

Charity Number: 1134041



The Parochial Church Council of the Ecclesiastical Parish of St Barnabas Ealing
Trustees' report and financial statements
for the year ended 31 December 2022

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	John Llywelyn Tracy Newbegin	(Appointed 19 May 2024)
	Ian Thomas Hamerton	(Appointed 19 May 2024)
	Dilys Janet Griffiths	(Appointed 19 May 2024)
	Charles Robert Philip White	(Appointed 21 May 2023)
	Kui Hoi Lo	(Appointed 19 May 2024)
	John Hudson	(Appointed 19 May 2024)
	Grace Olivia England	(Appointed 19 May 2024)
	Isabel Anna Coleman	(Appointed 21 May 2023)
	Timothy Peter Hart	(Appointed 21 May 2023)
	Shine Raj	(Appointed 29 May 2022)
	Laura Wilson	(Appointed 29 May 2022)
	Janet Elizabeth Robinson	(Appointed 22 October 2020)
	Linda Jamil	(Appointed 28 April 2019)
	Ellen Coleman	(Appointed 28 April 2019)
	Felicity Mather	(Appointed 23 May 2011)
	Rev Sarah Howard Jones	(Appointed 24 June 2024)
	David Nicholas Barnes	(Appointed 19 May 2024)
	Chris Bennett	(Appointed 21 May 2023)
	Sarah Andrews	(Appointed 21 May 2023)
	Robert Abram Barry Day	(Appointed 21 May 2023)
Charity number	1134041	
Principal address	St Barnabas Church Pitshanger Lane W5 1QG	
Independent examiner	David Howard 1 Park Road Hampton Wick Kingston Upon Thames KT1 4AS	

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS
EALING**

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, 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)" (effective 1 January 2019).

Objectives and activities

Introduction

St Barnabas Church is a Church of England parish church serving the community of the Brentham Estate and the surrounding area in Ealing W5. The PCC works with the incumbent and the curate to promote the pastoral, social and ecumenical mission of the church within the parish.

The PCC is responsible for the maintenance of the church premises and other assets. The complex comprises the Grade 2 Listed church building and the associated St Barnabas Millennium Hall, which serves both as a church hall and a wider community asset.

St Barnabas Pitshanger Lane, is a local community hub with a thriving Anglo-Catholic congregation at its heart. As such we are a configuration of inclusive faith community, a venue for music, the arts and other festivals, a space for regular community groups and activities and the enabler of compassionate projects in the service of others (the elderly, young families and those struggling with food insecurity in particular.) There are three core strands to our ministry and mission: the worship of God, growth in discipleship and depth of faith and the service of each other and our community.

The PCC is committed to serving all those who live and work in the geographical parish, the congregation, the broader Pitshanger community and London Borough of Ealing and anyone who makes use of our buildings.

The church has a strong musical and choral tradition, which is central to the worship at St Barnabas. Our services are intended as a living demonstration of faith put into practice through prayer, scripture, music and sacrament.

When planning our activities for the year the incumbent and the PCC take into account the Commission's guidance on public benefit and on charities for the advancement of religion. We try to assist all parishioners to live out their faith through worship, faith formation and social action, and also through our pastoral care and outreach work which extends beyond the immediate congregation.

It follows that the church premises and grounds must be maintained to a high standard, and both look and feel welcoming.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

Worship and Prayer

The PCC are keen to maintain a variety of worship. The main 10:30am Sunday Eucharist is based upon Common Worship and makes use of traditional elements of worship and has a strong musical content, but a more reflective said Eucharist based upon the Book of Common Prayer is held at 8:00am on the first Sunday of the month. Noisy Mass, a new worshipping community in it's third year, is also held every Sunday at 10.30 am and is aimed at families with children under the age of 5. A Celtic Mass runs on Wednesdays at 12:30 pm, providing an opportunity for mid-week spiritual nurture as well as a prayerful foundation to the work of Food Pantry and Café which runs after that service. A service of Choral Evensong is offered every term. St Barnabas has a strong reputation for excellence in sacred music with a large voluntary choir.

The electoral roll now comprises 204 people. Of these 43% live within the parish boundary, with others from the surrounding area. 61.2% of the membership are women.

The church normally attracts large congregations for Easter and Christmas.

The church offers the usual range of baptism, marriage and funeral services.

Deanery Synod

2 members of the congregation sit on the Deanery Synod. This provides the local church with a voice in the wider administration of the Church of England and is an important link between the parish and the wider structures of the church.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS
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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

The Church Buildings

We want our church to be open to our community for private prayer. We aim to open the church as often as possible, especially when staff or volunteers are present. CCTV has been installed.

The church and buildings are in good repair and no major structural work is needed. In August 2022, the newly appointed parish architect, Jonathan Hagos of Freehaus Design undertook the quinquennial inspection (QQI) of the building and submitted a report to the Diocese of London, vicar and churchwardens. The report included a prioritized list of works. In addition, one of the hall boilers failed and was replaced. Further, one of the boilers serving the church has failed and will need replacing or repair. The Millennium Hall is heavily used by the community. Various pre-school playgroups and Saturday schools use the premises, but it also hosts dance and drama groups, social club for the blind and yoga and a wine club, and is extensively hired at weekends for birthday parties and other functions.

There is a wildlife garden at the east end of the church.

Pastoral Care

Our Ministry Team visit the elderly and the sick at home or in hospital, and offer both communion and companionship.

The work of our weekly Food Pantry was expanded to include a Café, during which hospitality and pastoral support for guests is offered.

A Memory Cafe for those with memory problems and their carers runs every Thursday morning and now serves a significant number of people.

A weekly Friday 'pop-in' is run in the church which offers a cup of tea and a social afternoon. This is well attended by our elderly parishioners but is also attended by some who are not otherwise involved with the church.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Other Outreach

St Barnabas is a member of West London Citizens. The church is also a founding member of Ealing Citizens. Using the practices of community organising, leaders from St Barnabas work with other faith institutions, schools and universities to bring about positive social change. Leaders from St Barnabas played a key role in the local elections Accountability Assembly in April 2022 helping to obtain public commitments from candidates on campaigns for mental health, special education needs and disability and the living wage in Ealing Borough.

The church hosts uniformed groups of Beavers, Cubs and Scouts with leaders in our children's work and PCC, taking key roles in this work.

Periodic film shows, including opera, in the church hall are open to all and are well attended. The admission charge is set to cover expenses including the film rights, and shows a small profit for church funds.

Annual events such as the Panto Quiz Night in January brought the local community to St. Barnabas for well attended and profitable evening. The parish celebrates its patronal festival on the Sunday closest to 11 June with a jazz mass.

Mission and Evangelism

Helping those in need is a demonstration of our faith. The collections at major services (Mothering Sunday, Harvest, Christmas) and money collected during Lent and Advent are donated to charity. Local, national and international charities are all beneficiaries of this. Our parish weekly bulletins, leaflets before major church festivals and website keep our parishioners informed of the important matters affecting our church and contain articles that help develop our knowledge and trust in Jesus.

Ecumenical relationships

The church is a member of Churches Together in Central Ealing and works together with our sister churches in the Ealing area.

Overview

2022 saw St Barnabas working to re-instate many of the rich elements of both church and community life that we had known prior to the Covid-19 pandemic, restoring the use of both the church and the halls for activities, concert-hosting, Pitshanger Pictures and other fund-raising events.

Whilst 2022 has unquestionably been the closest we have yet seen to pre-pandemic steady state allowing us to make the fullest use of all that St Barnabas has to give, it is true to say that like many other organizations and individuals nationwide, we have been impacted by the same inflationary pressures, particularly in the case of energy as a significant component of our running costs. St Barnabas has been the recipient of exceptionally gracious and generous legacy donations in 2022 which will support the mission and work of the church over the coming years. Applications were successful for three grant applications to (i) support the ministry to families and children and (ii) mitigate in-year energy costs. Despite being buoyed by the full and rich calendar of events in 2022, conscious attention to the cost base and the challenges of inflation in particular will need to be maintained to ensure continued financial prudence of the PCC's finances, enabling the purpose of the mission, work and contribution of St Barnabas.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Financial review

The total receipts on unrestricted funds were £232,261 including legacies received in 2022. Restricted receipts were £10,171 comprising £288 of investment income on restricted funds, £6,141 of grants (two related to energy costs, one for families & children ministry) and £3,742 for various charities and programmes supported by St Barnabas. Details are included in the Financial Statements.

Giving in 2022 was received through a number of routes. The principle channels for donation combine both online and physical options and are: banking orders, Parish Giving Scheme, Churchdesk, SumUp card reader as well as envelopes and other. Total giving was £109,416 (£108,287 2021), of which £3,742 is noted above as restricted giving. This increase is due to the impact of legacies received in the 2022 position, noted above, as well as the continued generosity of our donors.

The sustained return of both regular, as well as episodic, hall and church hirers resulted in an income stream of £108,369 in 2022, being the majority of the £111,010 earned from Church Activities this year (£77,706 in 2021), as we continue to move beyond the most impactful constraints of the coronavirus pandemic response.

An ambitious and popular series of fund-raising concerts, reaching across a variety of musical genres and styles, brought in £14,407 of income principally from tickets but also from hospitality. After taking account of direct costs, the estimated contribution to St Barnabas was in the region of £7,000.

Pitshanger Pictures, something of a St Barnabas institution for film enthusiasts in the community with a high quality offering of art house, operatic and classical films enjoyed in the parish hall continued into its programme into 2022 and raised £830.

Resources expended

Our contribution to the Diocesan Common Fund - provision of housing and stipends for clergy as the Christian ministry in St Barnabas - was £61,764 in 2022 (£65,000 2021).

Energy costs report at a gross total of 28,552 in 2022 compared to the 2021 level of £18,236, principally reflecting the significant increase in average energy tariffs between the two years. St Barnabas received two grants totaling £3,641 from the London Borough of Ealing and the London Diocesan Fund in support of energy costs which mitigated the overall impact in 2022.

Charitable giving included £2,124 to Citizens UK and £281 to the Christian Aid for Ukraine appeal. Generous donations in respect of the St Barnabas Food Pantry and for Fuel Poverty enabled the running of the programme as well as direct support to those in need and donations from 2022 will continue the work into 2023.

2022's net of incoming & outgoing funds position was £17,742 on unrestricted funds, £7,112 on designated funds, totalling £24,854 for the year (£10,536, 2021)

At 31st December 2022 the sum of the all bank, investment deposit and on hand balances was £125,285 - a favourable movement in all balances (restricted and unrestricted) of circa £20,000 in year.

Reserves policy

It is PCC policy to maintain a balance on unrestricted funds of at least three months unrestricted payments to cover emergency situations that may arise from time to time. It is our policy to invest our funds balances with the CBF Church of England Deposit Funds.

Structure, governance and management

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Governance

The Parochial Church Council of the Ecclesiastical Parish of St Barnabas, Ealing otherwise referred to as the St Barnabas PCC, Ealing in this document, is registered with the Charity Commissioners (Registration No.1134041). The charity is governed by the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules.

The trustees who served during the year and up to the date of signature of the financial statements were:

John Llywelyn Tracy Newbegin	(Appointed 19 May 2024)
Ian Thomas Hamerton	(Appointed 19 May 2024)
Dilys Janet Griffiths	(Appointed 19 May 2024)
Charles Robert Philip White	(Appointed 21 May 2023)
Kui Hoi Lo	(Appointed 19 May 2024)
John Hudson	(Appointed 19 May 2024)
Grace Olivia England	(Appointed 19 May 2024)
Isabel Anna Coleman	(Appointed 21 May 2023)
Timothy Peter Hart	(Appointed 21 May 2023)
Shine Raj	(Appointed 29 May 2022)
Laura Wilson	(Appointed 29 May 2022)
Janet Elizabeth Robinson	(Appointed 22 October 2020)
Linda Jamil	(Appointed 28 April 2019)
Ellen Coleman	(Appointed 28 April 2019)
J E Norman	(Resigned 19 May 2024)
Felicity Mather	(Appointed 23 May 2011)
Rev Sarah Howard Jones	(Appointed 24 June 2024)
David Nicholas Barnes	(Appointed 19 May 2024)
Chris Bennett	(Appointed 21 May 2023)
Sarah Andrews	(Appointed 21 May 2023)
Robert Abram Barry Day	(Appointed 21 May 2023)

Recruitment and appointment of trustees

The method of appointment of PCC members is set out in the Church Representation Rules. At St. Barnabas the membership of the PCC consists of the incumbent (our vicar), the curate, the churchwardens, the deanery representatives and members elected or coopted by those members of the congregation who are on the electoral roll of the church. All those who attend our services/members of the congregation are encouraged to register on the electoral roll and stand for election to the PCC. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding how the funds of the PCC are spent.

The full PCC met 5 times during the year.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS
EALING**

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



Rev Sarah Howard Jones

Trustee

Date: 29 Oct 2024

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS
EALING**

INDEPENDENT EXAMINER'S REPORT

**TO THE TRUSTEES OF THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF ST BARNABAS EALING**

I report to the trustees on my examination of the financial statements of The Parochial Church Council Of The Ecclesiastical Parish Of St Barnabas Ealing (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 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 2011 Act.

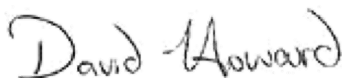
Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with 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).

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.



David Howard

1 Park Road
Hampton Wick
Kingston Upon Thames
KT1 4AS

Dated: 30-10-2024.....

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS
EALING**

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes				
Income from:					
Donations and legacies	3	105,674	9,883	115,557	114,249
Charitable activities	4	111,011	-	111,011	77,706
Activities for generating funds	5	15,236	-	15,236	3,626
Investments	6	341	288	629	5
Total income		<u>232,262</u>	<u>10,171</u>	<u>242,433</u>	<u>195,586</u>
Expenditure on:					
Raising funds	7	8,210	-	8,210	2,114
Charitable activities	8	206,310	3,059	209,369	182,936
Total expenditure		<u>214,520</u>	<u>3,059</u>	<u>217,579</u>	<u>185,050</u>
Net income and movement in funds		17,742	7,112	24,854	10,536
Reconciliation of funds:					
Fund balances at 1 January 2022		<u>919,516</u>	<u>24,992</u>	<u>944,508</u>	<u>933,972</u>
Fund balances at 31 December 2022		<u>937,258</u>	<u>32,104</u>	<u>969,362</u>	<u>944,508</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS
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BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	14		856,607		855,611
Current assets					
Debtors	15	2,148		3,534	
Cash at bank and in hand		125,285		104,775	
		<u>127,433</u>		<u>108,309</u>	
Creditors: amounts falling due within one year	16	<u>(14,678)</u>		<u>(19,412)</u>	
Net current assets			112,755		88,897
Total assets less current liabilities			<u>969,362</u>		<u>944,508</u>
Net assets excluding pension liability			<u>969,362</u>		<u>944,508</u>
			<u><u> </u></u>		<u><u> </u></u>
The funds of the charity					
Restricted income funds	17	32,104		24,992	
Unrestricted funds		937,258		919,516	
		<u>969,362</u>		<u>944,508</u>	
		<u><u> </u></u>		<u><u> </u></u>	

The financial statements were approved by the trustees on 29 Oct 2024



Rev Sarah Howard Jones
Trustee

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS EALING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

The Parochial Church Council of the Ecclesiastical Parish of St Barnabas, Ealing otherwise referred to as the St Barnabas PCC, Ealing in this document, is registered with the Charity Commissioners (Registration No.1134041). The charity is governed by the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS
EALING**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	Nil
Fixtures and fittings	25% SL

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Donations and gifts	105,674	3,742	109,416	108,538
Grant income	-	6,141	6,141	5,711
	<u>105,674</u>	<u>9,883</u>	<u>115,557</u>	<u>114,249</u>
Donations and gifts				
Voluntary Income	87,236	3,742	90,978	108,538
Other	18,438	-	18,438	-
	<u>105,674</u>	<u>3,742</u>	<u>109,416</u>	<u>108,538</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS
EALING**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

3 Income from donations and legacies

(Continued)

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Grants receivable for core activities				
Govt. grant	-	-	-	4,861
Eco garden grant	-	-	-	100
All churches trust	-	-	-	750
London Boro Ealing - Energy grant	-	1,000	1,000	-
London Diocesan Fund - Energy grant	-	2,641	2,641	-
Lady Peel Trust Legacy	-	2,500	2,500	-
	<u>-</u>	<u>6,141</u>	<u>6,141</u>	<u>5,711</u>

4 Income from charitable activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Income from church letting activities	<u>111,011</u>	<u>77,706</u>

5 Income from activities for generating funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Fundraising events	<u>15,236</u>	<u>-</u>	<u>15,236</u>	<u>3,626</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS
EALING**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

6 Income from investments

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Interest receivable	341	288	629	5

7 Expenditure on raising funds

	2022 £	2021 £
Fundraising and publicity		
Other fundraising costs	8,210	2,114

8 Expenditure on charitable activities

	2022 £	2021 £
Direct costs		
Staff costs	21,709	19,046
Church activities	180,300	158,528
	202,009	177,574
Share of support and governance costs (see note 9)		
Support costs	4,240	2,862
Governance costs	3,120	2,500
	209,369	182,936
Analysis by fund		
Unrestricted funds	206,310	173,195
Restricted funds	3,059	9,741
	209,369	182,936

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS
EALING**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

9 Support costs allocated to activities

	Total 2022 £	Total 2021 £
Depreciation	4,240	2,862
Governance	3,120	2,500
	<u> </u>	<u> </u>

	2022 £	2021 £
Governance costs comprise of:		
Accountancy fee	3,120	2,500
	<u> </u>	<u> </u>
	3,120	2,500
	<u> </u>	<u> </u>

10 Net movement in funds	2022 £	2021 £
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	4,240	2,862
	<u> </u>	<u> </u>

11 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	3	3
	<u> </u>	<u> </u>
Staff costs	2022 £	2021 £
Staff costs	21,709	19,046
	<u> </u>	<u> </u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS
EALING**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

12 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 1 January 2022	847,026	11,447	858,473
Additions	-	5,236	5,236
	<hr/>	<hr/>	<hr/>
At 31 December 2022	847,026	16,683	863,709
	<hr/>	<hr/>	<hr/>
Depreciation and impairment			
At 1 January 2022	-	2,862	2,862
Depreciation charged in the year	-	4,240	4,240
	<hr/>	<hr/>	<hr/>
At 31 December 2022	-	7,102	7,102
	<hr/>	<hr/>	<hr/>
Carrying amount			
At 31 December 2022	847,026	9,581	856,607
	<hr/>	<hr/>	<hr/>
At 31 December 2021	847,026	8,585	855,611
	<hr/>	<hr/>	<hr/>

15 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	2,148	2,734
Prepayments and accrued income	-	800
	<hr/>	<hr/>
	2,148	3,534
	<hr/>	<hr/>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS
EALING**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

16 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	9,158	7,618
Accruals and deferred income	5,520	11,794
	<u>14,678</u>	<u>19,412</u>

17 Restricted funds

The restricted funds mainly consisted of the Youth Music fund and the food/pantry fund during the year.

	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
	<u>24,992</u>	<u>10,171</u>	<u>(3,059)</u>	<u>32,104</u>
Previous year:				
	At 1 January 2021	Incoming resources	Resources expended	At 31 December 2021
	£	£	£	£
	<u>21,896</u>	<u>12,837</u>	<u>(9,741)</u>	<u>24,992</u>

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2022	Incoming resources	Resources expended	At 31 December 2022
	£	£	£	£
General funds	<u>919,516</u>	<u>232,262</u>	<u>(214,520)</u>	<u>937,258</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST BARNABAS
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

18 Unrestricted funds

(Continued)

Previous year:	At 1 January 2021	Incoming resources	Resources expended	At 31 December 2021
	£	£	£	£
General funds	912,076	182,749	(175,309)	919,516
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

19 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 December 2022:			
Tangible assets	856,607	-	856,607
Current assets/(liabilities)	80,651	32,104	112,755
	<u> </u>	<u> </u>	<u> </u>
	937,258	32,104	969,362
	<u> </u>	<u> </u>	<u> </u>

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
At 31 December 2021:			
Tangible assets	850,833	4,778	855,611
Current assets/(liabilities)	68,683	20,214	88,897
	<u> </u>	<u> </u>	<u> </u>
	919,516	24,992	944,508
	<u> </u>	<u> </u>	<u> </u>

20 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).