

Administrative information

St Stephen's Church is situated on the corner of St Stephen's Road and the Avenue, West Ealing. It is part of the Diocese of London within the Church of England. The correspondence address is:
St Stephen's Church, St Stephen's Road, West Ealing, London W13 8HB.

The Parochial Church Council (PCC) is registered with the Charity Commission (No. 1133772).

PCC members who have served in the period 1 January 2022 until 31 December 2022:

<i>Incumbent</i>	The Revd Steve Newbold (Chair)	
<i>Curate</i>	The Revd Ruth Robinson	from 3 July 2022
<i>Licensed Lay Minister</i>	Enid Barron	to 20 Nov 2022
<i>Churchwardens</i>	Caroline Jamieson (Vice Chair to 15 May)	to 15 May 2022
	Mary Ann Auckland (Vice Chair from 15 May)	
	Ann Toley	from 15 May 2022
<i>Representatives on the Deanery Synod:</i>	Liz Cooper	
	David Gillingham	
	Linda Rivans	
<i>Elected members:</i>	Jessica Ely	to 15 May 2022
	Qin Li	to 15 May 2022
	Alice Zhang	
	John Anniss	
	James Morrow	
	Rob Yates	to 26 Sep 2022
	Sue Charlton	
	Jon Yarrall	
	Janet Sehgal	from 15 May 2022
	Xiaoe Li	from 15 May 2022
	Jen Whadcoat (also Safeguarding Officer)	from 15 May 2022
<i>Secretary (co-opted)</i>	Jane Maffett	
<i>Treasurer (co-opted)</i>	Sanjay Joshi	

And the following who is not a member of the PCC

Associate Vicar Caroline Newbold

Structure, governance and management

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

The PCC also appoints Trustees to the St Luke's Hall trust, a separate charity with the stated aim of managing the assets of the Trust *'for use for the religious and other charitable purposes of the Church of England in the Ecclesiastical Parish of St Stephen, Ealing.'* The Vicar is an ex-officio Trustee.

The Vicar is also, ex-officio, a Trustee of the Gurnell Grove Community Trust, active in the parish.

Objectives and activities

The PCC has the responsibility of co-operating with the Vicar in promoting in the ecclesiastical parish the whole mission of the Church – pastoral, evangelistic, social and ecumenical. Our Vision Statement is:

Community growing in the love of Jesus

The PCC has maintenance responsibilities for the Church buildings which include the hall and a cottage for residential use. The PCC also owns and maintains a separate house at 26 Drayton Gardens, currently occupied by our curate.

General statistics

Church membership

The Electoral Roll saw a small decrease of seven people so that on 31 December 2022 there were 191 people on the Roll. Of these 51% were resident in the parish and 49% were not, 62% were female and 38% were male.

Occasional offices

There were three thanksgivings, four baptisms and three confirmations. There were two marriages at Church and the clergy conducted the funerals of ten parishioners (four of the services were at St Stephen's).

Review of the year

The Annual Parochial Church Meeting (at which three new PCC members were elected) and the Annual Meeting of Parishioners (at which two churchwardens were elected) were held on Sunday 15 May 2022 in accordance with the Church Representation Rules and The Churchwardens Measure. The full PCC met seven times during 2022 with an average level of attendance of 75% of members. The year started with national concern about the Covid Omicron variant. By the end of February, the remaining Covid restrictions were lifted and life slowly began to return to normality although it took until the autumn until people started to return to Church in numbers that were closer to those pre-pandemic.

During the spring we again ran Alpha online and had eight guests but as Covid restrictions relaxed we were able to meet in person for our Holy Spirit Day and for an end of course party. In the autumn, for the first time since 2019, we were able to hold an in-person Alpha course. Eight guests undertook the course although two mostly watched the videos at home. By the end of the course one guest had made a renewed commitment to Christ and two have become regular members of a mid-week Connect Group.

Mid-week Connect Groups continued, initially online but as the year progressed most returned to in-person meetings.

Our Pastoral Care Team, Connect Group Leaders and the Leadership Team continued to support church members through a variety of means, and increasingly through in-person visits.

There were several staffing changes during the year. We were joined by our new curate Ruth Robinson who was ordained in July. In August Gordon Nunn, our long serving Centre Manager left us after over 20 years of faithful service. We were able to recruit Jack Cahill who joined us at the end of November. We continued to have a vacancy for a Youth Leader but Caroline Newbold continued to assume responsibility for this work and led attempts to try to recruit a replacement. We also advertised our vacant post of Worship Pastor on three occasions but despite several applications were not able to make an appointment.

Throughout the year, we continued to livestream our 10.30am Sunday morning service and although numbers watching dropped as restrictions eased, they remained a core group joining in live and a much larger number watching later in the day.

A large part of our local mission is actively to support The Grove Missional Community (*The Grove*) working on the Gurnell Grove Estate in the Parish. This is overseen by a separate charitable trust (Gurnell Grove Community Trust). As well as direct giving by the PCC, an increasing number of people have been involved in the launch of a weekly Sunday afternoon service and while this is a great blessing it has also stretched our existing resources. Mark Tate (leader of The Grove) continues to serve as a member of the St Stephen's Leadership Team.

The PCC continues to be grateful to the St Luke's Hall trust for their ongoing and generous financial support.

Much of the work of the PCC is conducted in its formal subcommittee structure. The four subcommittees or teams continued: Finance, Buildings, Mission and the Children and Youth Teams.

Key activities are described in the individual reports below.

Leadership Team

The Leadership Team met regularly to support the Vicar in the day-to-day management of Church life. Most of its time was spent focusing on issues of discipleship, outreach in the local community and resourcing the Church for future growth. The Leadership Team shares with the Vicar in pastoral responsibility for the Church and regularly discusses and responds to individual situations.

Finance Team

The Finance Team – comprising the Vicar, Treasurer, a Churchwarden, Giving Coordinator, and two other PCC nominees – and the Standing Committee oversaw the financial position throughout the year. Their work included review and discussion of the annual accounts, the 2022 forecast versus actual results, and levels of planned giving income. The latter was particularly important during the pandemic when we expected – and saw – drops in giving and hall rental income. We continued to manage budgets carefully, in order to monitor more closely the Church's finances and plan for the future. More detailed information is given below.

Buildings Team

At the beginning of 2022 we had the deteriorating cupola removed from the Church roof and the area surrounding it was repaired and made weatherproof. In August we had a Fire Inspection and we are addressing the issues this raised. In November we held a 'Sleeves up Saturday' when volunteers helped clean inside and outside the Church building, for example clearing gutters, repainting damaged areas. Many people came and tackled the long list of tasks with enthusiasm. In December our new Premises Manager, Jack Cahill, arrived, following the retirement of Gordon Nunn, and has taken over much of the routine cleaning and maintenance.

The PCC considered and agreed a plan for the new entrance for the Church, considerably enhancing the impact and access from the street and enabling a much-improved entrance area inside the Church building. The scheme will be generously funded by the St Luke's Hall trust. However, the scheme will need the removal of the immature oak tree near the current entrance, and this requires a Section 106 order before planning permission could be granted. By the end of the year this issue was still in progress. The work needed to make the car park area safe will proceed when planning permission has been granted so, to optimise efficiency, the two projects can proceed together with a partial start to the entrance works for planning purposes while we monitor the currently volatile costs of building work.

Mission Team

The Team managed St Stephen's relationship with the wider world at local, national and international levels aiming to increase awareness and understanding of issues as well as providing practical and financial help. The Team maintained links with our six core Mission Partners. The policy of the PCC is to give 10% of our regular giving to Christian mission charities and most of this was divided between these six partners. Additional monies were raised by events and special appeals for other specific causes. Programmes of social action were led by members of this Team and involved people from St Stephen's. The Ealing Churches Winter Night Shelter arranged for 10 homeless to stay in a local hotel due to the ongoing pandemic, but we were still able to support them with weekly meals. The Church is also actively engaged with the Ealing Churches Soup Kitchen. £1,712 was raised during Lent for the London Diocesan Appeal for raising awareness of mental health and wellbeing for adults and young people. 78 boxed Easter eggs were donated to the Marylebone Project for Homeless Women. Christian Aid Week fundraising included a successful outdoor Fair, a Concert, delivery-only distribution of envelopes, a sponsored 300,000 step walk and a Sunday service featuring the work of Christian Aid.

Nine Hampers of Christmas goods were assembled by Connect Groups and delivered to individuals and families living in the Borough and engaging with Christians against Poverty. A weekly collection of food throughout the year was given to Ealing Foodbank with further donations of food and money at Harvest. Our Christmas Fair was successful with £3,905 being raised for the Grove Missional Community. The Mission Team was able to return to Traidcraft sales most months in 2022, offering sales of goods and Christmas cards.

Children and Youth Teams

These Teams seek to ensure that the needs of children, young people and their families are met within the life of the Church and that the Church vision is enacted. The Leadership Team ensures that our activities are in line with the 'children' element of our

Safeguarding Policy and that we follow the best practice processes of the Diocese and Church of England (including the identification of a 'Children's Champion').

Children's activities continue to be focused on four strands: our junior Church (known as JAM); Youth group; Shining Stars midweek toddler group; and children's activities at outreach events.

JAM (Jesus and Me) 2022 has been exciting as all Covid restrictions were finally removed. The new resources we chose to implement last year have proven to be very useful and information and allow more flexible and tailored sessions. We regularly have 20 plus children attending our groups. Children continue to participate in church services with reading, and our children have led two full services with more to come in 2023.

Our youth We are currently in contact with 18 young people in the 11-18 age group, from 13 families. The Youth Leader post was advertised twice during the year; in June we had several applications and called a promising candidate to interview but were unable to appoint. In September we were unable to shortlist and so we have decided not to advertise again for the time being. Caroline Newbold continues to cover the post in the meantime and is ably assisted by the Youth Team. Youth sessions take place fortnightly during the 10:30 service and there are monthly socials. Some of our young people are now involved in the new service at The Grove and youth meetings are always in competition with family events, sporting fixtures and schoolwork but we persevere because it's so important to encourage and inspire our young people as they grow into their own personal faith in Jesus and play their part in the life of the church.

Shining Stars (a Tuesday morning Christian group led by members of our staff and congregation for toddlers and their parents/carers). Each session begins with free-play and the children have a variety of toys, ride-ons or craft to entertain them. Fresh tea and coffee are provided for the adults as well as biscuits for all. This gives adults a time to relax and chat with each other as well as the team. A Bible Story and action songs finish the session and this ensures a strong Christian focus. Parents and carers are regularly invited to events or services at church and the team prays weekly for those who attend. Shining Stars continues to be a very popular toddler group with many commenting how friendly the team is and how clean and tidy the toys and venue are.

Other events We were once again able to run events for children from the church as well as in the community this year. We welcomed 19 children and their parents/carers to a Light Party in October. The numbers were lower this year but this may have been because at least three other churches in the area were also running similar events. We held a Carols, Nativity and Christingle service again this year with almost 200 people in attendance.

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 the House of Bishops' guidance on safeguarding children and vulnerable adults. We have also adopted the Diocesan safeguarding policy, and continue to review, and where necessary strengthen, our processes to ensure the safeguarding of vulnerable people (children, young people and vulnerable adults) whilst at the same time trying to avoid too much bureaucracy in our various ministries. Key to all decisions is the assessment of risk and the core adherence to our policy.

Outreach

Outreach and mission are integral to all aspects of Church life throughout the year. After two extraordinary years our usual community events that we lead or participate in started up again: we participated in prayer stalls at both Party in the Park and Light up the Lane. We have not yet re-established our Community Fete in Cleveland Park, last run five years ago, as we are rebuilding our core church base from which we draw volunteers. Outreach also includes the streaming of services, promoted on social media, enabling a wider audience to join with us from home and from overseas.

Our Friday afternoon drop-in café aimed at the over 60s was revived and much welcomed.

Deanery Synod

The Ealing Deanery and its Synod met four times during the year. The first meeting was online and the subsequent ones in-person with an online option. In January the focus was on Compassionate Communities, part of the Diocese of London's Vision for 2030. The Synod heard talks from representatives from Ealing Churches Winter Night Shelter Project, Christians Against Poverty and Besom. In the July meeting Deanery Mission bids from 14 churches were announced and the Synod voted to grant money to all. At the September meeting the focus was again on Compassionate Communities and representatives from Ealing Soup Kitchen, Ealing Foodbank & South Ealing Community Food Cupboard gave interesting talks about their work. In November the main item on the agenda was Transforming Mission: What place now for the Church in 21st Century London? The Revd Mark Poulson (Leader of Transforming Southall & Hounslow Mission Area) gave an informative and interesting talk about this in relation to Ealing.

Financial review

A formal budget process was again followed during the year to assist with financial planning. Full details of the accounts are provided in the independently examined and signed-off Financial Statements.

Total receipts on ordinary unrestricted funds were £248,265, over £25,000 higher than the equivalent figure last year (adjusted for a special donation) thanks mainly to increased personal giving and also Hall rentals up £12,000 and £5,000 rent from the vacant Curate's cottage.

Within this total, Planned Giving by Church members, plus occasional general donations from both church members and visitors, and related Gift Aid totalled £200,403, 13% up on the previous year, and higher than pre-pandemic levels. In the autumn, as usual, the Church asked all donors to review and update their giving pledges, and encouraged new givers. And the ability to donate by card or on the website has been increasingly helpful.

Total unrestricted expenditure amounted to £217,779 (only slightly lower than pre-pandemic 2019, reflecting the bounce-back of activity). This provided the Christian ministry of St Stephen's Church, including the contribution to the Diocesan parish share which largely provides the stipends and other clergy overheads (including housing for the clergy). It includes the costs of two employee roles: Centre Manager and Communications Manager.

The St Luke's Hall Trust continued with their annual donation into the St Luke's Restricted Fund (SLRF) – the expected £40,000. This Fund had expenditure of £32,217 including:

- the third instalment of a three-year grant of £7,500 pa to The Grove Missional Community.
- the costs of our Children's Worker
- the costs of our Associate Vicar, to give additional clergy support before the new curate arrived in July and to cover the youth worker vacancy for the whole year

For the whole of 2022 the Worship Minister and Youth Worker roles were both vacant leading to lower than expected salary costs in this fund so the PCC has agreed that £15,000 of the year-end balance is earmarked for the planned car park repair project.

A new restricted fund was opened for the special donations from St Luke's Hall Trust for the Entrance Improvement Project, and although this showed a negative position at year end, this was in the knowledge of a transfer that came in after the year end.

Lent, Harvest and Christmas Appeals continued and were generously supported, as was the Christmas Fair raising charity funds. And we made it a priority to continue to tithe 10% of regular giving to our Mission Partners. Together these led to the church giving over £36,000 in missionary and charitable giving to other organisations, nearly back to pre-pandemic levels.

Overall expenditure during 2022 was £293,031, 15% up from the previous year, mainly due to essential spend of £22,000 on the cottage (so the Premises manager could move in) and 26 Drayton Gardens (so the Curate could move in).

The freehold house in Drayton Gardens was rented until May then occupied by our Curate and her family – the rental costs covered almost all the cost of work needed on the house.

We continue to pay off the loan raised for our buildings project in 2018, leaving just £4,000 to be repaid over the next year, plus a loan from a congregation member of £5,000.

Overall we report a net surplus for the year, across all accounts, of £27,137 (£27,486 unrestricted surplus and £348 deficit on restricted). Income has bounced back after the falls in 2020 and 2021 (due to the pandemic) and with well managed expenditure resulted in a surplus that will enable us once again to start 'saving' for essential building work ahead – a real blessing.

After adding reserves brought forward at the beginning of the year, the balances carried forward at 31st December totalled £279,660 (£228,438 Unrestricted and £51,222 Restricted).

The PCC reports that we continue to operate as an ongoing concern:

- **We also continue to be prudent in our expenditure**
- **Our reserves position is strong, although we will need to use some of these for essential building work**
- **We continue to monitor finances closely on an ongoing basis**
- **The PCC is confident that we can continue to meet our critical commitments.**

Reserves policy

The PCC aims to maintain a balance on free reserves of around two months' worth of average unrestricted expenditure, which is currently equivalent to £36,300 and with our general reserve at £133,662, (of which £84,329 is not designated for specific future spend) we are in excess of this. Appropriate reserves will continue to be set aside in anticipation of future spending on the Church buildings, through the Maintenance Reserve.

Conclusion

2022 started with ongoing concerns about the Covid Omicron variant but ended on a much more optimistic note with services back to normal and our usual range of Christmas services and events. Both during periods of restrictions and when there was much more freedom we saw God at work as people came to faith, lives were changed and touched by God's love. Our aim is that in 2023 we will see new opportunities to share the good news of Jesus with our community and to enable our Vision Statement to be enacted as fully as possible.

Steve Newbold
Incumbent and Chair
Sep 2023

Parochial Church Council of St. Stephen, Castle Hill, Ealing

ACCOUNTS FOR THE YEAR 2022

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STATEMENT OF FINANCIAL ACTIVITIES
For the year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	TOTAL FUNDS	
					2022 £	2021 £
INCOME AND ENDOWMENTS FROM						
Donations & legacies	2a	204,585	67,669	-	272,254	241,347
Other trading activities	2b	34,089	4,235	-	38,324	25,861
Income from investments	2c	5,099	-	-	5,099	4,467
Income from church activities	2d	4,491	-	-	4,491	15,682
				-		
TOTAL INCOME AND ENDOWMENTS		248,265	71,904	-	320,169	287,357
RESOURCES EXPENDED						
Missionary & Charitable Giving	3a	18,720	17,461	-	36,181	35,321
The Work of the Church	3b	112,409	2,103	-	114,512	113,019
Church Management & Administration	3c	86,650	55,688	-	142,339	106,497
				-		
TOTAL RESOURCES EXPENDED		217,779	75,252	-	293,031	254,837
NET INCOMING/EXPENDITURE		30,486	(3,348)	-	27,138	32,521
NET TRANSFERS	-	3,000	3,000	-	-	
NET MOVEMENT IN FUNDS		27,486	(348)	-	27,137	32,521
BALANCES BROUGHT FORWARD						
AT 1 JANUARY 2022		106,175	51,570	94,777	252,522	220,001
BALANCES CARRIED FORWARD						
AT 31 DECEMBER 2022		133,661	51,222	94,777	279,660	252,522

Notes on pages 3 to 8 form part of these accounts

For the year ended 31 December 2022

	Note	2,022 £	2021 £
FIXED ASSETS			
26 Drayton Gardens	1	94,777	94,777
Missional Housing Bond	1	5,000	5,000
		99,777	99,776.93
CURRENT ASSETS			
Debtors & prepaid expenses	5	25,598	26,751
CBF Deposit Fund		5,271	5,203
Bank balances	6	166,372	135,848
		197,240	167,801.31
LIABILITIES (less than one Year)			
Amounts falling due within one year			
Diocesan Interest Free Loan		4,000	4,000
Diocesan Interest Bearing Loan		0	-
Congregation Loan		5,000	5,000
Creditors & accrued expenses	7	8,357	2,056
		17,357	11,056
NET CURRENT ASSETS		179,883	156,745
LIABILITIES (over one Year)			
Diocesan Interest Free Loan		0	4,000
TOTAL NET ASSETS		279,660	252,522
FUNDS			
Unrestricted Funds	8		
General Fund		84,329	56,411
Designated Funds:			
Mission Fund		4,576	1,336
Maintenance Reserve Fund		17,714	21,291
Cottage Maintenance Fund		0	95
Special Purposes Fund		27,043	27,043
Support to People In Need		0	-
		133,662	106,175
26 Drayton Gardens		94,777	94,777
		228,438	200,952
Restricted Funds	9	51,222	51,570
TOTAL FUNDS		279,660	252,522

Notes on pages 3 to 8 form part of these accounts

Approved by the Parochial Church Council on 25 September 2023 and signed on its behalf by:

The Rev Stephen Newbold
Vicar

Ann Toley
Churchwarden

Mary-Ann Auckland
Churchwarden

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

1 ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared 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) (effective 1 January 2015) - (Charities SORP (FRS 102)) as amended by Update Bulletin 1, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

St Stephens meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The leadership team have considered the resources available and current plans. St Stephens is well placed to meet these activities and have adequate resources for the foreseeable future. Accordingly the PCC continues to adopt the going concern basis in the preparation of the financial statements.

Incoming Resources

Incoming resources are included in the Statement of Financial Activities (SOFA) when:

1. the PCC becomes legally entitled to the benefit of use of the resources;
2. their ultimate receipt is virtually certain; and
3. the monetary value can be measured with sufficient reliability.

Funds raised by the Fair and similar events are reported gross.

Grants, donations and legacies are included in the SOFA when any pre-conditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift Aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

Rental income from the letting of church premises is recognised when the rental is due.

Investment income is accounted for when receivable.

The value of any voluntary help is not included in the accounts but is described in the annual report.

Expenditure and Liabilities

Liabilities are recognised as soon as the legal or constructive obligation arises.

Grants and donations are recognised when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC.

The costs of clergy (Vicar and Curate) are accounted for in the payments made to the London Diocese Fund (£96,000 in 2022). The London Diocese is responsible for paying the stipend and housing costs of both individuals, as is standard practise on the Church of England.

Fixed Assets

Consecrated and benefice property of any kind is excluded from the financial statements by Sections 10(2) (a) and (c) of the Charities Act 2011. All expenditure on such property, whether improvement or maintenance, is written off in the year it is incurred. The buildings are insured for £1,725,000 and contents for £175,000. Such buildings include the Church, Church Centre and Church Cottage.

The movable church furnishings are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available. In this case the item is not capitalised, but all items are included in the Church's inventory in any case.

No value is placed on any movable church furnishings that cannot be disposed of without a faculty, and which are regarded as "inalienable" property held on special trust on behalf of the PCC, and forming part of the consecrated property excluded from the financial statements by the Charities Act 2011.

Other tangible fixed assets are capitalised if they can be used for more than one year and cost at least £5,000. They are otherwise written off in the year of acquisition.

The house at 26 Drayton Gardens, is usually occupied by a curate (but is on a short-term let), is a freehold property valued at its purchase price in 1992. It is not depreciated as its estimated residual value is not less than its carrying value and it has an expected useful life in excess of 50 years, so any depreciation charge would be immaterial. It is maintained in good order and is insured for a rebuilding cost of £232,066.

During 2019, the PCC agreed to rollover a sum of £5000 for a further 3 years with the Missional Housing Bond Fund. The issue is unsecured but believed to be relatively low risk given the nature of the underlying assets (London housing stock). The Bond is operated by Affordable Christian Housing, ("ACH") a Christian housing association with over 20 years' experience in providing affordable housing to key Christian workers. It is registered with the Financial Conduct Authority and has charitable status. ACH followed FCA guidance in determining how to issue the bond. As an Industrial and Provident Society, ACH did not require FCA approval to issue the Bond.

Funds

Unrestricted funds represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use, or for spending on a future project and which are therefore not included in its "free reserves" as disclosed in the Annual Report.

Restricted funds are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

Charitable Giving

The PCC has a long standing policy of allocating 10% of regular income (stewardship, tax refunds, cash collections and gift aid donations in church), for giving to charity. See Note 11 for further details.

Trustees and related party Remuneration & Expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the Trustees.

Caroline Newbold, wife of Steve Newbold (the Vicar and Chair of the PCC) was employed directly by the PCC for the year, as the salaried Associate Vicar, in the absence of a Youth Worker.

There have been no other related party transactions in the reporting period.

Normal expenses incurred on church activities were reimbursed to clergy, trustees and church workers.

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2022 £	2021 £
2				
2a Donations and legacies				
Stewardship	162,820	-	162,820	139,085
Gift Aid Donations	1,070	-	1,070	6,900
Tax Refunds on Giving (Note 4)	36,020	-	36,020	31,339
Cash Collections	493	-	493	192
Sub-total (Note 11)	200,403	-	200,403	177,516
Mission Collections	-	6,173	6,173	9,069
Legacies, Donations	4,183	21,496	25,679	13,762
Community Fete Grants/Donations	-	-	-	-
St. Lukes Fund		40,000	40,000	41,000
	204,585	67,669	272,254	241,347
2b Other Trading Activities				
Christmas Bazaar/Craft Fair	-	4,235	4,235	3,663
Hall Lettings	34,089	-	34,089	22,171
Photocopier	-	-	-	28
	34,089	4,235	38,324	25,861
2c Income from Investments				
Rent from 26DG	5,000	-	5,000	4,460
CBF interest	68	-	68	3
Housing Bond and Bank Interest	31	-	31	4
	5,099	-	5,099	4,467
2d Income from Church Activities				
Traidcraft Stall	1,422	-	1,422	920
Bookstall & Magazine Sales	-	-	-	491
Social Events, Courses & Other Activities	753	-	753	374
Youth Activities	-	-	-	-
Shining Stars	719	-	719	165
Bishop's Discretionary	-	-	-	-
Banns, Funeral Fees, Verger Fees	1,522	-	1,522	789
HMRC Grant	-	-	-	3,418
HMRC Maternity Pay (i)	-	-	-	3,858
Rebates and one-off	75	-	75	5,668
	4,491	-	4,491	15,682
TOTAL INCOME AND ENDOWMENTS	248,265	71,904	320,169	287,357

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

		Unrestricted	Restricted	TOTAL FUNDS	
		Funds	Funds	2022	2021
		£	£	£	£
EXPENDITURE ON CHARITABLE ACTIVITIES					
3a	Missionary and Charitable Giving				
	Amos Trust	2,800	-	2,800	2,800
	Christian Solidarity Worldwide	2,800	-	2,800	2,800
	Church Army	2,800	-	2,800	2,800
	Ealing Soup Kitchen	2,800	-	2,800	2,800
	Ealing Christians Against Poverty	2,800	-	2,800	2,800
	LAMB Health Foundation	2,800	-	2,800	2,800
	Tearfund	867	837	1,704	1,028
	Ealing Churches Winter Night Shelter	-	837	837	1,028
	Lent Project	-	1,713	1,713	4,012
	Bible Society	-	-	-	-
	Christian Aid	353	136	489	353
	The Grove Missional Community	-	11,405	11,405	7,500
	Ealing Foodbank	553	2,367	2,920	4,257
	Support to People in Need	147	-	147	180
	A Rocha	-	-	-	-
	MacMillan Cancer Support	-	166	166	163
		18,720	17,461	36,181	35,321
3b	The Work of the Church				
	Diocesan Fund	96,000	-	96,000	96,077
	Vicar's Expenses	1,101	-	1,101	1,220
	Outside Speakers	105	-	105	-
	Curate's Expenses	134	-	134	644
	Associate Vicar's Expenses	101	338	439	101
	Training / Staff Training/Retreat	567	-	567	1,007
	Children and Youth	1,008	-	1,008	938
	Music & Copyright Licensing	3,748	-	3,748	3,103
	Outreach	861	-	861	663
	Outreach - Children Categories	806	-	806	376
	Publicity	825	-	825	615
	Bookstall	-	-	-	-
	Traidcraft Stall	1,360	-	1,360	2,070
	Social Events	1,295	-	1,295	-
	Community Fete Costs	-	-	-	-
	Christmas Bazaar Cost of Raising Funds)	241	330	330	158
	Refreshments	508	-	508	466
	Gifts	1,427	-	1,427	1,850
	Flowers	428	47	476	82
	Communion & Worship Costs	781	-	781	144
	Diocesan Fees	1,044	-	1,044	535
	Vergar Fees	-	-	-	-
	Bishop's Discretionary Fund	-	-	-	50
	Worship Minister Expenses	-	950	950	208
	Youth Worker Expenses	-	200	200	-
	Ministry Assistant Expenses	-	238	238	-
	Families & Children's Worker	68	-	68	-
	HMRC General	-	-	-	2,170
	26DG Deposit (repayment)	-	-	-	541
		112,409	2,103	114,512	113,019
	CARRIED FWD TO NEXT PAGE	131,129	19,564	150,693	148,339

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022

	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS	
			2022 £	2021 £
BROUGHT FORWARD FROM LAST PAGE	131,129	19,564	150,693	148,339
3c Church Management and administration				
Printing, stationery & Postage	1,784	-	1,784	1,789
Salary Costs	24,725	22,992	47,717	47,733
Computing & Website Costs	1,975	-	1,975	2,936
Payroll & Accounting Software Fees	640	-	640	707
Subscriptions, Licences, Fees	980	-	980	350
Streaming	-	-	-	8,864
PCC/Leadership	-	-	-	-
Independent Examiner Fee	360	-	360	360
Television Licence	164	-	164	163
	30,628	22,992	53,620	62,902
Centre Running Costs	10,631	-	10,631	9,481
Water, Light and Heat	9,692	-	9,692	9,187
Telephone	633	-	633	627
Insurance	3,434	-	3,434	3,304
Council Tax	2,112	-	2,112	2,224
Gratuties	-	-	-	90
Cleaning	5,149	-	5,149	5,384
	31,650	-	31,650	30,297
Maintenance Costs	2,088	10,000	12,088	7,459
Maintenance Costs (Project)	-	22,696	22,696	-
Cottage Works	16,823	-	16,823	-
26 Drayton Gardens	5,461	-	5,461	5,839
	24,372	32,696	57,068	13,298
Church Management & Administration	86,650	55,688	142,339	106,497
	217,779	75,252	293,031	254,837
TOTAL RESOURCES EXPENDED	217,779	75,252	293,031	254,837

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022**4 Gift Aid Recovered**

In addition to the tax reclaims disclosed in note 2a, relating to planned giving, other voluntary donations include tax reclaims in their totals:

	2022 £	2022 £	2022 £	2021 £
	Unrestricted	Restricted	Total	Total
Tax reclaims on planned giving (2a)	36,020	-	36,020	31,339
Tax reclaims on other voluntary donations	-	-	-	-
	<u>36,020</u>	<u>-</u>	<u>36,020</u>	<u>31,339</u>

5 Debtors & prepaid expenses

	2022 £	2021 £
Prepaid expenses - Insurance	3,434	3,304
Tax refunds due on gift aid donations	17,711	-
Sundry debtors	4,453	23,446
	<u>25,598</u>	<u>26,751</u>

6 Bank balances

	2022 £	2021 £
Current account	166,367	135,843
Stewardship account	5	5
	<u>166,372</u>	<u>135,848</u>

7 Creditors and accrued expenses

	2022 £	2021 £
Charitable payment accruals	8,357	2,056
Sundry year-end expense accruals	-	-
	<u>8,357</u>	<u>2,056</u>

8 Unrestricted Funds

	Brought Forward £	Additions Income £	Transfers £	Amounts Used £	Carried Forward £
Designated Funds					
Mission Fund	1,336	-	20,040	(16,800)	4,576
Maintenance Reserve Fund	21,291	-	15,000	(18,577)	17,714
Cottage Maintenance Fund	95	-	-	(95)	0
Special Projects Fund	27,043	-	-	-	27,043
Support to People in Need	-	-	-	-	0
	<u>49,765</u>	<u>-</u>	<u>35,040</u>	<u>(35,472)</u>	<u>49,333</u>
26 Drayton Gardens	94,777	-	-	-	94,777
General Fund	56,411	248,265	(38,040)	(182,307)	84,329
Total Unrestricted Funds	<u>200,952</u>	<u>248,265</u>	<u>(3,000)</u>	<u>(217,779)</u>	<u>228,438</u>

The Mission Fund represents planned giving designated for charitable donations (see Notes 1 and 11).

During 2022, in line with the stated aim of the PCC to allocate 10% of charitable giving to tithe, £20,040 was transferred into the Fund.

The Maintenance Reserve Fund represents funds designated for spending on long term maintenance and improvement of the church buildings.

The Cottage Maintenance Reserve Fund represents funds designated for spending on improvements to the Church Cottage.

The Special Projects Fund represents excess General Funds designated for future projects.

The Support to People in Need fund represents funds designated for assisting individuals in need of financial support towards specific expenses.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2022

9 Restricted Funds

	Brought Forward	Additions Income	Transfers	Amounts Used	Carried Forward
	£	£	£	£	£
Mission Fund	-	10,408	-	(10,291)	£117
Flower Fund	47	-	-	(47)	£0
St. Luke's Fund	41,523	40,000	3,000	(32,217)	£52,305
Maintenance Fund (MRF)	10,000	-	-	(10,000)	£0
St Luke's Project Fund (SLPR)	-	21,496	-	(22,696)	-£1,200
Total Restricted Funds	51,570	71,904	3,000	(75,252)	£51,222

The Mission Fund represents donations for missionary and charitable giving as disclosed in Note 3a.

The Flower Fund represents donations towards expenditure on church flowers throughout the year.

St. Luke's Fund represents a set donation from the St. Luke's Trust.

St. Luke's Project Fund represents a set donation from the St. Luke's Trust for a specific project and is segregated from the main St. Luke's Fund.

Maintenance Fund: A special donation of £10,000 was made during the year with a specific request that it is restricted for the purpose of work on the main church building. This new restricted Fund was set up as a result of the instruction.

10 Analysis of Net Assets By Fund

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
Fixed Assets:				
26 Drayton Gardens	94,777	-	94,777	94,777
Missional Housing Bond	5,000	-	5,000	5,000
Net Current Assets	179,883	51,222	231,105	208,315
Total Net Assets	279,660	51,222	330,882	308,092

11 Payments to Mission Partners from Tithe

Per Note 1, the PCC has a long standing policy of allocating 10% of regular giving to charity.

During 2022, charitable payments were made to the following charities from regular giving:

	2022	2021
	£	£
Amos Trust	2,800	2,800
Ealing Soup Kitchen	2,800	2,800
Church Army	2,800	2,800
Ealing Christians Against Poverty	2,800	2,800
LAMB Health Foundation	2,800	2,800
Christian Solidarity Worldwide	2,800	2,800
	-	-
	16,800	16,800

12 Related party relationships and transactions

During the year the following Trustees were also Trustees of related entities (see below for details):

Related organisation or party

Revd Steve 1 - 'Ex-officio' Chair of Trustees of St Luke's Hall trust (charity number 1069790)

Newbold 2 - 'Ex-officio' Trustee of Gurnell Grove Community Trust (charity number 1174906)

3 - Revd Caroline Newbold (wife) was a part time paid employee, as Youth Pastor (whole year) and Associate Minister (first half of the year) of St Stephens Ealing. She continues as paid Youth Pastor, but has reverted to her previous unpaid role as non-stipendiary minister

Jane Maffett Trustee, and Treasurer of Gurnell Grove Community Trust (charity number 1174906)

Transactions - During the year the following either made payments to or were in receipt of payments from or St Stephen's Ealing PCC:

St Luke's Hall Trust (SLHT): St Luke's Trustees agreed the following grant payments to St Stephen's Ealing PCC:

•£40,000 (£41,000 in 2021) to support the work of the church and parish

•£22,696 (nil in 2021) for the early stages of a project for improving the Entrance of the Church Buildings

Both are routed through separate Restricted funds.

(The history here is that St Luke's in the early 20th century was a church plant from St Stephen's on the edge of the parish. After that church closed, a Trust was set up for its church hall, which was still in place, to be used mainly for community activities, then set up with the Charity Commission in the 80s. When that building was sold in 2015, the proceeds were invested by the Trust, and the trustees have been making annual donations of circa £40k to the PCC. The Trust is written for the benefit of the geographic parish, and here is an extract from their 2020 accounts:

The objects of the Trust are to use the permanent endowment assets of the Trust for the religious and other charitable purposes of the Church of England in the Ecclesiastical Parish of St. Stephen, Ealing.)

In accordance with its constitution the Trustees of SLHT are appointed by the PCC of St Stephen's Ealing.

Gurnell Grove Community Trust (GGCT): grant payments totalling £7,500 were made by the PCC to GGCT (2021 £7,500) for the work of The Grove Community. In addition GGCT was the chosen beneficiary of the 2022 Christmas Fair and received £3,905 (2021 nil)

(The Grove Community was a church plant initially from St Paul's Ealing with the support of St Stephen's Ealing, then run independently under its own charity from October 2016 - St Stephens's has been making donations from the start. The annual donation is just one of many from churches and individuals and in 2021 was just 11% of that charity's income). There are 4 trustees, with the vicar 'ex-officio' and currently 1 other from St Stephen's – the other 2 have no links to St Stephen's and the PCC has no power over the appointment of Trustees.)



Section A

Independent Examiner's Report

Report to the trustees

Char
Parochial Church Council of St. Stephen, Castle Hill, Ealing
ity Name

On accounts for the year
ended

31 December 2022

Charity no
(if any)

Set out on pages

1-8

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2022.

Responsibilities and
basis of report

As the charity's trustees, 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 Trust's 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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

* Please delete the words in the brackets if they do not apply.

Signed:

V Steward

Date:

19 September 2023

Name:

Valerie Steward

Relevant professional qualification(s) or body (if any):

BSc BFP FCA FCCA FRSA

Address:

Greenfield Farm 23 West Street Hibaldstow DN20 9NY

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None