

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
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 2022

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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 2022 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 31/05/2022)
Associate Clergy	Revd Canon Ann Easter Bishop Saulo Barros (from 7/09/2022) Revd Marco G Lopes (from 7/09/2022) Revd Professor Sandra Eldridge (from 1/07/2022)
Assistant Curates	Revd John King Revd Marco Lopes (to 6/09/2022)
Parish Wardens	Ms Alison Brown (to 24/04/2022) Ms Mary Richards Mrs Hazel Thomas (from 24/04/2022)
District Church Wardens	Mrs Louise Simmons (to 24/04/2022) Mrs Sarah Namatovu (from 24/04/2022) Mrs Molara Tarigha
Deanery Synod Representatives	Canon Shirley Biro Mr Gordon Owens Mrs Hazel Thomas (from 1/11/2022)
Elected Members from APCM 2021 to APCM 2022	Mr Andrew Biro (treasurer) Mrs Joan Boyce Mr Colin Mansfield Mrs Jean Mansfield Mr Nigel McCollum
Elected Members From APCM 2022 to APCM 2023	Mr Andrew Biro (treasurer) Mrs Joan Boyce Mrs Paulette Welch

Revd Dr Susan Lucas was appointed Team Rector, Revd Quintin Peppiatt was appointed Team Vicar and Revd Canon Ann Easter and Revd Marco Lopes (from 7/09/2022) and Bishop Saulo Barros were appointed Associate Ministers, by the Lord Bishop of Chelmsford. Revd Professor Sandra Eldridge holds the Bishop's Permission to Officiate. Revd John King and Revd Marco Lopes (until 7/09/2022) 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.

The PCC met 6 times in 2022, in: January, March, May, July, September and November.

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.

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY
REPORT OF THE TRUSTEES
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The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. 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 2022, 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 one member (two members until May 2022) of the PCC are also elected Local Councillors.

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY
REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022

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 6 times in 2022, in: January, March, May, July, September and November:

- 26 January at St Ed's
- 22 March at St Bart's
- 17 May at St Mary's
- 20 July – via e-mail due to heatwave
- 27 September at St Bart's
- 9 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 2022 we:

- Emerged fully from the COVID lockdowns in April
- Saw St Bart's Café approach break even, and grow in its offer
- Saw growth in the Food Pantry at St Bart's which became independent of its original support from Bonny Downs, the local Baptist church.
- Local Primary schools again visited on a number of occasions, particularly at St Mary Magdalene's
- East Ham Mission and Ministry Partnership across the Anglican Churches in East Ham and Plaistow has become more established, running a pilgrimage to Bradwell, planning a prayer walk, agreeing some terms of reference and meeting regularly.
- 2 Norman Road continues to house and support a refugee family under the Home Office Resettlement Scheme, (moved in January 2022, until January 2024)
- Ran two Lent Courses, one based on the Ignatian Spiritual exercises and one on Holy Week as depicted in art.
- 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

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

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2022

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.

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 2022 (2021) was:

St Bartholomew: 35 (38)

St Edmund: 10 (11)

St Mary Magdalene: 50 (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: 26

Non-resident 41

Total = 67

This makes a total of 123 for the parish, of whom 44 are resident and 79 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. The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

Pastoral Care

There were 12 baptisms in 2022.

There were 2 weddings in the Parish in 2022.

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

Newham Deanery Synod

Newham Deanery met 3 times in 2022, in March (St Michael and All Angels, Toronto Avenue), July 2022 (St Saviour, Forest Gate), and November (at our own St Mary Magdalene, East Ham). The MARCH meeting was the first visit to our Deanery Synod by our new(ish) Diocesan Bishop, Guli. She shared a little of her own life story and then led a very open and frank Q and A session. The JULY meeting included an introduction to how the new Parish Share Scheme for 2023 will work. There was then a presentation from our colleague Revd Chigor Chike on the work of the Racial Justice Commission of which he is part. This was set up by the archbishops as a 'task and finish' group over three years, in response to the From Lament to Action report on institutional racism in the Church of England. The Commission is now at the halfway point, and Chigor gave us an update on progress on some of the workstreams. The NOVEMBER meeting included some Good News stories from around the Deanery. The Area Dean talked about the work our Bishop is doing around shared values in the Diocese and suggested that one of the things we perhaps need to consider is also sharing publicly what we are struggling with as parishes. The meeting also included an introduction to Jill Duncan, the new Deanery Youth Champion.

The Life of the Churches in 2022

St Bartholomew's Church and Centre

Prayer, Faith and Sacramental Life

Our Sunday congregation continues, following the return to in-person worship after COVID, to be small and quite fragile. However, during 2022, community users of the centre began to be drawn into the sacramental life of the church through the Thursday Eucharist. This now regularly has an attendance of at least 8 or 9, is often in double figures and has been as high as 18 or 19. There is only a small overlap with the Sunday congregation – those attending on Thursday regard St Bart's as their 'weekday church.' Ash Wednesday was particularly well attended, again with almost no overlap with the service at St Mary Magdalene's in the evening.

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We ran a successful Lent Course in 2022 based around the Ignatian Spiritual Exercises, and the 11am Thursday slot (immediately before the Eucharist) works well for this sort of faith formation.

In the first full Holy Week following COVID lockdowns, we decided to have more of the Triduum for each of the three churches in the Team, so in a break with tradition, St Bart's held a Maundy Thursday Eucharist of the Institution of the Lord's Supper. Following Stations of the Cross, however, we shared Good Friday Liturgy and the Easter Vigil with St Mary Magdalene's.

We again hosted the Annual Meetings as a joint service at St Bart's, and the Patronal Festival guest preacher was Piers Northam, the Bishops' advisor for LGBTQI+ issues and a lay minister in the Harlow area.

Remembrance Sunday saw us, as usual, joining military, civic and other representatives at the War Memorial in Central Park.

Following an absence of 2 years during COVID, we were again able to hold a Christingle service for the uniformed organisations at St Bart's. This was well attended (congregation of around 40) by Beavers, Cubs, Scouts, Venture Scouts, Rainbows, Brownies, Guides and their leaders and a number of parents. The service is deliberately gentle and inclusive and people of all faiths and none were, and felt, welcomed. There was an element of Messy Church about the service which included making Christingles before the service, which we hope to build on in future.

As well as our own worship, as a building licensed for worship rather than a consecrated building, we are able easily to offer hospitality to worshipping communities from other denominations. Our friends and guests continue to be Vision Gospel, a Pentecostal Church, Bethel Ministries, a Telegu-speaking ecumenical congregation and the Malayalam-speaking Church of South India. The latter are part of the Anglican Communion, and are exploring the possibility of becoming a Bishop's Mission Order which would give them a framework of support and accountability within the Church of England.

Fundraising

October 2022 saw the return, following lock down, of the Christian Aid Concert. This was well attended, and it was great to have the Community Choir involved (and some audience participation!) Singers from Vision Gospel also entertained us.

There was a very successful and well-supported Macmillan Coffee Morning in the café, which raised over £200.

Retiring collections at our Spring recitals were donated to the DEC Emergency Appeal for Ukraine.

Social and Community Life

Café and Centre

As a multi-purpose church and community centre, St Bart's has always had a vocation to serve all the people of the parish, of all faiths and none. In 2022, following the full opening of community facilities following the COVID pandemic, and the appointment of a new café manager in November 2021, it has been renewed in this vocation and seen the life of the community centre grow considerably

A highlight of the year is that the Community Café has exceeded our targets for it (the target was that the Parish would subsidise it up to £5,000 per annum) and by the end of 2022 was breaking even. New, regular and competent volunteers have contributed to this alongside the hard work of the café manager.

The café/community Centre played host to a number of regular and occasional social activities, some of them our own initiative and others that we host on behalf of others. Our regular activities include a film afternoon (monthly), Scrabble and board games (weekly), line dancing (weekly), and community choir (weekly). Starting in November, two members of the local WI began a 'nostalgia café' in the café, taking one theme per month around East Ham in days of yore. Knit and natter and sewing continue on an informal basis, often with new occasional members and even new regulars. Some of our long standing regulars are always on hand to offer help, in a gentle way to those who wish to learn new skills.

In June, we hosted a Platinum Jubilee event, with the financial help of a small grant from Newham Council. Alongside food and drink provided by the café, we were entertained by the line dancers and community choir. The event was attended by three Newham Councillors.

In December, we again hosted the café Christmas lunch, which was well-attended both by those who worship in our churches and others from the community.

The Lunch Bunch

At the initiative of the parish administrator, we began the 'lunch bunch' event monthly on Mondays, a completely open group of people who go out to lunch together at a low-cost local eatery on a monthly basis. Everyone is welcome and those present always ensure that cost is never a barrier to anyone joining in. At the end of the year, the Lunch Bunch particularly enjoyed their Christmas lunch gathering.

Warm Haven

Starting in November 2022, we began to offer, as a response to the rising cost of living, and in particular, to the rising fuel costs that mean many Newham residents are unable to heat their homes. We offered a 'warm space' in St Bart's café. While the café is open,

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we can welcome any guests, including providing a warm drink and, at the discretion of the café manager, some soup or a sandwich. We again had some financial assistance from Newham Council which means we were able to buy some more comfortable chairs. Our activities give those who might need a warm space a reason to come, so the initiative has undoubtedly increased footfall, and Newham Council have particularly commended us for running the warm space in a sustainable way with proper safeguards for staff and users in place.

Food Pantry

Our low-cost food club, started in Autumn 2021 has grown significantly in 2022. By the end of 2022, from small beginnings, the Pantry was supporting approaching 40 families on a regular basis. The increasing need for support for food poverty raises bigger questions about the way society is structured, but in the Pantry, we are without doubt meeting a pressing need. In April 2022, we became independent of the support that was offered in the early stages by Bonny Downs Community Association, and appointed a Pantry Co-ordinator for 5 hours per week. This post is sustainable within the budget of the centre, however, we have had several generous donations which helps ensure that what we supply fits needs as closely as possible and mitigates the tendency of Felix/Fareshare to be rather last minute in their deliveries. Although no longer formally linked with BDCA, we continue to be mutually supportive and to make referrals to one another. We have also been able to refer users to BDCA's financial counselling and benefits advice services.

Spring Recitals

During the Spring of 2022, we hosted three really high quality recitals, two featuring young musicians from the Royal Academy of Music and one a local violinist/cellist and her pianist son.

Hosting Other Community Organisations/Services

In 2022, we became a community hub for the provision of Vitamin D to the over-65s. We also hosted several pop-up COVID vaccination clinics which were very well attended.

In July 2022, we began to host the Artisan East Market, a market hosting local artisans and craft workers. These have become very popular with the local community and the church and centre becomes a gathering place for many people from the whole of East Ham.

We have continued to host WI meetings in 2022 and the WI contribute in many ways to the life of the church and centre, not least in providing catering for the Artisan East Market.

In 2022, we benefited from Cutie Pies nursery moving into the Hall, Cecilia Room and Luke Room office. They both provide good financial support to St Bart's and have also contributed to the environment by planting out the 'square' of garden on Navarre Road.

We also continued to host uniformed organisations in the Centre – Brownies and Guides on Mondays and two Cub and Scout packs on Wednesday and Friday.

Since the COVID lockdowns, Community Counselling work much more online. However, we do have a smaller number of counsellors working regularly at St Bart's again. In addition, Community Counselling have begun periodically to meet in person as a team here at St Bart's.

Fabric Report

The following repairs were undertaken in 2022:

Month	Details	£
Jan	Repair to roof over Sacristy	350
Mar	New tap in café	280
May	Electrical repairs	480
Jul	Repair to Navarre Road door	462
Aug	Repair to back door (Drs entrance)	414
	Floor polishing & carpet cleaning	580
Sept	Garden bench repairs (rebuild)	410
	New handbasins to Nursery toilets	585
Oct	Boiler servicing	782
Nov	Church carpet & Nursery toilets lino refitting	2,590
		<hr/> 6,933

St. Edmunds

Prayer Faith and Sacramental Life

We continue to have a small but regular congregation for the Sunday morning Eucharist and would like to thank all members of the clergy team for the thought and care they put into this. It was a great pleasure to welcome +Saulo and Ruth and to work with them from September 2022 onwards. The Patronal Festival was a lovely occasion, and it was wonderful to hear the tuned and refurbished organ played. The service was followed by a delicious and plentiful buffet. It also marked the handing over of the care of St. Edmunds from Mthr. Ann to +Saulo. A Portuguese service has been introduced which meets once a month on Sunday evenings and is led by +Saulo.

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Social and Community Life

In October St Edmunds held a 'clean-up day' when members of the Spanish and Portuguese congregations from St. Martins joined us and worked hard at cleaning the areas that the regular clean does not cover.

It was lovely to welcome Ruth and +Saulo as residents in the refurbished flat and we hope they will be very happy living in it.

It was good to see the return of The Monega Association who held their Christmas party at St. Edmunds and they were ably looked after by Colvin Edwards.

We are looking forward with the hope that the interior of the church will be redecorated and Alternatives a charity working mainly with women and children will be using the ground and first floor five days a week. This will involve reordering of the space but will mean that St. Edmunds will be serving the community again.

Fabric Report

The following works were undertaken in St Edmund's in 2022:

Month	Details	£
Mar	Boiler servicing	1,180
May	Roof repairs	360
		<hr/> 1,540 <hr/>

Running and maintenance costs of St Edmund's for the moment continue to be met through the support of the SDF money.

St Mary Magdalene

Prayer, Faith and Sacramental Life

From April 2022, all restrictions on worship following COVID-19 were lifted. St Mary Magdalene's congregation numbers have recovered very well, at times equalling Pre-COVID numbers and generally being only a little below.

We ran a successful Lent course in 2022, about representations of Holy Week in art, and the 'after the Wednesday Eucharist' slot worked well for this.

As this was the first year of full return after COVID, we slightly broke with tradition and did more of the Triduum in each Church. St Mary Magdalene hosted Palm Sunday, and as always, the Liturgy of Good Friday and the Easter Liturgy and First Fires.

Fr Quintin Peppiatt's last service, after 27 years' faithful service as Team Vicar, was at the beginning of May. Quintin both presided and preached at a service featuring elements of the Saints of the Day, Philip and James.

The Feast of Title on Trinity Sunday was hosted this year at St Mary's and we were very pleased that Bishop Lynne Cullens, the Bishop of Barking, presided and preached.

The preacher at the Patronal Festival in July, a joint Parish service, was the Revd Dr Hester Jones, Dean of Chapel, Winchester College. In the evening thanks to all the hard work of Dr Chris Maxim, our choir and visiting choristers we enjoyed a very high standard of music and singing in our Choral Compline. We were especially pleased to see many of our brothers and sisters from St Bartholomew's and St Edmund's attending these enjoyable events.

July also saw the celebration of the Queen's Platinum Jubilee, including prayers for the Sovereign. Sadly, of course, HM Queen Elizabeth II died in September. We held, at St Mary Magdalene's and across the parish, a commemorative Eucharist. The same evening, we held a simple sung compline at which the Proclamation of King Charles III was read. 'Gabriel' the tower bell was rung 95 times in celebration for each year of the late Queen's life.

As All Souls Day fell on a Wednesday, our usual mid-week Eucharist day, we held a full All Souls Mass for the Departed, going out into the church yard to bless those at rest there. As usual, we also held our Annual Memorial Service, a simpler service of the word, to which families of those whose funerals we have taken over recent years are especially invited.

Remembrance Sunday featured an Act of Remembrance in the church yard by the War Memorial, with a really beautiful display of hand-crocheted poppies.

Christmas services were again well attended, and as well as our usual Christingle Service, with Christingle production line in the church the Wednesday before, we had Midnight Mass, BCP Holy Communion at 8am and, in the week previous to Christmas, a Service of Nine Carols and Lessons, with an enhanced choir, featuring a newly composed carol by our Director of Music. We had a total of over 200 people attending our Christmas Services.

All our services are supported by our sacristan, serving team, choir, organist, wardens and sides people and we give them all our heartfelt thanks.

St Mary Magdalene's Choir Report 2022

The many health and social benefits of singing in a choir are well-known: yet they are, in the case of a *church* choir, merely incidental since its principal purpose is the worship of God. And while the 'special' liturgies for which the choir sang in 2022 are causes for

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particular celebration as marks of achievement, it is the choir's weekly, ongoing, service of prayer through music that should be highlighted and celebrated first and foremost, with commendation to the regular choir members for their dedication and commitment: for arriving early for services to be robed and prepared in good time; for arriving extra early for additional rehearsals before services; for staying after Mass for the main weekly rehearsal; and for giving of their time during the week to practise music that is emailed out or sent by WhatsApp. For this consistency of service, thank you.

Turning to the 'special' liturgies, we note that the choir sang at each of the main services of the 2022 Triduum, culminating in Choral Eucharist on Easter Day. This service began with an introit by Wood and also featured a new anthem, *Sing all ye Christian people*. Perhaps the greatest achievement was the Choral Compline for St Mary Magdalene on 17 July. The music featured choral responses, a psalm setting by Elgar, a plainsong office hymn, Stanford's setting in B flat of the *Nunc Dimittis*, and an anthem by S. S. Wesley. The service concluded with the *Salve Regina* sung in Latin. The 2022 Christmas Carol Service was every bit as successful at that of 2021. As well as leading the popular congregational carols, the choir's contributions included Vaughan Williams' arrangement of the traditional English carol *This is the Truth sent from above*, Martin Shaw's setting of the French carol that we know to Eleanor Farjeon's words, *People, look east*, R. R. Terry's charming *Myn liking* – words dating back to the fifteenth century, plus a new piece: *Nature's decorations glisten*. For each of these 'special' services across the year we have been supported by visiting singers who have given generously of their time and enabled us to sing repertoire in full four-part harmony.

Although the choir is based at St Mary Magdalene's, it is pleasing that it has also sung at important services across the Parish of the Holy Trinity over the last year, including the patronal festivals at both St Bartholomew's and St Edmund's.

While the choir thrives, we nevertheless remain small in number and would love to grow. Initiatives are being explored to try to create a children's choir and we are equally keen to recruit additional adult singers as regular members. We pray for God's blessing on our ministry.

Fundraising

Our charities this year have been the Mildmay Mission Hospital, Christian Aid and US. Proceeds from the collection at the Chringle Service at Christmas as usual went to The Children's Society.

Social and Community Life

The year 2022 was very eventful for St. Mary's in terms of our life together as a community.

After nearly 27 years of faithful service we said goodbye to the Revd Quintin Peppiatt. His last service was held on the 1st May and was a joint Parish event. It was a well-attended occasion and we all enjoyed a farewell lunch in St Mary's Hall where gifts were presented and speeches made. We wish him much love and joy as he begins a new chapter of his life. The Diocese gave us the go-ahead to appoint a new Team Vicar and the process began in the Summer. In the meantime, we have the support of Team Rector Revd Dr Sue Lucas, Curate Revd John King and the rest of the ministry team of the parish.

In June we celebrated the Queen's Platinum Jubilee with free afternoon tea in St Mary's Hall. It was a great occasion with traditional games, best 'Jubilee Hat Competition', raffles, music and much more. Thanks goes especially to St Mary's Fund Raising and Social Committee who worked so hard behind the scenes and made this and our other social events so successful.

Our Patronal weekend celebrations began on Saturday 16th July with the church being open to visitors and free refreshments in St Mary's Hall. Following the Eucharist there was a lunch in the Hall and the evening concluded with Choral Compline.

The Christmas Market in late November raised £1,000 and was very well attended by local community. Thanks goes all who contributed to this great effort.

Fabric Report

During 2022 the following works were undertaken at St Mary Magdalene:

Month	Details	£
Feb	Pipes N Lights – Organ electrics	1,984
Mar	Rodells – Lightening conductors	1,110
July	DNR Handyman – painting outside woodwork	1,530
		<hr/> 4,624

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.

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

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2022

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 designated 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.

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 £74,000. Total reserves at 31 December 2022 were £8,378,893 of which £1,224,866 were restricted and £7,154,027 were unrestricted. Designated funds have been set aside by the trustees to reflect investment in fixed assets, future commitments, and contingencies, leaving approximately £430,000 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.

Detailed financial review

Parish:

Giving has remained largely stable despite the pandemic and continues to pay a portion of the Parish Share. The shortfall on the parish share is, as always, made up from surpluses from unrestricted income from the halls.

St Bartholomew's:

St Bart's turnover by the end of 2022 was approaching pre-pandemic levels. Hires have been going well, and we have carefully stewarded our staffing costs so that St Bart's made a small surplus at the end of the year.

Fellowship House

Income was stable, and expenditure was small, giving a robust surplus at the end of the year, which helps us to support paying the Parish Share in full and one time.

St Edmund's:

During 2022, the running costs of St Edmund's have been met in full, from money from the Church Commissioners' Strategic Development Fund.

St Mary Magdalene:

Hall

The main income is from the Mini Uni Nursery. We negotiated with them in 2021 that they would pay utility bills in exchange for a reduction to the previous rent, which they started to do in September 2021, thus reducing our outlay through 2022. The same Sunday groups continue to use the premises and generate a modest income.

The expenditure was largely, as usual, connected to building maintenance. Some plumbing and electrical repairs were necessary as well as the usual servicing, pest control, regular maintenance etc.

St Mary's General Purposes Account:

Income for the year shows a small surplus. We made our usual donations to Mildmay and USPG, as well as a donation to The Order of

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2022

the Cistercians and our raffle proceeds were donated to Christian Aid.

St Mary's Millennium Fund:

This is a Restricted Fund, and as usual there has been little movement in or out of the Millennium Fund this year. The main items of expenditure this year have been the works detailed in the Fabric Report for St Mary Magdalene's above.

Factors affecting future financial performance

Covid-19 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, although this has started to recover in 2022. 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.
- We welcomed a new Bishop to the Diocese in 2021 and she has begun to articulate a new way of travelling well together as a Diocese in which strategy emerges from the ground up and we are bound together by common values. We are looking at what this means in our context.
- Following a Diocese-wide conversation in 2022, a new parish share formula has been agreed. This has significantly benefited us as a parish, so the PCC decided to maintain our share at its previous, higher contribution for 2023, given it is sustainable for us and other parishes are much more vulnerable.
- Plans are under way to celebrate the 40th anniversary of the present St Bart's building in 2023.
- By the end of 2022, following several informal and then more formal conversations as a parish, the last one being the Section 11 meeting with the Archdeacon, we were ready with a parish profile and role and person specification to advertise the Team Vicar post at the start of 2023.
- At St Mary Magdalene's, we are exploring ways with engaging more creatively with Newham Council about the nature reserve.
- We are also exploring ways to develop mission through the choir, and in particular, how it might be possible to start a children's choir.
- At St Edmund's, we are exploring taking on a new tenant for the middle floor which will make St Edmund's sustainable as a parish beyond the life of the SDF project.
- At St Bart's we are exploring ways to develop the mission through the Centre and Café, and in particular, how those who find at the Centre a place of hospitality and friendship might be drawn into the sacramental life of the church.
- Conversations about the best use of our buildings for mission, including the possibility of redevelopment on the St Bart's site, are ongoing.
- We are holding an ongoing conversation about our vision for the Parish and our calling as God's people in East Ham. This has become a reality, with a pilgrimage taking place in 2022 and a prayer walk around the parishes planned for 2023.

INDEPENDENT AUDITORS

Calculus Assurance Services, the auditors appointed at the 2022 APCM for a three-year term covering the audit of the 2021, 2022 and 2023 annual financial statements 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

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY

REPORT OF THE TRUSTEES

for the Year Ended 31 December 2022

(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.

Approved by order of the board of trustees on 14 May 2023 and signed on its behalf by:

Susan Lucas

.....

Revd Dr S Lucas – Trustee and Chair of the PCC

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 2022 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 2022 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 pages 10 to 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 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: Jun 1, 2023

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 2022**

	Notes	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		36,347	1,820	38,167	35,314
Charitable activities					
Parish Activities		215,809	4,830	220,639	177,523
Investment income	2	10,448	36,690	50,138	41,349
Other income		36,009	2,840	38,849	64,848
Total		298,613	49,180	347,793	319,034
EXPENDITURE ON					
Raising funds		6,280	6,400	12,680	4,507
Charitable activities					
Parish Activities		438,299	12,357	450,656	455,733
Total		444,579	18,757	463,336	460,240
Net income before investment gains / (loss)		(145,966)	30,423	(115,543)	(141,206)
Net gains / (loss) on investments		(44,971)	(149,846)	(194,817)	211,651
NET INCOME/(EXPENDITURE)		(190,937)	(119,422)	(310,360)	70,445
Transfers between funds		(352)	352	-	-
NET MOVEMENT IN FUNDS		(191,289)	(119,071)	(310,360)	70,445
RECONCILIATION OF FUNDS					
Total funds brought forward	11	7,345,316	1,343,937	8,689,253	8,618,808
TOTAL FUNDS CARRIED FORWARD	11	7,154,027	1,224,866	8,378,893	8,689,253

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 2022

	Note	Unrestricted Funds £	Restricted Funds £	31.12.22 Total Funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	6	6,721,074	0	6,721,074	6,886,737
CURRENT ASSETS					
Debtors	7	14,962	0	14,962	31,864
Investments	8	337,052	1,179,939	1,516,991	1,671,809
Cash at bank and in hand		115,572	44,927	160,499	122,918
		467,586	1,224,866	1,692,452	1,826,591
CREDITORS					
Amounts falling due within one year	9	(15,653)	-	(15,653)	(13,595)
NET CURRENT ASSETS		451,933	1,224,866	1,676,799	1,812,996
TOTAL ASSETS LESS CURRENT LIABILITIES		7,173,007	1,224,866	8,397,873	8,699,733
CREDITORS					
Amounts falling due after more than one year	10	(18,980)	0	(18,980)	(10,480)
NET ASSETS		7,154,027	1,224,866	8,378,893	8,689,253
FUNDS	11				
Unrestricted funds				7,154,027	7,345,316
Restricted funds				1,224,866	1,343,937
TOTAL FUNDS	11			8,378,893	8,689,253

The financial statements were approved by the Board of Trustees and authorised for issue on 14 May 2023 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 2022

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 2022

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 2022

2. INVESTMENT INCOME

	31.12.22 £	31.12.21 £
Dividends received	49,860	41,312
Deposit account interest	278	37
	<u>50,138</u>	<u>41,349</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021. 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 £29,280 during the year ended 31 December 2022.

Trustees' expenses

Clergy re-imbursed expenses were £2,311 (2021: £3,619). The Parish Administrator was reimbursed expenses of £Nil (2021: £116). There were no other trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Payments to lay pcc members

There were no payments made to PCC members in connection with their office. (2021 £Nil)

4. STAFF COSTS

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

	31.12.22 £	31.12.21 £
All staff – charitable activities	3.75	3
	<u>£</u>	<u>£</u>
Wages and salaries	53,782	66,700
Social security costs	3,695	3,921
Pension costs	2,211	3,264
	<u>59,688</u>	<u>73,885</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	31,642	3,672	35,314
Charitable activities: Parish Activities	177,063	460	177,523
Investment income	10,148	31,201	41,349
Other income	45,195	19,653	64,848
	<u>264,048</u>	<u>54,986</u>	<u>319,034</u>
TOTAL EXPENDITURE ON			
Raising funds	3,348	1,159	4,507
Charitable activities			
Parish Activities	415,689	40,044	455,733
Total expenditure	<u>(419,037)</u>	<u>(41,203)</u>	<u>(460,240)</u>
Net gains on investments	47,810	163,841	211,651
Transfers between funds	7,311	(7,311)	-
NET INCOME	<u>(99,868)</u>	<u>170,313</u>	<u>70,445</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>7,445,184</u>	<u>1,173,624</u>	<u>8,618,808</u>
TOTAL FUNDS CARRIED FORWARD	<u>7,345,316</u>	<u>1,343,937</u>	<u>8,689,253</u>

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2022

6. TANGIBLE FIXED ASSETS

	Leasehold land and buildings £	Freehold land and buildings £	Church equipment £	Totals £
Cost as at 1 January 2022	8,068,460	2,406,979	79,459	10,554,898
Additions	-	-	-	-
Disposals	-	-	-	-
Cost as at 31 December 2022	8,068,460	2,406,979	79,459	10,554,898
Depreciation as at 1 January 2022	1,450,060	2,138,642	79,459	3,668,161
Depreciation charge for the year	161,369	4,294	-	165,663
Eliminated on disposals	-	-	-	-
Depreciation and impairment as at 31 December 2022	1,611,429	2,142,936	79,459	3,833,824
Net book value – 31 December 2022	6,457,031	264,043	-	6,721,074
Net book value – 1 January 2022	6,618,400	268,337	-	6,886,737

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

	31.12.22 £	31.12.21 £
Other debtors	888	26,480
Prepayments and accrued income	14,074	5,384
	<u>14,962</u>	<u>31,864</u>

8. CURRENT ASSET INVESTMENTS

	31.12.22 £	31.12.21 £
Listed investments	<u>1,516,991</u>	<u>1,671,809</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22 £	31.12.21 £
Other creditors and accruals	<u>15,653</u>	<u>13,595</u>

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

	31.12.22 £	31.12.21 £
Other creditors	<u>18,980</u>	<u>10,480</u>

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2022

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	29,545	46,744	(78,050)	(2,194)	33,007	29,052	30,651	43,097	(85,051)	2,332	38,516	29,545
Clergy Housing	80	0	199	0	0	279	80	0	0	0	0	80
St Mary's Sunday School	270	0	0	0	0	270	270	0	0	0	0	270
St Bart's Sunday School	156	0	0	0	0	156	156	0	0	0	0	156
Fellowship House	59,580	30,250	(10,600)	(6,435)	(11,055)	61,740	51,644	32,666	(6,816)	6,842	(24,756)	59,580
St Alban's Hall	20,210	23,615	(3,675)	0	(17,259)	22,891	0	24,766	(4,800)	0	244	20,210
St Mary Magdalene	5,372	1,674	(1,820)	0	(453)	4,773	4,280	1,527	(157)	0	(278)	5,372
St Mary's Hall	7,217	19,416	(13,413)	0	(7,574)	5,646	8,113	20,263	(14,614)	0	(6,545)	7,217
St Bart's Centre	276,957	147,974	(139,354)	(30,345)	(4,122)	251,110	241,201	136,254	(128,102)	32,261	(4,657)	276,957
St Edmunds	3,061	3,226	(11,090)	0	7,426	2,623	2,447	5,467	(13,834)	0	8,981	3,061
Kitchen Fund	0	0	(576)	0	576	0	1,194	0	0	0	(1,194)	0
Building Fund	6,886,737	0	(165,663)	0	0	6,721,074	7,052,400	0	(165,663)	0	0	6,886,737
St Alban's Fabric	48,471	39	0	(5,997)	0	42,513	42,092	4	0	6,375	0	48,471
St Edmund's Fabric	6,896	0	0	0	0	6,896	9,896	0	0	0	(3,000)	6,896
SDF Grant – St Edmunds	0	25,624	(20,537)	0	(898)	4,189	0	0	0	0	0	0
"Fabric M" - to be identified	4	51	0	0	0	55	0	4	0	0	0	4
Stubbers	760	0	0	0	0	760	760	0	0	0	0	760
	7,345,316	298,613	(444,579)	(44,971)	(352)	7,154,027	7,445,184	264,048	(419,037)	47,810	7,311	7,345,316
<u>Restricted funds</u>												
Millennium Fund	1,225,438	39,940	(12,357)	(139,727)	351	1,113,645	1,065,038	52,510	(39,994)	147,606	278	1,225,438
Alms Fund	624	0	0	0	0	624	624	0	0	0	0	624
Kitchen Fund	2,561	9,240	(6,400)	0	1	5,402	0	2,476	(1,159)	0	1,244	2,561
Parish Donations	1,414	0	0	0	0	1,414	1,464	0	(50)	0	0	1,414
St Bart's Donations	2,492	0	0	0	0	2,492	2,492	0	0	0	0	2,492
St Mary's Donations	1,047	0	0	0	0	1,047	1,047	0	0	0	0	1,047
Russel Bequest	59,642	0	0	(5,467)	0	54,175	50,773	0	0	8,869	0	59,642
Rutland Road Proceeds	50,404	0	0	(4,652)	0	45,752	42,934	0	0	7,470	0	50,404
Stephen Road Proceeds	315	0	0	0	0	315	9,252	0	0	(104)	(8,833)	315
	1,343,937	49,180	(18,757)	(149,846)	352	1,224,866	1,173,624	54,986	(41,203)	163,841	(7,311)	1,343,937
TOTAL FUNDS	8,689,253	347,793	(463,336)	(194,817)	0	8,378,893	8,618,808	319,034	(460,240)	211,651	0	8,689,253

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2022

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 (up to May 2022 two and one thereafter). During the year ended 31 December 2022 the following transactions occurred with London Borough of Newham:

Income received:	Amount	Balance outstanding
: - Grants	1,000	Nil
: - Community Toilet scheme	1,000	Nil
: - Ground rent Nature Reserve	400	
: - Hall letting fee - Polling Station	0	Nil
Total	£2,400	
Expenditure incurred:		
: - General non-domestic rates re Church Halls	418	Nil
: - Commercial Waste Collection	3,303	Nil
: - Council Tax clergy accommodation	478	Nil
Total	£4,199	

Trustee expenses are disclosed in note 3 and trustee donations received during the year ended 31 December 2022 amounted to £3,655 (2021: £4,029) in addition there were anonymous donations of £2,256 which may have been from trustees.

There were no other related party transactions for the year ended 31 December 2022.

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY
NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2022

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

In common with many other entities 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.

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022

	Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Planned Giving	20,148		20,148	19,122
Collections at Services	5,657		5,657	4,730
Gift aid	5,663		5,663	4,966
Other donations and appeals	4,879	1,820	6,699	6,496
	<u>36,347</u>	<u>1,820</u>	<u>38,167</u>	<u>35,314</u>
Investment income				
Dividends	10,170	39,690	49,860	41,312
Deposit account interest	278		278	37
	<u>10,448</u>	<u>39,690</u>	<u>50,138</u>	<u>41,349</u>
Charitable activities				
Fetes and fund raising				
Church Hall Lettings and rent	196,804		196,804	169,206
Café	17,818		17,818	8,317
Other Church activities (inc fees from Weddings & Funerals)	1,187	4,830	6,017	-
	<u>215,809</u>	<u>4,830</u>	<u>220,639</u>	<u>177,523</u>
Other income				
Other Income - Insurance Claims	487	0	487	7,862
Other income – re-imbursement and recharges	31,827	0	34,667	25,528
Other income	0	2,840	0	143
Employment Allowance	3,695	0	3,695	3,483
Furlough Scheme	0	0	0	27,832
	<u>36,009</u>	<u>2,840</u>	<u>38,849</u>	<u>64,848</u>
Total incoming resources	<u>298,613</u>	<u>49,180</u>	<u>347,793</u>	<u>319,034</u>
EXPENDITURE				
Raising donations and legacies				
Fetes & other fundraising	1,444	0	1,444	365
Cafe	4,836	6,400	11,236	4,142
	<u>6,280</u>	<u>6,400</u>	<u>12,680</u>	<u>4,507</u>
Charitable activities				
Wages	53,782		53,782	67,622
Employers National Insurance	3,695		3,695	3,483
Pensions	2,211		2,211	4,172
Cleaning	13,441		13,441	8,730
Sundries	745		745	178
Missionary & Charitable Giving	775		775	690
Parish Share	65,661		65,661	67,540
Clergy Costs	2,311		2,311	2,881
Church running Costs	19,530	2,947	22,477	20,438
Church Maintenance	7,365	2,493	9,858	17,297
Upkeep of Services	1,945	777	2,722	4,514
Parish Office / Admin	19,220	3,500	22,720	24,671
Church Hall Running Costs	32,429	0	32,429	36,627
Church Hall Maintenance	18,858	0	18,858	8,719
Major Repairs	4,500	2,640	7,140	17,233
Property depreciation	165,663		165,663	165,663
SDF Project – St Edmund	20,644		20,644	-
	<u>432,775</u>	<u>12,357</u>	<u>445,132</u>	<u>450,458</u>

PAROCHIAL CHURCH COUNCIL OF EAST HAM TEAM MINISTRY
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022

		Unrestricted funds £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
Governance costs					
Auditors' remuneration	Audit	4,470	0	4,470	4,255
	Drafting accounts	1,020	0	1,020	970
	Disbursements	34	0	34	50
		<u>5,524</u>	<u>0</u>	<u>5,524</u>	<u>5,275</u>
Total resources expended					
		<u>444,579</u>	<u>18,757</u>	<u>463,336</u>	<u>460,240</u>
Net (expenditure)/income before gains and losses					
		(145,966)	30,423	(115,543)	(141,206)
Realised recognised gains and losses					
	Realised gains/(losses) on investments	(44,971)	(149,846)	(194,817)	211,651
Transfers between funds (net)					
		(352)	352		
Net income					
		<u>(191,289)</u>	<u>(119,071)</u>	<u>(310,360)</u>	<u>70,445</u>
Support costs included in expenditure above:					
	Sundries	745	0	745	178
	Church running Costs	19,530	2,947	22,477	20,438
	Church Maintenance	7,365	2,493	9,858	17,297
	Parish Office / Admin	19,220	3,500	22,720	24,671
		<u>46,860</u>	<u>8,940</u>	<u>55,800</u>	<u>62,584</u>










PoEH Final 2022 v2-4 for signing

Final Audit Report

2023-06-01

Created:	2023-06-01
By:	James Lambden (james.lambden@hotmail.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAYy0GK_tOo-sO3WN4Y4wpr0o0ruHC9Uep

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