

**ST MICHAEL & ALL ANGELS
LONDON FIELDS
with
ST PAUL'S HAGGERSTON**

**ANNUAL REPORT AND ACCOUNTS
FOR THE YEAR ENDING 31 DECEMBER 2021**



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ADMINISTRATIVE DETAILS OF THE CHARITY

Charity Name: The Parochial Church Council of the Ecclesiastical Parish of St Michael and All Angels London Fields with St Paul's Haggerston ('the PCC')

Registered Charity Number: 1130974

Members of the PCC (Charity Trustees): The members of the PCC who served during the year were:

Chair (*ex officio*): The Revd Daniel Gerrans, Vicar

Curate (*ex officio*): The Revd John Irwin (until 17.4.21)

Churchwardens (*elected for one year at the Annual Meeting of Parishioners, and ex officio members of the PCC provided they are actual communicants whose names are on the electoral roll of the parish*): Jimmy Asakes and Lily Ejeka.

Lay members of Hackney Deanery Synod (*elected for terms of 3 years, and ex officio members of the PCC provided their names are on the electoral roll of the parish*): Savitri Maitreyi Maria Hensman, Garofina Voichita Morton and Cathie M Smith.

Elected representatives of the laity (*elected for terms of 3 years on a rotation basis, one third retiring and being elected each year*): John Agyemang, Frank Boateng, Gillian Boateng (until 27.1.21), Elizabeth Bower, Maggie Hamand LLM, Richard Jarrett (until 21.3.21), Matthew Marques (Treasurer), Godwin Ogholo, Bill O'Loughlin, Darren Skidmore, Devon Stewart (from 21.3.21), Katrina Stewart and Esther Unachukwu.

Church address:

Lansdowne Drive
London
E8 3ER

Correspondence address:

97 Lavender Grove
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E8 3LR

Independent Examiner:

David Parker FCA, Partner
Sterlings Accountancy Solutions Ltd, Chartered Accountants
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Bankers:

National Westminster Bank plc
20 Amhurst Road
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E8 1QZ

Church Architect:

Jon Bolter BA BArch RIBA AADipCons AABC
Rees Bolter
New North House
202 New North Road
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TRUSTEES' REPORT

The PCC presents its Report and Accounts for the year ended 31 December 2021.

St Michael & All Angels London Fields with St Paul's Haggerston ('the Parish') is the Church of England (Anglican) Parish Church for London Fields, Hackney, London E8.

The Accounts have been prepared in accordance with the accounting policies set out on page 12 below and comply with the PCC's governing documents, applicable laws and the requirements of the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

PCC STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Documents

The PCC is governed by two pieces of Church of England legislation, called Measures. These are:

- The Parochial Church Councils (Powers) Measure 1956 as amended ('the 1956 Measure').¹
- The Church Representation Rules, contained in Schedule 3 to the Synodical Government Measure 1969, as amended ('the CRR').²

Charitable status, purposes and activities

The PCC is registered with the Charity Commission. Its primary charitable purpose is the advancement of the Christian religion within the parish. Under section 2(2) of the 1956 Measure, as amended, this purpose includes the following functions:

- (a) *co-operation with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical;*
- (b) *the consideration and discussions of matters concerning the Church of England or any other matters of religious or public interest, but not the declaration of the doctrine of the Church on any question;*
- (c) *making known and putting into effect any provision made by the diocesan synod or the deanery synod, but without prejudice to the powers of the council on any particular matter;*
- (d) *giving advice to the diocesan synod and the deanery synod on any matter referred to the council;*
- (e) *raising such matters as the council consider appropriate with the diocesan synod or deanery synod;*
- (f) *appointing sidesmen (who are also known as assistants to the churchwardens).*

The PCC's activities include:

- Regular public worship open to all.
- The provision of sacred space for personal prayer and contemplation.
- Pastoral work, including visiting the sick and bereaved.
- Teaching Christianity through sermons, courses and small study groups.
- Taking religious assemblies in the parish primary school, St. Paul's with St Michael's School.
- Providing services to the community, especially through the church hall and hosting visits by community schools to the church.

PCC members are charitable trustees, so all the provisions of charity law apply to their corporate responsibilities, financial management and decision making, as explained in guidance of the General Synod's Legal Advisory Commission at http://www.sjp.org.uk/uploads/1/6/5/7/16572376/legal_position_of_pcc_members_final.pdf. Its members have complied with their duty to have due regard to the Commission's public benefit guidance³ when exercising any powers or duties to which the guidance is relevant.

¹ The full text of the 1956 Measure, before the addition of paragraph (f) by the Church Representation and Ministers Measure 2019 Schedule 2 paragraph 10 (see <http://www.legislation.gov.uk/ukcm/2019/1/schedule/2/paragraph/10/schedule-2-paragraph-10-2>) is available on the Statute Law Database at <http://www.legislation.gov.uk/ukcm/Eliz2/4-5/3/contents>.

² The CRR were replaced by the Church Representation and Ministers Measure 2019 section 1 and Schedule 1 (see <http://www.legislation.gov.uk/ukcm/2019/1/section/1>). The text of the rules as currently in force is available online at <https://www.churchofengland.org/more/policy-and-thinking/church-representation-rules>.

³ Comprising: Public benefit: the public benefit requirement (PB1): <https://www.gov.uk/government/publications/public-benefit-the-public-benefit-requirement-pb1>; Public benefit: running a charity (PB2): <https://www.gov.uk/government/publications/public-benefit-running-a-charity-pb2>; and Public benefit: reporting (PB3): <https://www.gov.uk/government/publications/public-benefit-reporting-pb3>.

REVIEW OF ACTIVITIES

Annual Report for 2021 on the proceedings of the PCC and the activities of the parish generally (as required by Rule M5(1)(b) of the CRR)

Mission during the year

The task of furthering *in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical*⁴ belongs not just to the PCC but to all church members. The PCC's special function is to provide leadership in order to *promote* that mission. This Report summarises the main activities undertaken by the PCC to carry out its charitable purposes for the public benefit, and its main achievements,⁵ during a year in which, in common with other Parishes, the Coronavirus (COVID-19) pandemic continued to have a significant impact.

(1) The proceedings of the PCC

In addition to the church's core role of offering public worship of, and witness to, God as revealed to humanity in Jesus Christ, in order more effectively to promote in the parish the church's 'whole mission', the PCC periodically identifies specific objectives which are distilled in a Mission Action Plan (MAP) and at each of its full meetings reviews progress in achieving them. In 2021 the PCC formally met 8 times, on each occasion remotely via conference calls, also conducting some business through Committees and utilising the written resolution procedure under Rule M29 of the CRR. The table below lists the goals set in the MAP in force during the year and the progress in achieving them by the end of it.

St Michael & All Angels London Fields Mission Action Plan 2018-2021		Approved by the Parochial Church Council 17/11/17 and 31/1/18, revised 10/7/19 and 27/11/19	
Vision:	Being <i>Open to God, open to all</i> means being passionate about:		
• loving and serving God	in joyful, reverent, orderly, welcoming, creative and imaginative worship		
• loving neighbour by	<ul style="list-style-type: none"> • being a community where all are known and valued • sharing the Good News of God's love • being agents of the new creation through service, creativity, growth and development 		
Action:	In addition to what is already happening, we aim to:		
What	How	Who	Progress at December 2021
Strengthen our ministry with Children and young people , including by	o continuing to recruit and train lay leaders	Children and Youth Ministry	Ongoing: largely on hold due to COVID-19
	o pending an opportunity arising to recruit a youth worker, developing Youth Group in collaboration with its members, support and equip existing leaders and recruit new ones	Children and Youth Ministry Team	Possibility of Sessional Youth Worker explored Aut 18, not currently an option; variety of one-off activities instead e.g. Psalm Drumming; objective revised by PCC 10.7.19 in light of Cathie Smith research and Youthscape training attended by Daniel Aut 19; Saturday Youth Club launched Feb 20; weekday Zoom meetings during lockdown; monthly in-person meetings resumed monthly on All Age Sundays Apr 21
	o in collaboration with other local parishes and ecumenical partners, supporting development of XLP's work in the parish and Borough	Support Group: Vicar, Sean and other(s) to be recruited	Ongoing: Mabel Anyiam and Sean Gubbins participating in Support Group; PCC agreed 10.7.19 to continue funding support for a further year, 2019-2020, and 18.11.20 (as part of budget approved for purposes of deciding Common Fund offer 2021) at reduced rate of £1k pa for 2020 and 2021, both paid
Strengthen our Pastoral Care and Community Outreach by	o befriending and supporting the Syrian refugee family who recently became tenants of the church flat	Vicar, Condaisy Tidman and Cathie Smith	Ongoing: new gate installed at their request April 19
	o exploring new means of community outreach	Savi to explore CUF and other data	Data provided to PCC 29.1.20; considered Oct 21 as part of planning for next MAP
	o developing St Michael's link with ALMA (London Diocese's links with Anglicans in Angola and Mozambique)	Vicar initially, aim to recruit lay coordinator	20th anniversary service at St. Paul's Cathedral attended Jul 18
Improve our Church Building by upgrading	o Sound system in church	Working Group (task now complete)	Completed Oct 2018; during COVID in 2020, adapted 'ad hoc' to need to livestream, but more comprehensive upgrade desirable
	o Narthex (the church entrance)	Vicar and Richard Jarrett	Achieved: work carried out Jun 2018, from Sept 2018 public access enhanced by leaving outer glass doors open during daylight hours
	o Lighting throughout	Vicar and Richard Jarrett	Achieved: work carried out Feb-Mar 20
Strengthen our Resilience , including	o Making contingency plans for temporary or permanent loss of people in key roles	PCC	Ongoing: Contingency planning and resilience list reviewed annually in January
	o Implementing those plans by recruiting and training additional volunteers	As specified in the Contingency planning and resilience list	Ongoing
Review this Mission Action Plan regularly and where appropriate update it		PCC	Ongoing: 23.10.21 planning afternoon held; 17.11.21 PCC agreed recommendations; draft new MAP to be submitted to PCC 26.1.22 for approval

⁴ Section 2(2)(a) of the 1956 Measure.

⁵ As required by Regulation 40 of the Charities (Accounts and Reports) Regulations 2008 (see <http://www.legislation.gov.uk/ukssi/2008/629/regulation/40/made>).

As part of its function, the PCC also controls the parish's financial resources and accounts for its stewardship of them in its annual financial statements, which are presented separately pursuant to Rule M5(1)(c) of the CRR.

(2) The activities of the parish generally

As noted above, COVID-19 affected every aspect of the Parish's life, but even so we were able to sustain our worship, common life and mission in the ways summarised below.

Public worship

In light of high levels of COVID-19 infections, hospitalisations and deaths at the beginning of the year, and in response to appeals by the Mayor of London and others, on 10 January the PCC reluctantly decided to suspend public worship in church for the time being, subsequently deciding to resume from 7 March, coinciding with the reopening of schools. During the suspension, Sunday services were livestreamed and worship shared via Zoom from participants' homes, as during the lockdowns in 2020. As in 2020, livestreaming continued after public worship in church resumed, for the benefit of those preferring to remain at home for whatever reason, and some of those unable to connect digitally continued to be supported by weekly bulletins delivered to their homes. Services continued to be enriched musically by St Michael's Singing Group, joined as from the Autumn by our Choir, which sang anthems for All Souls, Remembrance and our Christmas Carol Service, which we were able to hold again having had to miss it last year; I record my particular thanks to *Mabel Anyiam* (Singing Group leader), *Jon Hart* (Acting Director of Music) and *Elizabeth Bower* (Organist). Weekday morning Eucharists also resumed in March, in church rather than the chapel for COVID-19 safety reasons, and online Evening Prayer on Thursdays has continued to be open to all.

Pastoral Care, Nurture and Outreach

Overall responsibility for pastoral care lies with the Vicar, who during the year received valuable help and support from (in particular): *the Revd John Irwin* (Curate, until 4 April); *David Carr* and *Maggie Hamand* (Licensed Lay Ministers); *Godwin Ogholo* (Commissioned Pastoral Assistant); and *Jimmy Asakes* and *Lily Ejeka* (who served as Churchwardens throughout the year). Significant areas of pastoral care, nurture and outreach included the following:

- (a) **Adult education and spirituality:** During *Lent* a course exploring the Biblical book of Ruth, led on Zoom in collaboration with St Mary of Eton, Hackney Wick, was well received, and in December, fortnightly Bible Studies resumed in the Hall on Thursday lunchtimes.
- (b) **Children and Youth Ministry:** Notwithstanding the very real difficulties arising from COVID-19, ministry with children and young people was sustained in several ways:
 - Sessions of *All Stars* (our children's groups of primary school age and below) resumed in March and have continued since, thanks to support from leaders including *Janette Goss*, *Sean Gubbins*, *Jon Hart*, *Debra Jeffrey*, *Rebecca Marques* and *Helen Fallows*.
 - *Youth Ministry* continued, supported by leaders *Peter Agbon*, *Mabel Anyiam*, *Alice Prior* and *Cathie Smith*, with a variety of activities at different times during the year, including Youth Group sessions on Zoom, sessions in the Chapel during the 10am Sunday Eucharist, a Friday evening Youth Club in the Hall and a visit to Youth East hosted by Saint.
 - In June, young people aged 9 to 18 enjoyed a *canoe trip* at Laburnum Boat Club on the Regent's Canal, organised by *Rebecca Marques*, *Peter Agbon* and *Cathie Smith*.
 - Our strong relationship with *St Paul's with St Michael's CE Primary School* ('SPWSM') continued, with assemblies initially delivered remotely and subsequently resuming in school; services, which resumed in church for the school's Carol Service; and a course on the Christian faith for Year 6 pupils. During the year the Vicar and 4 other church members served as Governors.
 - St Michael's in collaboration with ecumenical partners continued to contribute funding to support a Borough Leader for the Christian detached Youth Work charity XLP <https://www.xlp.org.uk/>, whose vision is 'creating positive futures for young people'.
 - Our aspiration endorsed by the PCC in November to seek to build back Children and Youth Ministry better by, amongst other things, trying to recruit a Coordinator to administer and support All Stars and Youth Group activities on Sundays has been fulfilled by *Debra Jeffrey* agreeing to take on this role as a volunteer as from January 2022.

- (c) **Christmas:** Building on experience in 2020 when our annual Carol Service could not be held in church owing to social distancing and restrictions on singing, the opportunity was taken to sing carols out of doors, in well-received events for the communities in 3 locations on *Broadway Market*, 2 in *London Fields Park* and, like last year, on the *Blackstone Estate*.
- (d) **Occasional Offices:** During the year 8 baptisms took place, 18 people were confirmed (7 of whom had been prepared in 2020, but their confirmation service had to be deferred to 2021 due to the second lockdown) and Parish clergy officiated at 9 funerals.
- (a) **Racial Justice:** With support from a Steering Group comprising *Jimmy Asakes*, *Dave Carr LLM*, *Lily Ejeka*, *Maggie Hamand LLM*, *Savi Hensman* and *Godwin Ogholo* as well as parish clergy, we continued the conversation we began in 2020, prompted by the *Black Lives Matter* movement, about how as Christians we can work to make racial justice a reality, in the church and the world, raising the profile of this issue within our church. 3 members of the congregation preached from their experience in this area, on Racial Justice Sunday (the second Sunday in February), Windrush Sunday in June and at All Saints, and in November the PCC agreed its next Mission Action Plan (to run from 2022-2024) would include a commitment to do more by, amongst other things, reviewing our liturgy, icons, artwork & memorials to see if they are racially just, exploring what we need to grow in our theological understanding of racial justice and doing more to raise up leaders of culturally diverse backgrounds towards all church leadership positions.
- (b) **Living in Love and Faith ('LLF'):** During the Autumn, members of St Michael's took part in the wider conversation across the Church of England about currently controversial issues concerning gender, sexuality, marriage and relationships, using this course provided by the Church to help us engage with these issues. The course ran over 6 sessions, supported for the first two by facilitators provided by the Diocese of London and the remainder by the *Revd Chris Brice*, a former Vicar of St Michael's. I pay tribute to the facilitators and all participants for a welcome opportunity to share and listen to stories, deepen our understanding of the issues and our relationships, build trust and embrace difference with love and hope. Following completion of the course, participants' feedback and reflections arising from it were fed back to the National Church via the LLF website.
- (c) **Safeguarding:** With valuable support from our *Parish Safeguarding Officers*, *Dorian Stewart* and *Samantha O'Loughlin*, the PCC has sought to comply with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. In particular, during the year it completed and submitted to the Diocese of London its annual *Parish Safeguarding Self Audit*, received regular reports from its *Safeguarding Officers* and continued to seek to adhere to safer recruitment practices in relation to individuals working with children and vulnerable adults and other relevant guidance issued by (1) the National Church (see <https://www.churchofengland.org/safeguarding/policy-and-practice-guidance/templates-and-resources>, particularly the Parish Safeguarding Handbook <https://www.churchofengland.org/sites/default/files/2019-10/ParishSafeGuardingHandBookAugust2019Web.pdf>, the House of Bishops' guidance '*Promoting a Safer Church; Safeguarding Policy Statement*' <https://www.churchofengland.org/sites/default/files/2017-12/PromotingSaferChurchWeb.pdf> and '*Safer Recruitment and People Management Guidance*' produced in 2021, see <https://www.churchofengland.org/safeguarding/safeguarding-e-manual/safer-recruitment-and-people-management-guidance>) and (2) the Diocese of London (see https://londondiocesanfund-my.sharepoint.com/personal/sara_black_london_anglican_org/_layouts/15/onedrive.aspx?id=%2Fpersonal%2Fsara%5Fblack%5Flondon%5Fanglican%5Forg%2FDocuments%2FDocuments%2FDST%2FAdmin%2FDiocesan%20of%20London%20Safeguarding%20policy%2Epdf&parent=%2Fpersonal%2Fsara%5Fblack%5Flondon%5Fanglican%5Forg%2FDocuments%2FDocuments%2FDST%2FAdmin), including completing and regularly reviewing activity risk assessments for all children's activities.

The PCC records its gratitude to all the individuals mentioned above.

Ecumenical

For the 9th year running, during the *Week of Prayer for Christian Unity* (18-25 January) St Michael's joined 7 other local churches or worshipping communities, including 5 other denominations, each hosting a service on one of the 8 days of the Week, this year on Zoom. Also, St Michael's and our neighbours at *Hackney Methodist Church* in Mare Street continued our collaboration in response to the Anglican-Methodist Covenant signed in 2003 by the then Archbishop of Canterbury and the President of the Methodist Conference (<http://www.anglican-methodist.org.uk/full-text-of-the-covenant/>), with members of St Michael's once again joining Hackney Methodist Church for their annual Covenant Service in January and members of Hackney Methodist Church coming to St Michael's for our Patronal Festival (St Michael & All Angels) in September.

Care and Maintenance of the Church Buildings

Between January and March, the asphalt roof of the Church Hall was repaired and repainted with solar reflective paint, and various other repairs were carried out, completing the works recommended in the last Quinquennial Report (February 2020) to be carried out within 12 months of the Report as well as during the ensuing 4 years. Routine maintenance was also carried out in accordance with the PCC's Annual Maintenance Plan. Further details are contained in the Churchwardens' separate Fabric Report prepared under Rule M5(1)(d) of the CRR. The PCC records its gratitude to the Churchwardens for their work in maintaining the fabric.

Social, Community and Environmental Engagement

During 2021:

- (a) Under St Michael's *Open Church* programme, the church building, which is listed (Grade II) and a beautiful sacred space, was open to visitors and the wider community most Wednesdays in furtherance of the church's mission to be *Open to All*. I record the gratitude of the PCC and church membership to the volunteers who acted as stewards, ensuring the church was 'COVID-safe' for visitors.
- (b) St Michael's annual *Christmas Fete* resumed, thanks to the hard work of organisers *Sue and Dave Carr, Sally Smith, Bill O'Loughlin and Cathie Smith*, as a COVID-safe *Frost Fayre* held on Saturday 27 November on the open space outside the entrance to the main Church and on the forecourt to the North. The event was a scaled down version of our usual Fete, but gave the Church a visible presence in the community and raised £1,250 for church funds.
- (c) Collections were made for:
 - *The 2021 Diocesan Lent Appeal*: a collection of money to support projects combating Youth Violence; and
 - *Hackney Foodbank* in Lent and at Harvest: collections of tinned food and other long-life goods to support families and individuals in crisis. The Lent collection raised 114.25 kg of food etc, providing an estimated 272 meals for local people in crisis, and in the Harvest one 39.90 kg were donated, providing approximately 95 meals.
 - *Christian Aid's Christmas Appeal* and *St Joseph's Hospice*, at our Carol Service and Carol Singing.
- (d) A free community *Craft Group* was launched, at the initiative of Rebecca Marques, meeting fortnightly in the church hall Thursday lunchtimes, with those attending doing a variety of activities: journaling, writing, knitting, crochet, embroidery, sewing and dress making.
- (e) The letting of the *Church Flat* to a refugee family from Syria, completed in 2017, continued during the year.

St Michael's Church Hall continues to be an important asset in our Social and Community engagement. Benefiting from disabled access and WC facilities for wheelchair users, a fully-equipped kitchen, Wifi, and a broadband-connected 55" TV screen in the hall installed during the year, it is a valuable community resource for hire by community groups wishing to operate in London Fields. After the January-March lockdown, our established users resumed sessions, including *Perform Workshops* (Children's drama classes); *the 8th Haggerston (St. Michael's) Rainbows, Brownies and Guides*; *Slimming World*; a *Playgroup/Book club* for Japanese speaking children; *Moving Shadow Karate Club*; *His Grace Gospel Ministry Church, Hackney*; and *House of Prayer Church, Hackney*, and we welcomed some new users, including: *Hackney University of the Third Age (U3A)*; *GP Training*; *Zip Zap Music, drama and sensory classes for children under 5*; *Divine Youth Association's youth forum*; and *Eternal Sacred Order of The Morning Star Church*. St Michael's Hall is also used as a polling station and for children's parties and other social gatherings.

In response to the General Synod's resolution in February 2020 calling on Parishes to work towards net zero carbon emissions by 2030, with effect from March 2021 the PCC switched to a new 100 per cent green dual fuel contract and in November agreed that its next Mission Action Plan would include a commitment to participate in A Rocha's *Eco Church Programme* (an award scheme for churches who want to demonstrate that the Gospel is good news for God's earth).

The Revd Daniel Gerrans, Chair, for and on behalf of the Parochial Church Council
20 March 2022

FINANCES

Statement of the PCC's financial responsibilities

Charity law requires the PCC to prepare accounts for each financial period which give a true and fair view of the charity's state of affairs at the end the year and of its income and expenditure for the year.

In preparing those accounts, the PCC is required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that it will continue in its activities.

The PCC is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the entity and to enable them to ensure that the accounts comply with the Charities Act 2011 and other relevant legislation. It is also responsible for safeguarding the assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

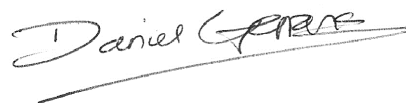
Review of financial position

The results for the year and financial position are set out below. These include a distinction between the Building Development account and the Church current account. The PCC thanks all who have contributed in any way to church funds, especially those giving regularly through stewardship programmes, which have enabled the Parish to remain financially resilient and in particular sustain its commitment to contribute to the Diocesan Common Fund.

Reserves policy

Reserves are held for the furtherance of the PCC's charitable objects, including as provision for significant unexpected but necessary expenditure.

Approved by the PCC and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Daniel Gerrans', with a long horizontal line extending from the end of the signature.

*The Revd Daniel Gerrans, Chair,
for and on behalf of the Parochial Church Council
20 March 2022*

ST MICHAEL AND ALL ANGELS LONDON FIELDS with ST PAULS HAGGERSTON

Independent Examiner's report to the members of Parochial Church Council (PCC)

I report on my examination of the accounts for the year ended 31 December 2021.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 130 of the Act; or
2. the accounts do not accord with those records.

Note 8 provides details of the church flat which is managed by the PCC; it has a current valuation of £300,000 and has not been included on the balance sheet.

I have no other concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



David Parker FCA
Sterlings Accountancy Solutions Ltd
Chartered Accountants

Date: 22 February 2022

ST MICHAEL AND ALL ANGELS LONDON FIELDS
with ST PAULS HAGGERSTON

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 December 2021

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	2021 Total Funds £	2020 Total Funds £
INCOME					
Donations, legacies and grants					
Church collection	6,261			6,261	3,066
Freewill offerings	26,810			26,810	28,606
Donations and gifts	658		8,000	8,658	1,990
Charitable collections	2,267			2,267	533
Grants received	1,427	2,500		3,927	3,477
Donations to restricted funds					
Income tax refund	7,619			7,619	7,602
Other activities					
Rent					
- church and hall	19,486			19,486	7,976
- flat	15,626			15,626	15,835
Fees	1,880			1,880	449
Fetes and events	1,357			1,357	
Other income	343			343	226
Investment income					
Interest and increase in value of fund assets	9		12,277	12,286	6,583
Total incoming resources	83,743	2,500	20,277	106,520	76,343
EXPENDITURE					
London Diocese (Common fund)	40,000			40,000	48,000
London Diocese (Fees)	1,207			1,207	398
Staff expenses	218			218	1,110
Youth worker					
Youth work expenses	98	700		798	555
Music and organist	612			612	1,845
Repairs and refurbishment:					
Church	9,586			9,586	38,145
Flat	992			992	970
Garden	49			49	
Vicarage					
Insurance and security	4,630			4,630	4,760
Gas and electricity	2,569			2,569	2,148
Water rates	629			629	318
Cleaning	462			462	151
Consumables	283			283	861
Stationery, books and advertising	862			862	615
Telephone and internet	491			491	677
Social events					
Other					
Independent Examiners fee	960			960	960
Charity and gifts (from general funds)	410	42		452	1,266
Charity and gifts	597			597	371
Total expenditure	64,655	742	-	65,397	103,150
Transfer between funds	(1,000)	-	1,000	-	-
Reclassification of funds		(75,788)	75,788	-	-
NET MOVEMENT IN FUNDS	18,088	(74,030)	97,065	41,123	(26,807)
FUNDS brought forward	77,981	78,998	-	156,979	183,786
FUNDS carried forward	96,069	4,968	97,065	198,102	156,979

ST MICHAEL AND ALL ANGELS LONDON FIELDS with ST PAULS HAGGERSTON

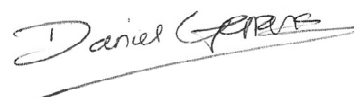
BALANCE SHEET as at 31 December 2021

	Note	2021 £	2020 £
Current assets			
Investments - Trust Fund	2	<u>82,265</u>	<u>69,988</u>
Current assets			
Cash at bank		113,897	88,826
Debtors	3	<u>4,000</u>	<u>2,000</u>
Total current assets		117,897	90,826
Creditors: amounts falling due within one year	4	<u>(2,060)</u>	<u>(3,835)</u>
Net current assets		115,837	86,991
Total net assets	6	<u>198,102</u>	<u>156,979</u>
Funds			
Unrestricted Funds		96,069	77,981
Restricted Funds	5	4,968	78,998
Designated Funds		97,065	-
Total funds		<u>198,102</u>	<u>156,979</u>

These accounts were approved by the PCC and signed on its behalf by

Date:

20 March 2022



The Revd Daniel Gerrans
For the Parochial Church Council

ST MICHAEL AND ALL ANGELS LONDON FIELDS

with ST PAULS HAGGERSTON

NOTES TO THE ACCOUNTS

1 Accounting policies

1.1 Basis of preparation

The PCC is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' 'true and fair view' provisions, together with FRS 102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

The financial statements are prepared under the historical cost convention, except for investments which are shown at market value.

The financial statements are prepared in £ sterling rounded to the nearest £.

1.2 Income recognition

Income represents amounts received from freewill offerings, church collections and donations, and other sources of income from specific church activities, which are recognised as follows:

- Collections and other giving are recognised when received;
- Donations and grants are recognised when received unless a specific pledge or contract has been received;
- Income tax recoverable on Gift Aid is recognised with the relevant income;
- Funds raised by the fete and similar events are recognised when received;
- Rental income from the rent of the church premises is recognised when due;
- Investment gains or losses are recognised at the year end.

1.3 Expenditure

All expenses are considered as charitable expenditure, being the costs incurred directly and indirectly in the delivery of its charitable purposes.

Expenses are recognised when the liability is incurred.

1.4 Unrestricted, restricted & designated funds

Unrestricted funds represent the funds of the PCC which are not subject to any restrictions regarding their use and are available for the general purposes of the PCC.

Restricted funds are to be used for specified purposes as laid down by the donor. Direct expenditure which meets these criteria are assigned to the funds.

Designated funds are unrestricted funds that the PCC has chosen to allocate for a specified purpose. These funds may be un-designated and returned to the unrestricted fund.

1.5 Cash

Cash includes cash held at banks in current and deposit accounts, and cash in hand; it is a basic financial asset under FRS102.

2 Investments

The investments are held in shares in the CBF Church of England Investment Fund and are included at market value.

ST MICHAEL AND ALL ANGELS LONDON FIELDS with ST PAULS HAGGERSTON

NOTES TO THE ACCOUNTS

3 Debtors

	2021 £	2020 £
Income tax recoverable	4,000	2,000
	<u>4,000</u>	<u>2,000</u>

4 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	2,060	3,835
	<u>2,060</u>	<u>3,835</u>

5 Restricted and Designated Funds

Restricted funds comprise:

Grants received

Grant income received for specified purposes has been allocated to restricted funds.

The PCC gratefully acknowledges grants received during the year from the **Hackney Parochial Charities** (£2,000 received) for relief of individuals in need, and from **Bishop's Waltham Deanery Synod** (£500 received) to support the provision of children's holidays.

Designated funds comprise:

Trust Fund

The Trust Fund comprises the balance of the proceeds of the sale of church premises sold in 1986 and the use of both capital and income may be used for any ecclesiastical purpose within the parish, in accordance with the Parochial Church Council (Powers) Measure 1956. The PCC has adopted a policy to designate the use of the Trust Fund as follows: until further resolution and where possible: (i) capital should be preserved; (ii) future income should be reinvested as an accretion to capital; and (iii) the Trust Fund should be used for capital (not revenue) expenditure which will make or contribute to a lasting improvement to the church or hall.

Vicarage Repair Fund

Unrestricted funds are transferred into a designated fund to provide for the future redecoration of the Vicarage when needed.

Anonymous Donation

This has been designated to be split between the support of youth work, and to improve the PA system in church for both attendees in church and people watching the service online.

ST MICHAEL AND ALL ANGELS LONDON FIELDS with ST PAULS HAGGERSTON

NOTES TO THE ACCOUNTS

6 Net assets attributable to the funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total Funds £
Fixed assets				
Investments	-	-	82,265	82,265
Current Assets				
Cash	94,129	4,968	14,800	113,897
Debtors	4,000	-	-	4,000
	98,129	4,968	97,065	200,162
Current liabilities	(2,060)	-	-	(2,060)
Net assets represented by funds	96,069	4,968	97,065	198,102

7 Summary of funds

	£
Unrestricted	96,069
Restricted Ministers - Discretionary Grant	4,468
Restricted - Bishops Waltham	500
Designated - Trust Fund	82,265
Designated - Vicarage Repair Fund	6,800
Designated - Anonymous Donations	8,000
	198,102

8 Benefits in kind to community groups

During the year St Michaels has allowed certain community groups to use church and hall space free of charge. These groups included The 8th Haggerston Rainbows, Brownies and Guides. Had rent been charged at the normal rates, prior to COVID this would have amounted to £3,000 (2020 £6,000).

9 Related party transactions

There were no related party transactions during the year.

10 Other Assets

Church flat

The PCC undertakes the management of the flat and has the benefit of the rental income. The flat is part of the premises and like the rest of the building it is owned by the London Diocesan Fund.

The rental from the flat is recognised as income when it becomes due.

The balance sheet does not include a value for the flat. It is valued at £300,000 (2020 £300,000).