

# **St John & St Matthew**

## **South Hornchurch**

**Annual Financial Statements of the Parochial Church Council**  
**For the year ended 31<sup>st</sup> 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.**

<b>Incumbent</b>	Rev Kevin Browning
<b>Church Wardens</b>	David Rogers (end 20/05/21) Ray Akuaku Luke Leadbitter (start 20/05/21)
<b>Elected Members</b>	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)
<b>Deanery Synod</b>	Robert Jones Roger Fall
<b>Missioner ex-officio</b>	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.

## **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 31<sup>st</sup> 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 7<sup>th</sup> April 2022

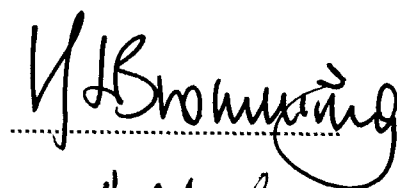
# St John & St Matthew church

## Balance Sheet detailed

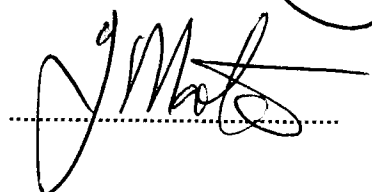
	As at 31/12/2021	As at 31/12/2020
<b>Current assets</b>		
150001: Barclays Current account	6,090	4,577
150002: Barclays Savings account	20,011	20,000
150003: CBF Deposit Account	8,196	8,162
150013: Tiddlers Petty Cash	-	82
150014: Coffee Shop Petty Cash	113	-
205: Accounts Receivable	-	4,268
<b>Total Current assets</b>	<b>34,410</b>	<b>37,086</b>
<b>Liabilities</b>		
6699: Agency collections	-	20
204: Accounts Payable	-	1,453
<b>Total Liabilities</b>	<b>-</b>	<b>1,473</b>
<b>Net Asset surplus (deficit)</b>	<b>34,410</b>	<b>35,613</b>
<b>Reserves</b>		
Excess/(deficit) to date	(1,203)	-
201: Starting balances	35,613	35,613
<b>Total Reserves</b>	<b>34,410</b>	<b>35,613</b>

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

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
<b>Income and endowments from:</b>						
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
<b>Total income</b>	<b>83,211</b>	<b>-</b>	<b>5,520</b>	<b>-</b>	<b>88,731</b>	<b>80,454</b>
<b>Expenditure on:</b>						
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
<b>Total expenditure</b>	<b>78,726</b>	<b>4,661</b>	<b>6,547</b>	<b>-</b>	<b>89,933</b>	<b>81,418</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>4,485</b>	<b>(4,661)</b>	<b>(1,027)</b>	<b>-</b>	<b>(1,203)</b>	<b>(964)</b>
<b>Transfers:</b>						
Gross transfers between funds - in	-	1,000	-	-	1,000	-
Gross transfers between funds - out	(1,000)	-	-	-	(1,000)	-
<b>Other recognised gains / losses</b>						
Gains/losses on investment assets	-	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-	-
<b>Net movement in funds</b>	<b>3,485</b>	<b>(3,661)</b>	<b>(1,027)</b>	<b>-</b>	<b>(1,203)</b>	<b>(964)</b>
<b>Reconciliation of funds</b>						
<b>Total funds brought forward</b>	<b>20,334</b>	<b>7,777</b>	<b>7,502</b>	<b>-</b>	<b>35,613</b>	<b>36,576</b>
<b>Total funds carried forward</b>	<b>23,819</b>	<b>4,116</b>	<b>6,475</b>	<b>-</b>	<b>34,410</b>	<b>35,613</b>

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

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
<b>Income and endowments from:</b>						
<b>Donations and legacies</b>						
113107 - Anonymous Donations	-	-	-	-	-	155
<b>Donations and legacies Totals</b>	-	-	-	-	-	155
<b>Income from charitable activities</b>						
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
<b>Income from charitable activities Totals</b>	<b>57,235</b>	-	-	-	<b>57,235</b>	<b>61,797</b>
<b>Other trading activities</b>						
113101 - Sundry/Misc credits	200	-	-	-	200	633
<b>Other trading activities Totals</b>	<b>200</b>	-	-	-	<b>200</b>	<b>633</b>
<b>Investments</b>						
112023 - Interest	49	-	-	-	49	5
<b>Investments Totals</b>	<b>49</b>	-	-	-	<b>49</b>	<b>5</b>
<b>Other income</b>						
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
<b>Other income Totals</b>	<b>25,727</b>	-	<b>5,520</b>	-	<b>31,247</b>	<b>17,865</b>
<b>Income and endowments Grand totals</b>	<b>83,211</b>	-	<b>5,520</b>	-	<b>88,731</b>	<b>80,454</b>

**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	-
<b>Expenditure on charitable activities Totals</b>	<b>57,716</b>	<b>110</b>	<b>515</b>	<b>-</b>	<b>58,341</b>	<b>61,325</b>
<b>Other expenditure</b>						
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	-
<b>Other expenditure Totals</b>	<b>21,010</b>	<b>4,551</b>	<b>6,032</b>	<b>-</b>	<b>31,593</b>	<b>20,093</b>
<b>Expenditure Grand totals</b>	<b>78,726</b>	<b>4,661</b>	<b>6,547</b>	<b>-</b>	<b>89,933</b>	<b>81,418</b>
<b>Grand Totals</b>	<b>4,485</b>	<b>(4,661)</b>	<b>(1,027)</b>		<b>(1,203)</b>	<b>(964)</b>