

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SOUTH HORNCHURCH ST JOHN & ST MATTHEW

England & Wales - Charity number 1130670

Details

Other names	THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF SOUTH HORNCHURCH ST JOHN & ST MATTHEW, ST JOHN & ST MATTHEW'S PCC SOUTH HORNCHURCH
Status	Registered
Legal form	Previously excepted
Registered	2009-07-22
Register	View on the Charity Commission register

Contact

Address	St. John & St. Matthew Church South End Road Rainham Essex RM13 7XT
Phone	01708 594000
Email	admin@sjandsm.org
Website	www.sjandsm.org

Activities

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

Activities: St John & St Matthew's is belongs to the Church of England and is part of Chelmsford Diocese. It is actively involved in the community and local schools. It has an active social life supporting all ages and it's premises are used by local and national organisations. It also supports work in the third world.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£119,113	£99,678	-	-
2024-12-31	£99,034	£100,332	-	-
2023-12-31	£92,801	£98,524	-	-
2022-12-31	£87,108	£85,562	-	-
2021-12-31	£88,731	£89,933	-	-
2020-12-31	£80,454	£81,418	-	-

Trustees

Name	Role	Appointed
Rev KEVIN JOHN BROWNING	Chair	2018-07-18
James Andrew Morton		2020-10-11
Jennifer Byrne		2025-05-11
Joe Toby Cox		2025-05-11
Luke Joseph Leadbitter		2021-05-20
Olaniran Olukunle Solanke		2026-05-10
Paul Ronald Lawrence		2024-05-12
Rowena Ann Lawrence		2020-10-11
Sharon Geraldine Evangeli		2024-05-12
Simon Mark Picknell		2024-05-12

Accounts

St John & St Matthew

South Hornchurch

Annual Financial Statements of the Parochial Church Council

For the year ended 31st December 2025

(Including Independent Examination Letter)

Vicar:

**Rev: Kevin Browning
St John's & St Matthew's Vicarage
South End Road Rainham RM13 7XT**

Treasurer:

**Jim Morton
74 Tangmere Crescent Hornchurch RM12 5PX**

Registered Charity number

1130670

Banks

**Barclays Bank PLC
36/38 South Street Romford RM1 1RH
and
Central Board of Finance of the Church of England
Senator House
85, Queen Victoria Street London EC4V 4ET**

Accountants

**Data Developments (UK) Ltd
First Floor, The Chubb Buildings
Fryer Street Wolverhampton
West Midlands WV1 1HT**

Independent Examiner

**Kevin Ogilvie Charity Bookkeeping and Examination Services
13 Evelyns Close Uxbridge UB8 3LR**

St John's & St Matthew's Church South Hornchurch

PCC members who served from January 2025 until the date this report was approved.

Incumbent Rev Kevin Browning

Church Wardens Ray Akuaku

 Luke Leadbitter

Elected Members Rowena Lawrence

 Jim Morton

 Paul Lawrence

 Simon Picknell

 Sharon Evangeli

 Joe Cox (from May 11th 2025)

 Jenny Byrne (from May 11th 2025)

Parochial Church Council (PCC) Objective

Promoting in the ecclesiastical parish the whole mission of the church.

Parochial Church Councils (PCC) are governed by the provisions of the Synodical Government Measure 1969 and the Parochial Church Council (Powers) Measure 1956.

The Annual Parochial Church Meeting elects members of the Council. In addition, the ex-officio members include Clergy and Licensed Lay Workers, Churchwardens, representatives of the parish on the Deanery Synod and members of the Diocesan Synod and General Synod who are on the Electoral Roll of the parish.

A PCC has the following main powers and responsibilities: -

- To acquire, manage and administer property for ecclesiastical purposes affecting the parish (though the PCC itself cannot own property outright),
- To frame an annual budget required for the work of the Church.
- To approve the annual accounts and present them to the Annual Parochial Church Meeting.
- To make representations to the Bishop with regard to any matter affecting the welfare of the Church in the parish.
- To make representation about proposals concerning the parsonage house of the benefice.
- To be consulted about the appointment of a new incumbent.
- To be consulted about pastoral reorganisation affecting the parish.
- To be responsible for the provision of certain items of liturgical furniture in the church, prayer books, bible and legal registers.
- To be responsible for the care and repair of all churches, chapels, and churchyards within the parish.
- To be responsible for ensuring that safeguarding measures are implemented and that the parish safeguarding policy is followed.
- To be responsible for determining the policies and procedures for data processing and complying with data protection legislation.

Additional Financial responsibilities

Regulations require members of the PCC to prepare financial statements for each year which give a true and fair view of the state of affairs of the PCC at the end of the year and of the incoming and application of resources for the year then ended.

In preparing those financial statements the members of the PCC are required to select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are reasonable and prudent.

The members of the PCC are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC and to enable them to ensure that the financial statements comply with the Church Accounting Regulations and the Charities Act. PCC are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The PCC are responsible for managing the risks faced by the church by establishing appropriate systems or procedures to mitigate risks.

Charities Commission – The PCC have considered the Charity Commission's guidance on public benefit and in particular the guidance on charities for the advancement of religion when planning the activities for the year.

Accounting policies

The financial statements are prepared in accordance with accounting regulations and standards on accounting for Charities.

Funds – “Unrestricted” funds of the PCC are not subject to any restrictions regarding their use and are available for the application for the general purpose of the PCC. The “Restricted” funds of the PCC are subject to restrictions imposed by the donor at the time the funds were given to the PCC.

Financial statements - include transactions, assets, and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body or those that are informal gatherings of church members.

Incoming resources – collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised when received from the donor. The income tax recoverable on these Gift Aid donations is recognised at the same time as the underlying donation.

Grants and legacies – are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantified and its ultimate receipt by the PCC is reasonably certain. Funds raised from activities to further the PCC's objectives are accounted for by gross of expenses met by the PCC.

Dividends and Interest – included on a receipt's basis.

RESERVES POLICY ST JOHN and ST MATTHEWS CHURCH SOUTH HORNCHURCH MARCH 2026

St John and St Matthew's Church is in the London borough of Havering. The annual income is around £100,000 of which £46,000 is from church members and £48,000 from rentals. The church employs one part time member of staff at a total cost of £12k p.a. The condition of the buildings is generally good, with refurbishments of both kitchens completed within the last two years. The church currently has total cash assets of £48,000 of which £27k is on deposit and the General Fund stands at £32k.

The PCC discussed the following factors in arriving at their reserves policy:

- Money should only be kept in reserve for specific reasons – whilst the Bible clearly indicates that we should not hoard it is also clear that sensible planning for known events and responsibly for others (including employees) is important.
- A wish to have two months running costs in cash reserves in case of a major problem (£18k)
- In addition to have a further month's salaries in reserves (£2k)
- The quinquennial did not reveal any major works, but minor ones are likely to need doing and it would be prudent to allow for this now (£5k).

Policy: It is the policy of this church to hold in reserves the equivalent of two months general running costs and additional one month's salary costs. It is also our policy to hold an amount for likely building works at the next quinquennial inspection, a total reserve of £25k. This policy will be reviewed in twelve months' time.

This policy was approved at the Parochial Church Meeting held on March 23rd 2026

Independent Examiner's Report to the Trustees of St John with St Matthew South Hornchurch
I report on the accounts of the church for the year ended 31st December 2025 which are set out on finance pages of the Annual Report.

Respective Responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The church'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 needed.

It is my responsibility to:

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

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.

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

- 1 which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kevin Ogilvie
Charity Bookkeeping and Examination Services
13 Evelyns Close,
Hillingdon,
Middlesex,
UB8 3LR

Signed



Date 24th April 2026

APCM PCC Treasurers Report 31st December 2025

"I know the plans I have for you, plans to prosper you, and plans to give you a hope and a future." Jeremiah 29 v 11

INCOME

Income increased by £20,100, from £99,000 to £119,100. A donation of £10,000 was designated by the PCC for the potential hire of a Family Worker, rentals increased by £6,000, with increased usage and other churches using our premises for worship, Gift Aid was up by £3,500, mainly due to the donation. Church members giving was up by £800 and we are also grateful for a legacy of £904 received from a former minister, the Reverend Arthur Phelps.

EXPENSE

Expense decreased by £650, from £100,330 to £ 99,680. Major expense on the premises included replacement of the cooker and hood in the large kitchen £1,700 and a new hot water cylinder tank for £1,000. Energy costs rose by £1,800, a new laptop for the Minister £1,500 and the Administrator's salary by £1,400 tracking the increase in the London Living Wage and extra cleaning costs of £900. Refuse disposal costs were down by £1,300 as 2024 included the late billing of costs incurred in 2023 and church maintenance lower by £700. Refreshments costs were also down by £600, the Wild Goose Café by £1,800 partially offset by a £1,200 increase on meals for the homeless and the non-recurrence of the refurbished small kitchen in 2024 of £4,300.

This allowed the Parish Share to be paid in full for the sixth consecutive year at £47,150.

Cash assets now stand at £48,400, £19,400 higher than 2024 year end and the church has no debts.

The General Fund stands at £31,500, £8,000 higher than 2024.

I would like to thank our accountants Data Development for their support and advice.

OUTLOOK FOR 2026

A new 2 year gas contract from January 2026 was signed with a 14% reduction in unit costs resulting in an annual saving of £1,000. Our electricity contract is due for renewal in May. There is a risk that the £5,000 grant from Havering Council for our warm space Café will not be available in 2026. The large kitchen in the hall is being refurbished at a cost of £3,000, this much needed refurbishment will provide a better more hygienic environment with splashbacks and new lighting.

The Parish Share will increase from £47,150 to £47,730 an increase of £580. It is expected that the Parish Share will again be paid in full.

Jim Morton
PCC Treasurer

St John & St Matthew church

Balance Sheet detailed

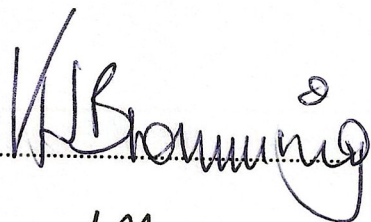
	As at 31/12/2025	As at 31/12/2024
Current assets		
150001: Barclays Current account	20,968	16,954
150002: Barclays Savings account	61	60
150003: CBF Deposit Account	27,340	11,674
150013: Tiddlers Petty Cash		
150014: Coffee Shop Petty Cash		
150015: Wild Goose Petty Cash		
150016: Office Petty Cash		
150017: Equals Money (Prepay Card)		250
Z05: Accounts Receivable		
Total Current assets	48,369	28,938
Liabilities		
6699: Agency collections		4
Z04: Accounts Payable		
Total Liabilities		4
Net Asset surplus (deficit)	48,369	28,934
Reserves		
Excess/(deficit) to date	19,435	(6,678)
Z01: Starting balances	28,934	35,613
Total Reserves	48,369	28,934

Represented by Funds		
General (Unrestricted)	31,498	23,538
Designated	13,398	1,534
Restricted	3,473	3,863
Total	48,369	28,934

NOTE TO THE ACCOUNTS

The Barclays current account statement had a last entry on December 29th and finished with a balance of £21,084, however, there were two entries on December 30th and 31st with a net cost of £116. These entries were included in the year end and the final balance is as above £20,968. This was agreed by our accountants and Independent Examiner.

Approved by the APCM on May 10th 2026.

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Rev. K Browning Chair

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Jim Morton Treasurer

St John & St Matthew church
Sofa Separate Designated
For the period from 01 January 2025 to 31 December 2025

	Unrestricted funds	Designated funds	Restricted funds	Total funds	Prior year total funds
Receipts					
Donations and legacies	1,010			1,010	55
Income from charitable activities	49,174	2,500	281	51,956	48,311
Other trading activities	14			14	34
Investments	667			667	781
Other income	55,466	10,000		65,466	49,853
Total income	106,332	12,500	281	119,113	99,034
Payments					
Raising funds					
Expenditure on charitable activities	61,092	235	608	61,934	60,890
Other expenditure	34,910	2,770	64	37,743	39,442
Total expenditure	96,002	3,005	671	99,678	100,332
Net income / (expenditure) resources before transfer	10,330	9,495	(390)	19,435	(1,298)
Transfers:					
Gross transfers between funds - in	31	4,057		4,088	5,100
Gross transfers between funds - out	(2,400)	(1,688)		(4,088)	(5,100)
Other recognised gains / losses					
Gains/losses on investment assets					
Gains on revaluation, fixed assets, charity's own use					
Net movement in funds	7,961	11,864	(390)	19,435	(1,298)
Reconciliation of funds					
Total funds brought forward	23,538	1,534	3,863	28,934	30,233
Total funds carried forward	31,498	13,398	3,473	48,369	28,934

There may be minor discrepancies in the totals if the pence are not being shown

St John & St Matthew church

**Analysis of income and expenditure
Selected period: 01 January 2025 to 31 December 2025**

	General	Designated	Restricted	This year	Total Last year
Receipts					
Donations and legacies					
113107 - Anonymous Donations	107			107	55
113110 - Legacy Gift	904			904	
Donations and legacies Totals	1,010			1,010	55
Income from charitable activities					
110001 - Tax claimable giving	30,765			30,765	31,100
110002 - Non tax claimable giving	7,161			7,161	6,284
110003 - Income Tax recovered	8,532	2,500		11,032	7,549
110005 - Church Collections	2,717			2,717	2,450
112100 - Fellowship Events					663
113084 - Evangelism			281	281	265
Income from charitable activities Totals	49,174	2,500	281	51,956	48,311
Other trading activities					
113101 - Sundry/Misc credits	14			14	34
Other trading activities Totals	14			14	34
Investments					
112023 - Interest	667			667	781
Investments Totals	667			667	781
Other income					
111001 - Fees-Banns-Funeral	706			706	270
111015 - Hall Letts	36,331			36,331	32,987
113072 - Church Rentals	11,836			11,836	9,132
113073 - Grants	5,000			5,000	5,500
113097 - Refreshments	20			20	81
113102 - Church Development					10
113108 - Wild Goose (Income)	1,573			1,573	1,873
113109 - Family Worker			10,000	10,000	
Other income Totals	55,466	10,000		65,466	49,853
Receipts Grand totals	106,332	12,500	281	119,113	99,034

Payments

Expenditure on charitable activities

134015 - Parish Share	47,149			47,149	47,486
134030 - Copyright Licence	361			361	352
134031 - Worship/Teaching books	628			628	
134036 - Lighthouse childrens expense			193	193	506

	General	Designated	Restricted	This year	Total Last year
137039 - Mission (adhoc)	720	100		820	893
138050 - Administrators Salary	11,440			11,440	10,051
138053 - Audit fees	500			500	500
138064 - Evangelism outgoings		135	415	550	638
140011 - Fellowship events expenses	294			294	464
Expenditure on charitable activities Totals	61,092	235	608	61,934	60,890
Other expenditure					
134009 - CH/Gas/Elec/ Water	5,314			5,314	4,858
134011 - Church maintenance	1,519			1,519	2,241
134013 - Church insurance	1,901			1,901	1,780
134018 - Stationery	513		10	524	503
134019 - Telephone	977			977	844
134034 - Miscellaneous expenses	1,570			1,570	1,607
134037 - Church development	125			125	320
134038 - Incumbants expenses	615			615	650
134307 - Church Development Fund		1,113		1,113	5,757
135001 - Cleaners salary/Cleaning supplies	5,098			5,098	3,988
135010 - Hall/Gas/Elec/Water	6,071			6,071	4,701
135012 - Hall maintenance	523	1,657		2,180	1,033
135013 - Refuse management	2,446			2,446	3,745
138054 - TV Licence	175			175	163
138061 - Payroll fees	252			252	402
138069 - Refreshments	1,879			1,879	400
140001 - Computer/Technology	2,241			2,241	751
140013 - Data Developments	1,976			1,976	1,976
140014 - Wild Goose (Expenditure)	1,715			1,715	3,504
140015 - Training			53	53	220
Other expenditure Totals	34,910	2,770	64	37,743	39,442
Payments Grand totals	96,002	3,005	671	99,678	100,332

St John & St Matthew church
Fund totals - Details
Selected period: 01 January 2025 to 31 December 2025

Fund	Opening balance	Closing balance
FAMILY - Family Worker		
Designated		12,500
		12,500
General - General fund		
Unrestricted	23,538	31,498
	23,538	31,498
LIGHTHOUSE - Childrens Ministry		
Restricted	2,666	2,473
	2,666	2,473
DEV - Church Development		
Designated	909	140
	909	140
EVAN - Evangelism/Outreach		
Designated	12	77
Restricted	178	33
	190	111
HALLDEV - Hall Development		
Designated	581	581
	581	581
JUBILEE - Charitable assistance		
Designated	31	
	31	
MISSION - Mission		
Designated		100
Restricted	67	67
	67	167
NURTURE - Nurture new Christians		
Restricted	187	187
	187	187
TRAINING - Assistance with training		
Restricted	508	455
	508	455
HARVEST - Training		
Restricted	258	258
	258	258
Overall totals	28,934	48,369

Accounts

St John & St Matthew

South Hornchurch

Annual Financial Statements of the Parochial Church Council
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St John's & St Matthew's Church South Hornchurch

PCC members who served from January 2024 until the date this report was approved.

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Church Wardens	Ray Akuaku Luke Leadbitter
Elected Members	Rowena Lawrence Jim Morton Elisa Harper (till May 12 th 2024) Jack Harper (till May 12 th 2024) Josh Mathieson (till December 5 th 2024) Paul Lawrence (from May 12 th 2024) Simon Picknell (from May 12 th 2024) Sharon Evangeli (from May 12 th 2024)
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Kevin Ogilvie
Charity Bookkeeping and Examination Services
13 Evelyns Close,
Hillingdon,
Middlesex,
UB8 3LR

Signed



Date 10th March 2025

APCM PCC Treasurers Report 31st December 2024

"Put your hope in God, who richly provides us with everything" 1 Timothy 6 V17

INCOME

Income increased by £6,200 from £92,800 to £99,000. Hall and church rentals were up by £5,400 and grants mainly for our Warm Space Café increased by £3,100. This was offset by lower giving of £1,700 which also resulted in a drop in Gift Aid of £1,200. In these difficult economic times giving fluctuates, which makes calculating cash flows and planning much harder.

Rents for the premises were raised by 3% in September worth £1,200 per annum and will remain frozen for a two year period.

EXPENSE

Expense increased by £1,800 from £98,500 to £100,300. The Parish Share was paid in full at £47,500 up £4,000 from 2023. Major expense on the premises included £4,300 for a much needed refurbishment of the small kitchen in the church, £1,100 on heating repairs also in the church and £1,000 on a new water heater in the main kitchen in the hall. This was offset by the non-recurrence of the £13,300 expenditure in 2023 on the audio/visual system. All other expenses rose by a net of £4,700.

Cash assets now stand at £28,900 and the church has no debts

The General Fund stands at £23,500, £2,600 higher than 2023.

I would like to thank our accountants Data Development for their support and advice.

OUTLOOK FOR 2025

The Parish Share will reduce by £ 300 in 2025 to £47,200 and the hall kitchen is in need of refurbishment.

Jim Morton
PCC Treasurer

St John & St Matthew church

Balance Sheet detailed


	As at 31/12/2024	As at 31/12/2023
Current assets		
150001: Barclays Current account	16,954	14,508
150002: Barclays Savings account	60	59
150003: CBF Deposit Account	11,674	15,894
150013: Tiddlers Petty Cash		
150014: Coffee Shop Petty Cash		
150015: Wild Goose Petty Cash		
150016: Office Petty Cash		
150017: Equals Money (Prepay Card)	250	
Z05: Accounts Receivable		
Total Current assets	28,938	30,462
Liabilities		
6699: Agency collections	4	229
Z04: Accounts Payable		
Total Liabilities	4	229
Net Asset surplus (deficit)	28,934	30,233
Reserves		
Excess/(deficit) to date	(1,298)	(5,723)
Z01: Starting balances	30,233	35,956
Total Reserves	28,934	30,233

Represented by Funds		
General (Unrestricted)	23,538	20,899
Designated	1,534	4,208
Restricted	3,863	5,125
Total	28,934	30,233


NOTE TO THE ACCOUNTS

The Barclays current account statement had a last entry on December 28th and finished with a balance of £16,703, however, there were four entries on December 30th with a value of £251. These entries were included in the year end and the final balance is as above £16,954. This was agreed by our accountants and Independent Examiner.

Approved by the PCC on February 10th 2025 and the APCM on May 11th 2025.


.....

Rev. K Browning Chair


.....

Jim Morton Treasurer

St John & St Matthew church
Sofa Separate Designated
For the period from 01 January 2024 to 31 December 2024

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Receipts						
Donations and legacies	55				55	
Income from charitable activities	48,046		265		48,311	50,722
Other trading activities	34				34	56
Investments	781				781	625
Other income	49,843		10		49,853	41,397
Total income	98,758		275		99,034	92,801
Payments						
Raising funds						
Expenditure on charitable activities	59,453	650	786		60,890	55,118
Other expenditure	31,567	7,125	751		39,442	43,406
Total expenditure	91,020	7,775	1,537		100,332	98,524
Net income / (expenditure) resources before transfer	7,738	(7,775)	(1,262)		(1,298)	(5,723)
Transfers:						
Gross transfers between funds - in		5,100			5,100	15,000
Gross transfers between funds - out	(5,100)				(5,100)	(15,000)
Other recognised gains / losses						
Gains/losses on investment assets						
Gains on revaluation, fixed assets, charity's own use						
Net movement in funds	2,638	(2,675)	(1,262)		(1,298)	(5,723)
Reconciliation of funds						
Total funds brought forward	20,899	4,208	5,125		30,233	35,956
Total funds carried forward	23,538	1,534	3,863		28,934	30,233

There may be minor discrepancies in the totals if the pence are not being shown

St John & St Matthew church

**Analysis of income and expenditure
Selected period: 01 January 2024 to 31 December 2024**

	General	Designated	Restricted	This year	Total Last year
Receipts					
Donations and legacies					
113107 - Anonymous Donations	55			55	
Donations and legacies Totals	55			55	
Income from charitable activities					
110001 - Tax claimable giving	31,100			31,100	32,361
110002 - Non tax claimable giving	6,284			6,284	7,524
110003 - Income Tax recovered	7,549			7,549	8,869
110005 - Church Collections	2,450			2,450	1,900
112100 - Fellowship Events	663			663	48
113084 - Evangelism			265	265	
113105 - Jubilee fund					20
Income from charitable activities Totals	48,046		265	48,311	50,722
Other trading activities					
113101 - Sundry/Msc credits	34			34	56
Other trading activities Totals	34			34	56
Investments					
112023 - Interest	781			781	625
Investments Totals	781			781	625
Other income					
111001 - Fees-Banns-Funeral	270			270	746
111015 - Hall Letts	32,987			32,987	28,124
113072 - Church Rentals	9,132			9,132	8,585
113073 - Grants	5,500			5,500	2,405
113076 - Computer technology					18
113097 - Refreshments	81			81	384
113102 - Church Development			10	10	520
113108 - Wild Goose (Income)	1,873			1,873	614
Other income Totals	49,843		10	49,853	41,397
Receipts Grand totals	98,758		275	99,034	92,801

Payments

Expenditure on charitable activities

134015 - Parish Share	47,486			47,486	43,468
134030 - Copyright Licence	352			352	332
134031 - Worship/Teaching books					6
134036 - Lighthouse childrens expense			506	506	

	General	Designated	Restricted	This year	Total Last year
137039 - Mission (adhoc)	600	100	193	893	1,100
138050 - Administrators Salary	10,051			10,051	9,016
138053 - Audit fees	500			500	500
138064 - Evangelism outgoings		550	88	638	
140011 - Fellowship events expenses	464			464	636
140012 - Jubilee Fund					60
Expenditure on charitable activities Totals	59,453	650	786	60,890	55,118
Other expenditure					
134009 - CH/Gas/Elec/ Water	4,858			4,858	6,454
134011 - Church maintenance	1,642	598		2,241	1,159
134013 - Church insurance	1,780			1,780	1,690
134018 - Stationery	503			503	235
134019 - Telephone	844			844	795
134034 - Miscellaneous expenses	1,607			1,607	3,234
134037 - Church development			320	320	
134038 - Incumbants expenses	650			650	774
134307 - Church Development Fund		5,547	211	5,757	14,331
135001 - Cleaners salary/Cleaning supplies	3,988			3,988	4,246
135010 - Hall/Gas/Elec/Water	4,701			4,701	4,366
135012 - Hall maintenance	53	980		1,033	624
135013 - Refuse management	3,745			3,745	1,406
138054 - TV Licence	163			163	159
138061 - Payroll fees	402			402	240
138069 - Refreshments	400			400	882
140001 - Computer/Technology	751			751	591
140013 - Data Developments	1,976			1,976	1,976
140014 - Wild Goose (Expenditure)	3,504			3,504	244
140015 - Training			220	220	
Other expenditure Totals	31,567	7,125	751	39,442	43,406
Payments Grand totals	91,020	7,775	1,537	100,332	98,524

St John & St Matthew church
Fund totals - Details
Selected period: 01 January 2024 to 31 December 2024

Fund	Opening balance	Closing balance
General - General fund		
Unrestricted	20,899	23,538
	20,899	23,538
LIGHTHOUSE - Childrens Ministry		
Restricted	3,172	2,666
	3,172	2,666
DEV - Church Development		
Designated	2,054	909
Restricted	521	
	2,575	909
EVAN - Evangelism/Outreach		
Designated	562	12
Restricted		178
	562	190
HALLDEV - Hall Development		
Designated	1,561	581
	1,561	581
JUBILEE - Charitable assistance		
Designated	31	31
	31	31
MISSION - Mission		
Restricted	260	67
	260	67
NURTURE - Nurture new Christians		
Restricted	187	187
	187	187
TRAINING - Assistance with training		
Restricted	728	508
	728	508
HARVEST - Training		
Restricted	258	258
	258	258
Overall totals	30,233	28,934

Accounts

St John & St Matthew

South Hornchurch

Annual Financial Statements of the Parochial Church Council
For the year ended 31st December 2023
(Including Independent Examination Letter)

Vicar:

Rev: Kevin Browning
St John's & St Matthew's Vicarage
South End Road Rainham RM13 7XT

Treasurer:

Jim Morton
74 Tangmere Crescent Hornchurch RM12 5PX

Registered Charity number
1130670

Banks

Barclays Bank PLC
36/38 South Street Romford RM1 1RH
and
Central Board of Finance of the Church of England
Senator House
85, Queen Victoria Street London EC4V 4ET

Accountants

Data Developments (UK) Ltd
First Floor, The Chubb Buildings
Fryer Street Wolverhampton
West Midlands WV1 1HT

Independent Examiner

Kevin Ogilvie Charity Bookkeeping and Examination Services
13 Evelyngs Close Uxbridge UB8 3LR

St John's & St Matthew's Church South Hornchurch

PCC members who have served from January 2023 until the date this report was approved.

Incumbent Rev Kevin Browning

Church Wardens Ray Akuaku

Luke Leadbitter

Elected Members Rowena Lawrence

Jim Morton

Elisa Harper (since May 14th 2023)

Jack Harper (since May 14th 2023)

Josh Mathieson (since May 14th 2023)

Samantha Storer (May 14th 2023 to October 15th
2023)

Deanery Synod Luke Brown

Parochial Church Council (PCC) Objective

Promoting in the ecclesiastical parish the whole mission of the church.

Parochial Church Councils (PCC) are governed by the provisions of the Synodical Government Measure 1969 and the Parochial Church Council (Powers) Measure 1956.

The Annual Parochial Church Meeting elects members of the Council. In addition, the ex-officio members include Clergy and Licensed Lay Workers, Churchwardens, representatives of the parish on the Deanery Synod and members of the Diocesan Synod and General Synod who are on the Electoral Roll of the parish.

A PCC has the following main powers and responsibilities: -

- To acquire, manage and administer property for ecclesiastical purposes affecting the parish (though the PCC itself cannot own property outright),
- To frame an annual budget required for the work of the Church.
- To approve the annual accounts and present them to the Annual Parochial Church Meeting.
- To make representations to the Bishop with regard to any matter affecting the welfare of the Church in the parish.
- To make representation about proposals concerning the parsonage house of the benefice.
- To be consulted about the appointment of a new incumbent.
- To be consulted about pastoral reorganisation affecting the parish.
- To be responsible for the provision of certain items of liturgical furniture in the church, prayer books, bible and legal registers.
- To be responsible for the care and repair of all churches, chapels, and churchyards within the parish.
- To be responsible for ensuring that safeguarding measures are implemented and that the parish safeguarding policy is followed.
- To be responsible for determining the policies and procedures for data processing and complying with data protection legislation.

Additional Financial responsibilities

Regulations require members of the PCC to prepare financial statements for each year which give a true and fair view of the state of affairs of the PCC at the end of the year and of the incoming and application of resources for the year then ended.

In preparing those financial statements the members of the PCC are required to select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are reasonable and prudent.

The members of the PCC are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC and to enable them to ensure that the financial statements comply with the Church Accounting Regulations and the Charities Act. PCC are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The PCC are responsible for managing the risks faced by the church by establishing appropriate systems or procedures to mitigate risks.

Charities Commission – The PCC have considered the Charity Commission's guidance on public benefit and in particular the guidance on charities for the advancement of religion when planning the activities for the year.

Accounting policies

The financial statements are prepared in accordance with accounting regulations and standards on accounting for Charities.

Funds – “Unrestricted” funds of the PCC are not subject to any restrictions regarding their use and are available for the application for the general purpose of the PCC. The “Restricted” funds of the PCC are subject to restrictions imposed by the donor at the time the funds were given to the PCC.

Financial statements - include transactions, assets, and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body or those that are informal gatherings of church members.

Incoming resources – collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised when received from the donor. The income tax recoverable on these Gift Aid donations is recognised at the same time as the underlying donation.

Grants and legacies – are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantified and its ultimate receipt by the PCC is reasonably certain. Funds raised from activities to further the PCC's objectives are accounted for by gross of expenses met by the PCC.

Dividends and Interest – included on a receipt's basis.

Independent Examiner's Report to the Trustees of St John and St Matthew South Hornchurch
I report on the accounts of the church for the year ended 31st December 2023 which are set out on finance pages of the Annual Report.

Respective Responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The church'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 needed.

It is my responsibility to:

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

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.

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

- 1 which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kevin Ogilvie
Charity Bookkeeping and Examination Services
13 Evelyns Close,
Hillingdon,
Middlesex,
UB8 3LR

Signed



Date 11th April 2024

APCM PCC Treasurers Report 31st December 2023

“The Lord your God is God, He is the Faithful God.” Deuteronomy 7 V9

INCOME

Income increased by £5,700 from £87,100 to £92,800. Rental income was up by £5,800 and grants of £2,400 were received for energy and the Warm Space Café. This was partially offset by a reduction in giving of £3,800, which decreased in the second half of the year.

EXPENSE

Expense increased by £13,000 from £85,500 to £98,500. This was due to a much needed update to the audio/visual system with new speakers, screens and an amplifier at a cost of £13,300. The Parish Share was paid in full at £43,500 a reduction of £4,800 versus 2022 and the Administrator's salary increased by £3,000 as result of extra hours as the site became busier and continuing to pay above the London Living Wage.

Cash assets now stand at £30,200 a reduction of £5,700 from 2022 year end. The church has no debts

The General Fund stands at £20,900, £6,200 lower than 2022 as funds were transferred to the Church Development Fund to pay for the audio/visual update.

Financial procedures were updated and a review of Gift Aid donations was made to ensure donors' information was still valid.

I would like to thank our accountants Data Development for their support and advice.

OUTLOOK FOR 2024

The Parish Share will rise by £4,000 back to 2022 levels and energy prices are stable as new contracts were signed in 2023.

Recent lettings will increase rental income by £5,300 in a full year.

Jim Morton
PCC Treasurer

St John & St Matthew church

Balance Sheet detailed

		As at 31/12/2023	As at 31/12/2022
Current assets			
150001: Barclays Current account		14,508	12,627
150002: Barclays Savings account		59	15,025
150003: CBF Deposit Account		15,894	8,304
150013: Tiddlers Petty Cash		-	-
150014: Coffee Shop Petty Cash		-	-
150015: Wild Goose Petty Cash		-	-
150016: Office Petty Cash		-	-
Z05: Accounts Receivable		-	-
	Total Current assets	30,462	35,956
Liabilities			
6699: Agency collections		229	-
Z04: Accounts Payable		-	-
	Total Liabilities	229	-
	Net Asset surplus (deficit)	30,233	35,956
Reserves			
Excess/(deficit) to date		(5,723)	1,546
Z01: Starting balances		35,956	34,410
	Total Reserves	30,233	35,956

Represented by Funds		
General (Unrestricted)	20,899	27,141
Designated	4,208	3,627
Restricted	5,125	5,187
Total	30,233	35,956

Approved by the PCC on January 29th, 2024 and the APCM on May 12th, 2024.



Rev K Browning Chair



Jim Morton Treasurer

St John & St Matthew church
Statement of Financial Activities
For the period from 01 January 2023 to 31 December 2023

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	-	-	-	-	-
Income from charitable activities	50,702	20	-	50,722	55,153
Other trading activities	56	-	-	56	284
Investments	625	-	-	625	121
Other income	40,877	520	-	41,397	31,550
Total income	92,261	540	-	92,801	87,108
Expenditure on:					
Raising funds	-	-	-	-	-
Expenditure on charitable activities	54,558	560	-	55,118	58,311
Other expenditure	43,363	42	-	43,406	27,252
Total expenditure	97,921	602	-	98,524	85,562
Net income / (expenditure) resources before transfer	(5,661)	(62)	-	(5,723)	1,546
Transfers:					
Gross transfers between funds - in	15,000	-	-	15,000	4,205
Gross transfers between funds - out	(15,000)	-	-	(15,000)	(4,205)
Other recognised gains / losses					
Gains/losses on investment assets	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-
Net movement in funds	(5,661)	(62)	-	(5,723)	1,546
Reconciliation of funds					
Total funds brought forward	30,768	5,187	-	35,956	34,410
Total funds carried forward	25,108	5,125	-	30,233	35,956

There may be minor discrepancies in the totals if the pence are not being shown

St John & St Matthew church

Analysis of income and expenditure
Selected period: 01 January 2023 to 31 December 2023

	General	Designated	Restricted	Endowment	This year	Total Last year
Income and endowments from:						
Income from charitable activities						
110001 - Tax claimable giving	32,361	-	-	-	32,361	34,368
110002 - Non tax claimable giving	7,524	-	-	-	7,524	9,119
110003 - Income Tax recovered	8,869	-	-	-	8,869	9,082
110005 - Church Collections	1,900	-	-	-	1,900	2,147
112100 - Fellowship Events	48	-	-	-	48	286
113089 - Coffee shop	-	-	-	-	-	151
113105 - Jubilee fund	-	-	20	-	20	-
Income from charitable activities Totals	50,702	-	20	-	50,722	55,153
Other trading activities						
113101 - Sundry/Misc credits	56	-	-	-	56	284
Other trading activities Totals	56	-	-	-	56	284
Investments						
112023 - Interest	625	-	-	-	625	121
Investments Totals	625	-	-	-	625	121
Other income						
111001 - Fees-Banns-Funeral	746	-	-	-	746	189
111015 - Hall Letts	28,124	-	-	-	28,124	23,098
113072 - Church Rentals	8,585	-	-	-	8,585	7,841
113073 - Grants	2,405	-	-	-	2,405	-
113076 - Computer technology	18	-	-	-	18	0
113097 - Refreshments	384	-	-	-	384	275
113102 - Church Development	-	-	520	-	520	-
113108 - Wild Goose (Income)	614	-	-	-	614	147
Other income Totals	40,877	-	520	-	41,397	31,550
Income and endowments Grand totals	92,261	-	540	-	92,801	87,108
Expenditure on:						
Expenditure on charitable activities						
134015 - Parish Share	43,468	-	-	-	43,468	48,244
134030 - Copyright Licence	332	-	-	-	332	306
134031 - Worship/Teaching books	6	-	-	-	6	203
134033 - Coffee shop	-	-	-	-	-	15
137039 - Mssion (adhoc)	600	-	500	-	1,100	1,744
138049 - Tax-Employee	-	-	-	-	-	158
138050 - Administrators Salary	9,016	-	-	-	9,016	6,059
138053 - Audit fees	500	-	-	-	500	500

	General	Designated	Restricted	Endowment	Total	
					This year	Last year
140009 - Alpha Expenses	-	-	-	-	-	56
140011 - Fellowship events expenses	636	-	-	-	636	216
140012 - Jubilee Fund	-	-	60	-	60	810
Expenditure on charitable activities Totals	54,558	-	560	-	55,118	58,311
Other expenditure						
134009 - CH/Gas/Elec/ Water	6,454	-	-	-	6,454	4,248
134011 - Church maintenance	1,159	-	-	-	1,159	1,578
134013 - Church insurance	1,690	-	-	-	1,690	1,584
134018 - Stationery	235	-	-	-	235	303
134019 - Telephone	795	-	-	-	795	792
134034 - Miscellaneous expenses	3,234	-	-	-	3,234	1,186
134038 - Incumbants expenses	774	-	-	-	774	156
134307 - Church Development Fund	-	14,331	-	-	14,331	1,540
135001 - Cleaners salary/Cleaning supplies	4,116	88	42	-	4,246	4,514
135010 - Hall/Gas/Elec/Water	4,366	-	-	-	4,366	3,675
135012 - Hall maintenance	624	-	-	-	624	2,206
135013 - Refuse management	1,406	-	-	-	1,406	1,788
138054 - TVLicence	159	-	-	-	159	159
138061 - Payroll fees	240	-	-	-	240	204
138069 - Refreshments	882	-	-	-	882	646
140001 - Computer/Technology	591	-	-	-	591	676
140013 - Data Developments	1,976	-	-	-	1,976	1,976
140014 - Wild Goose (Expenditure)	244	-	-	-	244	19
Other expenditure Totals	28,945	14,419	42	-	43,406	27,252
Expenditure Grand totals	83,503	14,419	602	-	98,524	85,562

St John & St Matthew church
Fund totals - Details
Selected period: 01 January 2023 to 31 December 2023

Fund	Opening balance	Closing balance
General - General fund		
Unrestricted	27,141	20,899
	27,141	20,899
LIGHTHOUSE - Childrens Ministry		
Restricted	3,172	3,172
	3,172	3,172
DEV - Church Development		
Designated	1,385	2,054
Restricted	1	521
	1,386	2,575
EVAN - Evangelism/Outreach		
Designated	562	562
	562	562
HALLDEV - Hall Development		
Designated	1,561	1,561
	1,561	1,561
JUBILEE - Charitable assistance		
Designated	119	31
Restricted	82	-
	201	31
MISSION - Mission		
Restricted	760	260
	760	260
NURTURE - Nurture new Christians		
Restricted	187	187
	187	187
TRAINING - Assistance with training		
Restricted	728	728
	728	728
HARVEST - Training		
Restricted	258	258
	258	258
Overall totals	35,956	30,233

Accounts

St John & St Matthew

South Hornchurch

Annual Financial Statements of the Parochial Church Council
For the year ended 31st December 2022
(Including Independent Examination Letter)

Vicar:

Rev: Kevin Browning
St John's & St Matthew's Vicarage
South End Road Rainham RM13 7XT

Treasurer:

Jim Morton
74 Tangmere Crescent Hornchurch RM12 5PX

Registered Charity number
1130670

Banks

Barclays Bank PLC
36/38 South Street Romford RM1 1RH
and
Central Board of Finance of the Church of England
Senator House
85, Queen Victoria Street London EC4V 4ET

Accountants

Data Developments (UK) Ltd
First Floor, The Chubb Buildings
Fryer Street Wolverhampton
West Midlands WV1 1HT

Independent Examiner

Kevin Ogilvie Charity Bookkeeping and Examination Services
13 Evelyns Close Uxbridge UB8 3LR

St John's & St Matthew's Church South Hornchurch

PCC members who have served from January 2022 until the date this report was approved.

Incumbent Rev Kevin Browning

Church Wardens Ray Akuaku
Luke Leadbitter

Elected Members Rowena Lawrence
Freddie Bloss (end May 14th 2023)
Gladys Azeh (end May 14th 2023)
Jim Morton
Robert Hathaway (end May 7th 2022)
Henry Peck (end May 8th 2022)

Deanery Synod Roger Fall (end May 8th 2022)
Robert Jones (end May 8th 2022)
Luke Brown

Missioner ex-officio Mark Gilmore

Parochial Church Council (PCC) Objective

Promoting in the ecclesiastical parish the whole mission of the church.

Parochial Church Councils (PCC) are governed by the provisions of the Synodical Government Measure 1969 and the Parochial Church Council (Powers) Measure 1956.

The Annual Parochial Church Meeting elects members of the Council. In addition, the ex-officio members include Clergy and Licensed Lay Workers, Churchwardens, representatives of the parish on the Deanery Synod and members of the Diocesan Synod and General Synod who are on the Electoral Roll of the parish.

A PCC has the following main powers and responsibilities: -

- To acquire, manage and administer property for ecclesiastical purposes affecting the parish (though the PCC itself cannot own property outright),
- To frame an annual budget required for the work of the Church.
- To approve the annual accounts and present them to the Annual Parochial Church Meeting.
- To make representations to the Bishop with regard to any matter affecting the welfare of the Church in the parish.
- To make representation about proposals concerning the parsonage house of the benefice.
- To be consulted about the appointment of a new incumbent.
- To be consulted about pastoral reorganisation affecting the parish.
- To be responsible for the provision of certain items of liturgical furniture in the church, prayer books, bible and legal registers.
- To be responsible for the care and repair of all churches, chapels, and churchyards within the parish.
- To be responsible for ensuring that safeguarding measures are implemented and that the parish safeguarding policy is followed.
- To be responsible for determining the policies and procedures for data processing and complying with data protection legislation.

Additional Financial responsibilities

Regulations require members of the PCC to prepare financial statements for each year which give a true and fair view of the state of affairs of the PCC at the end of the year and of the incoming and application of resources for the year then ended.

In preparing those financial statements the members of the PCC are required to select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are reasonable and prudent.

The members of the PCC are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC and to enable them to ensure that the financial statements comply with the Church Accounting Regulations and the Charities Act. PCC are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The PCC are responsible for managing the risks faced by the church by establishing appropriate systems or procedures to mitigate risks.

Charities Commission – The PCC have considered the Charity Commission's guidance on public benefit and in particular the guidance on charities for the advancement of religion when planning the activities for the year.

Accounting policies

The financial statements are prepared in accordance with accounting regulations and standards on accounting for Charities.

Funds – “Unrestricted” funds of the PCC are not subject to any restrictions regarding their use and are available for the application for the general purpose of the PCC. The “Restricted” funds of the PCC are subject to restrictions imposed by the donor at the time the funds were given to the PCC.

Financial statements - include transactions, assets, and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body or those that are informal gatherings of church members.

Incoming resources – collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised when received from the donor. The income tax recoverable on these Gift Aid donations is recognised at the same time as the underlying donation.

Grants and legacies – are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantified and its ultimate receipt by the PCC is reasonably certain. Funds raised from activities to further the PCC's objectives are accounted for by gross of expenses met by the PCC.

Dividends and Interest – included on a receipt's basis.

**Independent Examiner's Report to the Trustees of St John with St Matthew South
Hornchurch**

I report on the accounts of the church for the year ended 31st December 2022 which are set out on finance pages of the Annual Report.

Respective Responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The church'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 needed.

It is my responsibility to:

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

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.

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

- 1 which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kevin Ogilvie
Charity Bookkeeping and Examination Services
13 Evelyns Close,
Hillingdon,
Middlesex,
UB8 3LR

Date 14th April 2023

Signed



APCM PCC Treasurers Report 31st December 2022

"The Lords our Shepherd, we shall not want." Psalm 23 v1

In 2022, our finances stabilised with income and expense broadly in balance with a surplus of £1,500, an improvement of £2,700 versus 2021.

Income was down by £1,600 versus 2021, with giving lower by £2,000, however, with new people joining, the second half of 2022 was £2,300 higher than the first half.

Rental income for the premises increased by £5,200 mainly as a result of new business and higher rents from September 2022.

Expenditure was down £4,400 mainly due to a one off expenditure in 2021 when the church was redecorated.

This allowed the Parish Share to be paid in full at £48,244 for the third consecutive year.

With contributions from church members and the Church, £1,000 was sent to Ukraine and £910 for the fire damage to homes in nearby Wennington.

The General Fund stands at £27,100, £3,300 higher than 2021.

Cash assets stand at just under £36,000 and the church has no debts.

I would like to thank our accountants Data Development for their support and advice.

Outlook for 2023

£8,000 has been approved for improvements and landscaping to the car park and £5,000 for refurbishment to the small kitchen in the church.

Electricity costs will rise from April when the existing fixed cost contract expires, however, all energy costs will be mitigated by an energy grant of £1,045 received from the Diocese.

Under the new allocation process by Deanery, our Parish Share for 2023, has been reduced by £4,800 to £43,500. If there is a shortfall in Havering Deanery overall Parish Share, churches will be asked to contribute to the shortfall and this has been agreed to by the PCC as it fully supports the new process.

Jim Morton
PCC Treasurer

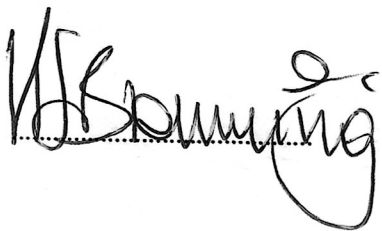
St John & St Matthew church

Balance Sheet detailed

	As at 31/12/2022	As at 31/12/2021
Current assets		
150001: Barclays Current account	12,627	6,090
150002: Barclays Savings account	15,025	20,011
150003: CBF Deposit Account	8,304	8,196
150013: Tiddlers Petty Cash	-	-
150014: Coffee Shop Petty Cash	-	113
150015: Wild Goose Petty Cash	-	-
150016: Office Petty Cash	-	-
Z05: Accounts Receivable	-	-
Total Current assets	35,956	34,410
Liabilities		
6699: Agency collections	-	-
Z04: Accounts Payable	-	-
Total Liabilities	-	-
Net Asset surplus (deficit)	35,956	34,410
Reserves		
Excess/(deficit) to date	1,546	(1,203)
Z01: Starting balances	34,410	35,613
Total Reserves	35,956	34,410

Represented by Funds		
General (Unrestricted)	27,141	23,819
Designated	3,627	4,116
Restricted	5,187	6,475
Total	35,956	34,410

Approved by the PCC on February 13th, 2023 and the APCM on May 14th, 2023.



Rev K Browning Chair



Jim Morton Treasurer

St John & St Matthew church
Statement of Financial Activities
For the period from 01 January 2022 to 31 December 2022

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:					
Donations and legacies	-	-	-	-	-
Income from charitable activities	55,153	-	-	55,153	57,235
Other trading activities	284	-	-	284	200
Investments	121	-	-	121	49
Other income	31,550	-	-	31,550	31,247
Total income	87,108	-	-	87,108	88,731
Expenditure on:					
Raising funds	-	-	-	-	-
Expenditure on charitable activities	57,017	1,294	-	58,311	58,341
Other expenditure	27,252	-	-	27,252	31,593
Total expenditure	84,268	1,294	-	85,562	89,933
Net income / (expenditure) resources before transfer	2,840	(1,294)	-	1,546	(1,203)
Transfers:					
Gross transfers between funds - in	3,760	445	-	4,205	1,000
Gross transfers between funds - out	(3,766)	(439)	-	(4,205)	(1,000)
Other recognised gains / losses					
Gains/losses on investment assets	-	-	-	-	-
Gains on revaluation, fixed assets, charity/s own use	-	-	-	-	-
Net movement in funds	2,834	(1,288)	-	1,546	(1,203)
Reconciliation of funds					
Total funds brought forward	27,934	6,475	-	34,410	35,613
Total funds carried forward	30,768	5,187	-	35,956	34,410

There may be minor discrepancies in the totals if the pence are not being shown

St John & St Matthew church

**Analysis of income and expenditure
Selected period: 01 January 2022 to 31 December 2022**

	General	Designated	Restricted	Endowment	This year	Total Last year
Income and endowments from:						
Income from charitable activities						
110001 - Tax claimable giving	34,368	-	-	-	34,368	44,905
110002 - Non tax claimable giving	9,119	-	-	-	9,119	1,040
110003 - Income Tax recovered	9,082	-	-	-	9,082	9,078
110005 - Church Collections	2,147	-	-	-	2,147	1,719
112100 - Fellowship Events	286	-	-	-	286	172
113089 - Coffee shop	151	-	-	-	151	321
Income from charitable activities Totals	55,153	-	-	-	55,153	57,235
Other trading activities						
113101 - Sundry/Misc credits	284	-	-	-	284	200
Other trading activities Totals	284	-	-	-	284	200
Investments						
112023 - Interest	121	-	-	-	121	49
Investments Totals	121	-	-	-	121	49
Other income						
111001 - Fees-Banns-Funeral	189	-	-	-	189	2
111015 - Hall Letts	23,098	-	-	-	23,098	20,192
113072 - Church Rentals	7,841	-	-	-	7,841	5,533
113076 - Computer technology	0	-	-	-	0	-
113097 - Refreshments	275	-	-	-	275	-
113102 - Church Development	-	-	-	-	-	5,520
113108 - Wild Goose (Income)	147	-	-	-	147	-
Other income Totals	31,550	-	-	-	31,550	31,247
Income and endowments Grand totals	87,108	-	-	-	87,108	88,731
Expenditure on:						
Expenditure on charitable activities						
134015 - Parish Share	48,244	-	-	-	48,244	49,826
134030 - Copyright Licence	306	-	-	-	306	293
134031 - Worship/Teaching books	203	-	-	-	203	-
134033 - Coffee shop	15	-	-	-	15	-
137039 - Mission (adhoc)	450	-	1,294	-	1,744	1,568
138049 - Tax-Employee	158	-	-	-	158	18
138050 - Administrators Salary	6,059	-	-	-	6,059	6,114
138053 - Audit fees	500	-	-	-	500	250
138066 - Tiddlers outgoings	-	-	-	-	-	47
140009 - Alpha Expenses	56	-	-	-	56	110

	General	Designated	Restricted	Endowment	This year	Total Last year
140011 - Fellowship events expenses	216	-	-	-	216	115
140012 - Jubilee Fund	11	799	-	-	810	-
Expenditure on charitable activities Totals	56,218	799	1,294	-	58,311	58,341
Other expenditure						
134009 - CH/Gas/Elec/ Water	4,248	-	-	-	4,248	3,333
134011 - Church maintenance	1,578	-	-	-	1,578	1,227
134013 - Church insurance	1,584	-	-	-	1,584	1,524
134017 - Postage	-	-	-	-	-	15
134018 - Stationery	303	-	-	-	303	946
134019 - Telephone	792	-	-	-	792	1,223
134034 - Miscellaneous expenses	1,186	-	-	-	1,186	832
134037 - Church development	-	-	-	-	-	1,861
134038 - Incumbants expenses	156	-	-	-	156	637
134307 - Church Development Fund	-	1,540	-	-	1,540	8,182
135001 - Cleaners salary/Cleaning supplies	4,514	-	-	-	4,514	1,600
135010 - Hall/Gas/Elec/Water	3,675	-	-	-	3,675	3,518
135012 - Hall maintenance	302	1,904	-	-	2,206	576
135013 - Refuse management	1,788	-	-	-	1,788	1,508
138054 - TVLicence	159	-	-	-	159	159
138061 - Payroll fees	204	-	-	-	204	686
138069 - Refreshments	646	-	-	-	646	229
140001 - Computer/Technology	676	-	-	-	676	1,299
140013 - Data Developments	1,976	-	-	-	1,976	2,238
140014 - Wild Goose (Expenditure)	19	-	-	-	19	-
Other expenditure Totals	23,808	3,444	-	-	27,252	31,593
Expenditure Grand totals	80,026	4,243	1,294	-	85,562	89,933

St John & St Matthew church
Fund totals - Details
Selected period: 01 January 2022 to 31 December 2022

Fund	Opening balance	Closing balance
General - General fund		
Unrestricted	23,819	27,141
	23,819	27,141
LIGHTHOUSE - Childrens Ministry		
Restricted	2,733	3,172
	2,733	3,172
DEV - Church Development		
Designated	931	1,385
Restricted	(6)	1
	925	1,386
EVAN - Evangelism/Outreach		
Designated	562	562
	562	562
HALLDEV - Hall Development		
Designated	2,465	1,561
	2,465	1,561
JUBILEE - Charitable assistance		
Designated	158	119
Restricted	82	82
	240	201
MISSION - Mission		
Restricted	2,054	760
	2,054	760
NURTURE - Nurture new Christians		
Restricted	187	187
	187	187
TRAINING - Assistance with training		
Designated	-	-
Restricted	728	728
	728	728
TIDDLERS - Tiddlers		
Restricted	439	-
	439	-
HARVEST - Training		
Restricted	258	258
	258	258
Overall totals	34,410	35,956

Accounts

St John & St Matthew

South Hornchurch

Annual Financial Statements of the Parochial Church Council
For the year ended 31st December 2021
(Including Independent Examination Letter)

Vicar:

Rev: Kevin Browning
St John's & St Matthew's Vicarage
South End Road Rainham RM13 7XT

Treasurer:

Jim Morton
74 Tangmere Crescent Hornchurch RM12 5PX

Registered Charity number
1130670

Banks

Barclays Bank PLC
36/38 South Street Romford RM1 1RH
and

Central Board of Finance of the Church of England
Senator House
85, Queen Victoria Street London EC4V 4ET

Independent Examiner

Kevin Ogilvie Charity Bookkeeping and Examination Services
13 Evelyns Close Uxbridge UB8 3LR

St John's & St Matthew's Church South Hornchurch

PCC members who have served from January 2021 until the date this report was approved.

Incumbent **Rev Kevin Browning**

Church Wardens **David Rogers (end 20/05/21)**

Ray Akuaku

Luke Leadbitter (start 20/05/21)

Elected Members **Sheree Hambleton (end 20/05/21)**

Rowena Lawrence

Freddie Bloss

Henry Peck

Gladys Azeh

Jim Morton

Paul Evangeli (end 06/03/21)

Luke Brown (start 20/05/21)

Robert Hathaway (start 20/05/21)

Deanery Synod **Robert Jones**

Roger Fall

Missioner ex-officio **Mark Gilmore**

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Promoting in the ecclesiastical parish the whole mission of the church.

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Charities Commission – The PCC have considered the Charity Commission's guidance on public benefit and in particular the guidance on charities for the advancement of religion when planning the activities for the year.

Accounting policies

The financial statements are prepared in accordance with accounting regulations and standards on accounting for Charities.

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Dividends and Interest – included on a receipt's basis.

APCM PCC Treasurers Report 31st December 2021

“All these blessings will come upon you and accompany you if you obey the Lord your God”. Deuteronomy 28 v 2

In 2021, we switched from the accruals method to receipts and payments, the effect on the year end accounts was minimal.

Giving fell by £3,100 versus 2020 with the second half of 2021 down £700 per month versus the first half. This was due mainly to people leaving the church and some families not returning since the start of Covid in 2020.

Rental income for the premises increased by £11,400 mainly as a result of new business and more economic rents for the pre-school.

This meant the Parish Share was paid in full at £49,800 for the second consecutive year.

In the early part of 2021, donations of £5,500 were received to re-decorate the church at a cost of £8,200, a net cost to the church of £2,700.

£500 was sent to the Haiti earthquake appeal and £500 to a local primary school for a wellbeing space following a staff bereavement. In addition, a 25% lower rent was introduced for local charities who use our premises.

The General Fund stands at £23,800, £3,500 higher than 2020.

The church has no debts.

Outlook for 2022

Along with many others, our gas supplier ceased trading and we expect our gas costs to

Independent Examiner's Report to the Trustees of St John with St Michael South Hornchurch

I report on the accounts of the church for the year ended 31st December 2021 which are set out on finance pages of the Annual Report.

Respective Responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The church'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 needed.

It is my responsibility to:

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

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.

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

- 1 which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kevin Ogilvie
Charity Bookkeeping and Examination Services
13 Evelyns Close,
Hillingdon,
Middlesex,
UB8 3LR

Signed



Date 7th April 2022

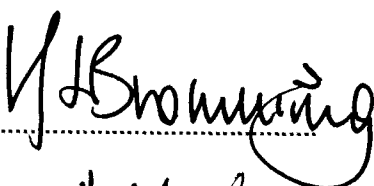
St John & St Matthew church

Balance Sheet detailed

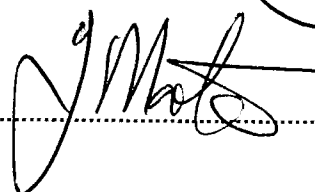
	As at 31/12/2021	As at 31/12/2020
Current assets		
150001: Barclays Current account	6,090	4,577
150002: Barclays Savings account	20,011	20,000
150003: CBF Deposit Account	8,196	8,162
150013: Tiddlers Petty Cash	-	82
150014: Coffee Shop Petty Cash	113	-
Z05: Accounts Receivable	-	4,266
Total Current assets	34,410	37,086
Liabilities		
6699: Agency collections	-	20
Z04: Accounts Payable	-	1,453
Total Liabilities	-	1,473
Net Asset surplus (deficit)	34,410	35,613
Reserves		
Excess/(deficit) to date	(1,203)	-
Z01: Starting balances	35,613	35,613
Total Reserves	34,410	35,613

Represented by Funds		
General (Unrestricted)	23,819	20,334
Designated	4,116	7,777
Restricted	6,475	7,502
Total	34,410	35,613

Approved by the PCC on March 28th, 2022 and the APCM on May 8th, 2022 and signed on its behalf



K Browning Chairman



J Morton Treasurer

St John & St Matthew church
Statement of Financial Activities
For the period from 01 January 2021 to 31 December 2021

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	-	-	-	-	-	155
Income from charitable activities	57,235	-	-	-	57,235	61,797
Other trading activities	200	-	-	-	200	633
Investments	49	-	-	-	49	5
Other income	25,727	-	5,520	-	31,247	17,865
Total income	83,211	-	5,520	-	88,731	80,454
Expenditure on:						
Raising funds	-	-	-	-	-	-
Expenditure on charitable activities	57,716	110	515	-	58,341	61,325
Other expenditure	21,010	4,551	6,032	-	31,593	20,093
Total expenditure	78,726	4,661	6,547	-	89,933	81,418
Net income / (expenditure) resources before transfer	4,485	(4,661)	(1,027)	-	(1,203)	(964)
Transfers:						
Gross transfers between funds - in	-	1,000	-	-	1,000	-
Gross transfers between funds - out	(1,000)	-	-	-	(1,000)	-
Other recognised gains / losses						
Gains/losses on investment assets	-	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-	-
Net movement in funds	3,485	(3,661)	(1,027)	-	(1,203)	(964)
Reconciliation of funds						
Total funds brought forward	20,334	7,777	7,502	-	35,613	36,576
Total funds carried forward	23,819	4,116	6,475	-	34,410	35,613

There may be minor discrepancies in the totals if the pence are not being shown

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
General - General fund						
Unrestricted	20,334	83,211	78,726	(1,000)	—	23,819
Sub-total for General	20,334	83,211	78,726	(1,000)	—	23,819
LIGHTHOUSE - Childrens Ministry						
Restricted	2,733	—	—	—	—	2,733
Sub-total for LIGHTHOUSE	2,733	—	—	—	—	2,733
DEV - Church Development						
Designated	4,941	—	4,011	—	—	931
Restricted	507	5,520	6,032	—	—	(6)
Sub-total for DEV	5,448	5,520	10,043	—	—	925
EVAN - Evangelism/Outreach						
Designated	673	—	110	—	—	562
Sub-total for EVAN	673	—	110	—	—	562
HALLDEV - Hall Development						
Designated	2,005	—	540	1,000	—	2,465
Sub-total for HALLDEV	2,005	—	540	1,000	—	2,465
JUBILEE - Charitable assistance						
Designated	158	—	—	—	—	158
Restricted	82	—	—	—	—	82
Sub-total for JUBILEE	240	—	—	—	—	240
MISSION - Mission						
Restricted	2,522	—	468	—	—	2,054
Sub-total for MISSION	2,522	—	468	—	—	2,054
NURTURE - Nurture new Christians						
Restricted	187	—	—	—	—	187
Sub-total for NURTURE	187	—	—	—	—	187
TRAINING - Assistance with training						
Designated	—	—	—	—	—	—
Restricted	728	—	—	—	—	728
Sub-total for TRAINING	728	—	—	—	—	728
TIDDLERS - Tiddlers						
Restricted	485	—	47	—	—	439
Sub-total for TIDDLERS	485	—	47	—	—	439
HARVEST - Training						
Restricted	258	—	—	—	—	258
Sub-total for HARVEST	258	—	—	—	—	258
Grand total	35,613	88,731	89,933	—	—	34,410

St John & St Matthew church

Analysis of income and expenditure
Selected period: 01 January 2021 to 31 December 2021

	General	Designated	Restricted	Endowment	This year	Total Last year
Income and endowments from:						
Donations and legacies						
113107 - Anonymous Donations	-	-	-	-	-	155
Donations and legacies Totals	-	-	-	-	-	155
Income from charitable activities						
110001 - Tax claimable giving	44,905	-	-	-	44,905	50,130
110002 - Non tax claimable giving	1,040	-	-	-	1,040	660
110003 - Income Tax recovered	9,078	-	-	-	9,078	10,834
110005 - Church Collections	1,719	-	-	-	1,719	-
111018 - Tiddlers	-	-	-	-	-	100
112100 - Fellowship Events	172	-	-	-	172	48
113089 - Coffee shop	321	-	-	-	321	15
113105 - Jubilee fund	-	-	-	-	-	10
Income from charitable activities Totals	57,235	-	-	-	57,235	61,797
Other trading activities						
113101 - Sundry/Misc credits	200	-	-	-	200	633
Other trading activities Totals	200	-	-	-	200	633
Investments						
112023 - Interest	49	-	-	-	49	5
Investments Totals	49	-	-	-	49	5
Other income						
111001 - Fees-Banns-Funeral	2	-	-	-	2	239
111015 - Hall Letts	20,192	-	-	-	20,192	12,162
113072 - Church Rentals	5,533	-	-	-	5,533	2,170
113073 - Grants	-	-	-	-	-	250
113102 - Church Development	-	-	5,520	-	5,520	-
113106 - HMRC Furlough Scheme	-	-	-	-	-	3,044
Other Income Totals	25,727	-	5,520	-	31,247	17,865
Income and endowments Grand totals	83,211	-	5,520	-	88,731	80,454

Expenditure on:

Expenditure on charitable activities

134015 - Parish Share	49,826	-	-	-	49,826	50,103
134030 - Copyright Licence	293	-	-	-	293	286
137039 - Mission (ad hoc)	1,100	-	468	-	1,568	925
138049 - Tax-Employee	18	-	-	-	18	-
138050 - Administrators Salary	6,114	-	-	-	6,114	9,025

	General	Designated	Restricted	Endowment	This year	Total Last year
138053 - Audit fees	250	-	-	-	250	500
138066 - Tiddlers outgoings	-	-	47	-	47	486
140009 - Alpha Expenses	-	110	-	-	110	-
140011 - Fellowship events expenses	115	-	-	-	115	-
Expenditure on charitable activities Totals	57,716	110	515	-	58,341	61,325
Other expenditure						
134009 - CH/Gas/Elec/ Water	3,333	-	-	-	3,333	2,351
134011 - Church maintenance	1,227	-	-	-	1,227	5,359
134013 - Church insurance	1,524	-	-	-	1,524	1,417
134017 - Postage	15	-	-	-	15	-
134018 - Stationery	946	-	-	-	946	616
134019 - Telephone	1,223	-	-	-	1,223	1,643
134034 - Miscellaneous expenses	832	-	-	-	832	1,143
134037 - Church development	-	1,861	-	-	1,861	-
134038 - Incumbants expenses	637	-	-	-	637	245
134307 - Church Development Fund	-	2,150	6,032	-	8,182	-
135001 - Cleaners salary/Cleaning supplies	1,600	-	-	-	1,600	912
135010 - Hall/Gas/Elec/Water	3,518	-	-	-	3,518	2,575
135012 - Hall maintenance	36	540	-	-	576	726
135013 - Refuse management	1,508	-	-	-	1,508	1,616
135014 - Hall Insurance	-	-	-	-	-	131
138054 - TV Licence	159	-	-	-	159	157
138061 - Payroll fees	686	-	-	-	686	180
138069 - Refreshments	229	-	-	-	229	71
140001 - Computer/Technology	1,299	-	-	-	1,299	951
140013 - Data Developments	2,238	-	-	-	2,238	-
Other expenditure Totals	21,010	4,551	6,032	-	31,593	20,093
Expenditure Grand totals	78,726	4,661	6,547	-	89,933	81,418
Grand Totals	4,485	(4,661)	(1,027)	-	(1,203)	(964)

Accounts

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St John's & St Matthew's Church South Hornchurch

Parochial Church Council (PCC) members who have served from January 2020 until the date this report was approved at APCM Thursday 20th May 2021.

Incumbent	Rev Kevin Browning
Church Wardens	David Rogers Glenda Morton (end 11/10/20) Ray Akuaku (start 11/10/20)
Elected Members	Sheree Hambelton Rowena Lawrence (start 11/10/20) Freddie Bloss (start 11/10/20) Henry Peck (start 11/10/20) Gladys Azeh (start 11/10/20) Jim Morton (start 11/10/20) Paul Evangeli (start 11/10/20 end 06/03/21) Annette Newman (end 11/10/20) Chris Langford (end 11/10/20) Sumaiea Charalambous (end 11/10/20) Ray Akuaku (end 11/10/20)
Deanery Synod	Robert Jones Roger Fall (start 11/10/20)
Missioner ex-officio	Mark Gilmore (start 11/10/20)

Parochial Church Council (PCC) Objective

Promoting in the ecclesiastical parish the whole mission of the church.

Parochial Church Councils (PCC) are governed by the provisions of the Synodical Government Measure 1969 and the Parochial Church Council (Powers) Measure 1956.

The Annual Parochial Church Meeting elects members of the Council. In addition, the ex-officio members include Clergy and Licensed Lay Workers, Churchwardens, representatives of the parish on the Deanery Synod and members of the Diocesan Synod and General Synod who are on the Electoral Roll of the parish.

A PCC has the following main powers and responsibilities: -

- To acquire, manage and administer property for ecclesiastical purposes affecting the parish (though the PCC itself cannot own property outright),
- To frame an annual budget required for the work of the Church.
- To approve the annual accounts and present them to the Annual Parochial Church Meeting.
- To make representations to the Bishop with regard to any matter affecting the welfare of the Church in the parish.
- To make representation about proposals concerning the parsonage house of the benefice.
- To be consulted about the appointment of a new incumbent.
- To be consulted about pastoral reorganisation affecting the parish.
- To be responsible for the provision of certain items of liturgical furniture in the church, prayer books, bible and legal registers.
- To be responsible for the care and repair of all churches, chapels, and churchyards within the parish.
- To be responsible for ensuring that safeguarding measures are implemented and that the parish safeguarding policy is followed.
- To be responsible for determining the policies and procedures for data processing and complying with data protection legislation.

Additional Financial responsibilities

Regulations require members of the PCC to prepare financial statements for each year which give a true and fair view of the state of affairs of the PCC at the end of the year and of the incoming and application of resources for the year then ended.

In preparing those financial statements the members of the PCC are required to select suitable accounting policies and then apply them on a consistent basis, making judgements and estimates that are reasonable and prudent.

The members of the PCC are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the PCC and to enable them to ensure that the financial statements comply with the Church Accounting Regulations and the Charities Act. PCC are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The PCC are responsible for managing the risks faced by the church by establishing appropriate systems or procedures to mitigate risks.

Charities Commission – The PCC have considered the Charity Commission’s guidance on public benefit and in particular the guidance on charities for the advancement of religion when planning the activities for the year.

Accounting policies

The financial statements are prepared in accordance with accounting regulations and standards on accounting for Charities.

Funds – “Unrestricted” funds of the PCC are not subject to any restrictions regarding their use and are available for the application for the general purpose of the PCC. The “Restricted” funds of the PCC are subject to restrictions imposed by the donor at the time the funds were given to the PCC.

Financial statements - include transactions, assets, and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their affiliation to another body or those that are informal gatherings of church members.

Incoming resources – collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised when received from the donor. The income tax recoverable on these Gift Aid donations is recognised at the same time as the underlying donation.

Grants and legacies – are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantified and its ultimate receipt by the PCC is reasonably certain. Funds raised from activities to further the PCC’s objectives are accounted for by gross of expenses met by the PCC.

Dividends and Interest – included on a receipt’s basis.

APCM PCC Treasurers Report 31st December 2020

“Bring the whole tithe into the storehouse. Test me in this “says the Lord Almighty, “and I will pour out so much blessing that there will not be enough room to store it”. Malachi 3 v10

Like so many others, St John and St Matthew’s church was dramatically affected in church attendance, worship patterns and finance by the Coronavirus Pandemic. In addition, the effect on the Chelmsford Diocese funds meant that clergy posts were under threat, particularly those who could not meet their Parish Share.

To address this issue, a Finance Team met in August to develop a road map to determine the possibility of paying our share in full. Measures included a successful campaign to encourage people to give by standing order to offset the drop in weekly collections. We also received one off donations including one for £2,000 and this resulted in total giving increasing by £13,600 over 2019. Thank you to everyone for their faithfulness over a number of years and their combined effort to keep this church viable with a full-time minister.

Hall income dropped by £8,900 as the premises were shut down. However, we were able to negotiate a new more economic rate with our pre-school from September 2020 to July 2022, bringing in an additional £5,000 for each school year.

We also addressed our costs, particularly our bookkeeping and examination and payroll fees. In November 2020, we moved our bookkeeping from in house to a professional level with Data Development and our Independent Examiner to Charity Bookkeeping with a combined saving of £2,000.

Furlough payments from the Government of £3,000 also reduced our payroll costs and in April 2021, we will transfer our payroll to local accountants for a further saving of £280.

We also released £5,000 from our reserves and transferred £3,900 from designated funds and this combined with the above measures allowed us to pay our Parish Share in full at £50,100, the first time for four years... God is good!

The church has no debts.

Outlook for 2021: The measures we introduced in 2020 will mean that we will meet our commitments in 2021, particularly the Parish Share at £50,000. In addition, we believe that Hall Users will return along with the hiring out of spaces in our grounds for local traders. We believe that with God's blessing on our ongoing ministry to the community, we are on the path to becoming a sustainable church.

David Rogers
PCC Treasurer

Notes on the Accounts

Changes to accounting practices

The current income of the church is such that "Prepayments and Accruals" reporting is not required. "Receipts and Payments" reporting will be sufficient. PCC Standing Committee approved this change of accounting reporting on the 26th February 2021. Change to commence 1st January 2021 for year ending 31st December 2021.

Independent Examiner's Report to the Trustees of: St John and St Matthew South Hornchurch

I report on the accounts of the church for the year ended 31st December 2020 which are set out on finance pages of the Annual Report.

Respective Responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The church'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 needed.

It is my responsibility to:

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

Basis of Independent Examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.

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

- 1 which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Kevin Ogilvie
Charity Bookkeeping and Examination Services
13 Evelyns Close,
Hillingdon,
Middlesex,
UB8 3LR

Signed



Date 7th May 2020

Statement of Financial Activities

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	155	—	—	—	155	—
Income from charitable activities	61,687	—	110	—	61,797	61,520
Other trading activities	133	—	500	—	633	—
Investments	5	—	—	—	5	61
Other income	17,865	—	—	—	17,865	24,133
Total income	79,844	—	610	—	80,454	85,714
Expenditure on:						
Expenditure on charitable activities	60,764	50	511	—	61,325	43,899
Other expenditure	19,593	—	500	—	20,093	34,736
Total expenditure	80,357	50	1,011	—	81,418	78,635
Net income / (expenditure) resources before transfer	(513)	(50)	(401)	—	(964)	7,079
Transfers						
Gross transfers between funds - in	5,925	—	—	—	5,925	9,205
Gross transfers between funds - out	(2,000)	(3,925)	—	—	(5,925)	(9,205)
Other recognised gains / losses						
Net movement in funds	3,412	(3,975)	(401)	—	(964)	7,079
Total funds brought forward	16,922	11,751	7,903	—	36,576	29,497
Total funds carried forward	20,334	7,777	7,502	—	35,613	36,576

Balance sheet

Class and code	Description	This year	Last year
Current assets			
150001	Barclays Current account	4,577	25,168
150002	Barclays Saving accounts	20,000	—
150003	CBF Deposit Account	8,162	8,157
150013	Tiddlers Petty Cash	82	82
150014	Coffee Shop Petty Cash	—	—
Z05	Accounts Receivable	4,266	5,210
	Total Current assets	37,086	38,617
Liabilities			
6699	Agency collections	20	—
Z04	Accounts Payable	1,453	2,040
	Total Liabilities	1,473	2,040
	Net Asset surplus(deficit)	35,613	36,576
Reserves			
Z01	Excess / (deficit) to date	(964)	7,079
	Starting balances	36,576	29,497

Total Reserves	35,613	36,576
Represented by funds		
Unrestricted	20,334	16,922
Designated	7,777	11,751
Restricted	7,502	7,903
Endowment	—	—
Total	35,613	36,576

Accounts approved by the PCC on 31st March 2021 and signed on its behalf



Rev Kevin Browning (Chairperson of PCC)

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
General - General fund						
Unrestricted	16,922	79,844	80,357	3,925	—	20,334
Sub-total for General	16,922	79,844	80,357	3,925	—	20,334
LIGHTHOUSE - Childrens Ministry						
Restricted	2,733	—	—	—	—	2,733
Sub-total for LIGHTHOUSE	2,733	—	—	—	—	2,733
DEV - Church Development						
Designated	4,941	—	—	—	—	4,941
Restricted	507	—	—	—	—	507
Sub-total for DEV	5,448	—	—	—	—	5,448
EVAN - Evangelism/Outreach						
Designated	673	—	—	—	—	673
Sub-total for EVAN	673	—	—	—	—	673
HALLDEV - Hall Development						
Designated	4,005	—	—	(2,000)	—	2,005
Restricted	—	—	—	—	—	—
Sub-total for HALLDEV	4,005	—	—	(2,000)	—	2,005
JUBILEE - Charitable assistance						
Designated	158	—	—	—	—	158
Restricted	72	510	500	—	—	82
Sub-total for JUBILEE	230	510	500	—	—	240
MISSION - Mission						
Designated	1,975	—	50	(1,925)	—	—
Restricted	2,522	—	—	—	—	2,522
Sub-total for MISSION	4,497	—	50	(1,925)	—	2,522
NURTURE - Nurture new Christians						
Restricted	187	—	—	—	—	187
Sub-total for NURTURE	187	—	—	—	—	187
TRAINING - Assistance with training						
Restricted	728	—	—	—	—	728
Sub-total for TRAINING	728	—	—	—	—	728
TIDDLERS - Tiddlers						
Restricted	896	100	511	—	—	485
Sub-total for TIDDLERS	896	100	511	—	—	485
HARVEST - Training						

Restricted		258	—	—	—	—	258
	Sub-total for HARVEST	258	—	—	—	—	258
	Grand total	36,576	80,454	81,418	—	—	35,613

Analysis of income and expenditure

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	<u>This year</u>	<u>Last year</u>
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INCOME AND ENDOWMENTS

Donations and legacies

Anonymous Donations		155	—	—	—	155	—
	Total	155	—	—	—	155	—

Income from charitable activities

Tax claimable giving	50,130	—	—	—	50,130	36,928	
Non tax claimable giving	660	—	—	—	660	178	
Income Tax recovered	10,834	—	—	—	10,834	8,707	
Church Collections	—	—	—	—	—	60	
Tiddlers	—	—	100	—	100	1,777	
Fellowship Events	48	—	—	—	48	3,275	
Coffee shop	15	—	—	—	15	596	
Hall Development	—	—	—	—	—	10,000	
Jubilee fund	—	—	10	—	10	—	
	Total	61,687	—	110	—	61,797	61,520

Other trading activities

Sundry/Misc credits		133	—	500	—	633	—
	Total	133	—	500	—	633	—

Investments

Interest		5	—	—	—	5	61
	Total	5	—	—	—	5	61

Other income

Fees-Banns-Funeral	239	—	—	—	239	340	
Hall Letts	12,162	—	—	—	12,162	21,084	
Church Rentals	2,170	—	—	—	2,170	1,552	
Grants	250	—	—	—	250	—	
Refreshments	—	—	—	—	—	27	
Church Development	—	—	—	—	—	1,130	
HMRC Furlough Scheme	3,044	—	—	—	3,044	—	
	Total	17,865	—	—	—	17,865	24,133
	INCOME TOTAL	79,844	—	610	—	80,454	85,714

EXPENDITURE

Expenditure on charitable activities

Family Purse	50,103	—	—	—	50,103	26,400
Copyright Licence	286	—	—	—	286	279
Worship/Teaching books	—	—	—	—	—	856
Coffee shop	—	—	—	—	—	128
Mission (adhoc)	850	50	25	—	925	1,514
NI-Employee	—	—	—	—	—	122
NI-Church	—	—	—	—	—	(26)
Administrators Salary	9,025	—	—	—	9,025	9,866
Audit fees	500	—	—	—	500	1,140
Pledge envelopes	—	—	—	—	—	87
Evangelism outgoings	—	—	—	—	—	90
Tiddlers outgoings	—	—	486	—	486	1,868
Alpha Expenses	—	—	—	—	—	523
Fellowship events expenses	—	—	—	—	—	1,052
Total	60,764	50	511	—	61,325	43,899

Other expenditure

CH/Gas/Elec/ Water	2,351	—	—	—	2,351	2,277
Church maintenance	5,359	—	—	—	5,359	1,140
Church insurance	1,417	—	—	—	1,417	788
Postage	—	—	—	—	—	19
Stationery	616	—	—	—	616	867
Telephone	1,643	—	—	—	1,643	1,349
Miscellaneous expenses	643	—	500	—	1,143	1,942
Church development	—	—	—	—	—	14,988
Incumbants expenses	245	—	—	—	245	1,699
Cleaners salary/Cleaning supplies	912	—	—	—	912	2,066
Hall/Gas/Elec/Water	2,575	—	—	—	2,575	2,769
Hall maintenance	726	—	—	—	726	823
Refuse management	1,616	—	—	—	1,616	1,574
Hall Insurance	131	—	—	—	131	788
TV Licence	157	—	—	—	157	153
Payroll fees	180	—	—	—	180	464
Refreshments	71	—	—	—	71	449
Computer/Technology	951	—	—	—	951	580
Total	19,593	—	500	—	20,093	34,736
EXPENDITURE TOTAL	80,357	50	1,011	—	81,418	78,635
GRAND TOTAL	(513)	(50)	(401)	—	(964)	7,079



St John's church South Hornchurch

Jesus, to know Him and to make Him known

St. John & St. Matthew, The Parish Church of South Hornchurch, South End Road, Rainham, RM13 7XT
 office@stjohnsparishchurch.org www.stjohnsparishchurch.org Tel no. 01708 555260