfield Charity) and the Cleaver Trust.

The St Mary's Building Fund which is for the maintenance of both the fabric and contents of the parish church. The fund is comprised of gifts from members and friends of the church.

Summary of funds - current year

	Balance at 1 January 2023	Income	Expenditure	Transfer In/Out	Gain/ (Losses)	Balance at 31 December 2023
	£	£	£	£	£	£
Designated funds	533	779,821	(688,943)	(90,206)	-	1,204
General funds	1,282,334	29,460	(121,808)	90,206	-	1,280,191
	1,282,866	809,281	(810,752)	-	-	1,281,395
Endowment funds	150,175	-	-	-	13,813	163,987
Restricted funds	55,416	4,501	- 5,496	-	-	54,421
	1,488,457	**813,782**	**(816,248)**	-	**13,813**	**1,499,804**

Summary of funds - prior

	Balance at 1 January 2022	Income	Expenditure	Transfer In/Out	Gain/ (Losses)	Balance at 31 December 2022
	£	£	£	£	£	£
Designated funds	1,215	714,791	(621,302)	(94,172)	-	533
General funds	1,283,932	33,795	(129,564)	94,172	-	1,282,334
	1,285,147	748,586	(750,865)	-	-	1,282,866
Endowment funds	169,946	-	-	-	(19,771)	150,175
Restricted funds	52,697	4,483	(1,765)	-	-	55,416
	1,507,791	**753,069**	**(752,630)**	-	**(19,771)**	**1,488,457**

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

20. Analysis of net assets between funds

Analysis of net assets between funds - Current Year

	Unrestricted funds 2023	Restricted funds 2023	Endowment funds 2023	Total funds 2023
	£	£	£	£
Tangible fixed assets	1,220,000	-	-	1,220,000
Fixed asset investments	-	-	163,987	163,987
Current assets	73,738	54,421	-	128,159
Creditors due within one year	(12,343)	-	-	(12,343)
Provisions for liabilities and charges	0	-	-	0
	1,281,395	**54,421**	**163,987**	**1,499,804**

Analysis of net assets between funds - Prior Year

	Unrestricted funds 2022	Restricted funds 2022	Endowment funds 2022	Total funds 2022
	£	£	£	£
Tangible fixed assets	1,220,000	-	-	1,220,000
Fixed asset investments	-	-	150,175	150,175
Current assets	193,834	55,416	-	249,250
Creditors due within one year	(59,719)	-	-	(59,719)
Provisions for liabilities and charges	(71,249)	-	-	(71,249)
	1,282,866	**55,416**	**150,175**	**1,488,457**

21. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held seperately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £16,945 (2022: £15,360).

22. Related party transactions

During the year a salary of £32,698 (2022: £30,102) was paid to T Cobbing in her role as Childcare Manager.

During the year pension contibutions of £981 (2022: £684) on behalf of T Cobbing.

The remuneration of trustees in positions of employment within the charity is not prohibited in the charity's governing document.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

England & Wales - Charity number 1127451

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022

Administrative details of the charity

Charity Registered Number	1127451
Prinicipal Office	St. John's Church, Forest Glade, Langdon Hills, Basildon, Essex SS16 6RX

Advisers

Bankers	Barclays Bank Ltd, 19 Town Square, Basildon, SS14 1BD
Solicitors	Diocesan Registrar Winckworth Sherwood, Minerva House, 5 Montague Close London SE1 9BB
Investment advisers	Barclays Bank Ltd, 2 East Walk, Basildon, SS14 1HN
Insurers	RSA via Preschool Learning Alliance, The Fitzpatrick Building, 188 York Way, London N7 9AD
	Ecclesiastical Insurance Group, Beaufort House, Brunswick Road, Gloucester GL1 1JZ
Auditors	Clemence Hoar Cummings, 1-5 Como Street, Romford, RM7 7DN
Custodian Trustee	Diocese of Chelmsford, Diocesan Office, 53 New Street, Chelmsford, Essex, CM1 1AT

Structure, governance and management

The Parish of Langdon Hills is part of the Church of England Diocese of Chelmsford. The governing documents are the *PCC Powers Measure 1956*, and the *Church representation rules 1980 (plus later amendments)*

Links to both documents can be found on the Parish resources website
http://www.parishresources.org.uk/

Members of the parochial church council (PCC) are trustees of the charity. The PCC decides all strategic policies of the parish, and decisions on significant expenditure. Sub-committees deal with questions of e.g. finance, Childcare and building maintenance in greater detail, and recommend actions to the PCC asking for PCC Approval.

Clergy are ex officio members, as are those elected to be church wardens and their deputies, and Deanery Synod representatives. Other PCC members, including readers and the lay evangelist, are elected by church members at the annual parochial church meeting in April. Informal training is given by word of mouth (before and after election), by necessary explanation during the PCC meetings, and through membership of a sub-committee.

Our PCC meet six times during the year. Meetings begin with a short act of worship. During the year we have been discussing specific matters reported by the PCC sub committees as well as looking at Diocesan recommended reviews/activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIATICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Parochial Church Council Membership 2021/2022

Ex officio:

1	Rector/Chair (Chief Executive Officer)	Rev'd Jeremy Noles (appointed 21.9.22)
2	Area Dean/Chair	Rev'd Jane Richards (resigned 21.9.22)

Elected members:			**Term of Office expires:**
1	Parish Churchwarden (St Marys)	Judy Street	2023 (elected 30.10.22)
2	Parish Churchwarden (St Johns)	Nik Wright	2022 (resigned 30.10.22)
3	Parish Churchwarden (St Johns)	Rostan Goosen	2023 (elected 30.10.22)
4	Deanery Synod Rep	Sheila Morgan	2023
5	Deanery Synod Rep/Lay Evangelist	Eddy Lee	2023
6	Deanery Synod Rep	Kay Rumsey	2023
7	Council Member	Irene D'Aeth	2023
8	Council Member/PTO Reader	Kennedy Rath	2023
9	Council Member	Vacancy	2023
10	Council Member	Barbara Barr	2024
11	Council Member	Joanna Seret	2024 (resigned 21.3.22)
12	Council Member	Anne Rogers	2024
13	Council Member	Jessica Brown	2025
14	Council Member/Vice chair	Tracie Brown	2025
15	Council Member	Vacancy	2023
16	Co-opted (Childcare Manager)	Theresa Cobbing	2023*

Non Members:
Kenny Fagbemide (Treasurer)
Nikki Hall (PCC Secretary)

*Theresa co-opted as she is not on the electoral roll

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their annual report together with the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Langdon Hills (the charity) for the year ended 31 December 2022. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015).

Objectives and Activities

a. Policies and objectives

The trustees are mindful of their duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, and of its supplementary public guidance on the advancement of religion for the public benefit, when considering the objectives and activities of the PCC of Langdon Hills. The trustees believe that the PCC of Langdon Hills makes a significant contribution to the public as evidenced in the activities undertaken that are stated in this report.

b. Activities for achieving objectives

The parish provides Christian services of worship at its two churches for the benefit of both members and visitors. It encourages spiritual growth by guidance and discussion in small groups. It aims to serve and care for the community as well as presenting the Gospel outside the church buildings, for example through its work in schools, residential homes, hospital, and working with other local churches. It also provides high quality childcare in the preschool, out of school and holiday clubs. (See our mission statement and Parish prayer).

It has been an encouraging year in the life of our parish as we have continued to recover from the effects of the Covid 19 pandemic and appointed a new Rector in September 2022. God has continued to bless us with opportunities to serve and to grow.

The Churches

At St Mary's, the congregations are blessed by the worship and fellowship. Services are traditional, with a weekly Sunday service of Holy Communion at 9am and occasional services for commemoration. Early stage discussions have begun around potential increased use of St Mary's to engage creatively with the local community in different ways.

Many are also blessed through the special ministry of occasional offices (baptisms, weddings, funerals) and other special services such as our annual memorial service. During the Christmas season, St Mary's was especially busy hosting an Advent Carol Service and then a traditional Nine Lessons and Carols service. Many in the community also attended the two Christingle services, and the Midnight Communion service held on Christmas Eve.

At St John's there is a weekly Sunday service at 11.00am. The normal pattern of 11am services is Holy Communion on 2nd, 3rd and 4th Sundays, with a monthly All age service on the 1st Sunday of every month. Baptisms also take place in this service. For the first time in 2022 a Christingle service was held at St John's Church on Christmas Eve with encouraging attendance.

The Churches continued

There has been much time, prayer and energy invested into St John's over the years and we continue to see the benefit of this. The development of our worship, buildings and childcare services has resulted in lots of activity and many opportunities midweek taking place there. Congregations on Sundays continue to be busy and have welcomed new families and their children into the church.

Other Activities

St John's is also the base for most of our social and spiritual events including:
Thursday Rendezvous - a social group for over 50's with occasional short talks.
Alpha course – twice yearly in January and September, providing an opportunity to explore faith and life questions.
Small Groups – meeting weekly in members' houses, at St John's or on Zoom, enabling people to grow in faith and mature. Students of the Alpha course are encouraged to join a small group after the course ends.
Men United - open to men providing events including a monthly men's breakfast, sometimes including a speaker, and regular social events.
Parish Walk - a walking activity to explore our local nature reserve which meets one Saturday a month, stopping for coffee at the nature reserve café.
0 – 3s club - held on a Monday and Tuesday morning at St John's Church for parents and carers.
Community Coffee morning –a new activity on Saturdays at St John's Church providing a warm space, hot food and drinks especially during the colder months, though with potential for this to continue for a longer period.
Afternoon tea and chat - every Wednesday afternoon during term time at St John's Church.

As above, potential for increased use of St Mary's Church is being explored.

Outside the churches our Pastoral Team also undertake home, residential care home and hospital visiting.

Fundraising

During 2022, a fundraising group was established to help raise funds for much needed items in the church and childcare. Several fairs were held throughout the year which were well attended and enjoyed by the local community as well as a fun quiz night. Fundraising is an important part of the parish and brings the community into the church buildings.

c. Volunteers

The Parish relies heavily on a large number of volunteers, particularly for church activities. Most of the PCC membership is voluntary. Volunteers also provide Sunday school staff, leaders of small groups, church wardens and deputies, sides persons, social activities, music during worship (organ, choir and music group) and refreshments. Assessing the number is difficult because many have more than one role, but about 70-80 people are involved.

Achievements and performance

a. Review of activities

Childcare

We have continued to develop our work with families and children at St John's. St John's Childcare has been continuing to build links with the many families this puts us in touch with. Our Holiday Club operates during most school holidays for pre-school age children. A social programme operates alongside the termly invitations to seasonal services (Easter, Harvest, Mother's Day, Father's Day etc).

Childcare Continued

We now have over 200 children benefitting from the services we provide, which cover the period from 7.30am to 6pm. Childcare is provided by around 43 staff.

Electoral Roll

In April 2022 there were 136 on the electoral roll.
Since last year's revision, 3 people have been added, 2 members have sadly died, and 3 members asked to be removed.
The population is made up of 84 Residents and 52 Non Residents.

Ecumenical Relationships

The parish is a member of Churches together in Basildon and participates in periodic joint services of worship. We also have a close working relationship with the local Methodist, Baptist, Elim Pentecostal and Catholic churches.

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. Annual Review

Total income in 2022 was £753,069 and expenditure £752,632, resulting in a small surplus of £437 (a deficit of £19,337 after taking into consideration the 2022 decrease in investments of £19,771 due to market volatility). We came in at £1,174 below our budgeted surplus (£1,611). By September is was looking like we would end the year with a £25k deficit due to childcare and giving income still affected by the pandemic having budgeted for higher income. A successful Thanks-giving campaign in October and some cost savings helped to finish the year with a small surplus. Childcare numbers are back to pre-pandemic levels.

We hire out St Mary's Church Hall and St John's church to outside organisations. Our uniformed organisations pay a nominal rate, and others pay a standard rate. Our major customer is the Oak Wood Preschool who uses our hall every week day during school times. We started new hire agreements for evening exercise groups which have been going well. The income from hire covers all normal running and maintenance costs and allows us to cover most repairs to our 100 year old hall. St Mary's Hall was able to make a surplus of £19,399 in 2022 due to no major repairs carried out. The Hall does need significant investment to bring the standards up to a good level.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Income from giving to the church was not sufficient to cover the costs of running the two churches, and we have had to rely on our childcare income to supplement. We have reclaimed some £10,840 from HM Revenue and Customs for gift aided donations in an improvement on 2021. Giving from St Mary's was 20% lower and St John's was 39% lower than 2019 (2020 & 2021 not comparable due to pandemic). Parish giving (incl. Gift Aid) was £18,894 short of covering the Parish Share paid to the Diocese (23% shortfall) which is an improvement on 2021 and due to the success of the October appeal.

Our policy is to give to charity at least 10% of income from donors plus 10% of the profit on our trading activities. At the beginning of 2022 we suspended all tithe giving which reduced our donations to £2,150 for 2022. Due to there being no surplus in 2022, our giving policy will remain suspended however the plan is to reintroduce tithe giving once our financial position recovers.

c. Reserves policy

Our unrestricted cash reserves at the end of the year were £245,216 which includes £55,415 in restricted funds (£173,967 allowing for ECC liability adjustments) The minimum level we consider viable is £150,000 however our current level is below what we feel would cover our obligations in the event of an emergency (i.e. 3 months redundancy pay).

d. Material investments policy

Reserves are held in Church Board of Finance (CBF) funds, Barclays bank community current account and deposit account. These are considered low risk investments in line with the trustees' attitude to investment risk. Interest is paid on each balance except the current account. The latter is regularly monitored to restrict balances to a monthly need.

The Robinson Churchyard endowment is held as shares in the CBF Investment fund. The PCC of Langdon Hills also benefits from the Langdon Hills Ecclesiastical Charity (also known as the Churchfield Charity) and the Cleaver Trust. The endowed assets of these funds are controlled by the Chelmsford Diocesan Board of Finance.

Structure, governance and management

a. Constitution

The Parish of Langdon Hills is part of the Church of England Diocese of Chelmsford. The governing documents are the PCC Powers Measure 1956, and the Church representation rules 1980 (plus later amendments). Links to both documents can be found on the Parish resources website: http://www.parishresources.org.uk/

b. Method of appointment or election of Trustees

Members of the parochial church council (PCC) are trustees of the charity. Clergy are ex-officio members. Church wardens and Deanery Synod representatives are elected to the PCC at the annual parochial church meeting in April, as are three PCC members per year. Our PTO Reader and Lay Evangelist are also PCC members but by virtue of being elected as a council member and Deanery Synod representative respectively. Trustee training is provided by the Diocese and all PCC members are encouraged to access this, with further explanation being given at meetings as necessary.

c. Organisational structure and decision making

The PCC decides all strategic policies of the parish, and decisions on significant expenditure. Sub committees deal with questions of e.g. Finance, Childcare and building maintenance in greater detail, and recommend actions to the PCC asking for PCC Approval.

Our PCC meet six times during the year. Meetings begin with a short act of devotion. During the year we have been discussing specific matters reported by the PCC sub committees as well as looking at Diocesan recommended reviews / activities, and exploring future direction for the parish.

d. Risk management

The PCC confirm that the major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks. Work is ongoing in these reviews.

The major risks to the church are:

Governance risks
- Inappropriate organisational structure
- Trustee body lacks relevant skills or commitment
- Conflicts of interest Operational risks
- Lack of beneficiary welfare or safety
- Poor contract pricing
- Poor staff recruitment and training
- Doubt about security of assets

Financial risks
- Inaccurate and/or insufficient financial information
- Inadequate reserves and cash flow
- Dependency on limited income sources
- Inadequate investment management policies
- Insufficient insurance cover

External risks
- Poor public perception and reputation
- Demographic changes such as an increase in the size of beneficiary group
- Turbulent economic or political environment
- Changing government policy Compliance with law and regulation
- Acting in breach of trust
- Poor knowledge of the legal responsibilities of an employer
- Poor knowledge of regulatory requirements of particular activities (eg fund -raising, running of care facilities, operating vehicles)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Fire at St John's

Regular practice evacuations are carried out by Childcare staff and children. Fire alarms are regularly maintained and tested. Flammable waste is stored in containers which are now housed in a locked enclosure.

The loss of the building would prevent the continuance of St John's Childcare, leading to the need to lay off staff. We now have loss of revenue insurance for such an event, to the level of our annual Childcare income, to provide for redundancies.

Metal theft at St Mary's church and St Mary's Hall

Both buildings have suffered from attack by thieves in the past. All metal, internal and external, is now marked with Smart water. Lead which has been stolen is normally replaced with Ubiflex, a non valuable substitute.

Plans for future periods

a. Future giving

All tithe giving was suspended at the beginning of 2022 with a view to reinstating it once our financial position has improved.

b. Church growth

Numbers at St Mary's services have been static for a while with predominantly the same people attending.

St John's has seen growth in numbers within its congregation with several new families, individuals and couples now attending.

c. Alpha

We continue to run annual Alpha courses, with follow up series Mind the Gap, as a key strategy for evangelisation. We have planned 2 courses in 2023.

Reference and administration

The 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 Practice).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIATICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

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 that period. In preparing these financial statements the trusteed are required to –

- Select suitable accounting practices and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting 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 sufficient 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 2011 & 2016, the Charity (Accounts and Reports) Regulations 2011 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 trustees 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.

Approved by the trustees on 27/3/2023 and signed on their behalf by

J Noles

Rev'd Jeremy Noles, Rector

Kehinde Fagbemide, Treasurer

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

REPORT OF THE INDEPENDENT EXAMINER
FOR THE YEAR ENDED 31 DECEMBER 2022

Independent Examiners Report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of Langdon Hills (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

Responsibilities and Basis of Report
As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiners Statement
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed the examination. I can confirm that no 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 charity as required by section 130 of the 2011 Act or;

2. the records 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.

D Belbin.

Date: 27/3/2023

David Belbin BSc BFP FCA DChA
Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income and endowments from:						
Donations and legacies	2	63,129	-	-	**63,129**	*43,054*
Income from charitable activities	3	674,453	-	-	**674,453**	*613,575*
Investments	4	2,302	4,483	-	**6,785**	*4,497*
Other income	5	8,702	-	-	**8,702**	*18,576*
Total income		748,586	4,483	-	**753,069**	*679,702*
Expenditure on:						
Raising funds		540				
Expenditure on charitable activities	6-9	750,327	1,765	-	**752,632**	*711,917*
Total expenditure		750,867	1,765	-	**752,632**	*711,917*
Gains / losses on investment assets	14	-	-	(19,771)	**(19,771)**	*21,119*
Net income / (expenditure) resources		(2,281)	2,718	(19,771)	**(19,334)**	*(11,096)*
Net movement in funds		(2,281)	2,718	(19,771)	**(19,334)**	*(11,096)*
Reconciliation of funds						
Total funds brought forward	19	1,285,148	52,697	169,946	**1,507,791**	*151,887*
Total funds carried forward		1,282,867	55,415	150,175	**1,488,457**	*140,791*

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible assets	*13*		1,220,000		1,220,000
Investments	*14*		150,175		169,946
			1,370,175		1,389,946
Current assets					
Debtors	*15*	4,034		2,414	
Cash in bank and hand		245,216		232,858	
		249,250		235,272	
Creditors: Amount falling due within one year	*16*	(59,719)		(10,178)	
Net current assets			189,531		225,094
Total assets less current liabilities			1,559,706		1,615,040
Provisions for liabilities	*18*		(71,249)		(107,249)
Net assets			**1,488,457**		**1,507,791**
Charity funds					
Endowment funds	*19*		150,175		169,946
Restricted funds	*19*		55,415		52,697
Unrestricted funds:					
	19	1,162,867		1,165,148	
Revaluation reserve	*19*	120,000		120,000	
Total unrestricted funds			1,282,867		1,285,148
Total funds			**1,488,457**		**1,507,791**

The financial statements were approved by the Trustees on 27/3/2023 and signed on their behalf by:

Revd Jeremy Noles, Rector

Kehinde Fagbemide, Treasurer

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

CASHFLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	*See below*	5,574	(168,229)
Net Cash provided by (used in) operating activities		5,574	(168,229)
Cash flows from investing activities			
Purchase of intangible fixed assets			
Purchase of tangible fixed assets			
interest received		6,784	4,497
Net Cash provided by (used in) investing activities		12,358	(163,732)
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginnning of the reporting period		232,858	396,590
Cash and cash equivalents at the end of the reporting period		**245,216**	**232,858**

Reconciliation of new movement in funds to net cash flow operating activities	**2022 £**	2021 £
Net expenditure for the year (as per Statement of financial activities	(19,334.17)	(11,121.92)
Adjustments for:		
Dividend, interest and rents from investments	12,987.28	(25,615.08)
(Increase)/Decrease in debtors	(1,620.30)	14,102.45
(Decrease)/increase in creditors	49,541.00	(99,620.00)
(Decrease)/increase in Provisions	(36,000.00)	(46,000.00)
Net cash used in operating activities	**5,574**	(168,255)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

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 the 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 1 January 2019 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

The Parochial Church Council of the Ecclesiastical Parish of Langdon Hills constitutes a public benefit entity as defined by FRS 102.

1.2 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 contribution. 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.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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

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

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. Accounting policies (Continued)

1.3 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. 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, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are cost 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 charges in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure where 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.

1.4 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Freehold property	*- No depreciation*

1.5 Revaluation of tangible fixed assets

The charity has adopted the revaluation model to revalue items of property, plant and equipment whose fair value can be measured reliably. The revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

The fair value of land and buildings is usually determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. The fair value of items of plant and machinery is usually their market value determined by appraisal.

Revaluation gains and losses are recognised in other comprehensive income and accumulated in equity.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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 measure at cost less impairment. Investments 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.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the good or services it must provide. Provisions are measured at the best estimated of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.13 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 compromise 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.

Investment income, gains and losses are allocated to the appropriate fund.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

2. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £
Donations	63,129	-	-	**63,129**
Total 2021	*43,054*	-	-	*43,054*

3. Income from charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £
Childcare	638,433	-	-	**638,433**
Hall hire	35,322	-	-	**35,322**
Wedding fees etc	698	-	-	**698**
	674,453	-	-	**674,453**
Total 2021	*613,575*	-	-	*613,575*

4. Investment income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £
Listed investment	-	4,483	-	**4,483**
Investment income - cash	2,302	-	-	**2,302**
	2,302	**4,483**	-	**6,785**
Total 2021	*130*	*4,367*	-	*4,497*

5. Other income

	Unrestricted funds 2022	Restricted funds 2022	Endowment funds 2022	Total funds 2022
Furlough income		-	-	-
Raising funds	-	-	-	-
Other income	8,702	-	-	**8,702**
	8,702	-	-	**8,702**
Total 2021	*18,576*	-	-	*18,576*

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6. Analysis of expenditure on charitable activities

	Unrestricted funds 2022 £	Restricted funds 2022 £	Endowment funds 2022 £	Total funds 2022 £	Total funds 2021 £
Childcare	540,466	1,765	-	**542,231**	550,596
Hall hire	7,469	-	-	**7,469**	6,508
Mission	2,150	-	-	**2,150**	8,000
Fund Raising	540	-	-	**540**	
Church	200,242	-	-	**200,242**	146,813
	750,867	1,765	-	**752,632**	711,917
Total 2021	711,917	-	-	711,917	

7. Direct costs

	Childcare £	Hall Hire £	Church £	Total 2022 £	Total 2021 £
Running expenses	15,240	5,471	20,410	**41,121**	18,348
Maintenance	-	1,998	17,794	**19,792**	21,862
Equipment	5,464	-	1,240	**6,704**	5,094
Other costs	26,732	-	-	**26,732**	28,429
Parish shares	-	-	82,023	**82,023**	62,851
Clergy expenses	-	-	1,325	**1,325**	703
Other clergy expenses	-	-	100	**100**	100
Service expenses	-	-	951	**951**	474
Alpha expenses	-	-	-	-	-
Youth and children group expenses	-	-	1,552	**1,552**	27
Publicity costs	-	-	134	**134**	798
Childcare repayment provision	-	-	-	-	-
Wages and salaries	462,050	-	56,228	**518,278**	514,261
National insurance	21,225	-	781	**22,006**	19,990
Pension costs	11,520	-	-	**11,520**	12,337
	542,231	7,469	182,538	**732,238**	686,234
Total 2021	*538,267*	*5,508*	*142,459*	*686,234*	

8. Support costs

	Childcare £	Hall Hire £	Church £	Total 2022 £	Total 2021 £
Telephone	2,942	-	561	**3,503**	2,406
Postage, printing & stationary	2,812	-	2,588	**5,400**	5,755
Bank charges	1,682	-	-	**1,682**	1,133
Staff expenses	-	-	-	-	1,736
Computer expenses	3,681	-	348	**4,029**	3,653
Governance costs examination/audit fee	1,030	1,030	1,030	**3,090**	3,000
	12,147	1,030	4,527	**17,704**	17,683
Total 2021	*12,331*	*1,000*	*4,352*	*17,683*	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9. Analysis of grant expenditure

	Total 2022 £	Total 2021 £
Grants to institutions - Mission	2,150	8,000

	2022 £	2021 £
Grant - Home missions and other church causes		
St Lukes hospice (Basildon)	300	1,200
Basildon community resources centre	375	1,500
Schools team ministry	450	1,800
UCB Europe	200	-
Various small charities	375	200
Grant - Overseas missionary		
Diocese of south west tanzania	-	1,500
Friends of the poor	450	1,800
Childrens joy	-	-
Total	2,150	8,000

Trustee expenditure
During the year 1 Trustee received reimbursements of expenses amounting to £659 (2021: Trustees - £500).

11. Independent examiner's remuneration

The independent examiner's remuneration amounts to an Independent Examination fee of £3,000 (2021: £3,000).

12. Staff costs

Staff costs were as follows:

	£	£
Wages and salaries	518,278	514,182
Social security costs	22,006	19,990
Other pension costs	11,520	12,001
	551,804	546,173

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

	No.	No.
General Church	5	8
Childcare	40	45
Ministerial	-	-
	45	53

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13. Tangible fixed assets

	Freehold Property £
Cost or valuation	
At 1 January 2021 and 31 December 2022	1,220,000
Depreciation	
At 1 January 2021 and 31 December 2022	-
Net book Value	
At 31 December 2022	**1,220,000**
At *31 December 2021*	1,220,000

The freehold land and buildings include the Mission Hall, known as St Mary's Church Hall. In November 2006 the PCC decided, on advice from the external auditor, to revalue the hall, and no longer apply depreciation. The value of the hall was reassessed by Hilbery Chaplin on 21 January 2007 at £200,000. This has been reduced by 50% to reflect that the terms of the initial gift significantly restrict its use and disposal. The Trustees deem that the value is still appropriate, given the restrictions on use and disposal of this property.

The extension and St John's Church was revalued in December 2016 for insurance purposes to £1,120,000.

Cost or valuation at 31 December 2022 is as follows:

	Land and buildings £
At Cost	1,100,000
At Valuation	
December 2016	120,000
	1,220,000

If the land and buildings had not been included at valuation they would have been included under the historical cost convention as follows:

	2022 £	2021 £
Cost	**1,100,000**	1,100,000
Accumulated depreciation	-	-
	1,100,000	1,100,000

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14. Fixed asset investments

	Listed Securities £
Market Value	
At 1 January 2022	169,946
Revaluations	-19,771
At 31 December 2022	**150,175**

Investments at market value comprise:

	2022 £	*2021 £*
Listed Investments	**150,175**	*169,946*

All the fixed asset investments are held in the UK

15. Debtors

	2022 £	*2021 £*
Other Debtors	**4,034**	*2,414*

16. Creditors: Amounts falling due within one year

	2022 £	*2021 £*
Trade creditors	**59,158**	*1,049*
Other creditors	**561**	*9,129*
	59,719	10,178

17. Financial Instruments

	2022 £	*2021 £*
Financial assets measured at amortised cost	**4,034**	2,414
Financial liabilities measured at amortised cost	**59,719**	10,178

Financial assets measured at amortised cost comprise amounts due from HMRC in respect of Gift Aid claims. No Interest is charged or receivable on these current financial assets

Financial Liabilities measured at amortised cost comprise trade creditors and other creditors. All financial liabilities are current and no interest is charged or payable on these balances.

18. Provisions

	Provisions £
Brought forward	107,249
Additional provision	-
Payments	- 36,000
At 1 January 2022 and 31 December 2022	71,249

Provisions
Amount repayable to Essex county council

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

19. Statement of funds

Statements of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfer In/Out £	Gain/ (Losses) £	Balance at 31 December 2022 £
Designated funds						
Rendezvous Over 50s	1,215	802	(1,485)	0	-	533
Dunhill Fund	-	-	-	-	-	-
St Marys Church Fund	-	20,255	(10,806)	(9,449)	-	0
St Marys Church Fund - STMH	-	33,236	(13,837)	(19,399)	-	0
St Johns Church Fund	-	18,732	(31,530)	12,798	-	0
St Johns Church Fund - Childcare	-	641,766	(563,644)	(78,122)	-	0
Home Development Fund	-	-	-	-	-	-
Kingdom Investment Fund	-	-	-	-	-	-
	1,215	714,791	(621,302)	(94,172)	-	533
General funds						
General funds	1,163,931	33,795	(129,564)	94,172	-	1,162,334
Revaluation reserves	120,000	-	-	-	-	120,000
Other general funds	-	-	-	-	-	-
	1,283,931	33,795	(129,564)	94,172	-	1,282,334
Total unrestricted funds	**1,285,148**	**748,586**	**(750,865)**	- 0	-	**1,282,866**
Endowment funds						
Robinson Churchyard	4,409	-	-	-	(513)	3,896
Langdon Hills Ecclesiastical Trust	158,824	-	-	-	(18,468)	140,356
Cleaver Trust	6,713	-	-	-	(790)	5,923
	169,946	-	-	-	(19,771)	**150,175**
Restricted funds						
Churchyard	1,241	1,175	-	-	-	2,416
St Mary's Building	671	-	-	-	-	671
St Mary's Fabric	50,785	3,308	(1,765)	-	-	52,328
	52,697	4,483	(1,765)	-	-	**55,416**
Total of funds	**1,507,791**	**753,069**	**(752,630)**	-	(19,771)	**1,488,457**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

19. Statement of funds (continued)

Statements of funds - Prior Year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfer In/Out £	Gain/ (Losses) £	Balance at 31 December 2021 £
Designated funds						
Rendezvous Over 50s	-	679	(961)	1,496	-	1,215
Dunhill Fund	3,524	-	-	(3,524)	-	0
St Marys Church Fund	-	19,265	(8,622)	(10,643)	-	0
St Marys Church Fund - STMH	-	22,430	(10,276)	(12,153)	-	0
St Johns Church Fund	-	15,022	(32,128)	17,106	-	0
St Johns Church Fund - Childcare	-	608,286	(545,350)	(62,935)	-	0
Home Development Fund	101,085	-	-	(101,085)	-	0
Kingdom Investment Fund	-				-	0
	104,609	665,682	(597,337)	(171,738)	-	1,215
General funds						
General funds	1,097,121	9,653	(114,580)	171,738		1,163,932
Revaluation reserves	120,000	-	-	-	-	120,000
Other general funds	-		-	-	-	0
	1,217,121	9,653	(114,580)	171,738	-	1,283,932
Total unrestricted funds	1,321,730	675,335	(711,917)	-	0	1,285,148
Endowment funds						
Robinson Churchyard	3,861	-	-	-	548	4,409
Langdon Hills Ecclesiastical Trust	139,093	-	-	-	19,731	158,824
Cleaver Trust	5,873	-	-	-	840	6,713
	148,827	-	-	-	21,119	169,946
Restricted funds						
Churchyard	1,128	113	-	-	-	1,241
St Mary's Building	671		-	-	-	671
St Mary's Fabric	46,531	4,254	-	-	-	50,785
	48,330	4,367	-	-	-	52,697
Total of funds	**1,518,887**	679,702	(711,917)	0	21,119	**1,507,791**

19. Statement of funds (continued)

The designated funds comprise:

The Home Development Fund to hold 50% of the prior year surplus for future development within the parish. The remaining 50% of the prior year surplus will be split between the following funds:

The PCC Fund which holds £5,000 from the surplus each year for emergency giving to be decided by the PCC (i.e. disaster relief).

The Rectors Fund which holds £1,000 from the surplus each year for when emergency situations arise at the discretion of the clergy.

The Kingdom Investment Fund to hold 50% of the balance for investing in projects that serve the Kingdom of God.

Other Charity Giving Fund to hold 50% of the balance for charitable giving using the guidelines agreed on 11 May 2015.

The endowment funds comprise:

The Cleaver Trust are from the will of Revd E.D Cleaver in 1895, providing a principal sum of £300, the income from which is to be used for the repair and upkeep of St Mary's and All Saints Church. The capital is held in 287.66 income shares. Chelmsford DBF acts as Custodian Trustees.

The Ecclesiastical Charity arose from the sale of 3.7 acres of land in December 1964, the proceeds of which were vested in the Official Custodian for Charity and then divested to the Chelmsford DBF as Custodian Trustees in October 1982. The capital is held in 7,722.55 income shares.

The Churchyard Funds, which is comprised largely of income from the Robinson Churchyard Charity. It comprises 214.37 income shares in the CBF Investment fund.

The restricted funds comprise:

The St Mary's Fabric Fund which is for the maintenance of the fabric of St Mary's church. The fund is largely comprised of trust income derived from the Langdon Hills Ecclesiastical Charity (also known as the Churchfield Charity) and the Cleaver Trust.

The St Mary's Building Fund which is for the maintenance of both the fabric and contents of the parish church. The fund is comprised of gifts from members and friends of the church.

Summary of funds - current year

	Balance at 1 January 2022	Income	Expenditure	Transfer In/Out	Gain/ (Losses)	Balance at 31 December 2022
	£	£	£	£	£	£
Designated funds	1,215	714,791	(621,302)	(94,172)	-	533
General funds	1,283,932	33,795	(129,564)	94,172	-	1,282,334
	1,285,147	748,586	(750,865)	-	-	1,282,866
Endowment funds	169,946	-	-	-	(19,771)	150,175
Restricted funds	52,697	4,483	- 1,765	-	-	55,416
	1,507,791	**753,069**	**(752,630)**	**-**	**(19,771)**	**1,488,457**

Summary of funds - prior

	Balance at 1 January 2021	Income	Expenditure	Transfer In/Out	Gain/ (Losses)	Balance at 31 December 2021
	£	£	£	£	£	£
Designated funds	104,609	665,682	(597,337)	(171,737)	-	1,215
General funds	1,217,121	9,653	(114,580)	171,738	-	1,283,932
	1,321,730	675,335	(711,917)	-	-	1,285,147
Endowment funds	148,827	-	-	-	21,119	169,946
Restricted funds	48,330	4,367	0	-	-	52,697
	1,518,887	**679,702**	**(711,917)**	**-**	**21,119**	**1,507,791**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

20. Analysis of net assets between funds

Analysis of net assets between funds - Current Year

	Unrestricted funds 2022	Restricted funds 2022	Endowment funds 2022	Total funds 2022
	£	£	£	£
Tangible fixed assets	1,220,000	-	-	1,220,000
Fixed asset investments	-	-	150,175	150,175
Current assets	193,834	55,416	-	249,250
Creditors due within one year	(59,719)	-	-	(59,719)
Provisions for liabilities and charges	(71,249)	-	-	(71,249)
	1,282,866	**55,416**	**150,175**	**1,488,457**

Analysis of net assets between funds - Prior Year

	Unrestricted funds 2021	Restricted funds 2021	Endowment funds 2021	Total funds 2021
	£	£	£	£
Tangible fixed assets	1,220,000	-	-	1,220,000
Fixed asset investments	-	-	169,946	169,946
Current assets	182,576	52,697	-	235,272
Creditors due within one year	(10,178)	-	-	(10,178)
Provisions for liabilities and charges	(107,249)	-	-	(107,249)
	1,285,148	**52,697**	**169,946**	**1,507,791**

21. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held seperately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £15,360 (2021: £12,001).

22. Related party transactions

During the year a salary of £30,102 (2021: £28,937) was paid to T Cobbing in her role as Childcare Manager.

During the year pension contibutions of £684 (2021: £500) on behalf of T Cobbing.

The remuneration of trustees in positions of employment within the charity is not prohibited in the charity's governing document.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

England & Wales - Charity number 1127451

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

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FOR THE YEAR ENDED 31 DECEMBER 2021

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021

Administrative details of the charity

Charity Registered Number	1127451
Prinicipal Office	St. John's Church, Forest Glade, Langdon Hills, Basildon, Essex SS16 6RX

Advisers

Bankers	Barclays Bank Ltd, 19 Town Square, Basildon, Essex, SS14 1BD
Solicitors	Diocesan Registrar Winckworth Sherwood, Minerva House, 5 Montague Close London SE1 9BB
Investment advisers	Barclays Bank Ltd, 2 East Walk, Basildon, SS14 1HN
Insurers	Pre-school Learning Alliance, The Fitzpatrick Building, 188 York Way, London N7 9AD
	Ecclesiastical Insurance Group, Beaufort House, Brunswick Road, Gloucester GL1 1JZ
Independent Examiner	Clemence Hoar Cummings, 1-5 Como Street, Romford, RM7 7DN
Custodian Trustee	Diocese of Chelmsford, Diocesan Office, 53 New Street, Chelmsford, Essex, CM1 1AT

Structure, governance and management

The Parish of Langdon Hills is part of the Church of England Diocese of Chelmsford. The governing documents are the *PCC Powers Measure 1956* , and the *Church representation rules 1980 (plus later amendments)*

Links to both documents can be found on the Parish resources website

http://www.parishresources.org.uk/

Members of the parochial church council (PCC) are **trustees** of the charity. The PCC decides all strategic policies of the parish, and decisions on significant expenditure. Sub-committees deal with questions of e.g. finance, Childcare and building maintenance in greater detail, and recommend actions to the PCC asking for PCC Approval.

Clergy are *ex officio* members, as are those elected to be church wardens and their deputies, and Deanery Synod representatives. Other PCC members including readers and the lay envangelist, are elected by church members at the annual parochial church meeting in April. Informal training is given by word of mouth (before and after election), by necessary explanation during the PCC meetings, and through membership of a sub-committee.

Our PCC meet six times during the year. Meetings begin with a short act of worship. During the year we have been discussing specific matters reported by the PCC sub committees as well as looking at Diocesan recommended reviews/activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIATICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Parochial Church Council Membership 2020/2021
Ex officio:

1	Rector/Chair (Chief Executive Officer)	Rev'd Colin Hopkinson	(retired April 2021)
2	Area Dean/Chair	Rev'd Jane Richards	(appointed April 2021)

Elected members:			**Term of Office expires:**
3	Parish Churchwarden (St Marys)	Vacancy	2022
4	Parish Churchwarden (St Johns)	Nik Wright	2022
5	Deputy Churchwarden (St Marys)	Vacancy	2022
6	Deputy Churchwarden (St Marys)	Vacancy	2022
7	Deputy Churchwarden (St Johns)	Cheryl Jones*	2022
8	Deputy Churchwarden (St Johns)	Vacancy	2022
9	Deanery Synod Rep	Sheila Morgan	2023
10	Deanery Synod Rep/Lay Evangelist	Eddy Lee	2023
11	Deanery Synod Rep	Kay Rumsey	2023
12	Council Member	Irene D'Aeth	2023
13	Council Member/PTO Reader	Ron Gough	2023
14	Council Member/Vice Chair/PTO Reader	Kennedy Rath	2023
15	Council Member	Jessica Brown	2022
16	Council Member	Tracie Brown	2022
17	Council Member	Theresa Cobbing	2022
18	Council Member	Barbara Barr	2024
19	Council Member	Joanna Seret	2024 (resigned 21.03.22)
20	Council Member/PTO Reader	Anne Rogers	2024 (elected 25.04.21)

*Officially appointed on 19th July 2021 as she had by then been on the Electoral Roll for 6 months, resigned 21 March 2022
Non Members:
Debbie Porter (Finance Manager / Treasurer)
Nikki Hall (PCC Secretary)

Resigned: Judy Pusey (25.04.21)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Langdon Hills (the charity) for the year ending 31st December 2021. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015).

Objectives and Activities

a. Policies and objectives

The trustees are mindful of their duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, and also of its supplementary public guidance on the advancement of religion for the public benefit, when considering the objectives and activities of the PCC of Langdon Hills. The trustees believe that the PCC of Langdon Hills makes a significant contribution to the public as evidenced in the activities undertaken that are stated in this report.

b. Activities for achieving objectives

The parish provides Christian services of worship at its two churches for the benefit of both members and visitors. It encourages spiritual growth by guidance and discussion in small groups. It aims to serve and care for the community as well as presenting the Gospel outside the church buildings, for example through its work in schools, residential homes, hospital, and working with other local churches. It also provides high quality childcare in the preschool, out-of-school and holiday clubs. (See our mission statement and Parish prayer).

It has been another busy year in the life of our parish as God has continued to bless us with opportunities to serve and to grow.

The Churches

At St Mary's , the congregations are blessed by the worship and fellowship. Services are traditional, with a weekly Sunday service of Holy Communion at 9am and occasional services for commemoration. On some 5th Sundays we have Book of Common Prayer Matins at St Mary's instead of Holy Communion.

Many are also blessed through the special ministry of occasional offices (baptisms, weddings, funerals) and other special services such as our annual memorial service. During the Christmas season the St Mary's is especially busy hosting Christmas carols and 9 lessons. Many families also attend the 4 Christingle and 1 Midnight Communion service held on Christmas eve.

At St John's there is a weekly Sunday service at 11.00am. The normal pattern of 11am services is Holy Communion (2nd, 3rd and 4th Sundays), All-age Thanksgivings for those preparing for baptism and giving of baptism certificates (1st Sunday), and occasional All-age and Parade service.

The Churches continued

There has been much time, prayer and energy invested into St John's over the years and we continue to see the benefit of this. The development of our worship, buildings and childcare services has resulted in lots of activity and many opportunities midweek taking place there. Congregations on Sundays continue to be busy and have welcomed new families and their children into the Church. St John's kids has been suspended for the time being.

During 2021 our church and parish services were greatly affected by the Covid-19 pandemic. Church services continued online and started to resume in March 2021.

Other Activities

St John's is also the base for most of our social and spiritual events including:
"Thursday Rendezvous" a social group for over 50's with occasional short talks.
"Connect" – a weekly youth club
"Friends and Heroes" – a weekly Christian-based meeting for primary school children on Thursdays after school.
"Alpha course" – from September to December each year
"Small Groups" generally meet weekly in members' houses, enabling people young in the faith to learn and mature.
Students of the Alpha course are encouraged to join a small group after the course ends.
"Big Breakfast" around 3 times a year - open to men and women providing Breakfast with a guest speaker.
"Lent course" – a weekly evening study/discussion session.
"Lent Coffee Mornings" - run each Saturday morning by small groups during Lent.
"St John's Nature Walker's" - a walking activity to explore our local Nature reserve which meets one Saturday a month ending with coffee at St John's.
"Craft group" which meets bi-weekly at St John's
0 – 3s club held on a Monday and Tuesday morning at St John's Church for parents and carers.
Community Coffee morning – On a Wednesday morning during term time at St John's Church.
Afternoon tea and chat - every Wednesday afternoon during term time at St John's Church.

Outside the churches we also undertake home, residential care home and hospital visiting.

c. Volunteers

The Parish relies heavily on a large number of volunteers, particularly for church activities. Most of the PCC membership is voluntary. Volunteers also provide Sunday school staff, leaders of small groups, church wardens and deputies, sides-persons, treasurer, social activities, music during worship (organ, choir and music group) and refreshments. Assessing the number is difficult because many have more than one role, but about 70 people are involved.

Achievements and performance

a. Review of activities

Childcare

We have continued to develop our work with families and children at St John's. St John's Childcare has been continuing to build links with the many families this puts us in touch with. Our Holiday Club operates during most school holidays but has been impacted by a new out of school childcare service opened by Great Berry School. A social programme operates alongside the termly invitations to childcare services (Easter, Harvest, Mother's day, Father's day etc).

Childcare Continued

We now have over 300 children benefitting from the services we provide, which cover the period from 7.30am to 6pm. Childcare is provided by around 48 staff.

Electoral Roll

In April 2021 there were 138 on the electoral roll – the same as the previous year.

Ecumenical Relationships

The parish is a member of *Churches together in Basildon*, and participates in periodic joint services of worship. We also have a close working relationship with the local Methodist and Baptist churches.

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. Annual Review

Total income in 2021 was £679,702 and expenditure £711,917, resulting in a deficit of £32,215 (a deficit of £11,096 after taking into consideration the 2021 increase in investments of £21,119). We came in at £6,979 below our budgeted deficit (£25,236) due to childcare and giving income still affected by the pandemic. It was another challenging year for childcare trying to juggle unexpected closures and staff shortages due to Covid isolation rules, but we are very thankful to the Childcare management and staff for their dedication and hard work in 2021. As a Parish we looked very closely at running costs across all areas and due to a substantial effort and careful planning were able to make savings to lessen the blow..

We hire out St Mary's Church Hall and St John's church to outside organisations. Our uniformed organisations pay a nominal rate, and others pay a standard rate. Our major customer is the Oak Wood Preschool who uses our hall every week day during school times. We started a new hire agreement for Sundays which has been going well. The income from hire covers all normal running and maintenance costs and allows us to cover most repairs to our 100 year old hall. St Mary's Hall was able to make a surplus of £12,582 in 2021 due to no major repairs required. The Hall does need significant investment to bring the standards up to a good level.

Income from giving to the church was not sufficient to cover the costs of running the two churches, and we have had to rely on our childcare income to supplement. We have reclaimed some £7,210 from HM Revenue and Customs for gift aided donations which is half of previous years and due to the reduction in plate collections. Giving from St Mary's was 29% lower (mainly plate collection) and St John's was 48% lower (mainly regular givers) than 2019 (2020 not comparable due to closure). Parish giving (incl. Gift Aid) was £19,799 short of covering the Parish Share paid to the Diocese (32% shortfall) and that was with not paying £16,500 of the 2021 share (would have been a 46% shortfall).

Our policy is to give to charity at least 10% of income from donors plus 10% of the profit on our trading activities. At the end of 2020 we suspended the trading activities part of the tithe pot which reduced our donations to £8,000 for 2021. We regularly support five charities, representing mission and relief work both overseas and in this country. Due to there being no surplus in 2021, our giving policy has been suspended. A decision will be made in early 2022 about the remaining tithe charities.

c. Reserves policy

Our unrestricted cash reserves at the end of the year were £232,858 which includes £52,697 in restricted funds (£115,431 allowing for all liability adjustments) The minimum level we consider viable is £150,000 however our current level is well below what we feel would cover our obligations in the event of an emergency (i.e. 3 months redundancy pay).

d. Material investments policy

Reserves are held in Church Board of Finance (CBF) funds, Barclays bank community current account and deposit account. These are considered low-risk investments in line with the trustees' attitude to investment risk. Interest is paid on each balance except the current account. The latter is regularly monitored to restrict balances to a monthly need.

The Robinson Churchyard endowment is held as shares in the CBF Investment fund. The PCC of Langdon Hills also benefits from the Langdon Hills Ecclesiastical Charity (also known as the Churchfield Charity) and the Cleaver Trust. The endowed assets of these funds are controlled by the Chelmsford Diocesan Board of Finance.

Structure, governance and management

a. Constitution

The Parish of Langdon Hills is part of the Church of England Diocese of Chelmsford. The governing documents are the PCC Powers Measure 1956, and the Church representation rules 1980 (plus later amendments). Links to both documents can be found on the Parish resources website: http://www.parishresources.org.uk/

b. Method of appointment or election of Trustees

Members of the parochial church council (PCC) are trustees of the charity. Clergy are ex officio members, as are those elected to be church wardens and their deputies, and Deanery Synod representatives. Other PCC members, including readers and lay evangelist, are elected by church members at the annual parochial church meeting in April. Informal training is given by word of mouth (before and after election), by necessary explanation during the PCC meetings, and through membership of a sub committee.

c. Organisational structure and decision making

The PCC decides all strategic policies of the parish, and decisions on significant expenditure. Sub-committees deal with questions of e.g. finance, Childcare and building maintenance in greater detail, and recommend actions to the PCC asking for PCC Approval.

Our PCC meet six times during the year. Meetings begin with a short act of worship. During the year we have been discussing specific matters reported by the PCC sub committees as well as looking at Diocesan recommended reviews / activities.

d. Risk management

The PCC confirm that the major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks. Work is ongoing in these reviews.

The major risks to the church are:

Governance risks

- Inappropriate organisational structure
- Trustee body lacks relevant skills or commitment
- Conflicts of interest Operational risks
- Lack of beneficiary welfare or safety
- Poor contract pricing
- Poor staff recruitment and training
- Doubt about security of assets

Financial risks

- Inaccurate and/or insufficient financial information
- Inadequate reserves and cash flow
- Dependency on limited income sources
- Inadequate investment management policies
- Insufficient insurance cover

External risks

- Poor public perception and reputation
- Demographic changes such as an increase in the size of beneficiary group
- Turbulent economic or political environment
- Changing government policy Compliance with law and regulation
- Acting in breach of trust
- Poor knowledge of the legal responsibilities of an employer
- Poor knowledge of regulatory requirements of particular activities (eg fund-raising, running of care facilities, operating vehicles)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

Fire at St John's

Regular practice evacuations are carried out by Childcare staff and children. Fire alarms are regularly maintained and tested. Flammable waste is stored in containers which are now housed in a locked enclosure.

The loss of the building would prevent the continuance of St John's Childcare, leading to the need to lay off staff. We now have loss-of-revenue insurance for such an event, to the level of our annual Childcare income, to provide for redundancies.

Metal theft at St Mary's church and St Mary's Hall

Both buildings have suffered from attack by thieves in recent years. All metal, internal and external, is now marked with Smart-water. Lead which has been stolen is normally replaced with Ubiflex, a non-valuable substitute.

Plans for future periods

a. Future giving
Given our deficit in 2021, a decision will be made in early 2022 about suspending all tithe giving.

b. Church growth
Numbers at St Mary's services are still encouraging. From the base of a predominantly retired congregation there has been a continuing growth of both younger and older people in the past few years.

St John's has also seen some growth in numbers within its congregation with several new families, individuals and couples now attending.

The closure of the Churches during the pandemic moved worship to an online platform and the audience has been encouraging.

c. Alpha
We continue to run annual Alpha courses, with follow up series Mind the Gap, as a key strategy for evangelisation, although this was cancelled again in 2021.

Reference and administration
The 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 Practice).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIATICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

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 that period. In preparing these financial statements the trusteed are required to:

- Select suitable accounting practices and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting 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 sufficient 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 2011 & 2016, the Charity (Accounts and Reports) Regulations 2011 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 trustees 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.

Approved by the trustees on

Jane Richards 26/4/2022

Rev'd Jane Richards

and signed on their behalf by

D. Porter 26/4/2022

D Porter, Treasurer

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

REPORT OF THE INDEPENDENT EXAMINER
FOR THE YEAR ENDED 31 DECEMBER 2021

Independent Examiners Report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of Langdon Hills (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

Responsibilities and Basis of Report
As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiners Statement
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

I have completed the examination. I can confirm that no 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 charity as required by section 130 of the 2011 Act or;

2. the records 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.

Date: 26 April 2022

David Belbin BSc BFP FCA DChA
Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Income and endowments from:						
Donations and legacies	2	43,054	-	-	**43,054**	*59,761*
Income from charitable activities	3	613,575	-	-	**613,575**	*554,674*
Investments	4	130	4,367	-	**4,497**	5,448
Other income	5	18,576	-	-	**18,576**	*94,305*
Total income		675,335	4,367	-	**679,702**	714,188
Expenditure on:						
Expenditure on charitable activities	6-9	711,917	-	-	**711,917**	757,781
Total expenditure		711,917	-	-	**711,917**	757,781
Gains / losses on investment assets	14			21,119	**21,119**	8,971
Net income / (expenditure) resources		(36,582)	4,367	21,119	**(11,096)**	(34,622)
Net movement in funds		(36,582)	4,367	21,119	**(11,096)**	(34,622)
Reconciliation of funds						
Total funds brought forward	19	1,321,430	48,330	148,827	**1,518,887**	1,553,509
Total funds carried forward		1,284,848	52,697	169,946	**1,507,791**	1,518,887

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	£	2021 £	£	2020 £
Fixed assets					
Tangible assets	*13*		1,220,000		1,220,000
Investments	*14*		169,946		148,827
			1,389,946		1,368,827
Current assets					
Debtors	*15*	2,414		16,516	
Cash in bank and hand		232,858		396,590	
		235,272		413,107	
Creditors: Amount falling due within one year	*16*	(10,178)		(109,798)	
Net current assets			225,094		303,309
Total assets less current liabilities			1,615,040		1,672,136
Provisions for liabilities	*18*		(107,249)		(153,249)
Net assets			**1,507,791**		**1,518,887**
Charity funds					
Endowment funds	*19*		169,946		148,827
Restricted funds	*19*		52,697		48,330
Unrestricted funds:					
	19	1,165,148		1,201,730	
Revaluation reserve	*19*	120,000		120,000	
Total unrestricted funds			1,285,148		1,321,730
Total funds			**1,507,791**		**1,518,887**

The financial statements were approved by the Trustees on 26 April 2022 and signed on their behalf by:

Jane Richards
Rev'd Jane Richards

D Porter
D Porter

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

CASHFLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	*See below*	(168,229)	2,699
Net Cash provided by (used in) operating activities		(168,229)	2,699
Cash flows from investing activities			
Purchase of intangible fixed assets			
Purchase of tangible fixed assets			
interest received		4,497	5,448
Net Cash provided by (used in) investing activities		(163,732)	8,147
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginnning of the reporting period		396,590	388,443
Cash and cash equivalents at the end of the reporting period		**232,858**	**396,590**

Reconciliation of new movement in funds to net cash flow operating activities	2021 £	2020 £
Net expenditure for the year (as per Statement of financial activities	(11,096)	(34,622)
Adjustments for:		
Dividend, interest and rents from investments	(25,615)	(14,419)
(Increase)/Decrease in debtors	14,102	(4,516)
(Decrease)/increase in creditors	(99,620)	56,256
(Decrease)/increase in Provisions	(46,000)	-
Net cash used in opertaing activities	**(168,229)**	2,699

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure have involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 the 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.

The Parochial Church Council of the Ecclesiastical Parish of Langdon Hills constitutes a public benefit entity as defined by FRS 102.

1.2 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 contribution. 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.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1. Accounting policies (Continued)

1.3 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. 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, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are cost 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 charges in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure where 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.

1.4 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Freehold property	*- No depreciation*

1.5 Revaluation of tangible fixed assets

The charity has adopted the revaluation model to revalue items of property, plant and equipment whose fair value can be measured reliably. The revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

The fair value of land and buildings is usually determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. The fair value of items of plant and machinery is usually their market value determined by appraisal.

Revaluation gains and losses are recognised in other comprehensive income and accumulated in equity.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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 measure at cost less impairment. Investments 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.

1.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 Cash at Bank and in Hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the good or services it must provide. Provisions are measured at the best estimated of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.13 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 compromise 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.

Investment income, gains and losses are allocated to the appropriate fund.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

2. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Donations	**43,054**	-	-	**43,054**	*59,761*
Total 2020	*59,761*	-	-	*59,761*	

3. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Childcare	589,710	-	-	**589,710**	533,233
Hall hire	23,133	-	-	**23,133**	20,184
Wedding fees etc	732	-	-	**732**	1,257
	613,575	-	-	**613,575**	554,674
Total 2020	*554,674*	-	-	*554,674*	

4. Investment income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Listed investment	-	4,367	-	**4,367**	*4,280*
Investment income - cash	130	-	-	**130**	*1,168*
	130	**4,367**	-	**4,497**	*5,448*
Total 2020	*1,168*	*4,280*	-	*5,448*	

5. Other income

	Unrestricted funds 2021	Restricted funds 2021	Endowment funds 2021	Total funds 2021	*Total funds 2020*
Furlough income	15,145	-	-	**15,145**	*94,055*
Raising funds	-	-	-	-	140
Other income	3,431	-	-	**3,431**	*110*
	18,576	-	-	**18,576**	*94,305*
Total 2020	*94,305*	-	-	*94,305*	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6. Analysis of expenditure on charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Endowment funds 2021 £	Total funds 2021 £	*Total funds 2020 £*
Childcare	550,597	-	-	**550,597**	*512,471*
Hall hire	6,508	-	-	**6,508**	*4,818*
Mission	8,000	-	-	**8,000**	*8,000*
Church	146,813	-	-	**146,813**	*232,492*
	711,918	-	-	**711,918**	*757,781*
Total 2020	757,781		-	757,781	

7. Direct costs

	Childcare £	Hall Hire £	Church £	Total 2021 £	Total 2020 £
Running expenses	-	4,468	13,880	**18,348**	22,617
Maintenance	-	1,040	20,822	**21,862**	16,364
Equipment	4,374	-	720	**5,094**	3,636
Other costs	28,429	-	-	**28,429**	21,515
Parish shares	-	-	62,853	**62,853**	78,277
Clergy expenses	-	-	703	**703**	600
Other clergy expenses	-	-	100	**100**	100
Service expenses	-	-	474	**474**	424
Alpha expenses	-	-	-	-	0
Adult groups expenses	-	-	960	**960**	308
Youth and children group expenses	-	-	27	**27**	154
Publicity costs	-	-	798	**798**	0
Childcare repayment provision	-	-	-	-	-
Wages and salaries	473,830	-	40,431	**514,261**	511,726
National insurance	19,297	-	693	**19,990**	18,709
Pension costs	12,337	-		**12,337**	9,093
	538,267	5,508	142,461	**686,236**	683,523
Total 2020	*512,471*	*4,818*	*166,234*	*683,523*	

8. Support costs

	Childcare £	Hall Hire £	Church £	Total 2021 £	Total 2020 £
Telephone	2,192	-	214	**2,406**	1,434
Postage, printing & stationary	2,965	-	2,790	**5,755**	**7,539**
Bank charges	1,133	-	-	**1,133**	**940**
Staff expenses	1,736	-	-	**1,736**	**0**
Computer expenses	3,305	-	348	**3,653**	**3,345**
Governance costs examination/audit fee	1,000	1,000	1,000	**3,000**	**53,000**
	12,331	1,000	4,352	**17,683**	66,258
Total 2020	*23,517*	*19,095*	*23,646*	*66,258*	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9. Analysis of grant expenditure

	Total 2021 £	Total 2020 £
Grants to institutions - Mission	8,000	8,000

	2021 £	2020 £
Grant - Home missions and other church causes		
St Lukes hospice (Basildon)	1,200	1,200
Basildon community resources centre	1,500	1,500
Schools team ministry	1,800	1,800
Basildon women's aid	-	0
Various small charities	200	200
Grant - Overseas missionary		
Diocese of south west tanzania	1,500	1,500
Friends of the poor	1,800	1,800
Childrens joy	-	0
Total	8,000	8,000

Trustee expenditure
During the year 1 Trustee received reimbursements of expenses amounting to £500 (2020: Trustees - £358).

11. Independent examiner's remuneration

The independent examiner's remuneration amounts to an Independent Examination fee of £3,000 (2020: £3,000).

12. Staff costs

Staff costs were as follows:

	£	£
Wages and salaries	514,261	511,726
Social security costs	19,990	18,709
Other pension costs	12,337	9,093
	546,588	539,528

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

	No.	No.
General Church	6	8
Childcare	42	40
Ministerial	-	-
	48	48

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

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

13. Tangible fixed assets

	Freehold Property £
Cost or valuation	
At 1 January 2021 and 31 December 2021	1,220,000
Depreciation	
At 1 January 2021 and 31 December 2021	-
Net book Value	
At 31 December 2021	**1,220,000**
At *31 December 2020*	1,220,000

The freehold land and buildings include the Mission Hall, known as St Mary's Church Hall. In November 2006 the PCC decided, on advice from the external auditor, to revalue the hall, and no longer apply depreciation. The value of the hall was reassessed by Hilbery Chaplin on 21 January 2007 at £200,000. This has been reduced by 50% to reflect that the terms of the initial gift significantly restrict its use and disposal. The Trustees deem that the value is still appropriate, given the restrictions on use and disposal of this property.

The extension and St John's Church was revalued in December 2016 for insurance purposes to £1,120,000.

Cost or valuation at 31 December 2021 is as follows:

	Land and buildings £
At Cost	1,100,000
At Valuation	
December 2016	120,000
	1,220,000

If the land and buildings had not been included at valuation they would have been included under the historical cost convention as follows:

	2021 £	2020 £
Cost	**1,100,000**	1,100,000
Accumulated depreciation	-	-
	1,100,000	1,100,000

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

14. Fixed asset investments

	Listed Securities £
Market Value	
At 1 January 2021	148,827
Revaluations	21,119
At 31 December 2021	**169,946**

Investments at market value comprise:

	2021 £	*2020 £*
Listed Investments	**169,946**	*148,827*

All the fixed asset investments are held in the UK

15. Debtors

	2021 £	*2020 £*
Other Debtors	**2,414**	*16,516*

16. Creditors: Amounts falling due within one year

	2021 £	*2020 £*
Trade creditors	**1,049**	*2,667*
Other creditors	**9,129**	*107,131*
	10,178	109,798

17. Financial Instruments

	2021 £	*2020 £*
Financial assets measured at amortised cost	**2,414**	16,516
Financial liabilities measured at amortised cost	**10,178**	109,798

Financial assets measured at amortised cost comprise amounts due from HMRC in respect of Gift Aid claims. No Interest is charged or receivable on these current financial assets

Financial Liabilities measured at amortised cost comprise trade creditors and other creditors. All financial liabilities are current and no interest is charged or payable on these balances.

18. Provisions

	Provisions £
Brought forward at 1 January 2021	153,249
Additional provision	-
Payments	(46,000)
At 31 December 2021	107,249

Provisions
Amount repayable to Essex County Council

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

19. Statement of funds

Statements of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfer In/Out £	Gain/ (Losses) £	Balance at 31 December 2021 £
Designated funds						
Rendezvous Over 50s	-	679	(961)	1,496	-	1,215
Dunhill Fund	3,524	-	-	(3,524)	-	-
St Marys Church Fund	-	19,265	(8,622)	(10,643)	-	-
St Marys Church Fund - STMH	-	22,430	(10,276)	(12,153)	-	-
St Johns Church Fund	-	15,022	(32,128)	17,106	-	-
St Johns Church Fund - Childcare	-	608,286	(545,350)	(62,935)	-	-
Home Development Fund	101,085	-	-	(101,085)	-	-
Kingdom Investment Fund	-				-	-
	104,609	665,682	(597,337)	(171,738)	-	1,215
General funds						
General funds	1,097,121	9,653	(114,580)	171,738		1,163,932
Revaluation reserves	120,000	-	-	-	-	120,000
Other general funds	-		-	-	-	-
	1,217,121	9,653	(114,580)	171,738	-	1,283,932
Total unrestricted funds	**1,321,730**	**675,335**	**(711,917)**	**-**	**-**	**1,285,147**
Endowment funds						
Robinson Churchyard	3,861	-	-	-	548	4,409
Langdon Hills Ecclesiastical Trust	139,093	-	-	-	19,731	158,824
Cleaver Trust	5,873	-	-	-	840	6,713
	148,827	-	-	-	**21,119**	**169,946**
Restricted funds						
Churchyard	1,128	113	-	-	-	1,241
St Mary's Building	671		-	-	-	671
St Mary's Fabric	46,531	4,254	-	-	-	50,785
	48,330	4,367	-	-	-	**52,697**
Total of funds	**1,518,887**	**679,702**	**(711,917)**	**-**	**21,119**	**1,507,791**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

19. **Statement of funds (continued)**

Statements of funds - Prior Year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfer In/Out £	Gain/ (Losses) £	Balance at 31 December 2020 £
Designated funds						
Dunhill Fund	3,524	-	-	-	-	3,524
St Marys Church Fund	-	19,173	(8,354)	(10,819)	-	-
St Marys Church Fund - STMH	-	18,271	(8,981)	(9,290)	-	-
St Johns Church Fund	-	22,749	(30,276)	7,527	-	-
St Johns Church Fund - Childcare	-	533,243	(441,622)	(91,621)	-	-
Home Development Fund	100,964	121	-	-	-	101,085
Kingdom Investment Fund	-	-	-	-	-	-
	104,488	593,557	(489,233)	(104,203)	-	104,609
General funds						
General funds	1,145,115	22,296	(174,493)	104,203		1,097,121
Revaluation reserves	120,000	-	-	-	-	120,000
Other general funds	-		-	-	-	-
	1,265,115	22,296	(174,493)	104,203	-	1,217,121
Total unrestricted funds	**1,369,603**	**615,853**	**(663,726)**	**-**	**-**	**1,321,730**
Endowment funds						
Robinson Churchyard	3,629	-	-	-	232	3,861
Langdon Hills Ecclesiastical Trust	130,732	-	-	-	8,361	139,093
Cleaver Trust	5,495	-	-	-	378	5,873
	139,856	-	-	-	8,971	148,827
Restricted funds						
Churchyard	1,017	111	-	-	-	1,128
St Mary's Building	671	-	-	-	-	671
St Mary's Fabric	42,362	4,169	-	-	-	46,531
	44,050	4,280	-	-	-	48,330
Total of funds	**1,553,509**	**620,133**	**(663,726)**	**-**	**8,971**	**1,518,887**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

19. Statement of funds (continued)

The designated funds comprise:
The Home Development Fund to hold 50% of the prior year surplus for future development within the parish. The remaining 50% of the prior year surplus will be split between the following funds:

The PCC Fund which holds £5,000 from the surplus each year for emergency giving to be decided by the PCC (i.e. disaster relief).

The Rectors Fund which holds £1,000 from the surplus each year for when emergency situations arise at the discretion of the clergy.
The Kingdom Investment Fund to hold 50% of the balance for investing in projects that serve the Kingdom of God.
Other Charity Giving Fund to hold 50% of the balance for charitable giving using the guidelines agreed on 11 May 2015.

The endowment funds comprise:
The Cleaver Trust arose from the will of Revd E.D Cleaver in 1895, providing a principal sum of £300, the income from which is to be used for the repair and upkeep of St Mary's and All Saints Church. The capital is held in 287.66 income shares. Chelmsford DBF acts as Custodian Trustees.

The Ecclesiastical Charity arose from the sale of 3.7 acres of land in December 1964, the proceeds of which were vested in the Official Custodian for Charity and then divested to the Chelmsford DBF as Custodian Trustees in October 1982. The capital is held in 7,722.55 income shares.
The Churchyard Funds, which is comprised largely of income from the Robinson Churchyard Charity. It comprises 214.37 income shares in the CBF Investment fund.

The restricted funds comprise:

The St Mary's Fabric Fund which is for the maintenance of the fabric of St Mary's church. The fund is largely comprised of trust income derived from the Langdon Hills Ecclesiastical Charity (also known as the Churchfield Charity) and the Cleaver Trust.

Summary of funds - current year

	Balance at 1 January 2021	Income	Expenditure	Transfer In/Out	Gain/ (Losses)	Balance at 31 December 2021
	£	£	£	£	£	£
Designated funds	104,609	665,682	(597,337)	(171,737)	-	1,215
General funds	1,217,121	9,653	(114,580)	171,738	-	1,283,932
	1,321,730	675,335	(711,917)	-	-	1,285,147
Endowment funds	148,827	-	-	-	21,119	169,946
Restricted funds	48,330	4,367	-	-	-	52,697
	1,518,887	**679,702**	**(711,917)**	-	**21,119**	**1,507,791**

Summary of funds - prior

	Balance at 1 January 2020	Income	Expenditure	Transfer In/Out	Gain/ (Losses)	Balance at 31 December 2020
	£	£	£	£	£	£
Designated funds	104,488	687,612	(583,288)	(104,203)	-	104,609
General funds	1,265,115	22,296	(174,493)	104,203	-	1,217,121
	1,369,603	615,853	(663,726)	-	-	1,321,730
Endowment funds	139,856	-	-	-	8,971	148,827
Restricted funds	44,050	4,280	0	-	-	48,330
	1,553,509	**620,133**	**(663,726)**	-	**8,971**	**1,518,887**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

20. Analysis of net assets between funds

Analysis of net assets between funds - Current Year

	Unrestricted funds 2021	Restricted funds 2021	Endowment funds 2021	Total funds 2021
	£	£	£	£
Tangible fixed assets	1,220,000	-	-	1,220,000
Fixed asset investments	-	-	169,946	169,946
Current assets	182,576	52,697	-	235,272
Creditors due within one year	(10,178)	-	-	(10,178)
Provisions for liabilities and charges	(107,249)	-	-	(107,249)
	1,285,149	**52,697**	**169,946**	**1,507,791**

Analysis of net assets between funds - Prior Year

	Unrestricted funds 2020	Restricted funds 2020	Endowment funds 2020	Total funds 2020
	£	£	£	£
Tangible fixed assets	1,220,000	-	-	1,220,000
Fixed asset investments	-	-	148,827	148,827
Current assets	364,777	48,330	-	413,107
Creditors due within one year	(109,798)	-	-	(109,798)
Provisions for liabilities and charges	(153,249)	-	-	(153,249)
	1,321,730	**48,330**	**148,827**	**1,518,887**

21. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held seperately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £12,001 (2020: £9,093).

22. Related party transactions

During the year the trustees gave a total of £9,640 (2020: £11,344) in unrestricted donations to the charity.

During the year a salary of £28,937 (2020: £28,400) was paid to T Cobbing in her role as Childcare Manager. A salary of £Nil (2020: £1,330) was paid to J MacBean.

During the year pension contibutions of £500 (2020: £570) on behalf of T Cobbing.

The remuneration of trustees in positions of employment within the charity is not prohibited in the charity's governing document.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

England & Wales - Charity number 1127451

Accounts

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

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FOR THE YEAR ENDED 31 DECEMBER 2020

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2020

Administrative details of the charity

Charity Registered Number	1127451
Prinicipal Office	St. John's Church, Forest Glade, Langdon Hills, Basildon, Essex SS16 6RX

Advisers

Bankers	Barclays Bank Ltd, 2 East Walk, Basildon, SS14 1HN
Solicitors	Diocesan Registrar Winckworth Sherwood, Minerva House, 5 Montague Close London SE1 9BB
Investment advisers	Barclays Bank Ltd, 2 East Walk, Basildon, SS14 1HN
Insurers	Pre-school Learning Alliance, The Fitzpatrick Building, 188 York Way, London N7 9AD Ecclesiastical Insurance Group, Beaufort House, Brunswick Road, Gloucester GL1 1JZ
Auditors	Clemence Hoar Cummings, 1-5 Como Street, Romford, RM7 7DN
Custodian Trustee	Diocese of Chelmsford, Diocesan Office, 53 New Street, Chelmsford, Essex, CM1 1AT

Structure, governance and management

The Parish of Langdon Hills is part of the Church of England Diocese of Chelmsford. The governing documents are the *PCC Powers Measure 1956* , and the *Church representation rules 1980 (plus later amendments)*

Links to both documents can be found on the Parish resources website
http://www.parishresources.org.uk/

Members of the parochial church council (PCC) are **trustees** of the charity. The PCC decides all strategic policies of the parish, and decisions on significant expenditure. Sub-committees deal with questions of e.g. finance, Childcare and building maintenance in greater detail, and recommend actions to the PCC asking for PCC Approval.

Clergy are *ex officio* members, as are those elected to be church wardens and their deputies, and Deanery Synod representatives. Other PCC members including readers and the lay envangelist, are elected by church members at the annual parochial church meeting in April. Informal training is given by word of mouth (before and after election), by necessary explanation during the PCC meetings, and through membership of a sub-committee.

Our PCC meet six times during the year. Meetings begin with a short act of worship. During the year we have been discussing specific matters reported by the PCC sub committees as well as looking at Diocesan recommended reviews/activities.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIATICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Parochial Church Council Membership 2019/2020

Ex officio:

1	Rector/Chair (Chief Executive Officer)	Revd Colin Hopkinson

Elected members:			**Term of Office expires:**
2	Parish Churchwarden (St Mary's)	Martyn Harris (left 20.09.20)	
3	Parish Churchwarden (St John's)	Nik Wright (joined 20.09.20)	2021
4	Parish Churchwarden (St John's)	Jean Guppy (left 20.09.20)	
5	Deputy Churchwarden (St Mary's)	Ian McNally (left 20.09.20)	
6	Deputy Churchwarden (St Mary's)	James Macbean	2021
7	Deputy Churchwarden (St John's)	John Purbrick (left 20.09.20)	
8	Deputy Churchwarden (St John's)	Vacancy	
9	Deanery Synod/Lay Evangelist	Eddy Lee	2023
10	Deanery Synod Rep.	Kay Rumsey	2023
11	Deanery Synod Rep.	Sheila Morgan	2023
12	Deanery Synod Rep.	Martyn Harris (left 20.09.20)	
13	Deanery Synod Rep.	Julie Coker (left 20.09.20)	
14	Council Member	Tracie Brown	2022
15	Council Member	Theresa Cobbing	2022
16	Council Member	Jessica Brown (joined 20.09.20)	2022
17	Council Member	Joanna Seret	2021
18	Council Member	Barbara Barr	2021
19	Council Member/ Vice Chair	Judy Pusey (elected Vice Chair 20.09.20)	2021
20	Council Member	Irene D'Aeth	2023
21	Council Member	Ron Gough	2023
22	Council Member	Kennedy Rath (elected Vice Chair 22.07.19 left Vice Chair 20.09.20)	2023
23	Council Member / Hon. Treasurer	Jill Hurley (left 20.09.20)	
24	Council Member	Judy Street (left 20.09.20)	
25	Council Member	Bob Burton (left 20.09.20)	
26	Council Member	Dawn Wooldridge (left 20.09.20)	

Non-Member	(Secretary)	Jo Burr (left 13.12.20)
Non-Member	(Finance Manager)	Debbie Porter (Elected Treasurer 20.09.20)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Langdon Hills (the charity) for the year ended 31 December 2020. The Trustees confirm that the Annual Report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP), 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 2015).

Objectives and Activities

a. Policies and objectives

The trustees are mindful of their duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, and also of its supplementary public guidance on the advancement of religion for the public benefit, when considering the objectives and activities of the PCC of Langdon Hills. The trustees believe that the PCC of Langdon Hills makes a significant contribution to the public as evidenced in the activities undertaken that are stated in this report.

b. Activities for achieving objectives

The parish provides Christian services of worship at its two churches for the benefit of both members and visitors. It encourages spiritual growth by guidance and discussion in small groups. It aims to serve and care for the community as well as presenting the Gospel outside the church buildings, for example through its work in schools, residential homes, hospital, and working with other local churches. It also provides high quality childcare in the preschool, out-of-school and holiday clubs. (See our mission statement and Parish prayer).

It has been another busy year in the life of our parish as God has continued to bless us with opportunities to serve and to grow.

The Churches

At St Mary's , the congregations are blessed by the worship and fellowship. Services are traditional, with a weekly Sunday service of Holy Communion at 9am and occasional services for commemoration. On some 5th Sundays we have Book of Common Prayer Matins at St Mary's instead of Holy Communion.

Many are also blessed through the special ministry of occasional offices (baptisms, weddings, funerals) and other special services such as our annual memorial service. During the Christmas season the St Mary's is especially busy hosting Christmas carols and 9 lessons. Many families also attend the 4 Christingle and 1 Midnight Communion service held on Christmas eve.

At St John's there is a weekly Sunday service at 11.00am. The normal pattern of 11am services is Holy Communion (2nd, 3rd and 4th Sundays), All-age Thanksgivings for those preparing for baptism and giving of baptism certificates (1st Sunday), and occasional All-age and Parade service.

The Churches continued

There has been much time, prayer and energy invested into St John's over the years and we continue to see the benefit of this. The development of our worship, buildings and childcare services has resulted in lots of activity and many opportunities midweek taking place there. Congregations on Sundays continue to be busy and have welcomed new families and their children into the Church. St John's kids, which is provided on 3 out of 4 Sundays, has continued to be a real blessing by teaching younger members of the congregation about the Christian faith.

During 2020 our church and parish services were greatly affected by the Covid-19 pandemic. There was an interruption in our church services which were resumed under the new technological age by moving online. The rector continued with services from the Rectory and later in the year from St Mary's Church with the additional of mobile broadband and the help from the 'tech savvie.'

Other Activities

St John's is also the base for most of our social and spiritual events including:
"Thursday Rendezvous" a social group for over 50's with occasional short talks.
"Connect" – a weekly youth club
"Friends and Heroes" – a weekly Christian-based meeting for primary school children on Thursdays after school.
"Alpha course" – from September to December each year
"Small Groups" generally meet weekly in members' houses, enabling people young in the faith to learn and mature. "Students of the Alpha course" are encouraged to join a small group after the course ends.
"Big Breakfast" around 3 times a year - open to men and women providing Breakfast with a guest speaker.
"Lent course" – a weekly evening study/discussion session.
"Lent Coffee Mornings" - run each Saturday morning by small groups during Lent.
"St John's Nature Walker's" - a walking activity to explore our local Nature reserve which meets one Saturday a month ending with coffee at St John's.
"Craft group" which meets bi-weekly at St John's
0 – 3s club held on a Monday and Tuesday morning at St John's Church for parents and carers.
Community Coffee morning – On a Wednesday morning during term time at St John's Church.
Afternoon tea and chat - every Wednesday afternoon during term time at St John's Church.

Outside the churches we also undertake home, residential care home and hospital visiting.

c. Volunteers

The Parish relies heavily on a large number of volunteers, particularly for church activities. Most of the PCC membership is voluntary. Volunteers also provide Sunday school staff, leaders of small groups, church wardens and deputies, sides-persons, treasurer, social activities, music during worship (organ, choir and music group) and refreshments. Assessing the number is difficult because many have more than one role, but about 70 people are involved.

Achievements and performance

a. Review of activities

Childcare

We have continued to develop our work with families and children at St John's. St John's Childcare has been continuing to build links with the many families this puts us in touch with. Our Holiday Club operates during most school holidays but has been impacted by a new out of school childcare service opened by Great Berry School. A social programme operates alongside the termly invitations to childcare services (Easter, Harvest, Mother's day, Father's day etc).

Childcare Continued

We now have over 270 children benefitting from the services we provide, which cover the period from 7.30am to 6pm. Childcare is provided by around 40 staff.

The Covid-19 pandemic forced the closure of the Childcare setting in March 2020 and it brought with it financial and safety concerns. We were in the fortunate position to have access to the Coronavirus job retention scheme provided by the government for our non-funded income and Essex county council continued to pay the 3 year funding. This helped us to pay our staff and remain in a stable position however we continued to see financial challenges when reopening in September while family confidence level was low. By the end of the year things have improved and are continuing to do so.

Electoral Roll

In April 2020 there were 138 on the electoral roll – 6 less than the previous year.

Ecumenical Relationships

The parish is a member of *Churches together in Basildon* , and participates in periodic joint services of worship. We also have a close working relationship with the local Methodist and Baptist churches.

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. Annual Review

Total income in 2020 was £620,133 and expenditure £663,726, resulting in a deficit of £43,593 (a deficit of £34,622 after taking into consideration the 2020 increase in investments of £8,971). The PCC were advised of professional fees and costs incurred by the Diocese who are expecting repayment. A liability has been included above for the total cost of £50,000 which means we cannot show our true surplus for 2020 of £6,407. We came in at £11,273 above our budgeted deficit (£4,866) due to careful management of our finances during a challenging year, we also reduced some tithe giving which we had originally budgeted for. Our Childcare and giving income were greatly impacted by the Covid-19 pandemic restrictions, but we are very thankful to the Childcare management and staff for their dedication and hard work in 2020 to reopen in September. However, our staff costs were assisted by the government and other costs a lot lower due to the closure of the buildings.

We hire out St Mary's Church hall and St John's church to outside organisations. Our uniformed organisations pay a nominal rate, and others pay a standard rate. Our major customer is the Oak Wood Preschool who uses our hall every week-day during school times. The income from hire covers all normal running and maintenance costs, and allows us to cover most repairs to our 100 year-old hall. Again, with the Covid-19 restrictions, groups were not allowed to meet and we lost a lot of our income for 2020. St Mary's Hall was able to make a surplus of £9,290 in 2020 due to no major repairs required.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Income from giving to the church has not been sufficient to cover the costs of running the two churches for several years now, and we have had to rely on our childcare income to supplement. We have reclaimed some £15,174 from HM Revenue and Customs for gift aided donations. Giving from St Mary's was 27% lower and St John's was 24% lower than 2019. Parish giving (incl. Gift Aid) is £19,592 short of covering the Parish Share paid to the Diocese (around 25% shortfall).

Our policy is to give to charity at least 10% of income from donors. The 2020 tithe represented a total of £8,000. We regularly support five charities, representing mission and relief work both overseas and in this country. Tithe giving does, however, reduce the giving income and reduces what we amount we have to contribute to the Parish Share. There is a 35% parish share shortfall after the Tithe payments. Our giving policy helps us decide where we can make a difference. In 2020, due to a reduced surplus, £0 was retained for Home development, and £0 was set aside for other charity giving.

In 2019 we reviewed our tithe giving policy and considering the deficit and large ongoing liability we will be suspending the part relating to trading activities. We will review this each year and may reinstate the policy depending on our financial circumstances. Our main object is to use the resources God has given us effectively, to help and witness to the people in our community.

c. Reserves policy

Our cash reserves at the end of the year were £396,587 which includes £48,330 in restricted funds (£136,207 allowing for all liability adjustments) The minimum level we consider viable is £150,000 however our current level ensures we can cover our obligations in the event of an emergency.

d. Material investments policy

Reserves are held in Church Board of Finance (CBF) funds, Barclays bank community current account and deposit account. These are considered low-risk investments in line with the trustees' attitude to investment risk. Interest is paid on each balance except the current account. The latter is regularly monitored to restrict balances to a monthly need.

The Robinson Churchyard endowment is held as shares in the CBF Investment fund. The PCC of Langdon Hills also benefits from the Langdon Hills Ecclesiastical Charity (also known as the Churchfield Charity) and the Cleaver Trust. The endowed assets of these funds are controlled by the Chelmsford Diocesan Board of Finance.

Structure, governance and management

a. Constitution

The Parish of Langdon Hills is part of the Church of England Diocese of Chelmsford. The governing documents are the PCC Powers Measure 1956, and the Church representation rules 1980 (plus later amendments). Links to both documents can be found on the Parish resources website: http://www.parishresources.org.uk/

b. Method of appointment or election of Trustees

Members of the parochial church council (PCC) are trustees of the charity. Clergy are ex officio members, as are those elected to be church wardens and their deputies, and Deanery Synod representatives. Other PCC members, including readers and lay evangelist, are elected by church members at the annual parochial church meeting in April. Informal training is given by word of mouth (before and after election), by necessary explanation during the PCC meetings, and through membership of a sub committee.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

c. Organisational structure and decision making

The PCC decides all strategic policies of the parish, and decisions on significant expenditure. Sub-committees deal with questions of e.g. finance, Childcare and building maintenance in greater detail, and recommend actions to the PCC asking for PCC Approval.

Our PCC meet six times during the year. Meetings begin with a short act of worship. During the year we have been discussing specific matters reported by the PCC sub committees as well as looking at Diocesan recommended reviews / activities.

d. Risk management

The PCC confirm that the major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage those risks. Work is ongoing in these reviews.

The major risks to the church are:

Governance risks

- Inappropriate organisational structure
- Trustee body lacks relevant skills or commitment
- Conflicts of interest Operational risks
- Lack of beneficiary welfare or safety
- Poor contract pricing
- Poor staff recruitment and training
- Doubt about security of assets

Financial risks

- Inaccurate and/or insufficient financial information
- Inadequate reserves and cash flow
- Dependency on limited income sources
- Inadequate investment management policies
- Insufficient insurance cover

External risks

- Poor public perception and reputation
- Demographic changes such as an increase in the size of beneficiary group
- Turbulent economic or political environment
- Changing government policy Compliance with law and regulation
- Acting in breach of trust
- Poor knowledge of the legal responsibilities of an employer
- Poor knowledge of regulatory requirements of particular activities (eg fund-raising, running of care facilities, operating vehicles)

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

Fire at St John's

Regular practice evacuations are carried out by Childcare staff and children. Fire alarms are regularly maintained and tested. Flammable waste is stored in containers which are now housed in a locked enclosure.

The loss of the building would prevent the continuance of St John's Childcare, leading to the need to lay off staff. We now have loss-of-revenue insurance for such an event, to the level of our annual Childcare income, to provide for redundancies.

Metal theft at St Mary's church and St Mary's Hall

Both buildings have suffered from attack by thieves in recent years. All metal, internal and external, is now marked with Smart-water. Lead which has been stolen is normally replaced with Ubiflex, a non-valuable substitute.

Plans for future periods

a. Future giving

Given our low surplus in 2020, additional charity giving has been suspended aside from our Tithe charities, which has also been reduced around 10% of giving only for 2021.

b. Church growth

Numbers at St Mary's services are still encouraging. From the base of a predominantly retired congregation there has been a continuing growth of both younger and older people in the past few years.

St John's has also seen some growth in numbers within its congregation with several new families, individuals and couples now attending.

The closure of the Churches during the pandemic moved worship to an online platform and the audience has been encouraging.

c. Alpha

We continue to run annual Alpha courses, with follow-up series Mind the Gap, as a key strategy for evangelisation, although this was cancelled in 2020.

Reference and administration

The 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 Practice).

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIATICAL PARISH OF LANGDON HILLS

TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

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 that period. In preparing these financial statements the trusteed are required to:

- Select suitable accounting practices and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and accounting 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 sufficient 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 2011 & 2016, the Charity (Accounts and Reports) Regulations 2011 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 trustees 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.

Approved by the trustees on

Mr N Wright, Church Warden

and signed on their behalf by

D Porter, Treasurer

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

REPORT OF THE INDEPENDENT EXAMINER FOR THE YEAR ENDED 31 DECEMBER 2020

Independent Examiners Report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of Langdon Hills (the 'charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

This report is made solely to the charity's Trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 Examiners 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.

Responsibilities and Basis of Report
As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiners Statement
Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts accordance with the Financial Reporting Standard 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.

I understand that 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 or after 1 January 2015.

I have completed the examination. I can confirm that no 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 charity as required by section 130 of the 2011 Act or;

2. the records 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.

Date: 13 April 202.

David Belbin BSc FCA DChA
Clemence Hoar Cummings
Chartered Accountants
Riverside House
1-5 Como Street
Romford
Essex
RM7 7DN

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Income and endowments from:						
Donations and legacies	2	59,761	-	-	**59,761**	*78,682*
Income from charitable activities	3	554,674	-	-	**554,674**	*718,830*
Investments	4	1,168	4,280	-	**5,448**	6,346
Other income	5	250	-	-	**250**	*2,097*
Total income		615,853	4,280	-	**620,133**	805,955
Expenditure on:						
Expenditure on charitable activities	6-9	663,726	-	-	**663,726**	902,747
Total expenditure		663,726	-	-	**663,726**	902,747
Gains / losses on investment assets	14			8,971	**8,971**	21,247
Net income / (expenditure) resources		(47,873)	4,280	8,971	**(34,622)**	(75,545)
Net movement in funds		(47,873)	4,280	8,971	**(34,622)**	(75,545)
Reconciliation of funds						
Total funds brought forward	19	1,369,603	44,050	139,856	**1,553,509**	1,629,054
Total funds carried forward		1,321,730	48,330	148,827	**1,518,887**	1,553,509

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	£	2020 £	£	2019 £
Fixed assets					
Tangible assets	*13*		1,220,000		1,220,000
Investments	*14*		148,827		139,856
			1,368,827		1,359,856
Current assets					
Debtors	*15*	16,516		12,000	
Cash in bank and hand		396,590		388,443	
		413,107		400,443	
Creditors: Amount falling due within one year	*16*	(109,798)		(53,541)	
Net current assets			303,309		346,902
Total assets less current liabilities			1,672,136		1,706,758
Provisions for liabilities	*18*		(153,249)		(153,249)
Net assets			**1,518,887**		**1,553,509**
Charity funds					
Endowment funds	*19*		148,827		139,856
Restricted funds	*19*		48,330		44,050
Unrestricted funds:					
	19	1,201,730		1,249,603	
Revaluation reserve	*19*	120,000		120,000	
Total unrestricted funds			1,321,730		1,369,603
Total funds			**1,518,887**		**1,553,509**

The financial statements were approved by the Trustees on 13 April 202. and signed on their behalf by:

N. Wright

N Wright

D. Porter

D Porter

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

CASHFLOW STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Cash generated from operations	*See below*	2,699	26,519
Net Cash provided by (used in) operating activities		2,699	26,519
Cash flows from investing activities			
Purchase of intangible fixed assets			
Purchase of tangible fixed assets			
interest received		5,448	6,346
Net Cash provided by (used in) investing activities		8,147	32,865
Change in cash and cash equivalents in the reporting period			
Cash and cash equivalents at the beginnning of the reporting period		388,443	355,578
Cash and cash equivalents at the end of the reporting period		**396,590**	**388,443**

Reconciliation of new movement in funds to net cash flow operating activities	**2020 £**	2019 £
Net expenditure for the year (as per Statement of financial activities	(34,622)	(75,545)
Adjustments for:		
Dividend, interest and rents from investments	(14,419)	(27,593)
(Increase)/Decrease in debtors	(4,516)	(866)
(Decrease)/increase in creditors	56,256	130,523
Net cash used in opertaing activities	**2,699**	26,519

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure have involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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 the 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.

The Parochial Church Council of the Ecclesiastical Parish of Langdon Hills constitutes a public benefit entity as defined by FRS 102.

1.2 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 contribution. 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.

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. Accounting policies (Continued)

1.3 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.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. 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, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are cost 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 charges in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure where 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.

1.4 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost or valuation, net of depreciation and any provision for impairment. Depreciation is not charged on freehold land. Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Freehold property	*- No depreciation*

1.5 Revaluation of tangible fixed assets

The charity has adopted the revaluation model to revalue items of property, plant and equipment whose fair value can be measured reliably. The revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the end of the reporting period.

The fair value of land and buildings is usually determined from market-based evidence by appraisal that is normally undertaken by professionally qualified valuers. The fair value of items of plant and machinery is usually their market value determined by appraisal.

Revaluation gains and losses are recognised in other comprehensive income and accumulated in equity.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

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 measure at cost less impairment. Investments 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.

1.8 **Debtors**
Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.9 **Cash at Bank and in Hand**
Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.10 **Liabilities and provisions**
Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the good or services it must provide. Provisions are measured at the best estimated of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.11 **Financial Instruments**
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.12 **Pensions**
The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

1.13 **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 compromise 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.

Investment income, gains and losses are allocated to the appropriate fund.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

2. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Donations	**59,761**	-	-	**59,761**	*78,682*
Total 2019	*78,682*	-	-	*78,682*	

3. Income from charitable activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Childcare	533,233	-	-	**533,233**	692,902
Hall hire	20,184	-	-	**20,184**	24,780
Wedding fees etc	1,257	-	-	**1,257**	1,148
	554,674	-	-	**554,674**	718,830
Total 2019	*718,830*	-	-	*718,830*	

4. Investment income

	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Listed investment	-	4,280	-	**4,280**	*4,193*
Investment income - cash	1,168	-	-	**1,168**	*2,153*
	1,168	**4,280**	-	**5,448**	*6,346*
Total 2019	*2,153*	*4,193*	-	*6,346*	

5. Other income

	Unrestricted funds 2020	Restricted funds 2020	Endowment funds 2020	Total funds 2020	*Total funds 2019*
Raising funds	**140**	-	-	**140**	-
Other income	**110**	-	-	**110**	*2,097*
	250	-	-	**250**	*2,097*
Total 2019	-	-	-	*2,097*	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6. Analysis of expenditure on charitable activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Childcare	418,416	-	-	**418,416**	*656,682*
Hall hire	4,818	-	-	**4,818**	*9,303*
Mission	8,000	-	-	**8,000**	*15,500*
Church	232,492	-	-	**232,492**	*221,262*
	663,726	-	-	**663,726**	*902,747*
Total 2019	900,579	2,168	-	902,747	

7. Direct costs

	Childcare £	Hall Hire £	Church £	Total 2020 £	Total 2019 £
Running expenses	-	3,148	19,469	**22,617**	28,497
Maintenance	-	1,670	14,694	**16,364**	21,968
Equipment	3,507	-	129	**3,636**	9,688
Other costs	21,515	-	-	**21,515**	30,482
Parish shares	-	-	78,277	**78,277**	76,203
Clergy expenses	-	-	600	**600**	2,303
Other clergy expenses	-	-	100	**100**	6,755
Service expenses	-	-	424	**424**	1,443
Alpha expenses	-	-	-	**-**	188
Adult groups expenses	-	-	308	**308**	449
Youth and children group expenses	-	-	154	**154**	2,220
Publicity costs	-	-	-	**-**	20
Childcare repayment provision	-	-	-	**-**	82,068.00
Wages and salaries	366,586	-	51,085	**417,671**	547,047
National insurance	18,341	-	368	**18,709**	23,482
Pension costs	8,467	-	626	**9,093**	12,676
	418,416	4,818	166,234	**589,468**	845,489
Total 2019	*656,682*	*9,303*	*179,504*	*845,489*	

8. Support costs

	Childcare £	Hall Hire £	Church £	Total 2020 £	Total 2019 £
Telephone	717	-	717	**1,434**	-
Postage, printing & stationary	3,705	-	3,834	**7,539**	**10,109**
Bank charges	313	313	312	**940**	**1,790**
Wages and salaries	-	-	-	**-**	**20,861**
Computer expenses	1,116	1,116	1,117	**3,345**	**1,276**
Governance costs examination/audit fee	17,667	17,667	17,667	**53,000**	**7,722**
	23,518	19,096	23,647	**66,258**	41,758
Total 2019			*41,758*	*41,758*	

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

9. Analysis of grant expenditure

	Total 2020 £	Total 2019 £
Grants to institutions - Mission	**8,000**	15,500

Grant - Home missions and other church causes	2020 £	2019 £
St Lukes hospice (Basildon)	**1,200**	1,200
Basildon community resources centre	**1,500**	2,400
Schools team ministry	**1,800**	2,400
Basildon women's aid	**-**	2,400
Various small charities	**200**	500
Grant - Overseas missionary		
Diocese of south west tanzania	**1,500**	2,400
Friends of the poor	**1,800**	2,400
Childrens joy	**-**	1,800
Total	**8,000**	15,500

Trustee expenditure

During the year 3 Trustees received reimbursements of expenses amounting to £358 (2019: Trustees - £2,460).

11. Independent examiner's remuneration

The independent examiner's remuneration amounts to an Independent Examination fee of £3,000 (2019: £3,000).

12. Staff costs

Staff costs were as follows:

	£	£
Wages and salaries	**417,671**	547,047
Social security costs	**18,709**	23,482
Other pension costs	**9,093**	12,676
	445,473	583,205

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

	No.	No.
General Church	**8**	10
Childcare	**40**	49
Ministerial	**-**	1
	48	60

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

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

13. Tangible fixed assets

	Freehold Property £
Cost or valuation	
At 1 January 2020 and 31 December 2020	1,220,000
Depreciation	
At 1 January 2020 and 31 December 2020	-
Net book Value	
At 31 December 2020	**1,220,000**
At *31 December 2019*	1,220,000

The freehold land and buildings include the Mission Hall, known as St Mary's Church Hall. In November 2006 the PCC decided, on advice from the external auditor, to revalue the hall, and no longer apply depreciation. The value of the hall was reassessed by Hilbery Chaplin on 21 January 2007 at £200,000. This has been reduced by 50% to reflect that the terms of the initial gift significantly restrict its use and disposal. The Trustees deem that the value is still appropriate, given the restrictions on use and disposal of this property.

The extension and St John's Church was revalued in December 2016 for insurance purposes to £1,120,000.

Cost or valuation at 31 December 2020 is as follows:

	Land and buildings £
At Cost	1,100,000
At Valuation	
December 2016	120,000
	1,220,000

If the land and buildings had not been included at valuation they would have been included under the historical cost convention as follows:

	2020 £	2019 £
Cost	**1,100,000**	1,100,000
Accumulated depreciation	-	-
	1,100,000	1,100,000

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

14. Fixed asset investments

	Listed Securities £
Market Value	
At 1 January 2020	139,856
Revaluations	8,971
At 31 December 2020	**148,827**

Investments at market value comprise:

	2020 £	*2019 £*
Listed Investments	**148,827**	*139,586*

All the fixed asset investments are held in the UK

15. Debtors

	2020 £	*2019 £*
Tax recoverable	**16,516**	*12,000*

16. Creditors: Amounts falling due within one year

	2020 £	*2019 £*
Trade creditors	**2,667**	*2,632*
Other creditors	**107,131**	*50,909*
	109,798	53,541

17. Financial Instruments

	2020 £	*2019 £*
Financial assets measured at amortised cost	**16,516**	12,000
Financial liabilities measured at amortised cost	**109,798**	53,541

Financial assets measured at amortised cost comprise amounts due from HMRC in respect of Gift Aid claims. No Interest is charged or receivable on these current financial assets

Financial Liabilities measured at amortised cost comprise trade creditors and other creditors. All financial liabilities are current and no interest is charged or payable on these balances.

18. Provisions

	Provisions £
Brought forward	153,249
Additional provision	-
Payments	-
At 1 January 2020 and 31 December 2020	153,249

Provisions
Amount repayable to Essex county council

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

19. Statement of funds

Statements of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfer In/Out £	Gain/ (Losses) £	Balance at 31 December 2020 £
Designated funds						
Dunhill Fund	3,524	-	-	-	-	3,524
St Marys Church Fund	-	19,173	(8,354)	(10,819)	-	-
St Marys Church Fund - STMH	-	18,271	(8,981)	(9,290)	-	-
St Johns Church Fund	-	22,749	(30,276)	7,527	-	-
St Johns Church Fund - Childcare	-	533,243	(441,622)	(91,621)	-	-
Home Development Fund	100,964	121	-	-	-	101,085
Kingdom Investment Fund	-	-	-	-	-	-
	104,488	593,557	(489,233)	(104,203)	-	104,609
General funds						
General funds	1,145,115	22,296	(174,493)	104,203		1,097,121
Revaluation reserves	120,000	-	-	-	-	120,000
Other general funds	-		-	-	-	-
	1,265,115	22,296	(174,493)	104,203	-	1,217,121
Total unrestricted funds	**1,369,603**	**615,853**	**(663,726)**	**-**	**-**	**1,321,730**
Endowment funds						
Robinson Churchyard	3,629	-	-	-	232	3,861
Langdon Hills Ecclesiastical Trust	130,732	-	-	-	8,361	139,093
Cleaver Trust	5,495	-	-	-	378	5,873
	139,856	-	-	-	**8,971**	**148,827**
Restricted funds						
Churchyard	1,017	111	-	-	-	1,128
St Mary's Building	671	-	-	-	-	671
St Mary's Fabric	42,362	4,169	-	-	-	46,531
	44,050	4,280	-	-	-	**48,330**
Total of funds	**1,553,509**	**620,133**	**(663,726)**	**-**	**8,971**	**1,518,887**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

19. Statement of funds (continued)

Statements of funds - Prior Year

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfer In/Out £	Gain/ (Losses) £	Balance at 31 December 2019 £
Designated funds						
Dunhill Fund	-	5,000	(1,476)	-	-	3,524
St Marys Church Fund	-	26,317	(11,613)	(14,704)	-	-
St Marys Church Fund - STMH	-	22,168	(9,304)	(12,864)	-	-
St Johns Church Fund	-	29,921	(38,510)	8,589	-	-
St Johns Church Fund - Childcare	-	694,651	(665,096)	(29,555)	-	-
Home Development Fund	30,676	288	-	70,000	-	100,964
Kingdom Investment Fund	5,998	-	-	(5,998)	-	-
	36,674	778,345	(725,999)	15,468	-	104,488
General funds						
General funds	1,311,746	23,417	(174,580)	(15,468)	-	1,145,115
Revaluation reserves	120,000	-	-	-	-	120,000
Other general funds	-	-	-	-	-	-
	1,431,746	23,417	(174,580)	(15,468)	-	1,265,115
Total unrestricted funds	**1,468,420**	**801,762**	**(900,579)**	**-**	**-**	**1,369,603**
Endowment funds						
Robinson Churchyard	3,079	-	-	-	550	3,629
Langdon Hills Ecclesiastical Trust	110,901	-	-	-	19,831	130,732
Cleaver Trust	4,629	-	-	-	866	5,495
	118,609	-	-	-	**21,247**	**139,856**
Restricted funds						
Churchyard	908	109	-	-	-	1,017
St Mary's Building	2,839	-	(2,168)	-	-	671
St Mary's Fabric	38,278	4,084		-	-	42,362
	42,024	4,193	(2,168)	-	-	**44,050**
Total of funds	**1,629,053**	**805,955**	**(902,747)**	**-**	**21,247**	**1,553,509**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

19. Statement of funds (continued)

The designated funds comprise:
The Home Development Fund to hold 50% of the prior year surplus for future development within the parish. The remaining 50% of the prior year surplus will be split between the following funds:
The PCC Fund which holds £5,000 from the surplus each year for emergency giving to be decided by the PCC (i.e. disaster relief).
The Rectors Fund which holds £1,000 from the surplus each year for when emergency situations arise at the discretion of the clergy.
The Kingdom Investment Fund to hold 50% of the balance for investing in projects that serve the Kingdom of God.
Other Charity Giving Fund to hold 50% of the balance for charitable giving using the guidelines agreed on 11 May 2015.

The endowment funds comprise:
The Cleaver Trust arse from the will of Revd E.D Cleaver in 1895, providing a principal sum of £300, the income from which is to be used for the repair and upkeep of St Mary's and All Saints Church. The capital is held in 287.66 income shares. Chelmsford DBF acts as Custodian Trustees.

The Ecclesiastical Charity arose from the sale of 3.7 acres of land in December 1964, the proceeds of which were vested in the Official Custodian for Charity and then divested to the Chelmsford DBF as Custodian Trustees in October 1982. The capital is held in 7,722.55 income shares.
The Churchyard Funds, which is comprised largely of income from the Robinson Churchyard Charity. It comprises 214.37 income shares in the CBF Investment fund.

The restricted funds comprise:
The St Mary's Fabric Fund which is for the maintenance of the fabric of St Mary's church. The fund is largely comprised of trust income derived from the Langdon Hills Ecclesiastical Charity (also known as the Churchfield Charity) and the Cleaver Trust.

Summary of funds - current year

	Balance at 1 January 2020	Income	Expenditure	Transfer In/Out	Gain/ (Losses)	Balance at 31 December 2020
	£	£	£	£	£	£
Designated funds	104,488	593,557	(489,233)	(104,203)	-	104,609
General funds	1,265,115	22,296	(174,493)	104,203	-	1,217,121
	1,369,603	615,853	(663,726)	-	-	1,321,730
Endowment funds	139,856	-	-	-	8,971	148,827
Restricted funds	44,050	4,280	-	-	-	48,330
	1,553,509	**620,133**	**(663,726)**	**-**	**8,971**	**1,518,887**

Summary of funds - prior

	Balance at 1 January 2019	Income	Expenditure	Transfer In/Out	Gain/ (Losses)	Balance at 31 December 2019
	£	£	£	£	£	£
Designated funds	36,674	778,345	(725,999)	15,468	-	104,488
General funds	1,431,746	23,417	(174,580)	(15,468)	-	1,265,115
	1,468,420	801,762	(900,579)	-	-	1,369,603
Endowment funds	118,609	-	-	-	21,247	139,856
Restricted funds	42,025	4,193	(2,168)	-	-	44,050
	1,629,054	**805,955**	**(902,747)**	**-**	**21,247**	**1,553,509**

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF LANGDON HILLS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

20. Analysis of net assets between funds

Analysis of net assets between funds - Current Year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Endowment funds 2020 £	Total funds 2020 £
Tangible fixed assets	1,220,000	-	-	1,220,000
Fixed asset investments	-	-	148,827	148,827
Current assets	364,777	48,330	-	413,107
Creditors due within one year	(109,798)	-	-	(109,798)
Provisions for liabilities and charges	(153,249)	-	-	(153,249)
	1,321,730	**48,330**	**148,827**	**1,518,887**

Analysis of net assets between funds - Prior Year

	Unrestricted funds 2019 £	Restricted funds 2019 £	Endowment funds 2019 £	Total funds 2019 £
Tangible fixed assets	1,220,000	-	-	1,220,000
Fixed asset investments	-	-	139,856	139,856
Current assets	356,393	44,050	-	400,443
Creditors due within one year	(53,541)	-	-	(53,541)
Provisions for liabilities and charges	(153,249)	-	-	(153,249)
	1,369,603	**44,050**	**139,856**	**1,553,509**

21. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held seperately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £9,093 (2019: £12,676).

22. Related party transactions

During the year the trustees gave a total of £11,344 (2019: £12,230) in unrestricted donations to the charity.

During the year a salary of £28,400 (2019: £27,770) was paid to T Cobbing in her role as Childcare Manager. A salary of £1,330 (2019: £1,357) was paid to J MacBean.

During the year pension contibutions of £570 (2019: £764) on behalf of T Cobbing.

The remuneration of trustees in positions of employment within the charity is not prohibited in the charity's governing document.