

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