

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY**

Calculus Assurance Services
Chartered Accountants and Statutory Auditor
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for the Year Ended 31 December 2021

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PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY

Reference and Administrative Information

Registered Charity number	1127847
Principal address	St Barts Church & Centre 292b Barking Road East Ham London E6 3BA

For the period 1st January 2021 until the date this report was approved, the following served as members of the PCC:

Team Rector	Revd. Dr Sue Lucas (<i>Chair</i>)
Team Vicar	Revd Quintin Peppiatt (to 1/05/2022)
Associate Clergy	Revd Canon Ann Easter Revd Fred Ashford-Okai (to 26/05/2021)
Assistant Curates	Revd John King Revd Marco Lopes
Parish Wardens	Ms Alison Brown Ms Mary Richards (From 28/06/2021) Mr Philip John (from APM 2020)
District Church Wardens	Mrs Coraline Edwards (from APM 2020; RIP: May 2021) Ms Mary Richards (from APM 2020) Mrs Louise Simmons (from APM 2020) Mrs Molara Tarigha (from APM 2020) Ms Hazel Thomas from APM 2020)
Deanery Synod Representatives	Canon Shirley Biro Mr Gordon Owens Mr Nigel McCollum (from APCM 2020 to APCM 2021)
Elected Members from APCM 2020 To APCM 2021	Mr Andrew Biro (Treasurer) Mrs Jean Mansfield Mr Sam Ozurumba (RIP October 2021) Mrs Lesley Scawthorne
Elected Members From APCM 2021 to APCM 2022	Mr Andrew Biro (treasurer) Mrs Joan Boyce Mr Colin Mansfield Mrs Jean Mansfield Mr Nigel McCollum

Revd Dr Susan Lucas was appointed Team Rector, Revd Quintin Peppiatt was appointed Team Vicar and Revd Canon Ann Easter and Revd Fred Ashford-Okai were appointed Associate Ministers, by the Lord Bishop of Chelmsford. Revd John King and Revd Marco Lopes are both curates serving their title in the parish. They are all ex-officio members of the PCC.

The Chelmsford Diocesan Board of Finance acted as Custodian Trustee for the inalienable property of the Church.

Bankers: Barclays, Barclays Bank Plc, Leicester, LE87 2BB

Auditors: Calculus Assurance Services, 5 Priory Road, Loughton, IG10 1AF

Architect: Mr Jonathan Freegard, 5 Tredegar Square, Bow, E3 5AD

Day to day management of the Church was exercised by the Team Rector, Team Vicar, Church Wardens and PCC, with the support of the Parish Office.

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

There are 3 active churches in the Parish:

St Bartholomew's Church and Centre, 292b Barking Road, London E6 3BA

St Edmund, Forest Gate, 464 Katherine Road, London E7 8NP

St Mary Magdalene, High Street South, E6 6HN and 1 Norman Road London E6 6HN

The Church is also responsible for the building at:

St Albans Church and Christian Centre, 157a Wakefield Street London E6 1LG. This is now routinely used in the working week on a long-term basis by a long-term hire, Senators Day Nursery.

The Parish of Holy Trinity East Ham is part of the Diocese of Chelmsford in the Church of England. The correspondence address is: The Parish Office, St Bartholomew's Church and Centre, 292b Barking Road London E6 3BA.

Website: <http://easthamparish.org.uk>

Structure, Management and Governance

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The PCC of the Holy Trinity, East Ham is a body corporate and operates under the *Parochial Church Councils (Powers) Measure 1956* and *Church Representation Rules (2011, 2017)*

The method of appointment of PCC members is set out in the Church Representation Rules. All church members are encouraged to register on the Electoral Roll and stand for election to the PCC.

From the APCM 2020, the 3 Churches in the Parish operated District Church Councils. The Church Districts were created by a pastoral measure passed by the APCM in 2018. All lay members of the PCC, whether ex-officio or elected, are thereby ex-officio members of the DCC of their home Church, and all ex-officio clergy members of PCC are ex-officio members of all DCCs. All District Church Wardens are ex-officio members of the PCC. In addition, either at or subsequent to the APCM 2021, the following lay representatives were elected to the DCCs:

St Bartholomew, East Ham: May Gentry, Doris Goodchild, Irene Phaup, Eutal Spence,

St Edmund, Forest Gate: Helen Gilkes, Miriam Lee, Paulette Welch

St Mary Magdalene: June Bassenger, Earlene Bentley, Cassandra Gosai, John Hedges, Renuka Pepperell, Teena Preston, Dennis Pridmore, Damian Sutton, Terry Hooker, Laurine Griffiths, Ancil Griffiths, Claudette King.

PCC members receive information on trustee responsibilities, basic health and safety, risk management and safeguarding procedures.

Related Parties

East Ham Parish forms part of the wider Church of England and falls within the Diocese of Chelmsford which employs the Clergy appointed to the Parish by the Bishop of Chelmsford. The Parish contributes to the finances of the Church of England via the Parish Share which based on the size of the congregation and ability to pay. The Church of England is therefore the principal related party.

The PCC includes the appointed Clergy and lay representatives elected at the Annual Church Meeting, the PCC are the trustees for the purposes of the Charities Act 2011, all being potential related parties. All PCC members are required to complete a declaration of interests form and to update this annually for any changes so that the Parish is able to identify any related parties in order to identify related party transactions for disclosure in the accounts see Note 11.

Other related parties include the London Borough of Newham as two members of the PCC are also elected Local Councillors.

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OBJECTIVES AND ACTIVITIES

Aims and Purposes

The Parochial Church Council (PCC) of Holy Trinity, East Ham has the responsibility of co-operating with the Team Rector, the Reverend Dr Sue Lucas, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

The PCC is also specifically responsible for the maintenance of the various buildings in the Parish: the Parish Church of St Mary Magdalene, Norman Road, St Bartholomew's Church and Centre, Barking Road, St Edmund, Forest Gate, Katherine Road. It in addition holds some responsibilities as freeholder / leaseholder for St Alban's 157a Wakefield Street London E6 1LG and for Fellowship House within the St Bartholomew's site.

The PCC met 8 times in 2021:

- 20 January on Zoom
- 23 February on Zoom
- 23 March on Zoom
- 4 April on Zoom
- 11 May at St Ed's
- 13 July at St Bart's
- 22 September at St Mary's
- 10 November at St Mary's

Minutes of all PCC meetings are held in the Parish Office and are available for scrutiny if requested.

Objectives and Activities

The general functions of PCCs are stated within section 2 of the Parochial Church Councils (Powers) Measure 1956.

The PCC is committed to enabling as many people as possible to worship at the Churches in the Parish and to become part of this community of faith. The PCC maintains an overview of worship in the Parish and discusses how our services can involve the many groups that live within our parish.

Our worship puts faith into practice through prayer and scripture, music, sacrament and a wide variety of service to the whole community.

Public benefit

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

- o Worship and Prayer; regular public worship that is open to all, and the provision of sacred space for personal prayer and contemplation.
- o Enabling people to learn about the Gospel and develop their knowledge of, and trust in, God the Father, the Son and the Holy Spirit through sermons, courses and small groups.
- o Provision of pastoral care for people living in the parish and for members of the congregations, including offering the sacraments of baptism and confirmation, conducting weddings and funerals and visiting the sick, housebound and bereaved.
- o Mission and outreach work.
- o Taking of religious assemblies in schools.
- o Evangelistic activities, through the staging of events and meetings and the distribution of literature.
- o Promoting the whole mission of the Church through provision of activities that meet the needs of the whole community.
- o Supporting other charities in the UK and overseas.

To facilitate this, it is important that we maintain the fabric of the various buildings around the parish.

In 2021 we:

- Began to emerge from the pandemic and to move to in person worship
- Remodelled the operating model for St Bart's Café and Centre
- Began a Food Pantry at St Bart's in collaboration with Bonny Downs, the local Baptist church.
- Once restrictions were lifted, hosted several local primary schools at St Mary's for a tour of our historic Church, at St Bart's for 'Experience Advent,' and for a virtual commented Eucharist at St Edmund's
- We continued a conversation with the other churches in East Ham about more collaborative working in a Mission and Ministry Unit in the light of the national funding formula for supporting ministry is changing. The clergy have continued to meet as an MMU Chapter and lay representatives have been elected to the MMU council which met twice before the end of 2021 and has now begun to work on some draft principles for working together.
- 2 Norman Road was accepted to house and support a refugee family under the Home Office Resettlement Scheme, (moved in January 2022).
- Ran a Lent Course on based around the Sam Well's book *A Cross in the Heart of God*.
- St Mary's ran a really joyous and vibrant Winter Market that was very well attended and appreciated by many in the community.
- Continued to support our community and other faith groups both by our own activities and by offering the hospitality of our buildings to other organisations that promote the work of the Kingdom of God

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More detailed description of some of these activities follows later in this report

OBJECTIVES AND ACTIVITIES

Volunteers

We should like to thank all those who work so hard to make our Parish the lively and vibrant community that it is.

In particular, we want to mention the Churchwardens and Treasurers in all the Churches, the Parish Wardens and Treasurer, all the members of the PCC and DCCs, the ministry team, the altar servers, choir members, organists, Sunday School teachers, and the huge number of people who have given so generously of time, talents and resources to enable this Parish to go on being God's holy, catholic and apostolic church in this place even, perhaps especially, in this time of pandemic, to be God's people in God's mission, and to care for our buildings. This year, we would like to extend a particular vote of thanks to Alison Brown, the church warden at St Edmund's, who is stepping down after many years of service, and Revd Quintin Peppiatt, who is moving on from full time ministry, having served this parish faithfully for 27 years.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Key indicators that we are achieving our aims and objectives are the number of people actively involved in the church congregations within the parish.

Church Attendance

The average weekly attendance counted during October 2021 was:

St Bartholomew: 38

St Edmund: 11

St Mary Magdalene: 55

Electoral Roll

2022 is a not a new Electoral Roll year. The Electoral Roll as revised for the Annual Meeting 2022 is as follows:

St Bartholomew:

Resident: 13

Non-resident: 26

Total = 39

St Edmund:

Resident: 5

Non-resident 12

Total = 17

St Mary Magdalene:

Resident: 25

Non-resident 38

Total = 63

This makes a total of 119 for the parish, of whom 43 are resident and 76 are non-resident

Safeguarding

The PCC is committed to safeguarding. At its meeting on 13th July 2022, the PCC formally adopted the recommended Promoting a Safer Church, the nationally agreed Church of England policy, which the Diocese of Chelmsford has formally adopted. Safeguarding continues to be reviewed every year, with a substantial review undertaken every five years or when the guidelines change, whichever is sooner.

Pastoral Care

There were 4 baptisms in 2021.

There were 2 weddings in the Parish in 2021.

35 funerals were either held in Church or taken by the clergy on behalf of the Parish at crematoria, cemeteries, or a simple committal.

ACHIEVEMENT AND PERFORMANCE

Church Fabric and Buildings

Consecrated land which has been given to God is owned by the Church Commissioners on behalf of the Church of England rather than the PCC and therefore are not included in the PCC accounts at either historic cost or valuation. However, the PCC, as custodian, have a responsibility to maintain and insure the Church buildings and the costs are charged to the Statement of Financial Affairs (SOFA) as incurred.

St Bartholomew:

A quinquennial inspection was carried out on 04.04.2019 and identified the following priorities:

- There were no 'priority 1' (urgent) items
- Priority 2: essential (within 2 years) items:
 - Provide current electrical test certificate
- Priority 3: important (within 3 years) items:
 - Add fire extinguisher and fire alarm test certificates to the log book
 - Remove large blackout blind that has become detached and ensure electrical supply is disconnected
 - Replace door bar where café pantry floor is lifting

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- Replace various ceiling tiles in church and café area where they are missing or damaged (some damaged ones could be painted with acoustically porous paint)
- Fix loose plaster in minor areas of cracking on North wall of church and in flower store
- Priority 4: Desirable (consider doing during the quinquennium)
- The 'Flashband' flashings that replaced stolen lead are expected to have a life of at least 5 more years as they are. We should consider replacing them depending on the decision to redevelop the site or not.

All of these are either now complete or in hand. In addition, the following works were carried out in 2021:

Description of Work and Date
2 March 2021: Cutting off lock from car park gate/ New padlocks for car park gate.
5 August 2021: Clearing gutters & downpipes and balcony drains
31 August 2021: Repair the hall floor which had expanded and risen due to water damage from leak in roof. (Claimed back from NHG)
6 November 2021: Supply & fit new toilet seats to men's & women's toilets

St Edmund:

The building had a quinquennial inspection on July 20th 2021 where four areas of concern were raised but only one marked as urgent. The use of the building has changed during the course of the year with the flat becoming vacant in May and the Pre-School closing in July. Refurbishment of the flat is due to start in January and thought is being given to the use of the first floor.

St Mary Magdalene:

This year we continued to grapple with the effects of coronavirus pandemic. We are having to rebuild both the congregation and services. We still managed to do some work on the church fabric. We had some vandalism done to the western porch with the lead roof being stolen and metal being removed from the lightning conductors around the church.

The faculty application for the replacement of the lead roof on the western porch with 'Masterform' which looks and feels like lead. This was a lengthy process with all the various permissions we had to obtain including English Heritage and even a report from Natural England as to whether there were any bats present. There were no bats found in the church!

The roof has now been replaced and it is a great relief that we are waterproof once again. The lightning conductors have been replaced twice as they keep being subject to vandalism. We have been working with the London Borough of Newham to make the church more secure. The tree canopy on the western boundary of the churchyard has been raised to allow more visibility from the road. The gate on Norman Road is now closed every night but there are 10 acres of churchyard and this is still very vulnerable to people accessing the area.

The organ is now working well and with our new organist Chris Maxim it sounds wonderful. The choir has increased and now has wonderful new red robes. Dennis Pridmore continues to be our 'back up' organist and official photographer.

Once again we are indebted to John Hedges for overseeing all the building work and routine maintenance of St Mary's.

Description of Work and Date
18 Jan 2021: Organ light adjustment
30 January 2021: Organ installation – final part
23 March 2021: Repairs to wall
3 April 2021: Electrical repair work
12 April 2021: Emergency call to make safe roof following lead theft

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29 April 2021: Lightning conductor repairs following vandalization
10 July 2021: Lightning conductor repairs following vandalization
16 July 2021: Lightning conductor repairs following vandalization
2 August 2021: Survey and advice on remedial work to porch roof following vandalism
29 October 2021: Electrical testing certificate

St Mary's Church Hall:

The nursery is up and running again after the shutdown during the pandemic but with a transfer to a new owner of the business. We have continued our annual maintenance on the building with the blinds being replaced and floor being varnished. We had a leak under the hall floor which made the floor buckle which took some time to sort out once the leak had been fixed.

St Alban's Christian Centre

The following work was undertaken in 2021:

Description of Work and Date
8 February 2021: Blocked toilet inspection chamber. Cleared and rodded.
6 April 2021: Water coming in from flat above. Electrical work and redecoration required.
5 August 2021: Cleared shed room & refix gutter. Supply and fit new down pipe.
20 September 2021: Replace faulty diverter valve on central heating. Damp spot on back wall of hall. Sealer applied and redecorated to match.

Vicarages

Both vicarages in the parish and 2 Norman Road received their quinquennial inspections in 2020, and significant work was carried out in response to these which is detailed in the 2020 report.

There is some outstanding work on reducing trees in the Rectory garden to be done.

Fellowship House

As Fellowship House is not a Church or Vicarage, it is not eligible for a Quinquennial report. However, a Condition Survey was commissioned and presented in 2016 by Ian Simpson MBA CBIFM, at that time Heritage Support Officer in the Diocese of Liverpool.

The Report identified the following works at Priority 1 (urgent):

<ul style="list-style-type: none"> Repair overflowing water pipe from Genesis unit above Nursery Fire Exit.
<ul style="list-style-type: none"> Refix soil stack to wall at low level using appropriate sized bracket. Non-ferrous fixings to be used; drill holes in the mortar joints rather than the bricks.
<ul style="list-style-type: none"> Take down and replace rotten timbers to modern extension roof; replace felt covering; paint all exposed timbers with primer, undercoat and two good coats of gloss; repair and redress flashings.
<ul style="list-style-type: none"> Remove ivy growth from the walls where identified in the Report. The correct procedure is to cut the ivy as close to the ground as possible, then leave it to die and dry out before attempting to physically remove it from the brickwork.
<ul style="list-style-type: none"> Commission a UKAS-Accredited Asbestos Surveyor to carry out a Management Survey covering all public areas including communal areas within the residential accommodation.
<ul style="list-style-type: none"> Check all secondary glazing in the Role Play Room for security and safety, and reaffix as required.

The following works were undertaken in 2021:

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Description of Work and Date
22 January 2021: To restore power to Nursery. Live wire hanging loose from Economy 7 spur box for storage heaters.
8 February 2021: Water coming into Flat 7 due to tree debris in roof corner. Lead reset into wall and Lead Mate applied to joint.
31 March 2021: Refix missing tiles to roof. Repair top apex ridge tile & clear gutter.
22 July 2021: Supply and fit extra water tank
22 July 2021: Gas safety certificate for Nursery boiler. Supply and fix carbon monoxide detector in kitchen. Clear around emergency exit – cut back overhanging trees & easing bottom of gate.
25 November 2021: Water coming into flat 5. Remove large build-up of moss from roof. Clear and clean out gutter.

Report on the Work of the Newham Deanery Synod

There were 4 of the Deanery Synod in 2021 (11th February, 23rd June, 14th September and 11th November.)

- The Meeting on 11th February was held by Zoom. There were a number of reports –on the journey of the Diocese towards being carbon neutral, on the ‘Living in Love and Faith’ materials, and there was space for questions from the floor for matters of concern and comments of hope.
- The Meeting on 23rd June was a report on the Diocesan Synod and in particular, +Guli’s address, in which she named the sense of a disconnect between the grassroots and the centre, and the need to address this. She also said that, while she hoped to listen and to work with people, there are urgent issues facing this Diocese, including addressing the Diocesan deficit. While the language of ‘RAG Ratings’ was perhaps unhelpful, it was a one-off exercise that was necessary to focus minds on how we deploy ministry in the light of a new funding formula from the national church.
- The meeting on 14th September received a presentation on the work of Care 4 Calais with refugees. Julita Sakowska and Andy Brown from Care for Calais came to speak and took questions.
- The meeting on 11th November was ‘Ask An Archdeacon’ with Archdeacon Elwin, who spoke particularly about the new Bishop of Chelmsford’s first 100 days in office. He said that she has been a breath of fresh air, a very different person for a different time. One clear thing is how she approaches meetings – coming with an open mind and expecting a joint decision. Two words sum her up: humility and hope. She is collaborative and willing to say, “I don’t know”. She believes that God isn’t finished with the Church of England.
- Elwin also mentioned the new Chief Executive of the Diocese, Michaela Southworth – that she is willing to ask difficult questions and see if there are different ways to do things. She spoke at a City Churches Fund meeting today and asked if all the money that comes from there can be put towards clergy stipends and the deficit.
- RAG rating is a thing of the past. It is arbitrary and doesn’t allow us all to take responsibility.
- This year the deficit will be £3.5m. The Church Commissioners have given £1m this year and £1m next year, but we need to balance the budget – and the biggest cost is clergy stipends. More appointments will be ‘House for Duty’ and there will be a reduction in Advisor posts e.g. Area Mission Advisors (Jeremy Fraser will be working across London on housing).
- Guli is keen to tackle racial justice issues. Members of Diocesan Synod are to receive a report from the Racial Justice Task Force. A P/T Advisor will be appointed.
- Elwin said that Chelmsford has been seen as a problem diocese, but it is not a problem; we are on a journey with God.
- Guli is the C. of E. lead bishop on housing. There are some places across the diocese, including Newham, where housing will be part of the redevelopment on church sites.
- Elwin said that finances are under control and things are getting better. There is good news on Parish Share; there will be a slight reduction in what is asked for in 2022, especially in West Ham Archdeaconry, including Newham.
- The new Bishop of Barking will be announced at the end of November/beginning of December. There is a service of consecration of bishops at St. Paul’s Cathedral on 25th January, so that is a possibility.

Achievements and Performance

Development of Opportunities for prayer, reflection and faith sharing

St Bartholomew’s:

The pattern of worship on Sundays is based around the Eucharist. The October count for our main Sunday service was still somewhat reduced from pre-pandemic numbers this year because, even as COVID 19 restrictions lifted, some people were anxious about the

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return to in person worship. As we reached the end of 2021 though numbers were relatively stable and we again held a midnight Eucharist at Christmas. The Sunday Eucharist follows the lectionary readings, and preaching is generally on the Gospel of the day and explicitly related to features of contemporary life.

We have begun to develop new rhythms of praying the Daily Office. At the moment, Morning Prayer on Wednesdays is at St Bart's. We hope to develop this in the future.

Our Patronal in September was a joyous occasion for the whole parish, and we were able to hold it in person. The preacher was Revd James Grenfell, Chaplain to Bart's NHS Trust.

We enjoy good relationships with local schools, and visits resumed again towards the end of the year. We hosted the Experience Advent event for Nelson School in early December.

St Edmund's:

The worshipping community are wary about returning after the pandemic as several families have had a very difficult time. Coraline Edwards, our churchwarden, has been greatly missed after her death in May but we give thanks for her great service to St. Edmund's Church over the years.

The congregation do not yet feel confident in starting a mid-week service but hope this will return when the weather improves.

We were delighted to welcome Canon Ann Easter as our regular priest and thank her for her ministry to us and the friendly welcome she provides to all.

We are pleased to welcome back the Bibleway and Bethel Church's for worship on a Sunday.

We have spent time in discussion and prayer about the future of St. Edmund's and look forward to a Spanish / Portuguese congregation becoming established.

St Mary Magdalene:

We are now back to our normal round of services with slightly reduced numbers. We were very pleased despite the restrictions to have a successful series of Christmas Services, with over 200 people attending over the weekend.

Thanks to our Organist and choir we also had a very successful Service of Nine Lessons and Carols. As well as thanks to Chris Maxim, our organist. It is also a place to thank Bentley Mason and the servers, Flavie and the flower arrangers and the voluntary cleaners. Most of their vital work goes by with too little thanks. Also thanks to the Churchwardens for all their work over the year.

We did a number of weddings and baptisms. Some people had been waiting 18 months for those services to take place and so it was a relief that they could take place with a full church. We had a lovely day retreat at Haggston Priory once again with the theme this year being 'The parables through Art', which was enjoyed by those attending. The 'Whatsapp' group continues to be a place to exchange information and is a very successful product coming out of the lockdown.

Parish

COVID restrictions began to lift in 2021. We were able to celebrate Trinity Sunday at St Bart's together on a day that was also the APM and APCM. St Mary's Matronal reminded us all of the Cistercian roots of St Mary's, with the Preacher Brother Gilbert, and there was a joyous Songs of Praise in the evening. Revd James Grenfell, the lead chaplain of St Bart's NHS Trust, preached at St Bart's patronal, and Revd Christopher Owens at St Edmund's patronal.

Planning and Development of Fundraising Activities

St Bartholomew's:

The café has reopened on a slightly different model, and as we move into 2022, we are looking to resume some of our fundraising activities.

St Edmund's:

We are planning to resume our fundraising activities in 2022.

St Mary's:

We had the most successful Winter/Christmas Market ever in November raising over £900 pounds. Many thanks to all who took part and attended this great event. The money raised was split between a gift to the Children's Society and the celebrations in 2022 for Queen's Platinum Anniversary of her Accession to the throne.

Exploration of Eucharistic and Social Life in ways which lead to growth opportunities

St Bartholomew's:

We continue to serve God and our community both through our own activities and by the hospitality we offer to other organisations.

The café has now reopened after the pandemic, on a permanently reconfigured, more sustainable model which is much more

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appropriate to the needs of this community in the 21st century. There is now a simple, but high quality, food offer and shorter hours. We are able to allow various groups – Knit and Natter, Scrabble etc to meet. We have begun to form a relationship with the local WI who now regularly host coffee mornings and quizzes in the café, as well as hiring our Hall for their own meetings.

There has been a major restructuring of paid staff at St Bart's, again making it much more sustainable. In October, we said farewell to Sue Stinson as she took up a new role with the Salvation Army at Canary Wharf. The administrative assistant and site supervisor both took voluntary redundancy and not been replaced. We now employ a caretaker on a minimum hours contract. This makes budgeting for hires very straightforward, as caretaking wages are always factored into a hire before any agreement is reached.

In September, we piloted a Food Pantry, in collaboration with our friend and neighbours Bonny Downs Community Association. A Food Pantry model is different from a food bank. It is a food club, which offers a slightly wider range of choice than a food bank for a modest weekly membership fee. As such, it is more empowering of users than the food bank model, and it is aimed at a different group of people; whereas food banks are aimed at people in crisis, the food pantry model is aimed at those who are often working but poor, and to be slightly longer term. The Pantry has grown very rapidly and as 2021 ended, we were helping 18-19 families per week. We are just about to review the pilot with Bonny Downs, but the informal feedback has been that it has been even more successful than we hoped. The next challenges with the Pantry are how to make it sustainable. This means looking at how it is staffed more independently from Bonny Downs, and how referrals are made so we are clear who our clientele are and the nature of their often complex needs. A further development is about providing some of those additional services – for example, debt advice, housing advice and support with employment ourselves.

A grant funding bid to turn the 'square' – a rather unlovely patch of garden on the Navarre Road side of the church – into a wildflower garden was unfortunately unsuccessful at the final fence, but we continue to look at ways of using the advantages of our building to the full, and minimising some of the challenges.

Community Counselling have again begun to use our facilities, but on a much more limited basis Alcoholics Anonymous meetings, a MIND Bereavement Group, and all the uniformed organizations that are represented at St Bart's, Rainbows, Brownies, Guides, Beavers Cubs, Scouts and Explorers have also resumed.

As 2022 begins, we are thinking about how we can explicitly link the social life and community groups in the Centre into the sacramental life of the Church.

St Edmund's:

This year, as we emerge from the pandemic, we have been focused on the opportunities for growth around the part of the Church Commissioners' Strategic Development Fund Project that is based in this parish at St Edmund, and in particular, the opportunities for developing the building for mission, for new congregations and for encouraging and growing the existing congregation. Revd Canon Ann Easter, an Associate Priest in the parish, has taken on the role of interim minister to St Edmund's, initially for 6 months or until the Project is established, to support St Edmund's through this new phase of their life together as God's people.

St Mary's

We had a very successful maternal festival weekend with Brother Gilbert, head of the Cistercian Order in England coming to preach. The Cistercians founded St. Mary Magdalene Church in 1130. We held a 'Songs of Praise' in the evening to celebrate the release from COVID restrictions, little did we know there would be further restrictions introduced in December.

We participated in the 'Open City' scheme in September and were very busy as people re-emerged to come and visit our church once again. As well as tours of the church and up the tower we also provided for a small consideration cream teas in the church hall.

We continue to have regular meetings with the London Borough of Newham about the Nature Reserve. They are hoping to replace the Gate on Norman Road this year along with painting the fencing. 'Community Payback' continues to work on the Nature Reserve on Tuesday mornings.

The East Ham and Plaistow Strategic Development Fund Project

Towards the end of 2020, this parish, alongside St Martin of Tours, Plaistow, had the opportunity to bid for some Strategic Development Funding from the Church Commissioners to be part of a wider SDF Project across the Deanery. Our bid was designed to use the money to build on and accelerate the work of starting congregations of Spanish and Portuguese speakers. The uses of SDF money are tightly circumscribed; it is basically for planting new church congregations or grafting new congregations into existing ones and the existing work with Spanish and Portuguese speakers exactly fitted the criteria. The invitation to bid came at a very late stage, another church having withdrawn from the wider Newham bid. The bid was made in the name of the as yet embryonic East Ham Mission and Ministry Partnership or Unit. The intention behind this was, given the tight restriction on funds, to give at least the potential for as many churches as possible to be able to benefit from them. In practice, most of the work to date has happened at St Martin of Tours, and the church designated for the Project in this parish is St Edmund, Forest Gate, because it is the church in this parish most in need of development and renewal. Both a Spanish and a Portuguese Congregation has been established at St Martin's, and together, they have already exceeded the proposed milestone for the Project for the end of 2021, having 110 regular worshippers across the two congregations. It has been possible to utilise a portion of the operating costs to refurbish the top floor flat of St Edmunds to a more modern standard. The flat will be used for a new associate priest (when recruited) who will work alongside Fr Marco Lopes in the project. Once this colleague is in place, the work can begin of establishing two more congregations, at least one based at St Edmund's. The flat will also provide St Edmund's with an asset that in future will provide a source of income to contribute to the sustainability of the church post SDF funding. A sub-committee made up of various PCC members from across the

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2021

two parishes currently involved has been set up and given authority on behalf of the PCCs to provide local project governance. The terms of reference for this committee are slated to be agreed in January 2022 by each PCC. The project has also received approval to extend the project funding window to the maximum, meaning the project may draw funding down until December 2026.

FINANCIAL REVIEW

Investments and Investment Policy

Over many years the church congregations making up the Parish have accumulated surpluses of income over expenditure which are held in various reserve funds. Where the reserve funds are not expected to be required in the short term these funds have been invested in lower risk funds designed to generate both income and capital gains over time.

The investment funds are managed by CCLA and the underlying portfolio sectors and risk profile meet social, environmental and ethical criteria agreed by the Church of England centrally.

In the more challenging investment markets following Covid-19 the trustees are satisfied with the investment performance both in terms of income and capital maintenance / growth.

Financial position

The PCC, as Trustees of the charity, have acted responsibly in managing the charity's financial affairs. Despite the impact of Covid-19 on activities, total income was increased.

Reserves policy

It is PCC policy to maintain a balance on unrestricted funds (if possible) that equates to at least two months' unrestricted payments to cover emergency situations that may arise from time to time, at current levels this represents approximately £42,000. Total reserves at 31 December 2021 were £8,689,253 of which £1,343,937 were restricted and £7,345,316 were unrestricted. Designated funds have been set aside by the trustees to reflect investment in fixed assets, future commitments, and contingencies, leaving approximately £450,000 of uncommitted funds.

Risk management

Risk can be defined as 'the threat that an event or action will adversely affect an organization's ability to achieve its objectives and execute its strategies'. The Diocese of Chelmsford and the Archbishops of the Church of England provide guidance in respect of risks common to all Anglican churches which is followed in assessing and responding to identified risks. The main risk areas may be categorized as follows:

- **Financial risk** - the most common category of risk and many non-financial risks can be measured in terms of financial impact. The PCC approved a set of Internal Financial Procedures to manage financial risk and will review these in the coming year and regularly thereafter.
- **Reputational risk** - can have an impact if unwelcome publicity hinders the mission of the church. Regular media releases are issued to local newspapers and the Diocesan Bulletin, alongside the internal communications such as the website and weekly newsletter.
- **Statutory and legal requirements** - such as health and safety, employment law, Charities Act and child protection. The PCC has policies in place for all of these and they are reviewed on a regular basis.
- **Operational risk** - relates to threats to the Church's ability to deliver its objectives owing, for example, to damage to the church building.

The above list represents the major risks reviewed by the PCC and systems or procedures have been established to manage those risks.

Factors affecting future financial performance

Covid-19 has prevented the church from meeting as regularly as before which has restricted the opportunity to grow the congregations, this has also had an adverse impact on income from hall lettings. Plans to grow the congregations are set out below and a marketing campaign will be pursued to restore letting income to pre-Pandemic levels.

FUTURE PLANS

- We will continually update our policies and practices in line with Diocesan guidance and with best practice nationally.
- The Rector returned from sabbatical on Advent Sunday and hopes to launch a way of thinking about mission for the parish to reflect together and in each church about their distinct charisms and gifts.
- The long-standing Team Vicar of the Parish, Quintin Peppiatt, announced his intention to step down from the parish. His final service will be on 1st May. The Rector will work with the parish and in particular with St Mary's about the way forward in terms of pastoral provision.
- In 2018, we introduced the Parish Giving Scheme, an independently run way of giving by direct debit which mitigates static giving and collects gift aid at source. We have initially introduced it in a modest way (with those who already give by standing order) and we have extended it modestly which has been helpful as cash giving has reduced during the pandemic.
- A wider stewardship campaign is planned but more pressing is discovering our 'new normal' after COVID-19
- Conversations about the best use of our buildings for mission, including the possibility of redevelopment on the St Bart's site, are ongoing.

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2021

- We are holding an ongoing conversation about our vision for the Parish and our calling as God's people in East Ham. This has now emerged as a concrete proposal to form the East Ham MMU alongside St Paul, East Ham, St George, East Ham and St Martin, Plaistow. The clergy continued to meet as an MMU Chapter, and an MMU Council of clergy and lay representatives, elected at the APCMs, met twice before the end of 2021. The MMU is about churches collaborating in mission initiatives where it makes sense to do that, supporting one another's individual efforts where that makes more sense, thinking about where 'back office' functions can be shared, and ultimately, looking to the future, enabling and forcing clergy to work more collaboratively in the reality that in future there will be a reduction in the number of stipendiary incumbent posts in East Ham (probably from 4 to 3).
- We are running two Lent Course in 2022. St Mary Magdalene's are running a course on The Art of Holy Week. It will follow the Eucharist on Wednesday evenings. St Bartholomew's are running an Ignatian Retreat in Everyday Life, with the addresses at 11am on Thursdays.
- St Bart's are exploring ways of drawing the community users of the Centre into the sacramental life of the church, and plan to introduce some additional weekday Eucharists during Lent.
- We hope that in 2022, our usual round of activities, parish outing, pilgrimage to the Shrine of Our Lady of Walsingham and Quiet Day will be able to resume.

INDEPENDENT AUDITORS

Brindley Jacobs, the auditors appointed at the 2021 AGM resigned at the end of the financial year as they did not have the capacity to carry out the audit. After obtaining competitive quotations the PCC appointed Calculus Assurance Services to file the vacancy and a resolution to appoint Calculus Assurance Services as auditors (or independent examiner as appropriate) will be presented to the 2022 AGM. Calculus Assurance Services have expressed their willingness to continue in this capacity.

DISCLOSURE OF INFORMATION TO THE AUDITORS

We, the trustees who held office at the date of approval of these Financial Statements as set out above each confirm, so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and
- we have taken all the steps that we ought to have taken as trustees in order to make ourselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 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.

COMPLIANCE WITH LAWS AND REGULATIONS

The trustees have established policies and procedures designed to ensure that it complies with all material laws and regulations in relation to the charitable company's operations and activities. The trustees are not aware of any significant non-compliance with laws and regulations.

Aug 12, 2022

Approved by order of the board of trustees on and signed on its behalf by:

Susan Lucas

.....
Revd Dr S Lucas - Trustee

INDEPENDENT AUDITORS REPORT TO THE PAROCHIAL CHURCH COUNCIL (THE TRUSTEES) OF EAST HAM TEAM MINISTRY

Opinion

We have audited the financial statements of Parochial Church Council of East Ham Team Ministry (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

We have undertaken the audit in accordance with the requirements of FRC Ethical Standards including FRC Ethical Standard – Provisions Available for Audits of Small Entities, note 13 to the financial statements gives the circumstances.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Report of the Trustees, other than the financial statements and our Report of the Independent Auditors thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the report of the trustees; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities on page 11, the trustees are responsible for the preparation of the financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

INDEPENDENT AUDITORS REPORT TO THE PAROCHIAL CHURCH COUNCIL (THE TRUSTEES) OF EAST HAM TEAM MINISTRY

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with relevant regulations made under Section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the laws and regulations that have a direct effect on the charity in carrying out its operations or have an impact on the financial statements. The key laws and regulations we identified included the Charities Act 2011, the Parochial Church Councils (Powers) Measure 1956 (and regulations made under these Acts), safeguarding (in respect of children and vulnerable adults), health and safety legislation and employment legislation. This assessment has informed our sample testing of transactions and balances.
- Understanding the system of internal control established by the trustees have in place to prevent and detect fraud.
- Enquiring of management and those charged with governance if there have been any breaches or non-compliance with laws and regulations and their knowledge of any potential litigation or claims against the charity and any suspected or actual incidents of fraud and where applicable an estimate of the financial impact.
- Reviewing the minutes of trustee (PCC) meetings for evidence of non-compliance with laws and regulations and suspected or actual fraud.
- Reviewing the financial statement disclosures and checking supporting documentation to assess compliance with applicable laws and regulations.
- Carried out audit testing of journal entries and other adjustments and the rationale supporting significant judgemental areas in the financial statements and accounting estimates for evidence of management bias or override of controls.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditors-responsibilities-for>. This description forms part of our auditor's report.

Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Calculus Assurance Services

Calculus Assurance Services
Chartered Accountants and Statutory Auditor
5 Priory Road
Loughton
Essex
IG10 1AF

Date: **Aug 12, 2022**
Date:

Calculus Assurance Services is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY

**STATEMENT OF FINANCIAL ACTIVITIES (including the Income and Expenditure Account)
for the year ended 31 December 2021**

				31.12.21 Total	RE-STATED 31.12.20 Total
	Notes	Unrestricted funds £	Restricted funds £	funds £	funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		31,642	3,672	35,314	29,652
Charitable activities					
Parish Activities		177,063	460	177,523	158,558
Investment income	2	10,148	31,201	41,349	39,954
Other income		45,195	19,653	64,848	36,473
Total		264,048	54,986	319,034	264,637
EXPENDITURE ON					
Raising funds		3,348	1,159	4,507	2,818
Charitable activities					
Parish Activities		415,689	40,044	455,733	511,008
Total		419,037	41,203	460,240	513,826
Net income before investment gains		(154,989)	13,783	(141,206)	(249,189)
Net gains on investments		47,810	163,841	211,651	100,116
NET INCOME/(EXPENDITURE)		(107,179)	177,624	70,445	(149,073)
Transfers between funds		7,311	(7,311)	-	-
NET MOVEMENT IN FUNDS		(99,868)	170,313	70,445	(149,073)
RECONCILIATION OF FUNDS					
Total funds brought forward	11, 15	7,445,184	1,173,624	8,618,808	8,767,881
TOTAL FUNDS CARRIED FORWARD	11, 15	7,345,316	1,343,937	8,689,253	8,618,808

The notes on pages 16 to 22 form part of these financial statements

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY

BALANCE SHEET
31 December 2021

	Note	Unrestricted Funds	Restricted Funds	31.12.21 Total Funds	RE-STATED 31.12.20 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible assets	6	6,886,737	-	6,886,737	7,052,400
CURRENT ASSETS					
Debtors	7	31,864	-	31,864	1,625
Investments	8	336,154	1,335,655	1,671,809	1,468,990
Cash at bank and in hand		114,636	8,282	122,918	112,455
		482,654	1,343,937	1,826,591	1,583,070
CREDITORS					
Amounts falling due within one year	9	(13,595)	-	(13,595)	(6,182)
NET CURRENT ASSETS		469,059	1,343,937	1,812,996	1,576,888
TOTAL ASSETS LESS CURRENT LIABILITIES		7,355,796	1,343,937	8,699,733	8,629,288
CREDITORS					
Amounts falling due after more than one year	10	(10,480)	-	(10,480)	(10,480)
NET ASSETS		7,345,316	1,343,937	8,689,253	8,618,808
FUNDS	11, 15				
Unrestricted funds				7,345,316	7,445,184
Restricted funds				1,343,937	1,173,624
TOTAL FUNDS	11, 15			8,689,253	8,618,808

Aug 12, 2022

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

Susan Lucas

.....
S Lucas - Trustee

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, except for investments which are stated at market value where this is available. The financial statements have been prepared in accordance with applicable charity law.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

In preparing financial statements it is necessary to make certain judgements, estimates and assumptions that affect the amounts recognised in the financial statements. The following judgements and estimates are considered by the trustees to have most significant effect on amounts recognised in the financial statements.

Useful economic life of tangible fixed assets:

The annual depreciation charge for tangible assets is sensitive to changes in the estimated useful economic lives and residual values of the assets. The useful economic lives and residual values are reassessed annually. They are amended when necessary to reflect current estimates, based on technological advancement, future investments, economic utilisation and the physical condition of the assets. The carrying value of tangible fixed assets is shown in Note 6 below.

Income

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

Collections are recognised when received by or on behalf of the PCC, planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the gift is received.

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

Funds raised by the fete, bazaar and similar events are accounted for gross.

Other ordinary income

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

Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

Gains and losses on investments:

Realised gains or losses are recognised when investments are sold.

Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Activities directly relating to the work of the church

The Diocesan Parish Share is accounted for when paid. Any parish share unpaid at 31 December is provided for in these accounts as an operational (though not a legal) liability and is shown as a liability in the balance sheet. The Parish Share was paid in full in the year.

Tangible fixed assets

(i) Consecrated land and buildings and movable church furnishings PCC Property

Consecrated and beneficed property is excluded from the accounts in accordance with Charities Act 2011.

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2021

1. ACCOUNTING POLICIES - continued

(ii) Other fixtures, fittings, and office equipment

Movable church furnishings held by the Rector and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventory, which may be inspected at any reasonable time. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2000 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life (initially over four years) on a straight-line basis.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of moveable church furnishings acquired before 1 January 2000 is written off.

Equipment used within the church premises is depreciated on a straight-line basis over four years. Individual items of equipment with a purchase price less than £1,000 are written off when the asset is acquired.

(iii) Depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Consecrated land	- not included in the accounts
Freehold property	- in accordance with the property
Leasehold property	- over shorter of the lease term or 50 years
Church Equipment	- 25% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit with the Central Board of Finance of the Church of England, the Chelmsford Diocesan Board of Finance and COIF Charity Funds.

Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

Cash at bank and in hand

Cash at bank and in hand includes cash, current bank accounts and deposit bank accounts with no withdrawal limitations.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

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 settled at transaction value and subsequently measured at their settlement value.

Fund accounting

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

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

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021

	31.12.21	31.12.20
	£	£
2. INVESTMENT INCOME		
Dividends received	41,312	39,527
Deposit account interest	37	427
	<u>41,349</u>	<u>39,954</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020. Members of the Clergy serve on the Parochial Church Council (as Trustees) but their remuneration is paid by the Diocese of Chelmsford.

The Parish Administrator attends the meetings of the Parochial Church Council and updates the Trustees on what has happened on a day to day basis and received remuneration of £26,481 during the year ended 31 December 2021.

Trustees' expenses

Clergy re-imbursed expenses were £3,619 (2020: £2,584). The Parish Administrator was reimbursed expenses of £116. There were no other trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Payments to lay pcc members

There were no payments made to PCC members in connection with their office. (2020 £Nil)

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.21	31.12.20
	3	3
	£	£
All staff		
Wages and salaries	66,700	83,602
Social security costs	3,921	-
Pension costs	3,264	3,654
	<u>73,885</u>	<u>87,256</u>

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

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	29,453	199	29,652
Charitable activities: Parish Activities	158,558	-	158,558
Investment income	10,163	29,791	39,954
Other income	36,473	-	36,473
	<u>234,647</u>	<u>29,990</u>	<u>264,637</u>
TOTAL EXPENDITURE ON			
Raising funds	2,818	-	2,818
Charitable activities			
Parish Activities	<u>420,309</u>	<u>90,699</u>	<u>511,008</u>
Total	<u>423,127</u>	<u>90,699</u>	<u>513,826</u>
Net gains on investments	<u>21,505</u>	<u>78,611</u>	<u>100,116</u>
NET INCOME	(166,975)	17,902	(149,073)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>7,612,159</u>	<u>1,155,722</u>	<u>8,767,881</u>
TOTAL FUNDS CARRIED FORWARD	<u>7,445,184</u>	<u>1,173,624</u>	<u>8,618,808</u>

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021

6. TANGIBLE FIXED ASSETS

	Leasehold land and buildings £	Freehold land and buildings £	Church equipment £	Totals £
Cost as previously stated	-	10,475,439	79,459	10,554,898
Re-classification of leasehold property	8,068,460	(8,068,460)	-	-
Cost re-stated at 1 January 2021	8,068,460	2,406,979	79,459	10,554,898
Depreciation as previously stated	-	-	79,459	79,459
Prior year adjustment - property depreciation	1,288,691	34,348	-	1,323,039
Impairment provision in respect of 99-year lease granted out of freehold	-	2,100,000	-	2,100,000
Depreciation and impairment re-stated at 1 January 2021	1,288,691	2,134,348	79,459	3,502,498
Depreciation charge for the year	161,369	4,294	-	165,663
Depreciation and impairment carried forward at 31 December 2021	1,450,060	2,138,642	79,459	3,668,161
Net book value – 31 December 2021	6,618,400	268,337	-	6,886,737
Net book value – 1 January 2021	6,779,769	272,631	-	7,052,400

The Church buildings at St Mary's and St Edmund's are owned jointly by the Parish and the Diocese and constitute consecrated land so are excluded from the PCC accounts.

St Albans church centre is included in the accounts at valuation (independently valued in October 2014) which has been treated as deemed cost as permitted under FRS 102.

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other debtors	26,480	1,625
Prepayments and accrued income	5,384	-
	<u>31,864</u>	<u>1,625</u>

8. CURRENT ASSET INVESTMENTS

	31.12.21 £	31.12.20 £
Listed investments	<u>1,671,809</u>	<u>1,468,990</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other creditors and accruals	<u>13,595</u>	<u>6,182</u>

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.12.21 £	31.12.20 £
Other creditors	<u>10,480</u>	<u>10,480</u>

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021

11. MOVEMENT IN FUNDS

Net movement in funds are as follows:

	1.1.21					31.12.21	1.1.20					31.12.20
	B/fwd	Income	Expenditure	Gains & losses	Transfers	C/Fwd	B/fwd	Income	Expenditure	Gains & losses	Transfers	C/Fwd
	£	£	£	£	£	£	£	£	£	£	£	£
<u>Unrestricted funds</u>												
PCC General Fund	30,651	43,097	(85,051)	2,332	38,516	29,545	12,169	64,700	(112,863)	21,505	45,140	30,651
Clergy Housing	80					80	80	0	0	0	0	80
St Mary's Sunday School	270					270	270	0	0	0	0	270
St Bart's Sunday School	156					156	156	0	0	0	0	156
Fellowship House	51,644	32,666	(6,816)	6,842	(24,756)	59,580	53,085	30,632	(5,317)	0	(26,756)	51,644
St Alban's Hall	0	24,766	(4,800)	0	244	20,210	(11,994)	2,598	(13,485)	0	22,881	0
St Mary Magdalene	4,280	1,527	(157)	0	(278)	5,372	4,501	478	(699)	0	0	4,280
St Mary's Hall	8,113	20,263	(14,614)	0	(6,545)	7,217	13,886	13,477	(12,384)	0	(6,866)	8,113
St Bart's Centre	241,201	136,254	(128,102)	32,261	(4,657)	276,957	241,855	112,254	(98,786)	0	(14,122)	241,201
St Edmunds	2,447	5,467	(13,834)	0	8,981	3,061	6,685	10,508	(13,666)	0	(1,080)	2,447
Kitchen Fund	1,194	0	0	0	(1,194)	0	1,458	0	(264)	0	0	1,194
Building Fund	7,052,400		(165,663)			6,886,737	7,218,063	0	(165,663)	0	0	7,052,400
St Alban's Fabric	42,092	4		6,375		48,471	57,973	0	0	0	(15,881)	42,092
St Edmund's Fabric	9,896	0	0	0	(3,000)	6,896	13,212	0	0	0	(3,316)	9,896
"Fabric M" - to be identified	0	4				4	0					0
Stubbers	760					760	760	0	0	0	0	760
	<u>7,445,184</u>	<u>264,048</u>	<u>(419,037)</u>	<u>47,810</u>	<u>7,311</u>	<u>7,345,316</u>	<u>7,612,159</u>	<u>234,647</u>	<u>(423,127)</u>	<u>21,505</u>	<u>0</u>	<u>7,445,184</u>
<u>Restricted funds</u>												
Millennium Fund	1,065,038	52,510	(39,994)	147,606	278	1,225,438	1,050,566	29,990	(81,699)	66,181	0	1,065,038
Alms Fund	624					624	624	0	0	0	0	624
Kitchen Fund	0	2,476	(1,159)	0	1,244	2,561	0	0	0	0	0	0
Parish Donations	1,464		(50)			1,414	1,464	0	0	0	0	1,464
St Bart's Donations	2,492					2,492	2,492	0	0	0	0	2,492
St Mary's Donations	1,047					1,047	1,047	0	0	0	0	1,047
Russel Bequest	50,773	0	0	8,869		59,642	51,583	0	(9,000)	8,190	0	50,773
Rutland Road Proceeds	42,934			7,470		50,404	39,009	0	0	3,925	0	42,934
Stephen Road Proceeds	9,252			(104)	(8,833)	315	8,937	0	0	315	0	9,252
	<u>1,173,624</u>	<u>54,986</u>	<u>(41,203)</u>	<u>163,841</u>	<u>(7,311)</u>	<u>1,343,937</u>	<u>1,155,722</u>	<u>29,990</u>	<u>(90,699)</u>	<u>78,611</u>	<u>0</u>	<u>1,173,624</u>
TOTAL FUNDS	8,618,808	319,034	(460,240)	211,651	0	8,689,253	8,767,881	264,637	(513,826)	100,116	0	8,618,808

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021

11A. FUND DESCRIPTIONS

Fund Name	Fund Description
<u>Unrestricted - General</u>	
PCC General Fund	General Parish funds
Clergy Housing	Fund for repairs and maintenance to clergy housing
St Mary's Sunday School	St Marys Sunday School
St Bart's Sunday School	St Barts Sunday School
Fellowship House	Fellowship House is a building let to Fellowship House Children's Centre
St Alban's Hall	St Alban's Hall Fund
St Mary Magdalene	St Mary's Church Fund
St Mary Magdalene Hall	St Mary's Hall Fund
St Bart's Centre	St Barts Church Centre Fund
St Edmunds	St Edmunds Fund
Kitchen	St Barts Cafe Kitchen Refurbishment
<u>Unrestricted - Designated</u>	
Buildings Fund	Fixed Asset Fund for Buildings
St Alban's Hall Fabric Fund	Fabric Fund for St Albans
St Edmund's Fabric Fund	Fabric Fund for St Edmunds
Stubbers	Fund for yearly church organised kids' trip to Stubbers
<u>Restricted</u>	
Millennium Fund	Restricted fund exclusively for St Mary's Church
Discretionary Alms Fund	Fund to be used at the discretion of the PCC
Kitchen	St Barts Café Food Pantry project
Charities Fund	Money to be donated to other charitable organisations
Parish Donations	Money to be donated to other charitable organisations
St Bart's Donations	Money to be donated to other charitable organisations
St Mary's Donations	Money to be donated to other charitable organisations
Russel Bequest	Funds to be used for the maintenance of the whole of St Edmund's building which includes provision of a Walsingham Room
Rutland Road Sale Proceeds	Investments funds relating to the sale of a restricted property to be reused for further property
Stephen Road Sale Proceeds	Investments funds relating to the sale of a restricted property to be reused for further property

12. RELATED PARTY DISCLOSURES

Two members of the PCC are also elected local councillors in London Borough of Newham where the charity is based. During the year ended 31 March 2021 the following transactions occurred with London Borough of Newham:

Income received:	Amount	Balance outstanding
: - Food Pantry Grant	2,000	Nil
: - Community Toilet scheme	1,000	Nil
: - Hall letting fee - Polling Station	220	Nil
Total	<u>£3,220</u>	
Expenditure incurred:		
: - General non-domestic rates re Church Halls	630	Nil
: - Commercial Waste Collection	2,674	Nil
: - Council Tax clergy accommodation	1,005	Nil
Total	<u>£4,309</u>	

Trustee expenses are disclosed in note 3 and trustee donations received during the year ended 31 December 2021 amounted to £4,029 in addition there were anonymous donations of £2,234 which may have been from trustees.

There were no other related party transactions for the year ended 31 December 2021.

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2021

13. FRC ETHICAL STANDARD - PROVISIONS AVAILABLE FOR AUDITS OF SMALL ENTITIES

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

14. PRIOR YEAR ADJUSTMENT

The parish has not been depreciating land and buildings as required under UK Generally Accepted Accounting Practice embodied in the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Upon investigation and liaison with the Chelmsford Diocesan Board of Finance it has been established that following the redevelopment in the 1980s the St Bart's Church and Centre is no longer Consecrated land, but a licenced place of worship held by the PCC on long leasehold title, which has not been registered at the Land Registry. The adjoining Fellowship House site is held under a freehold title but subject to nine separate 99-year leases, commencing on 25 December 1985, under which the Parish does not receive any rent. Fellowship House was previously shown in the accounts at cost of £2,100,000 but has been impaired to reflect the value of the leasehold reversion, which as no income is generated has no value.

Depreciation has been backdated to 31 December 2012, the date when the church's properties were introduced into the accounting system.

15. RESTATEMENT OF RESERVES

	Restricted funds	Unrestricted funds	Total funds
	£	£	£
As previously stated at 31 December 2019	1,155,722	10,869,535	12,025,257
Impairment provision – Fellowship House	-	(2,100,000)	(2,100,000)
Depreciation (2013-2019)	-	(1,157,376)	(1,157,376)
Re-stated at 1 January 2020	1,155,722	7,612,159	8,767,881
Surplus for year ended 31 December 2020 – as previously stated	17,902	(1,312)	16,590
Property depreciation for the year ended 31 December 2020	-	(165,663)	(165,663)
Surplus / (deficit) for the year ended 31 December 2020 – restated	17,902	(166,975)	(149,073)
Re-stated at 1 January 2021	1,173,624	7,445,184	8,618,808

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2021

	Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Planned Giving	19,122	-	19,122	17,911
Collections at Services	4,730	-	4,730	2,723
Gift aid	4,966	-	4,966	4,625
Other donations and appeals	2,824	3,672	6,496	4,393
	<u>31,642</u>	<u>3,672</u>	<u>35,314</u>	<u>29,652</u>
Investment income				
Dividends	10,111	31,201	41,312	39,527
Deposit account interest	37	-	37	427
	<u>10,148</u>	<u>31,201</u>	<u>41,349</u>	<u>39,954</u>
Charitable activities				
Fetes and fund raising				-
Church Hall Lettings	169,206	-	169,206	152,476
Cafe	7,857	460	8,317	6,032
Fees from Weddings & Funerals	-	-	-	50
	<u>177,063</u>	<u>460</u>	<u>177,523</u>	<u>158,558</u>
Other income				
Other Income - Insurance Claims	1,702	6,160	7,862	-
Other income – re-imbursement and recharges	12,178	13,350	25,528	-
Other income	-	143	143	-
Employment Allowance	3,483	-	3,483	-
Furlough Scheme	27,832	-	27,832	36,473
	<u>45,195</u>	<u>19,653</u>	<u>64,848</u>	<u>36,473</u>
Total incoming resources	<u>264,048</u>	<u>54,986</u>	<u>319,034</u>	<u>264,637</u>
EXPENDITURE				
Raising donations and legacies				
Fetes & other fundraising	365	-	365	317
Cafe	2,983	1,159	4,142	2,501
	<u>3,348</u>	<u>1,159</u>	<u>4,507</u>	<u>2,818</u>
Charitable activities				
Wages	79,835	-	79,835	83,602
Pensions	4,172	-	4,172	3,654
Sundries	154	24	178	234
Missionary & Charitable Giving	640	50	690	550
Parish Share	67,540	-	67,540	67,122
Clergy Costs	2,881	-	2,881	4,748
Church running Costs	20,438	-	20,438	19,962
Church Maintenance	3,942	13,355	17,297	8,043
Upkeep of Services	2,186	2,328	4,514	2,004
Parish Office / Admin	17,656	7,015	24,671	8,834
Church Hall Running Costs	36,627	-	36,627	43,392
Church Hall Maintenance	8,659	60	8,719	7,088
Major Repairs	21	17,212	17,233	91,518
Property depreciation	165,663	-	165,663	165,663
Sunday School Costs	-	-	-	-
	<u>410,414</u>	<u>40,044</u>	<u>450,458</u>	<u>506,414</u>

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2021

		Unrestricted funds £	Restricted funds £	31.12.21 Total funds £	31.12.20 Total funds £
Governance costs					
Auditors' remuneration	Audit	4,255	-	4,255	4,594
	Drafting accounts	970	-	970	-
	Disbursements	50	-	50	-
		<u>5,275</u>	<u>-</u>	<u>5,275</u>	<u>4,594</u>
Total resources expended		<u>419,037</u>	<u>41,203</u>	<u>460,240</u>	<u>513,826</u>
Net (expenditure)/income before gains and losses		(154,989)	13,783	(141,206)	(249,189)
Realised recognised gains and losses					
Realised gains/(losses) on investments		47,810	163,841	211,651	100,116
Net income		<u>(107,179)</u>	<u>177,624</u>	<u>70,445</u>	<u>(149,073)</u>
Support costs included in expenditure above:					
Sundries		154	24	178	234
Church running Costs		20,438	-	20,438	19,962
Church Maintenance		3,942	13,355	17,297	8,043
Parish Office / Admin		17,656	7,015	24,671	8,834
		<u>42,190</u>	<u>20,394</u>	<u>62,584</u>	<u>37,073</u>










PoEH Final 2021 v2-2 for signing

Final Audit Report

2022-08-12

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By:	James Lambden (james.lambden@hotmail.co.uk)
Status:	Signed
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