

Charity number: 1131170

**The Ecclesiastical Parish
of
All Souls', Harlesden**

Annual Report and Financial Statements

For the year ended 31 December 2021

Prepared by:

Quantum Services (London) Limited
Cypress House, Alders Close, London, W5 4JF
Accountants and Consultants to the Charity Sector

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Charity Information

Charity Name	The Ecclesiastical Parish of All Souls', Harlesden
Principal Address	All Souls' Church Station Road London NW10 4UJ
Website	www.allsoulsharlesden.com
Charity Number	1131170
Date of Registration	18 August 2009
Legal Status	Parochial Church Council
Financial Year End	31 December
Bankers	TSB Bank plc Henry Duncan House 120 George Street Edinburgh EH2 4LH CCLA Investment Management Ltd Senator House 85 Queen Victoria Street London EC4V 4ET

Annual Report of the Parochial Church Council

For the year ended 31 December 2021

Aims and Purposes

All Souls' Parochial Church Council has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish and the whole mission of the church: pastoral, evangelistic, social and ecumenical. The parish is currently in interregnum following the retirement of Fr Michael Moorhead in October 2021.

The PCC also has maintenance responsibilities for the Church Hall and the Hall Flat at 1 Station Road, Harlesden, London, NW10 4UJ.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at All Souls'. The PCC maintains an overview of worship throughout the parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament. We also look to give away part of our income to other charitable organisations that seek to advance the Christian faith or relieve poverty.

When planning our activities for the year, we gave due regard to the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. In particular, we sought to enable ordinary people to live out their faith as part of our parish community through:

- Worship and prayer; learning about the Gospel; and developing their knowledge and trust in Jesus.
- Provision of pastoral care for people living in the parish.
- Provision of life-cycle events: baptisms, confirmations, marriages, funerals.
- Provision of facilities for the community, including our Portuguese-speaking fellowship.
- Missionary and outreach work.

To facilitate this work, it is important that we maintain the fabric of the church and the church hall.

Electoral Roll

The Electoral Roll for May 2022 stands at 237, slightly lower than in 2021. Of these 60 are resident within the parish boundaries and 177 are non-resident.

Church Attendance

The average weekly attendance, counted during October 2021, was 74 (not including Harvest Sunday). Normally, this number increases at festivals and on special occasions, but church attendance was considerably affected by the covid-19 restrictions.

Review of the Year

The PCC met four times in 2021, with an average attendance of 61%.

Here is a summary of the major agenda items:

- Fr Michael's retirement, following many years of loyal and dedicated service to All Souls' and our parish. We thanked him greatly for his hard work, and said that he would be very much missed.
- Discussions surrounding the appointment of a new parish priest in 2022.
- Appointment of officers of the PCC.
- Financial reports, approval of accounts and meeting with independent examiner.
- Approval of the Annual Report.
- Appointment of Safeguarding Officer and Children's Champion. Revisiting of Safeguarding and Children's Policy and development of Action Plan.
- Offer for Common Fund for 2022.
- Review of keyholders and security.
- John Keble School.

Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. Our Safeguarding Policy is published on the church website.

Deanery Synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the Church of England.

Report on Fabric and Ornaments

Our churchwardens are responsible for the fabric and contents of the church. It is a big responsibility, and we all want to assist them in their task. Thank you to those who clean the church on a voluntary basis. Thanks to those who help to keep the church attractive and tidy outside and inside. We are very blessed in our volunteers.

The following matters were dealt with:

- Four stained glass windows were reinstated and blessed.
- The Hub doors were repaired.
- Various items of electrical work were completed.
- Conservation of the Tabernacle.
- Extra alarm fitted for the Hub area.
- New locks for Hub door fitted.
- The lightning conductor was tested.
- The security alarms, internal and external, were serviced and tested.
- The heating systems were serviced and repaired where necessary. We are awaiting a sump pump.
- The gardens and backyard were cleaned of rubbish, and kept in a good state.

Financial Report

Introduction

At the start of 2021, we felt that some external assistance with our accounts was required, and the PCC approved the engagement of David Miller (through his company Quantum Services) as our accountant. David was introduced to us by the Diocese of London and has many years' experience in charity finances. The PCC subsequently appointed David as our Independent Examiner for 2021. This is permitted as he is not involved in the day-to-day administration of the parish.

We had experienced difficulties with our previous accounts software, and accepted David's suggestion that we change to Xero, a very popular internet-based accounts package, which works particularly well with the specific needs of charities. We asked David to focus on the clarity of our annual financial statements, and we are pleased with their presentation.

Receipts and Payments Account

The first page of the financial statements is a summary of the receipts (income) and payments (expenditure) during the year. More detailed breakdowns of the receipts and payments can be found later in this document.

The first three columns are for the three categories of cash funds belonging to the parish. We have just one fund in each category:

- Unrestricted Funds – the General Fund
- Unrestricted Designated Funds – the Hall Fund
- Restricted Funds – monies received for specific purposes

The next column, shown in bold due to its importance, is the total of the three previous columns, giving the overall receipts and payments figures for 2021.

The final column contains the figures for 2020 (the previous year) for comparison.

Note that the change of accounts software means that some of the individual line amounts included in the breakdowns of receipts and payments for 2020 are estimated, but the totals are correct.

Unrestricted Funds – the General Fund

This fund represents our tithes, collections and fundraising for the church itself, as well as the general costs incurred in running the parish, other than the Church Hall and Hall Flat. These monies are categorised as "Unrestricted Funds", as they can be used for any purpose consistent with our charitable objectives.

In terms of funds received:

- Overall, church receipts remain strong, especially when we factor in the continued impact of the covid-19 pandemic on congregation numbers, including the closure of the church for part of 2021, and the suspension of many church activities.

- Income from planned giving is only very slightly down. This is a credit to the congregation and their commitment to paying their tithes even when the church was closed. We saw this not only for 2021, but also in 2020.
- Gift Aid received (tax refunds) is down from 2020, but this is because the 2020 Gift Aid figure was for two years, and so the 2021 number is actually strong by comparison.
- Collections and other voluntary receipts (donations) were substantially up from 2020. This is very impressive, especially when we consider that the church was closed in part and, because of the pandemic, it has not been possible to have many fundraising activities.

Concerning payments:

- The PCC was pleased to be able to make a number of charitable donations in 2021, which was not possible in 2020. The recipients and amounts, totalling £3,643, are listed in the detailed breakdown of payments on page 14.
- There were a number of one-off items of maintenance in 2021 (windows, doors, and electrics), which contributed to increased expenditure compared to 2020. However, it is pleasing to record the generosity of the church parishioners and their donations towards these works, which also partly contributed to continued high level of income generated from planned giving in 2021.

Unrestricted Designated Funds – the Hall Fund

The PCC has chosen to separately account for receipts and payments relating to the Church Hall and Hall Flat, and this is commonly known as the Hall Fund. These monies are categorised as “Unrestricted Designated Funds”, as they have been labelled for a particular purpose, but can be used elsewhere at the discretion of the PCC.

In terms of funds received:

- Church Hall rental receipts slightly increased in 2021. This can be attributed to the lessening impact of the pandemic. The majority of this income is from the nursery and the Romanian church.
- Hall Flat rental receipts increased significantly in 2021 (£41,300 from £5,160), but this was because of a payment of arrears from 2020, when our tenant experienced a period of financial difficulty. We thank the tenant and our letting agent for their help in clearing this debt.
- Other receipts comprise car parking charges. We expect this to drop significantly in 2022 as the majority of this income was from employees of the local branch of TSB, which closed in April 2022. Other potential income streams will need to be considered for this space to offset this loss.

Concerning payments:

- The majority of maintenance payments were for electrical works, which were a “one-off” item.

- The figure of £4,362 for “Fees and Charges” is the letting agent’s fees for the Hall Flat, which were previously deducted from the rental income and not shown separately in the accounts.

Restricted Funds

Donations received for a specific purpose have to be accounted for separately. These monies are categorised as “Restricted Funds”, as they cannot be used for another purpose without permission. In 2021 we received a donation for the homeless, which we passed on to another charity working in this area, supplemented by a donation from the parish’s unrestricted funds.

Financial Position

The “Movement In Funds” section shows that, although the parish had an overall surplus of £19,625 for 2021 (compared to £6,116 for 2020), the detailed picture is more complex.

The General Fund (unrestricted funds) had a deficit of £43,482 for the year, but the Hall Fund (unrestricted designated funds) had a surplus of £63,107 for the year. The PCC chose to transfer £55,000 from the Hall Fund to the General Fund to ensure that both funds had a surplus for the year.

It is therefore important to note that the income from the Church Hall and the Hall Flat provides an essential subsidy for the running of the church itself.

Fund Reconciliation

The second page of the financial statements is the fund reconciliation. Here, the balances brought forwards from 2020 are introduced, the receipts, payments, and transfer are accounted for, and the closing balances at the end of 2021 are calculated.

The key point is that the parish ended the year with £30,676 in cash funds, compared to £11,051 at the start, the increase reflecting the overall surplus in 2021.

Statement of Assets and Liabilities

The third page of the financial statements shows the position of the parish at the end of 2021, including the division of monies between the two bank accounts.

Notes:

- “Agency Funds” are parochial fees collected by the parish on behalf of the Diocese of London. These are not included in the receipts and payments account as they do not belong to the parish, and have to be passed on in full to the Diocese.
- The Church Hall and Hall Flat have not been formally revalued from the previous year, and it is likely that their values are above the figures stated.
- The PCC is looking to repay the outstanding loans shown in the liabilities section.

Reserves Policy

It is PCC policy to build financial reserves of approximately six months’ unrestricted expenditure or £60,000, to cover emergency situations that may arrive from time to time.

The policy is to invest these monies with the Church of England's Central Board of Finance Deposit Fund, administered by CCLA Investment Management, and an account has been opened for this purpose.

The PCC seeks to pay at least £500 per month (£6,000 a year) into the CCLA account, but the parish's strong surplus in 2021 meant that we were actually able to pay in £15,000, giving a year-end balance of £19,128. There was a further £11,548 in our current account at year-end, giving an overall reserves figure of £30,676 as of 31 December 2021.

The PCC is aware that the reserves remain significantly below the target figure, and will be seeking to address this in the coming years.

Financial Roles

The PCC appointed Ron Bruno-Snelling as Treasurer for 2021, and thanked the outgoing Treasurer, Nicole Sutherland. A number of key church roles are being reviewed in 2022, and Treasurer will be one of the roles that will be reviewed during this time.

The PCC will be retaining David Miller as our accountant for 2022.

The Independent Examiner for 2022 must be appointed by the APCM. The PCC proposes the reappointment of David Miller for this role.

Approval

This annual report was approved by the PCC on 18 May 2022, and is signed on its behalf:

A handwritten signature in black ink, appearing to be 'Ron Bruno-Snelling', written in a cursive style.

Ron Bruno-Snelling

Administrative Information

All Souls' Church is situated in Station Road, Harlesden, London, NW10 4UJ. It is part of the Willesden Area of the Diocese of London. The correspondence address is: The Vicarage, 3 Station Road, Harlesden, London, NW10 4UJ.

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2020) and a charity registered with Charity Commission.

Governance and Management

The method of appointment of PCC members is set out in the Church Representative Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. The members of the PCC are the trustees of the charity.

PCC members who served from 1 January 2021 until the date this report was approved are:

Incumbent:	Fr Michael Moorhead	Chair until October 2021 (retired October 2021)
Reader:	Mrs Vena Oglesby	
Wardens:	Mrs Beatrice Babalola Mr Lewis Evans	Vice-chair Chair from October 2021
Ex-officio:	Mr Ron Bruno-Snelling	Treasurer
Deanery Synod Representatives:	Mr Eric Oglesby Mrs Margaret Oyemade Ms Sharon Dunbar	
Elected members:	Mrs May Roberts Ms Wendi Webber Ms Deborah St Louis Mr Hugh Smith Ms Samantha Bruno Mrs Emelia Nortey Mr Gaius Umeh Mrs Ingrid Bruno-Snelling Ms Clare Thomson Ms Gillian Nickie Mr Michael Kiwumulo Mr Ron Bruno-Snelling	Secretary (elected May 2021)

Independent Examiner's Report

To The Parochial Church Council of The Ecclesiastical Parish of All Souls', Harlesden

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

Responsibilities and Basis of Report

As the charity trustees of the parish, 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 parish's accounts carried out under section 145 of the Act. 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 in respect of the parish as required by section 130 of the Act; or
2. the accounts do not accord with those records.

I have no 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 Miller MEng ACGI
6 Cypress House, Alders Close, London, W5 4JF
20 May 2022

All Souls' Church, Harlesden

Receipts and Payments Account

For the year ended 31 December 2021

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Receipts					
Planned Giving	35,567	-	-	35,567	38,926
Regular Collections	6,719	-	-	6,719	3,822
Harvest Gift Day	4,126	-	-	4,126	-
Other Donations	1,420	-	-	1,420	2,745
Grants	-	-	560	560	-
Gift Aid	8,601	-	-	8,601	15,821
Parochial Fees	967	-	-	967	193
Room Hire	1,800	33,839	-	35,639	30,358
Hall Flat Rent	-	41,300	-	41,300	5,160
Utility Charges	2,883	4,245	-	7,128	8,138
Other Receipts	863	2,645	-	3,508	3,747
Total Receipts	62,946	82,029	560	145,535	108,910
Payments					
Common Fund	50,311	-	-	50,311	54,311
All Souls' Ministry	8,228	-	-	8,228	2,870
Charitable Giving	3,083	-	560	3,643	-
Utilities	7,823	7,114	-	14,936	15,883
Insurance	3,600	1,100	-	4,700	4,707
Caretaking	3,095	-	-	3,095	60
Maintenance	27,818	6,346	-	34,164	22,422
Office Costs	1,875	-	-	1,875	2,080
Fundraising Costs	226	-	-	226	175
Fees and Charges	369	4,362	-	4,730	286
Total Payments	106,428	18,922	560	125,910	102,794
Movement in Funds					
Receipts Less Payments	(43,482)	63,107	0	19,625	6,116
Transfers Between Funds	55,000	(55,000)	0	0	0
Surplus / (Deficit)	11,518	8,107	0	19,625	6,116

Receipts and Payments Account

For the year ended 31 December 2021

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Fund Reconciliation					
Cash Funds as of 1 January	8,134	2,917	0	11,051	4,935
Total Receipts	62,946	82,029	560	145,535	108,910
Total Payments	(106,428)	(18,922)	(560)	(125,910)	(102,794)
Transfers Between Funds	55,000	(55,000)	0	0	0
Cash Funds as of 31 December	19,652	11,024	0	30,676	11,051

Note 1 - These financial statements have been prepared using the Receipts and Payments method in accordance with the Church Accounting Regulations 2006 and the Charities Act 2011.

Note 2 – The “Unrestricted Funds” are the parish’s General Fund.

Note 3 - The “Unrestricted Designated Funds” are commonly known as the Hall Fund, which relates to the Church Hall and Hall Flat. Receipts and payments arising from these properties are accounted for separately, but can be reassigned at the discretion of the PCC.

Note 4 - The parish does not have any endowment funds.

Note 5 – The incumbent, a member of the PCC and therefore a trustee, claimed ministry expenses of £432 in 2021 (2020: £434). No other expenses were claimed by any PCC members / trustees.

Note 6 - There were no other payments to any PCC members / trustees, or related parties, in 2021 (2020: £nil).

Statement of Assets and Liabilities

As of 31 December 2021

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Agency Funds £	Total £
Cash In Bank					
TSB Current Account	6,524	5,024	-	1,967	13,515
CCLA Deposit Account	13,128	6,000	-	-	19,128
Total Cash In Bank	19,652	11,024	0	1,967	32,643
Other Monetary Assets					
Sundry debtor	100	-	-	-	100
Gift Aid due	8,500	-	-	-	8,500
Total Other Monetary Assets	8,600	0	0	0	8,600
Fixed Assets					
Church Hall	-	465,000	-	-	465,000
Church Hall Flat	-	220,000	-	-	220,000
Total Fixed Assets	0	685,000	0	0	685,000
Liabilities					
Common fund owed	4,000	-	-	-	4,000
Uncleared cheques	240	-	-	-	240
Diocesan fees	-	-	-	1,967	1,967
Church Hub loan	66	-	-	-	66
Car Park loan	-	3,600	-	-	3,600
Total Liabilities	4,306	3,600	0	1,967	9,873

Approval

These financial statements were approved by the PCC on 18 May 2022, and are signed on its behalf:



Ron Bruno-Snelling
Treasurer

All Souls' Church, Harlesden

Detailed Breakdown of Receipts

For the year ended 31 December 2021

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Donations					
Standing Orders	7,654	-	-	7,654	9,392
Envelope Scheme	19,638	-	-	19,638	19,167
Parish Giving Scheme	8,275	-	-	8,275	10,367
Regular Collections	6,719	-	-	6,719	3,822
Harvest Gift Day	4,126	-	-	4,126	-
Other Donations	1,420	-	-	1,420	2,745
Grants	-	-	560	560	-
Gift Aid	8,601	-	-	8,601	15,821
Total Donations	56,433	-	560	56,993	61,314
Church Activities					
Parochial Fees	967	-	-	967	193
Total Church Activities	967	-	-	967	193
Lettings					
Room Hire (regular)	-	33,014	-	33,014	27,950
Room Hire (other)	1,800	825	-	2,625	2,408
Hall Flat	-	41,300	-	41,300	5,160
Total Lettings	1,800	75,139	-	76,939	35,518
Utility Receipts					
Vicarage Utilities	2,883	-	-	2,883	2,345
Hall Utilities	-	4,245	-	4,245	5,793
Total Utility Receipts	2,883	4,245	-	7,128	8,138
Other Receipts					
Transport for London	830	-	-	830	-
Amazon Smile	29	-	-	29	15
Interest	4	-	-	4	2
Parking	-	2,645	-	2,645	3,730
Total Other Receipts	863	2,645	-	3,508	3,747
TOTAL RECEIPTS	62,946	82,029	560	145,535	108,910

All Souls' Church, Harlesden

Detailed Breakdown of Payments

For the year ended 31 December 2021

	Unrestricted Funds £	Unrestricted Designated Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Church Activities					
Common Fund	50,311	-	-	50,311	54,311
Music	4,919	-	-	4,919	-
Visiting Clergy	2,064	-	-	2,064	1,283
Church Supplies	813	-	-	813	1,153
Clergy Expenses	432	-	-	432	434
Total Church Activities	58,539	-	-	58,539	57,181
Charitable Giving					
LDF – ALMA	1,500	-	-	1,500	-
Glass Door Homeless	440	-	560	1,000	-
Church Urban Fund	250	-	-	250	-
USPG	250	-	-	250	-
Schools Levy	543	-	-	543	-
Other Giving	100	-	-	100	-
Total Charitable Giving	3,083	-	560	3,643	-
Overheads					
Electricity	1,565	1,662	-	3,227	3,862
Gas	5,997	4,435	-	10,431	10,655
Water	261	1,017	-	1,279	1,366
Insurance	3,600	1,100	-	4,700	4,707
Caretaking	3,095	-	-	3,095	60
General Maintenance	7,300	1,796	-	9,096	20,413
Electrical Works	4,250	4,550	-	8,800	-
Window / Door Repairs	15,368	-	-	15,368	-
Organ Maintenance	900	-	-	900	2,009
Office	1,875	-	-	1,875	2,080
Fundraising	226	-	-	226	175
Fees and Charges	369	4,362	-	4,731	286
Total Overheads	44,806	18,922	-	63,728	45,613
TOTAL PAYMENTS	106,428	18,922	560	125,910	102,794