

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL  
PARISH OF ST. SIMON, HAMMERSMITH**

**ANNUAL REPORT AND UNAUDITED ACCOUNTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

# THE PAROCHIAL CHURCH COUNCIL OF ST. SIMON, HAMMERSMITH

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# THE PAROCHIAL CHURCH COUNCIL OF ST. SIMON, HAMMERSMITH

## ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

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The members of the Parochial Church Council ("the PCC") ("the Charity"), who are Trustees of the Charity by virtue of their membership, are pleased to present their annual report together with the financial statements of the charity for the year ending 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Church Accounting Regulations 2006, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

### Legal and administrative information

Trustees who have served from 1 January 2021 until the date of this report are:

<b>Incumbent</b>	The Reverend Cameron Collington	
<b>Elected Churchwardens</b>	Mrs Melissa Dickinson Ms Caroline Klein Mr Daniel Prior	(resigned 24 May 2021) (appointed 24 May 2021)
<b>Deanery Synod Representatives</b>	Mr Andrew Bulley Ms Sally Richardson	
<b>Other members</b>	Ms Funlayo Akeredolu Mr Jonathan Browning Ms Christine Lee Ms Jacintha Peters Mr Jason Tomlinson	Treasurer

Other legal and administrative information:

<b>Registered charity number</b>	1131415	
<b>Principal Address</b>	St. Simon's Church Rockley Road London W14 0DA	
<b>Independent Examiner</b>	Chris Lockhart FCA Chris Lockhart Limited Suite 2015 Letraset Building Wotton Road Ashford Kent TN23 6LN	
<b>Church Manager</b>	Mrs Samantha Dowden	PCC Executive Officer
<b>Bankers</b>	HSBC Plc	

# THE PAROCHIAL CHURCH COUNCIL OF ST. SIMON, HAMMERSMITH

## ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The PCC has adopted the following mission statement: "God is building a worshipping and caring community, growing from St. Simon's, which reaches out generously to all people, with a desire to see faith in Jesus Christ transform the area of Shepherds Bush" and has the following aims:

- to build individual faith in Jesus Christ
- to build the church body as an extended family which expresses its growing faith in groups large and small
- to build community through the work of St. Simon's
- to see the church building fully maintained, fully developed and full of people.

#### Public benefit

The Incumbent and the PCC have complied with the Charity Commission's guidance on public benefit, in particular, the specific guidance on charities for the advancement of religion.

### ACHIEVEMENTS AND PERFORMANCE

#### Charitable activities

We continue to build our Jesus-centred community in Shepherds Bush. The beginning of the year was again affected by the pandemic and the third lockdown in England and then proceeded to a gradual and careful reopening. As soon as it was safe to do so, we held Sunday services in-person, while continuing to use technology to enable praise, teaching, testimony and prayer to continue.

In addition to the Sunday services, we have a network of home groups and praise and prayer meetings for adults which have met in-person whenever it was safe to do so or continued via Zoom meetings. We have been able to run children's groups which address the needs of children and youth aged 2-18. All of this activity is designed to deepen the faith of the congregation.

We are aware of the needs of the wider community in our area and look to address these in a number of ways. We work with a number of organisations and have provided practical help with their outreach whenever it was safe to do so. During 2021 this has included working with Glassdoor, a homeless charity, and Safe Families UK. Some members of the church would typically volunteer with these groups. Food Bank returned to the church in September with an extra day.

The church hosts a Boxing Club bi-weekly, which has met in person whenever it was safe to do so. These activities are aimed at different elements of our local community, take place at the church and are run by church members.

In line with the biblical principle of tithing it has long been the policy of the PCC to commit 10% of our income from giving to mission partners. We allocate to Christian charities, in line with our charitable aims. In deciding which groups to partner with we look closely at their activities, aims and leadership. We particularly focus on groups who are working in the developing world, although we also support organisations closer to home, such as Glassdoor.

### FINANCIAL REVIEW

#### Financial Position

Details of the income and expenditure for the year are set out in the Statement of Financial Activities and in the notes to the accounts.

Our income from donations was broadly flat year on year, with the church holding a Gift Day for the second year in a row. We are reliant on a combination of regular giving and one-off donations. The Gift Day in 2021 — faced with an ongoing pandemic and with rising costs of living — reflected the generosity of the congregation in highly uncertain economic times.

## **THE PAROCHIAL CHURCH COUNCIL OF ST. SIMON, HAMMERSMITH**

### **ANNUAL REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021**

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#### **Financial Position (continued)**

The PCC has been aware of the ongoing gap between average monthly income and expenditure for some time. In order to address this, the committee approved a lettings policy. In 2021, our donations were supplemented by significant rental gains – the first time we have been in a position to receive such income. We were able to record at least seven regular lettings despite the disruption of the lockdowns.

In 2021, we resurfaced the North Strip, enabling the church to make use of an outside space as well as exit the building safely.

Our major expenditure remains on the Common Fund, where we have for now continued to pay the full contribution that the London Diocese asks of us. It is important to remember that as well as supporting the wider activities of the Church of England, we receive other benefits from this contribution. The Common Fund request was frozen in 2021.

In terms of financial controls we have brought book keeping and gift aid in house. This is now done by the Church Administrator with the result of a great cost saving and more visibility. We are very grateful to Samantha Dowden for her work in these areas as well as overseeing the lettings.

#### **Reserves policy**

The PCC seek to maintain a sufficient level of reserves to support the day to day operations of St. Simon's and to meet such contingencies as might be reasonably foreseen. Unrestricted reserves of £102,399 were held at the year end (2020: £74,362). We are very mindful of the effect of the pandemic as well as rising inflation on our congregation's livelihoods and what that means for regular giving.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **Governing document**

The PCC is an unincorporated organisation established by the Church of England. The PCC operates under the Parochial Church Council (Powers) Measure 1956 as amended and the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

#### **Recruitment and training of new trustees**

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

#### **Risk management**

We are very mindful of the effect of the pandemic on our congregation's livelihoods and what that means for regular giving, as well as the absence of lettings.

For 2022, no material uncertainties that may cast significant doubt about the ability of the Charity to continue as a going concern have been identified by the Trustees.

Signed on behalf of the Parochial Church Council of St. Simon, Hammersmith by:

**Mr Jonathan Browning**

Trustee

Dated: 9 May 2022

## **INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF ST. SIMON, HAMMERSMITH**

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I report to the members on my examination of the accounts of the Parochial Church Council of St. Simon, Hammersmith ("the PCC") ("the charity") for the year ended 31 December 2021, which are set out on pages 5 to 12.

### **Responsibilities and basis of report**

As the Trustees of the charity 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 charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a "true and fair view" which is not a matter considered as part of an independent examination.

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.

Chris Lockhart FCA  
**Chris Lockhart Limited**

Chartered Accountant  
Suite 2015 Letraset Building  
Wotton Road  
Ashford  
Kent  
TN23 6LN

Dated: 9 May 2022

THE PAROCHIAL CHURCH COUNCIL OF ST. SIMON, HAMMERSMITH

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds	Restricted funds	Total 2021	Total 2020
	Notes	£	£	£	£
<b><u>Income and endowments from:</u></b>					
Donations and legacies	2	168,403	-	168,403	170,358
<b>Charitable activities</b>					
Church activities	2	17,921	-	17,921	3,303
Other income		2,400	-	2,400	1,800
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income</b>		<b>188,724</b>	<b>-</b>	<b>188,724</b>	<b>175,461</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Expenditure on:</u></b>					
<b>Charitable activities</b>					
Church activities	3	60,687	-	60,687	52,870
Diocesan fund contribution		85,000	-	85,000	85,400
Outward giving and grants		15,000	-	15,000	12,250
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total expenditure</b>		<b>160,687</b>	<b>-</b>	<b>160,687</b>	<b>150,520</b>
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income/(expenditure) and net movement in funds</b>		<b>28,037</b>	<b>-</b>	<b>28,037</b>	<b>24,941</b>
<b>Reconciliation of funds:</b>					
Fund balances brought forward	11	74,362	-	74,362	49,421
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Fund balances carried forward</b>	<b>11</b>	<b>102,399</b>	<b>-</b>	<b>102,399</b>	<b>74,362</b>
		<hr/>	<hr/>	<hr/>	<hr/>

**THE PAROCHIAL CHURCH COUNCIL OF ST. SIMON, HAMMERSMITH**

**BALANCE SHEET  
AS AT 31 DECEMBER 2021**

	Notes	2021	2021	2020	2020
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7		1,095		1,457
<b>Current assets</b>					
Debtors	8	16,090		9,517	
Cash at bank and in hand		93,295		67,074	
		<u>109,385</u>		<u>76,591</u>	
<b>Creditors: amounts falling due within one year</b>	9	<u>(8,081)</u>		<u>(3,686)</u>	
			101,304		72,905
<b>Net assets</b>			<u><b>102,399</b></u>		<u><b>74,362</b></u>
<b>Income funds</b>					
Unrestricted funds	11		102,399		74,362
Restricted funds	11		-		-
			<u><b>102,399</b></u>		<u><b>74,362</b></u>

Approved by the Board of Trustees on 9 May 2022 and signed on its behalf by:

The Reverend Cameron Collington  
**Trustee**

Mr Jonathan Browning  
**Trustee and Treasurer**



# THE PAROCHIAL CHURCH COUNCIL OF ST. SIMON, HAMMERSMITH

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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### 1 Accounting policies

#### 1.1 Basis of preparation

The financial statements have been prepared under the Church Accounting Regulations 2006 and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP (FRS 102)"), section 1A of the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("FRS 102") and the Charities Act 2011.

The financial statements have been prepared under the historical cost convention.

No material uncertainties that may cast significant doubt about the ability of the Charity to continue as a going concern have been identified by the Trustees.

#### 1.2 Income and endowments

Collections are recognised when received on or on behalf of the PCC. Planned giving receivable under covenant is recognised only when received. Income tax recoverable on donations made under a Gift Aid declaration is recognised when the income is recognised. Grants and legacies to the PCC and other income is included in the Statement of Financial Activities when the Charity is legally entitled to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### 1.3 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of that obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under the headings that aggregate all cost related to that category. Where costs cannot be attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates.

Grants are accounted for when paid over, or when awarded, if that award creates a binding obligation on the Charity. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs, shown within support costs, include those costs associated with meeting the constitutional and statutory requirements of the Charity and include Independent Examiner fees and costs linked to the strategic management of the Charity.

#### 1.4 Tangible fixed assets

Consecrated and beneficed property of any kind is excluded from the financial statements by the Charities Act 2011. Amounts expended upon such assets by the PCC are included in the accounts as direct charitable expenditure in the year in which the expenditure occurs.

Expenditure on other fixed assets of more than £1,000 is capitalised in the accounts.

##### *Depreciation*

Depreciation is provided on all tangible fixed assets so as to write off the cost of the assets over their estimated useful lives, as follows:

Fixtures, fittings and equipment	20% straight line
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# THE PAROCHIAL CHURCH COUNCIL OF ST. SIMON, HAMMERSMITH

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 1.5 Taxation

The Charity is exempt from taxation on its charitable activities.

### 1.6 Donated assets and services

In accordance with the Charities SORP (FRS 102), the value of volunteer help is not included in the financial statements but is acknowledged in the annual report.

Donated assets are recognised as income when the charity has control over the item, any conditions attached to the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably.

On receipt, donated assets are recognised as income on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain an asset of equivalent economic benefit on the open market; a corresponding amount is then recognised as an asset in the period of receipt.

### 1.7 Fund accounting

General funds represent the funds of the Charity that are not subject to any restrictions regarding their use and are referred to as unrestricted funds in the financial statements.

Restricted funds are those funds which are subject to restrictions as to their use imposed by the donor or contained within the terms of a grant.

### 1.8 Financial instruments

The charity only enters into basic financial instruments that result in the recognition of financial assets and liabilities such as other debtors and creditors, which are measured at settlement value. Impairment losses are recognised in the Statement of Financial Activities.

## 2 Income and endowments

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
a. Donations and legacies				
Planned giving and other voluntary income	141,159	-	141,159	143,839
Sunday collection	4,471	-	4,471	2,316
Gift Aid	22,773	-	22,773	24,203
	<u>168,403</u>	<u>-</u>	<u>168,403</u>	<u>170,358</u>
b. Charitable activities				
<i>Church activities</i>				
Banns, weddings and funerals	1,311	-	1,311	793
Church letting income in furtherance of charitable activities	16,610	-	16,610	2,510
	<u>17,921</u>	<u>-</u>	<u>17,921</u>	<u>3,303</u>

# THE PAROCHIAL CHURCH COUNCIL OF ST. SIMON, HAMMERSMITH

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

### 3 Expenditure on Charitable Activities

	Direct costs	Grant funded (note 4)	Support costs	Total 2021	Total 2020
	£	£	£	£	£
Activities directly relating to the work of the Church:					
Church activities	38,860	-	20,427	59,287	51,470
Diocesan Fund contribution	85,000	-	-	85,000	85,400
Mission support	-	15,000	-	15,000	12,250
<i>Governance costs allocated to church activities</i>					
Independent Examiner fees	-	-	1,400	1,400	1,400
	<b>123,860</b>	<b>15,000</b>	<b>21,827</b>	<b>160,687</b>	<b>150,520</b>

The Diocesan Fund contribution is advised by the Diocese of London and is calculated to cover the costs of the vicar (salary, pensions, vicarage costs), a contribution to central overheads and support for poorer parishes.

Amounts paid to the Independent Examiner include £900 for Independent Examination fees (2020: £900) and £500 for other services (2020: £500). Included in support costs is £144 paid to the Independent Examiner for the provision of cloud accounting software at cost (2020: £142).

### 4 Grants payable

	2021 £	2020 £
Outward giving and grants – Mission support		
Grants to Institutions	15,000	12,250

In furtherance of its own charitable objectives, St. Simon's supports selected missions every year with financial donations, the budget being calculated on the tithing principle. Details of Institutions supported during the year are: Operation Mobilization £2,500 (2020: £2,000), New Destiny Betterway, South Africa £2,500 (2020: £2,500), New Destiny Outdoor Pursuits, Brazil £2,500 (2020: £2,000), Helping Point, St. Simon's School, India £3,000 (2020: £2,500) and International China Concern £2,500 (2020: £2,500). Further grants totalling £2,000 were paid to support 2 other institutions (2020: £750 to one other institution). Details of the work undertaken are given in the Trustees' report.

# THE PAROCHIAL CHURCH COUNCIL OF ST. SIMON, HAMMERSMITH

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

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### 5 Trustees' remuneration and benefits

No Trustee (or any person connected with them) received any remuneration or received any other benefits during the year (2020: £nil).

### Trustees' expenses

There were no Trustees' expenses paid for in the year ended 31 December 2021 requiring disclosure (2020: £nil).

### 6 Staff costs

	2021 £	2020 £
Wages and salaries	16,060	15,533
Social security costs	-	-
Other pension costs	491	466
	<hr/>	<hr/>
	16,551	15,999
	<hr/>	<hr/>

The average monthly number of employees during the year was as follows:

Church Manager	1	1
	<hr/>	<hr/>

The key management personnel of the Charity comprise the Trustees and the Church Manager. The total employee benefits of the key management personnel of the Charity were £16,551 (2020: £15,999). The Trustees received no remuneration (note 5).

No employees received emoluments in excess of £60,000.

THE PAROCHIAL CHURCH COUNCIL OF ST. SIMON, HAMMERSMITH

NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021

7 Tangible fixed assets

	Fixtures, fittings & equipment £	Total £
<b>Cost</b>		
Brought forward	3,643	3,643
Additions	550	550
	<hr/>	<hr/>
Carried forward	4,193	4,193
	<hr/>	<hr/>
<b>Depreciation</b>		
Brought forward	2,186	2,186
Charge for the year	912	912
	<hr/>	<hr/>
Carried forward	3,098	3,098
	<hr/>	<hr/>
<b>Net book value At 31 December 2021</b>	<b>1,095</b>	<b>1,095</b>
	<hr/>	<hr/>
At 31 December 2020	1,457	1,457
	<hr/>	<hr/>

Net book value at 31 December 2021 represents fixed assets used for direct charitable purposes.

8 Debtors

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Other debtors	15,076	-	15,076	8,935
Prepayments and accrued income	1,014	-	1,014	582
	<hr/>	<hr/>	<hr/>	<hr/>
	<b>16,090</b>	<b>-</b>	<b>16,090</b>	<b>9,517</b>
	<hr/>	<hr/>	<hr/>	<hr/>

**THE PAROCHIAL CHURCH COUNCIL OF ST. SIMON, HAMMERSMITH**

**NOTES TO THE ACCOUNTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**9 Creditors: amounts falling due within one year**

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Other creditors and accruals	5,104	-	5,104	3,686
Deferred income	2,977	-	2,977	-
	<u>8,081</u>	<u>-</u>	<u>8,081</u>	<u>3,686</u>

**10 Related party transactions**

There were no transactions with related parties requiring disclosure during the year other than as shown in note 5 (2020: £nil) and there were no balances outstanding with related parties requiring disclosure as at 31 December 2021 (2020: £nil).

**11 Funds**

There are currently no restricted funds.

	Brought Forward	Incoming resources	Resources expended	Carried forward
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	74,362	188,724	(160,687)	102,399
	<u>74,362</u>	<u>188,724</u>	<u>(160,687)</u>	<u>102,399</u>
<b>TOTAL</b>	<u>74,362</u>	<u>188,724</u>	<u>(160,687)</u>	<u>102,399</u>

**12 Analysis of net assets by fund**

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
		£	£	£
Tangible fixed assets	1,095	-	1,095	1,457
Current assets	109,385	-	109,385	76,591
Current liabilities	(8,081)	-	(8,081)	(3,686)
	<u>102,399</u>	<u>-</u>	<u>102,399</u>	<u>74,362</u>

THE PAROCHIAL CHURCH COUNCIL OF ST. SIMON, HAMMERSMITH

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gift Aid income tax reclaim	22,773	24,203
Planned giving and other voluntary income	141,159	143,839
Sunday collection	4,471	2,316
	<hr/>	<hr/>
	168,403	170,358
	<hr/>	<hr/>
<b>Activities for generating funds:</b>		
<b>Church activities</b>		
Banns, weddings and funerals	1,311	793
Church letting income in furtherance of charitable activities	16,610	2,510
	<hr/>	<hr/>
	17,921	3,303
	<hr/>	<hr/>
<b>Other income</b>		
Salary reimbursement	2,400	1,800
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>188,724</b>	<b>175,461</b>
	<hr/>	<hr/>
<b>EXPENDITURE</b>		
<b>Church activities</b>		
Diocesan Fund Contribution	85,000	85,400
Training, conferences and travel	54	(340)
Miscellaneous expenses	964	658
Refreshments and kitchen costs	13	220
Special service and event costs	794	762
Building repairs and maintenance	20,080	13,130
Utilities and cleaning	9,169	8,507
Insurance	5,638	6,011
Books and subscriptions	1,236	1,217
Depreciation	912	729
Christian missionary projects	15,000	12,250
<i>Support costs allocated to church activities:</i>		
Wages	16,551	15,999
Administration	3,160	3,788
Bank charges	24	50
Photocopier	692	739
<i>Governance costs allocated to church activities:</i>		
Independent Examiner fees	1,400	1,400
	<hr/>	<hr/>
<b>Total resources expended</b>	<b>160,687</b>	<b>150,520</b>
	<hr/>	<hr/>
<b>Net income</b>	<b>28,037</b>	<b>24,941</b>
	<hr/>	<hr/>

*This page does not form part of the statutory financial statements*