

# **St John & St Matthew**

## **South Hornchurch**

Annual Financial Statements of the Parochial Church Council  
For the year ended 31<sup>st</sup> December 2024  
(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 served from January 2024 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 (till May 12<sup>th</sup> 2024)  
                                        Jack Harper (till May 12<sup>th</sup> 2024)  
                                        Josh Mathieson (till December 5<sup>th</sup> 2024)  
                                        Paul Lawrence (from May 12<sup>th</sup> 2024)  
                                        Simon Picknell (from May 12<sup>th</sup> 2024)  
                                        Sharon Evangeli (from May 12<sup>th</sup> 2024)

**Deanery Synod**                Luke Brown (till May 12<sup>th</sup> 2024)

## **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 Michael South Hornchurch**

I report on the accounts of the church for the year ended 31<sup>st</sup> December 2024 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 10<sup>th</sup> 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
<b>Current assets</b>			
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			
<b>Total Current assets</b>		<b>28,938</b>	<b>30,462</b>
<b>Liabilities</b>			
6699: Agency collections		4	229
Z04: Accounts Payable			
<b>Total Liabilities</b>		<b>4</b>	<b>229</b>
<b>Net Asset surplus (deficit)</b>		<b>28,934</b>	<b>30,233</b>
<b>Reserves</b>			
Excess/(deficit) to date		(1,298)	(5,723)
Z01: Starting balances		30,233	35,956
<b>Total Reserves</b>		<b>28,934</b>	<b>30,233</b>

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

**NOTE TO THE ACCOUNTS**

The Barclays current account statement had a last entry on December 28<sup>th</sup> and finished with a balance of £16,703, however, there were four entries on December 30<sup>th</sup> 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 10<sup>th</sup> 2025 and the APCM on May 11<sup>th</sup> 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
<b>Receipts</b>						
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
<b>Total income</b>	<b>98,758</b>		<b>275</b>		<b>99,034</b>	<b>92,801</b>
<b>Payments</b>						
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
<b>Total expenditure</b>	<b>91,020</b>	<b>7,775</b>	<b>1,537</b>		<b>100,332</b>	<b>98,524</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>7,738</b>	<b>(7,775)</b>	<b>(1,262)</b>		<b>(1,298)</b>	<b>(5,723)</b>
<b>Transfers:</b>						
Gross transfers between funds - in		5,100			5,100	15,000
Gross transfers between funds - out	(5,100)				(5,100)	(15,000)
<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>2,638</b>	<b>(2,675)</b>	<b>(1,262)</b>		<b>(1,298)</b>	<b>(5,723)</b>
<b>Reconciliation of funds</b>						
<b>Total funds brought forward</b>	<b>20,899</b>	<b>4,208</b>	<b>5,125</b>		<b>30,233</b>	<b>35,956</b>
<b>Total funds carried forward</b>	<b>23,538</b>	<b>1,534</b>	<b>3,863</b>		<b>28,934</b>	<b>30,233</b>

*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
<b>Receipts</b>					
<b>Donations and legacies</b>					
113107 - Anonymous Donations	55			55	
<b>Donations and legacies Totals</b>	<b>55</b>			<b>55</b>	
<b>Income from charitable activities</b>					
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
<b>Income from charitable activities Totals</b>	<b>48,046</b>		<b>265</b>	<b>48,311</b>	<b>50,722</b>
<b>Other trading activities</b>					
113101 - Sundry/Misc credits	34			34	56
<b>Other trading activities Totals</b>	<b>34</b>			<b>34</b>	<b>56</b>
<b>Investments</b>					
112023 - Interest	781			781	625
<b>Investments Totals</b>	<b>781</b>			<b>781</b>	<b>625</b>
<b>Other income</b>					
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
<b>Other income Totals</b>	<b>49,843</b>		<b>10</b>	<b>49,853</b>	<b>41,397</b>
<b>Receipts Grand totals</b>	<b>98,758</b>		<b>275</b>	<b>99,034</b>	<b>92,801</b>

## 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
<b>Expenditure on charitable activities Totals</b>	<b>59,453</b>	<b>650</b>	<b>786</b>	<b>60,890</b>	<b>55,118</b>
<b>Other expenditure</b>					
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	
<b>Other expenditure Totals</b>	<b>31,567</b>	<b>7,125</b>	<b>751</b>	<b>39,442</b>	<b>43,406</b>
<b>Payments Grand totals</b>	<b>91,020</b>	<b>7,775</b>	<b>1,537</b>	<b>100,332</b>	<b>98,524</b>



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

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