

**The Parochial Church Council
of the Ecclesiastical Parish of Epping
for the year ending 31 December 2023**

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**The Parochial Church Council
of the Ecclesiastical Parish of Epping**

**Annual Report of the Parochial Church Council
for the year ending 31 December 2023**

Administrative Information

The Parish Church of St John the Baptist is situated at the corner of High Street and St John's Road, Epping. The correspondence address is St John's House, St John's Road, Epping, CM16 5DN. The telephone number is 01992 579935, and the E-mail address is teamadmin@eppinganglicans.org.uk. The church has a web-site at www.eppinganglicans.org.uk which gives an overview of activities.

The church is part of the Epping District Team Ministry, which also includes All Saints', Epping Upland and St Albans Church Coopersale.

Structure, governance and management

Responsibility for the church's activities lies with the Parochial Church Council of the Ecclesiastical Parish of Epping.

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

The PCC operates a child protection policy in line with the recommendations of the Diocese of Chelmsford, and has an officer responsible for organising DBS checks, where appropriate.

Objectives and Activities

Epping PCC has the responsibility of promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. In addition to the church building, it also has maintenance responsibilities for the Church Hall and St John's House, both in St John's Road, Epping.

Name	Attendance meetings held 2023/4
Lee Batson Team Rector <i>Ex officio</i> Chair St John the Baptist	3
Olivia Maxfield-Coote <i>Ex officio</i> Team Vicar	8
Jessica Bostock <i>Ex officio</i>	5
Jaimee Summers <i>Ex officio</i>	2
Diana Lowry LLM <i>Ex officio</i>	7
Jill Brant PCC secretary	9
Peter Byatt <i>Ex officio</i> Treasurer	7
Margaret Fowler	7
Nick Wold <i>Ex officio</i> Safeguarding	9
Jo Waller <i>Pastoral assistant</i>	8
Janet Whitehouse	9
Simon Winters <i>Ex officio</i> Director of Music	4
Shereen Nimmo	2
Maria Surman	3
Lee Adams	7
David Siebler	6
Tim Valder Hogg	8
Sue Lane	7
Steve Carter	6
Natalie Kelberman	8

There were 9 full PCC meetings in total. Members also attended committee meetings for Finance, and Fabric, as well as meetings held with the Team churches, to deal with the interregnum.

**The Parochial Church Council
of the Ecclesiastical Parish of Epping**

Electoral Roll

The Electoral Roll for St John's Epping stands at 144 in December 2023. This is made up of 98 who are resident in the parish and 46 which are non-resident. There will be an opportunity for people to add their names to the Electoral Roll in the period before the Annual Meeting in May.

Attendance at Services and Statistics

* Usual Sunday Attendance
 * Usual Mid-week Attendance
 * Usual Weekly Communicants
 Easter Day Communicants
 (Total Attendance)
 Christmas Midnight and Day Communicants
 (Total Attendance)
 Carol Service
 Crib Service
 Baptisms
 Weddings
 Blessings
 Church Funerals
 Burial of Ashes
 Confirmations

2017	2018	2019	2020	2021	2022	2023
					114	105
					62	50
					102	70
201	198	217	0	136	140	143
247	209	259		158	174	196
147	246	310	113	138	211	121
268	323	427	130	174	271	148
171	205	310	130	124	167	170
323	328	403	0	125	180	160
33	27	27	12	17	29	39
4	4	6	5	8	6	6
0	3	0	0	1	0	0
13	17	8	6	11	12	12
1	1	0	0	1	0	1
0	2	6	0	8	2	0

* The changes made to the way these figures are recorded is to bring St John's into line with the data requested by the national Church.

**THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF EPPING**

FINANCIAL REVIEW OF 2023

Our thanks goes to Margaret Fowler who has served as Treasurer for a number of years and has now stood down.

Epping Parochial Church Council is responsible for covering the day to day running of the church .The main accounts are with Barclays Bank but to facilitate cash banking with only Nat West Bank in Epping, accounts have this year also been opened with them.

There is also a Restricted Fund account which holds money raised for various church groups and for donations and legacies made for specific use.

In addition there are separate accounts for the Heart of Epping community building appeal and a Friends of Epping account for funding projects identified by them.

The operating result for 2023 is a small surplus recovering from last years deficit. Disappointingly inspite of a focussed effort through the year, collections and giving were down on 2022 and we fell short of our Parish Share to the Diocese again. In addition utility payments were high as they caught up with underpayments last year. It was a delight to record another success with the Christmas Tree Festival enabling £13,000 to be allocated to our charities.

We have received the benefit of a number of donations and legacies through the year recorded in Restricted Fund account which will enable outstanding projects to be addressed including as a priority installation of a new boiler.

Financial sustainability continues to be a main focus and we pray that our efforts to improve on collections and giving in the coming year will see results.

Peter Byatt -- Treasurer.

**The Parochial Church Council
of the Ecclesiastical Parish of Epping**

**Independent Examiner's Report to the Parochial Church Council in respect of the
for the Year Ending 31st December 2023**

I report on the accounts of the Parochial Church Council for the year ended 31 December 2023, which are set on the following pages.

Respective responsibilities of the PCC and the examiner

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

It is my responsibility to examine the accounts under section 145 of the 2011 Act;

To follow procedures laid down in the general directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and

To state whether any particular matters have come to my attention.

Basis of Independent Examiners Statement.

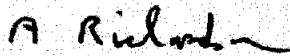
My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with s.130 of the 2011 Act; or to prepare accounts, which accord with these accounting records have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr Anthony Richardson
Independent Examiner

Harlow
Essex
CM17 9QA

29-Apr-24

The Parochial Church Council of the Ecclesiastical Parish of Epping
Statement of assets & liabilities as at 31st December 2023

	Unrestricted funds £	Restricted funds £	Designated funds £	Total 2023 £	Total 2022 £
Fixed Assets					
Tangible	541,648				541,648
Investments	5,455				4,597
	547,103	-	-	547,103	546,245
Current Assets					
Stock	-	-	-	-	-
Debtors	-	-	-	-	-
Bank balances	33,692	159,510	-	193,202	172,088
	33,692	159,510	-	193,202	172,088
Liabilities					
Creditors: amounts falling due in one year					
	8,280	5,560		13,840	11,486
Total Net Assets	572,515	153,950	-	726,465	709,087

Approved by Epping Church Parochial Council following meeting of 22 April 2024 and signed on its behalf by

Lee Adams	(Churchwarden)
Rev Olivia Maxfield Coote	(Vicar)
Peter Byatt	(Treasurer)

The Parochial Church Council of the Ecclesiastical Parish of Epping
Receipts and payments accounts for the year ended 31st December 2023

		Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£	£
Receipts						
	Note					
Pledged giving and parish giving scheme		79,540	-	-	79,540	81,594
Loose collections and donations		11,699	-	-	11,699	6,924
Tax recovered		23,024	-	-	23,024	21,731
Fundraising and other income		8,092	-	1,747	9,839	-
Grants and legacies		1,710	-	61,500	63,210	-
Investment income		184	-	-	184	184
Rent from land and buildings		26,535	-	-	26,535	26,686
Bank rewards		34	-	39	73	31
Flowers		-	-	179	179	166
Bible studies		-	-	-	-	184
Choir		731	-	348	1,079	128
Coffee		90	-	-	90	557
Christmas Tree Festival		8,981	-	17,756	26,737	16,998
Sundries		530	-	1	531	13,103
General Funds		161,150	-	81,570	242,720	168,286
Friends		-	-	161	161	125
Heart of Epping Appeal		-	-	1,225	1,225	2,821
Total receipts		161,150	-	82,956	244,106	171,232
Payments						
Utilities		28,392	-	-	28,392	9,375
Insurance		10,574	-	-	10,574	9,351
EDTM		8,629	-	-	8,629	8,040
Bank charges		989	-	217	1,206	655
Bank rewards		-	-	-	-	36
Education		252	-	-	252	551
Organists		1,700	-	-	1,700	1,290
Choir		309	-	568	877	270
Diocese (Parish share)		76,060	-	-	76,060	87,321
Bell Ringers		-	-	29	29	28
Cleaners and cleaning materials		397	-	-	397	1,488
Printing		805	-	9	814	1,028
Verger		282	-	-	282	80
Licenses etc		2,057	-	-	2,057	399
Copyright		95	-	-	95	1,345
Equipment and servicing		4,592	-	-	4,592	4,515
Maintenance		1,169	-	6,039	7,208	1,750
Repairs and renewals		-	-	-	-	12,978
Wafers, Wine, Candles Cost of Services		1,749	-	-	1,749	1,134
Flowers		-	-	-	-	-
Independent examiner's fee		512	-	-	512	1,680
Donations to charity		-	-	-	-	386
Prayer and Praise		-	-	-	-	-
Bible Studies		-	-	-	-	64

Christmas Tree Festival		658	-	16,852	17,510	1,435
Sundry other expenses		1,484	-	663	2,147	3,127
Church running expenses		-	-	-	-	-
Honoraria		7,297	-	-	7,297	7,351
Team and clergy expenses		-	-	-	-	-
Major (non routine) works		-	-	-	-	-
Church maintenance		-	-	-	-	-
Fundraising		-	-	-	-	-
General Funds		148,002	-	24,377	172,379	155,677
Friends					-	1,290
Heart of Epping Appeal					-	-
Total payments		148,002	-	24,377	172,379	156,967
Excess of receipts over payments		13,148	-	58,579	71,727	14,265
Transfer between funds		-	-	-	-	-
Bank current and deposit accounts 1st Jan		20,545	50,612	100,931	172,088	157,823
Bank current and deposit accounts 31st Dec		33,693	50,612	159,510	243,815	172,088

**The Parochial Church Council
of the Ecclesiastical Parish of Epping**

**Notes to the Financial Statements
For the year ended 31st December 2023**

1. Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2015 together with applicable accounting standards and Statement of Recommended Accounting Practice; Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, UK Accounting Standards and the Charities Act 2011.

The financial statements have been prepared using the receipts and payments basis.

The financial statements include all transactions, assets and liabilities for which the Parochial Church Council is responsible in law.

1.1.1 Funds

Endowment funds. The Parochial Church Council has no endowment funds.

Restricted funds represent donations or grants received for a specific object or invited by the Parochial Church Council for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on the fund. The Parochial Church Council does not usually invest separately for each fund. Where there is no separate investment, interest is apportioned to individual funds on an average balance basis.

Unrestricted funds are general funds which can be used for ordinary Parochial Church Council

Designated funds are allocated to specific projects by the Parochial Church Council, which has the right to reassign these funds to other designated funds or to unrestricted funds.

1.1.2 Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the Parochial Church Council is legally entitled to the amounts due. Amounts received specifically for mission (e.g. retiring collections) are dealt with as restricted funds. Dividends are accounted for when received. All other income is recognised when it is receivable. All incoming resources are accounted for gross.

1.1.3 Resources expended

Grants and donations are accounted for when paid over, or when awarded if that award creates a binding or constructive obligation for the Parochial Church Council. The Diocesan parish share is accounted when due. Expenditure for which a liability arises but payment has not been made at the end of the year is accrued. All other expenditure is generally recognised when it is incurred and is accounted for gross. Utilities are recognised when the invoice is received.

1.2 Debtors

There were no debtors recorded in 2023

1.3 Creditors

The creditors shown are Parish Share and Christmas Tree Festival charities.

1.4 Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with Part 1, Chapter 2 S.10(2) (a) of the Charities Act 2011. (For the record, the insurance valuation of the church building and contents is £9.7 million). (2) (a) of the Charities Act 2011. (For the record, the insurance valuation of the church building and contents is £9.7 million).

Movable church furnishings held by the vicar and churchwardens on special trust for the Parochial Church Council and which require a faculty for disposal are inalienable property, listed in the church's inventory, which can be inspected (at any reasonable time). Capital purchases of less than £10,000 are written off in the year of purchase and such items are not valued in the financial statements.

The title of St John's House and the Church Hall (also known as the Church Rooms) are held by a Diocesan authority on behalf of the Parochial Church Council. As these buildings are used by the Parochial Church Council in its continuing work they are not investment properties but are functional properties used by the Parochial Church Council in undertaking its activities. As such, under the accounting regulations, they should be included in the balance sheet as fixed assets. The freehold land on which St John's House stands is covered by restrictions which limit its use to certain activities associated with the Church of England. Thus it is likely to have little value in a potential sale to a Third Party. However, for accounting purposes it is given a notional value of £50,000 in the balance sheet. If the Hall were to be sold, any money arising would be held by the Diocese on behalf of the Parochial Church Council for use on an agreed project. Although the building is over 100 years old and fully depreciated, the freehold land on which it stands was valued on 24th February 2015 at £491,648 and the Hall is now included in the balance sheet at this notional value.

There is only one investment, in City of Manchester Consolidated Irredeemable Stock, which is valued at its fixed amount of £4,597.

1.5 Reserves Policy

Under the 2008 Regulations we are required to have a policy for reserves in our general fund. In order that the church may carry out its mission, the Parochial Church Council takes the view that the reserves should be as small as possible compatible with ensuring we meet our cash flow needs and likely contingencies. Whilst a full risk analysis has not been carried out, it is prudent to have reserves to cover likely equipment breakdowns (e.g. church boiler) or loss of income (e.g. a major donor with gift aid leaving the Parish). The reserve for the general fund is set at £20,000. However the Parochial Church Council considers that paying the Parish Share in full is more important than maintaining a particular level of reserves.

2. Donations to Charity

Donations to charity arising from specific retiring collections and the Tree Festival are shown as restricted donations.

3. Honoraria

The only members of the Parochial Church Council to have received any payment is the Director of Music, who was paid in accordance with the RSCM guidelines with appropriate inflation and the Organ assistants.

4. Team and Team Clergy Expenses

This amount was paid to Epping District Team Ministry for clergy expenses, office costs and our contribution towards the honorarium of the Team Administrator.

5. Major (Non-Routine) Works

Major (non-routine) works includes items which are essentially "one-off" and may be funded from Restricted or Non-restricted Funds. In 2023 no major projects were undertaken.

6. Christmas Tree Festival

The Tree Festival took place again and raised a record amount. Of which 60% was retained by the church for its Parish Share and 40% shared equally between Air Ambulance and Disaster Emergency Committee.

The Parochial Church Council of the Ecclesiastical Parish of Epping
Notes to the Financial Statements for the year ended 31st December 2023

Restricted and Designated Funds

Restricted and Designated funds are held in the Heart of Epping Appeal, Friends, and Restricted bank accounts. For simplification the totals are summarised here.

	Brought forward 2022 £	Received 2023 £	Spent 2023 £	Transferred 2023 £	Carried forward 31st December 2023 £
Organ	687	137	260		564
Piano	1,426				1,426
Tuesday Fellowship	(10)				(10)
Lent lunch	232	375	375		232
Children's Group and Little Lambs collections	68	238			306
Flower guild	403	179	-	-	582
Choir	516	348	284	-	580
Church Mice	302				302
Bell Fund	1,922	50	79	-	1,893
Legacy Fund	19,758	61,500	6,039	-	75,219
Heart of Epping Appeal	84,730	1,225			85,955
Friends of St John's	1,609	162		-	1,771
Tree Festival	21,733	18,166	24,902	-	14,997
Projector Fund	417				417
Prayer and Praise Fund	997				997
Sunday Coffee Fund	43				43
Bank Rewards	(91)				(91)
Music Ministry fund	1,040	473			1,513
First Aid Fund	151				151
Hardship Fund	312				312
Reserve Fund	20,000				20,000

The Parochial Church Council of the Ecclesiastical Parish of Epping

Bank Balances

	Unrestricted funds	Designated funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£	£
General Account	33,693	-	-	33,693	20,545
Heart of Epping	-	-	85,955	85,955	84,730
Friends and deposits	-	-	1,770	1,770	1,609
Restricted Account	-	50,612	71,785	122,397	65,204
Totals	33,693	50,612	159,510	243,815	172,088

The Parochial Church Council of the Ecclesiastical Parish of Epping

**Friends of St John's Balance Sheet
year ending 31 December 2023**

	£	£	£
Balance brought forward 1 January 2023			1,609
Receipts			
Monthly giving			161
Sub total			161
Payments			
Lease and Registration			
Advertising board			
Notice board			
Sub total			0
Balance carried forward 31 December 2023			1,770

**Heart of Epping Appeal Balance Sheet
year ending 31 December 2023**

Balance brought forward 1 January 2023		84,730
Receipts		
Monthly giving		1,225
Donations		
Legacies		
Tax recovered		
New Year's Walk donation		
Sub total		1,225
Payments		
Sub total	-	-
Balance carried forward 31 December 2023		85,955