

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HORNCHURCH ST.ANDREW

England & Wales - Charity number 1134813

Details

Other names THE PCC OF HORNCHURCH ST.ANDREW

Status Registered

Legal form Previously excepted

Registered 2010-03-11

Register [View on the Charity Commission register](#)

Contact

Address 222 High Street
Hornchurch
RM12 6QP

Phone 01708441571

Email office@parishofhornchurch.co.uk

Website www.parishofhornchurch.co.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Promotes the Gospel through church services, group activities and working with the local community.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Havering

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£460,213	£365,620	-	-
2023-12-31	£335,138	£386,400	-	-
2022-12-31	£313,371	£330,520	-	-
2021-12-31	£293,661	£306,661	-	-
2020-12-31	£357,801	£311,029	-	-

Trustees

Name	Role	Appointed
ANNE JARRETT		2018-04-26
Arlene Trump		2025-05-22
CAROLE ANNE SHERRATT		
Dr Marianne Ruth Hayward Rev		2021-06-13
JUDITH MARY BROOKS		2017-04-27
JULIE MARY JOHN		2017-04-27
Jeremy Brian Shearmur		
Karen Dunstan		2023-05-22
Kenneth Green		2022-05-14
Marian Beatrice Powell		2020-10-22
PATRICIA ANN BROMHALL ADPR		
PATRICIA ANN TAYLOR CLARK		2012-05-27
ROGER ALAN DINES		2016-04-21
Rev KENNETH ANDREW WYLIE		2014-07-01
Rev Sonia Groombridge		2022-05-14
Sandra Carol Cox		2014-04-08
Suzanne Hill		2023-05-30

Accounts

PARISH OF ST ANDREW'S HORNCHURCH

Minutes of an Extraordinary Parochial Church Meeting held in St Andrew's church on Sunday, 10 August 2025, commencing at 11.30am

Present: Rev'd Ken Wylie (in the chair)
Rev'd Lisa Bewick, Scott Bewick, Bill Brooks, Judith Brooks,
Sandra Cox, Roger Dines, Jane Harder, Michael Harder, Carys Hayward,
Rev'd Marianne Hayward, Stuart Hayward, Anne Jarrett, Andrew Losq,
Kathryn Losq, Carole Sherratt, Richard Sherratt, Marlene Wylie

Apologies: Pat Clark, Suzy Hill, Jeremy Shearmur

The Vicar opened the meeting with prayer.

Parish Accounts for 2024

The Vicar explained that the 2024 accounts had been delayed because we no longer had a Treasurer and he encouraged the meeting to pray into the situation. He said that our present bookkeeper was doing fewer hours than her more experienced predecessor because of pre-existing commitments. The Vicar thanked Richard Sherratt for the voluntary work he put into getting the accounts ready for examination by our nominated accountant, Stephen Lescott. He said that the Parish would pay a professional accountant to prepare the 2025 accounts.

The Vicar said that the Parish had been trading at a deficit in the recent past. In 2024 this was slightly reduced as income increased and expenditure reduced. Outgoings reduced in part because of the retirement of our long-term bookkeeper and an extended period of sick leave. Expenditure was likely to increase in 2025. The Parish had been able to cover deficits thanks to generous legacies. He encouraged anyone considering a legacy to consider allocating a percentage rather than a fixed sum.

Mrs Losq asked about the decision to recruit a Parish Administrator in light of the deficit. The Vicar said that the Parish would continue to maintain staffing levels. Mrs Harder asked about the level of the Parish Share for the current year. (Mrs Wylie joined the meeting at this point). The Vicar provided figures confirmed by Rev'd Bewick and Mr Sherratt and explained that the gross figure was reduced by because we provided some housing. Mrs Brooks asked who was covering the accounts work not covered by the current bookkeeper and whether we could increase their hours. Mrs Harder asked whether, in light of the additional bookkeeping work taken on by the Parish Administrators, some of the Administration work could be taken on by volunteers.

It was proposed Mr Losq, seconded Mrs Cox, THAT the accounts be approved for signature: agreed unanimously.

The Vicar closed the meeting at 11.55am with the Grace.

HORNCHURCH PAROCHIAL CHURCH COUNCIL

TRUSTEES' REPORT AND ACCOUNTS

For the year ended 31 December 2024

HORNCHURCH PAROCHIAL CHURCH COUNCIL

TRUSTEES' REPORT AND ACCOUNTS

For the year ended 31 December 2024

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2024

Trustees' Report to the Members of the Ecclesiastical Parish of Hornchurch St Andrew

The Trustees present their annual report and financial statements for the year ended 31 December 2024.

Reference and Administrative Information

The Parochial Church Council of the Ecclesiastical Parish of Hornchurch St Andrew ("PCC") was registered on 11 March 2010. The PCC is a body corporate governed by The Parochial Church Councils (Powers) Measure (1956) as amended and church representation rules. The Parish of Hornchurch comprises the four churches of St Andrew, St George, St Matthew and Messy Church, which forms part of the Diocese of Chelmsford within the Church of England.

Registered Charity number

1134813

Principal address

222 High Street
Hornchurch
Essex
RM12 6QP

Governance

The Trustees who served during the year and at the date of this report were:

Rev'd Canon K Wylie	Mrs S Hill
Rev'd L Bewick	Miss A Jarrett
Rev'd B Baker (Co-opted)	Mrs J John
Mrs C Beech (to May 2024)	Mrs D McCarren
Mrs P Bromhall	Mr N McCarren (to February 2025)
Mrs J Brooks	Revd J Patching (from March 2025)
Mrs P Clark (Secretary)	Mrs M Powell
Mrs S Cox	Mr J Shearmur
Mr R Dines	Mrs C Sherratt
Mrs K Dunstan	Rev'd M Smeed
Rev'd S Groombridge (Co-opted)	Mrs A Tansley (to May 2024)
Mr K Green	Mrs K Wenborn (from May 2024)
Rev'd Dr M Hayward	Mrs C Withers

Members of the PCC are either ex officio or elected by the Annual Parochial meeting in accordance with the Church Representation Rules or are co-opted. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. Newly elected Trustees are provided with a copy of the Church of England pamphlet "Trusteeship – an introduction to members".

The Standing Committee, comprising the Incumbent, the Wardens, the Treasurer and the PCC Secretary, can be called upon to take decisions on matters requiring immediate attention. Such decisions are later ratified by the PCC.

**Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council
For the year ended 31 December 2024**

Management

Members of the management team at the date of this report were:

Incumbent	Rev'd Canon K Wylie
Associate Vicar	Rev'd L Bewick
Associate Priest	Rev'd Dr M Hayward Rev'd J Patching (from March 2025)
Curate	Rev'd M Smeed
Retired Ministers	Rev'd B Baker Rev'd S Groombridge
Readers	Mrs P Bromhall Mrs C Sherratt
Authorised Local Preachers	Mr M Cornish Miss A Jarrett
Messy Church Co-ordinator	Mrs K Dunstan
Choirmaster	Mr W Brooks
Organist	Mr A Losq
Church Wardens	Miss A Jarrett (from May 2025) Mr N McCarren (to February 2025) Mr J Shearmur
PCC Secretary	Mrs P Clark
Treasurer	(Vacant)
Assistant Treasurer	Mr R Sherratt
Deanery Synod Representatives	Mrs J Brooks Mr R Dines Mrs K Dunstan Mrs S Hill
Safeguarding representatives	(Young people) Mrs J Whitehead (Vulnerable adults) Mrs L Girkin

Bankers and Professional Advisers

Bankers

Barclays Bank PLC
Leicester
LE87 2BB

CCLA Investment Management Ltd
One Angel Lane
London EC4R 3AB

Independent Examiner

Steven Lescott F.C.C.A.
Xeinadin Southend
Incorporated Financial Accountants
Cumberland House
24-28 Baxter Avenue
Southend-on-Sea Essex SS2 6HZ

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council
For the year ended 31 December 2024

Statement of Trustees' Responsibilities

The law applicable to charities in England and Wales, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice ("SORP") applicable to charities preparing their accounts in accordance with Charity SORP (FRS102) small charities, requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to –

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- 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 proper accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with applicable law. 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.

Aim and Purpose

The PCC has the responsibility of co-operating with the incumbent, the Revd. Ken Wylie, in promoting in the Ecclesiastical Parish the whole mission of the Church - pastoral, evangelical, social and ecumenical. It also has maintenance responsibilities for the churches and allied premises within the PCC area.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our Parish community. The PCC maintains an overview of worship throughout the Parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

Public Benefit

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our Parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the Parish
- Missionary and outreach work

The annual report describes the activities undertaken by the PCC during the year to further, in the opinion of the Trustees, its charitable purposes for public benefit.

The Trustees are of the opinion that they have complied with the duty in section 17 of the Charities Act 2011.

Electoral Roll

In December 2024, there were 325 Parishioners on the Church Electoral Roll, of whom 179 were resident and 146 were not resident within the Parish Boundary. The total represents an increase of six in the figure quoted in the Annual Report for December 2023.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2024

Review of the Year

2024 was a year of continued blessing upon our parish in the midst of great busy-ness. We were blessed to be busy with so many things happening and blessed to have so many volunteers who do so much for the life, mission and ministry of the church within the parish and wider community. It is good to celebrate what we achieve together as church.

There is always more that we could do and let us never be complacent in our thinking of what the Lord has in store for us.

It is most important then that we offer thanks to those who ensure that we can operate as functioning churches. From those who give of their time and skills to those who give of their finances. The whole church membership and, of course, the community which we serve and pray for, even if they do not realise it, owe all our volunteers a debt of gratitude.

It is impossible to cover every aspect of church life but looking at some examples as snapshots:

We are blessed with a large leadership team, which means all our services are covered and where necessary, we are able to cover other parishes when there are clergy vacancies across the deanery.

Marianne was officially licensed as Associate Minister in the parish while remaining and recognising her role as a Minister in Secular Employment.

The year saw changes in the incumbent status of two of our neighbouring parishes which has led to us developing and building relationships with Holy Cross, Hornchurch and All Saints, Ardleigh Green. To encourage the developing partnerships our Vicar was installed as Priest in Charge of Holy Cross and Revd Julian Patching, Associate Priest at Holy Cross, has (early in 2025) been made Associate Priest in the parish. We have also been covering the vast majority of services at All Saints (alongside the Archdeacon) while there are proposals for working together under the Strategic Mission and Ministry Investment Board (SMMIB) application being made for funding to develop our collective ministry. We enjoyed cross parish fellowship when we ran The Bible Course together.

Of the many things we are engaged with, we continued to develop our links with schools and had more student visits than ever – primary, secondary and visiting Japanese students along with some visits by clergy to local schools. These were both educational and seasonal – it was lovely to welcome Langtons Junior School once again for their Nativity Service.

In the educational visits the children experience something of the building, our faith and (most memorably) the bells when they get an opportunity to try ringing a single bell.

The Healing Prayer Team are much valued for their weekly ministry after services and for their own services concentrating on healing prayer on 5th Sundays.

We have the joy and burden of having a Grade 1 listed building as our principle centre of worship. In school visits we often speak of the age and history of St Andrew's and we can easily link it to some of the many major events of world and national history. The East end of the church reminds us of the effects of the Second World War with the replacement windows. There is work to be done in respect of maintaining our buildings and we will be planned and strategic with regards to raising funds and prioritising works.

We are, once again, thankful to the Dorcas Group; this time, for fulfilling the commission to produce a new altar cloth for the Side Chapel. It beautifully follows the seasons of the natural year and will be a blessing to many who spend time in quiet reflection and services in the chapel.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council
For the year ended 31 December 2024

Review of the Year (continued)

The Vicar had the honour of being The Mayor of Havering's Chaplain for the year beginning in May. This was a fascinating experience, being alongside the Mayor, Councillor Gerry O'Sullivan, in offering prayers at flag raisings and Full Council Meetings as well as having the opportunity to host the Mayor's Civic and Carol Services. The Civic Service was particularly memorable as it formed part of October's Parade Service offering the Uniformed Organisations an alternative addition to the Procession and Ceremony and to allow the Mayor and his guests to join in with our worship.

As the fourth Church within the Parish of Hornchurch, Messy Church is Christ-centred, providing space for all-ages to encounter God, discover Jesus and the Holy Spirit through creativity, hospitality and celebration.

Messy Church in Hornchurch reaches out into the local community sharing the Christian faith within a creative, inclusive, welcoming environment. We met monthly in the hall and/or grounds of St Andrew's Church during 2024 providing opportunities for multi-generational interaction and to reflect together, usually outdoors. We focussed on the 'I am..' saying of Jesus in 2024 and explored Bible stories and the Christian Faith through activities, crafts, games, prayer, worship and themed refreshments. We welcomed a number of new people of all ages to Messy Church and the Parish throughout the year and have been blessed to have four generations of one family come along and a number of families who gathering with us with three generations as well as people who come along on their own and make new friends whilst creatively exploring and discovering more about our faith.

The annual Light Party at the end of October in North Street Hall, was an opportunity for Messy Church and the Parish to share God's Light and Love. The drop-in format over three hours, included two different times for worship and an opportunity to eat together, this enabled a wide range of age groups to arrive and leave at a time convenient for them.

The choir continues to work hard at its repertoire, and is enjoying adding new pieces, particularly for the Choral Evensong services. Choral Evensong is sung regularly on the first Sunday of the month, and over the past year included a Blue Christmas service, and Advent Carols. In addition, we sang at the annual St. Francis Hospice Concert helping their choir to raise much needed funds, and also the Mayor of Havering's Carol Service which was held at St Andrews in December. There was of course the annual "Nine Lessons and Carols" service which was, as ever, particularly well received by the congregation.

The bellringers were extremely busy with 51 quarter peals and one peal, many rung for special occasions. There were many personal achievements for individual ringers through the year.

The Parish of Hornchurch St Andrew hosts a wide range of groups for Young People, providing for babies through to 18 years.

There are currently 23 groups, including 4 organised directly by the Church. The other 19 are units of Uniformed Organisations: one Girl's Brigade unit; one Scout Group, with nine sections - three Beaver Colonies, four cub packs and two scout troops; and nine Girlguiding units - two of Rainbows, five of Brownies and two of Guides. These groups are all led by volunteers, to whom the Parish is grateful for their dedication and for the time they spend in planning and running programmes and activities for their groups throughout the year: without their leadership, these groups would not be able to run.

We are blessed to have a dedicated Safeguarding team in the parish, supported by a Safeguarding Committee, who tirelessly and diligently carry out their essential work in maintaining a safe space where we seek to ensure all our valued, safe and protected.

May it be, as we give thanks for 2024, that we are able to look afresh, with excitement and anticipation, at the call that God has on our lives and so devote ourselves to that call, using the gifts and talents that we have been blessed with.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2024

Review of the Year (continued)

Volunteers

The Parish of Hornchurch is dependent on the huge number of people involved in church activities in the area.

Volunteers undertake significant roles in the activities of the PCC, ranging from administration, such as assisting with financial recording; leading mother and baby groups; youth activities; prayer, bereavement and support networks; as well as worship. The number of volunteers involved during the year, daily, weekly, monthly or annually would be in the region of 100, contributing an average of around 2½ hours per week.

The service provided to our local community through church volunteering has a significant impact on people's relationship to the Church particularly at times of crisis. Within this context, the PCC greatly values the considerable time given by all the volunteers across the Parish in pursuit of our mission.

Management of the charity

The full PCC met six times in 2024. The average attendance was 64%. The Standing Committee met regularly, at least monthly, during the year to discuss policy and financial matters. The key matters arising were presented for consideration at the full PCC meetings.

Pay policy for staff

The PCC employs twelve staff (eleven of whom are part-time), working in the roles of cleaner, caretaker, office administration, financial administration and gardener, as well as remunerating the organist. Pay is reviewed annually in the Spring and increased according to our means. Currently, wages are set at a minimum of the London Living Wage set by the Living Wage Foundation.

The PCC has participated in the NEST pensions scheme from 1 March 2016, 10 months earlier than the statutory staging date. The PCC's contributions have been set at 3% with effect from that date.

The PCC members (who are trustees of the charity) give their time freely and have received no remuneration for the year. Details of related party transactions are disclosed in note 10.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2024

Review of the Year (continued)

Financial Review

During the year, the income and expenditure on unrestricted funds (general and designated) before investment gains were as follows:

	Unrestricted funds		2024	Unrestricted funds		2023
	General	Designated	Total	General	Designated	Total
	£	£	£	£	£	£
Income	336,665	103,023	439,688	<i>310,584</i>	<i>4,670</i>	<i>315,254</i>
Expenditure	346,008	1,995	348,003	<i>363,402</i>	<i>1,195</i>	<i>364,597</i>
Net (expenditure)/income	(9,343)	101,028	91,685	<i>(52,818)</i>	<i>3,475</i>	<i>(49,343)</i>

General income, at £336,665 (2023: £310,584), increased by £26,081 (Note 2). Planned giving increased by £2,265, while collections at all services decreased, by £660. Hall hires increased by £17,328. Income from investments was broadly similar to last year

General expenditure of £346,008 (2023: £363,402) decreased by £17,394 (Note 3). Costs the previous year were higher due to decisions taken to use reserves to undertake necessary maintenance and administration without further delay. With staff pay linked to the London Living Wage, costs were expected to rise but the retirement of Anita in the office and an absence due to sickness resulted in a lower outcome.

It is not easy to put the overall expenditure on the various projects undertaken during the year, though it is hoped that these brief notes and rounded figures put the deficit for the year into some context:

Project	Brief description	£'000
Chelmsford Drive bungalow	Asbestos removal and building work and materials	11
North Street Flat & Office	Redecoration and repairs	7
85 Kenilworth Gardens	Maintenance of property before re-letting	4

Expenses have been kept under scrutiny by the Standing Committee.

The PCC is grateful to all those parishioners who were able to increase their giving in 2024.

It remains vitally important that the Parish continues to consider the stewardship of its financial resources and how it might increase its planned giving income in future years.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2024

Review of the Year (continued)

Financial Review (continued)

Reserves Policy

It is PCC policy to maintain "free" reserves (that is, unrestricted reserves which are not designated for a specific purpose) which are equivalent to two to three months of average unrestricted payments, which is currently equivalent to a reserve of between £60,000 and £90,000, in order to smooth out fluctuations in cash flow and to meet unexpected items of expenditure.

At 31st December 2024, "free" reserves for this purpose on the unrestricted general fund were exhausted by the prior years' deficits and the designated legacy fund held £66,000, below the top of this range. However, the £120,000 unrestricted bequest received in 2019 (now reduced to £84,200) has been earmarked by the PCC as an emergency fund against the potential future deficits on unrestricted general funds caused by a reduction in income which might arise from the economic uncertainties referred to in the financial review and any significant expenditure which might arise on St Andrew's church. The recently received bequest from the estate of Margaret Perry may also be used in this way.

The remaining designated funds are held: to prepare for the periodic major servicing of the organ; and to support the work of the committees who organize, on behalf of the PCC, the Magazine, the Bookstall and Messy Church. Details of unrestricted funds, including those which are designated, are given in note 8 (a) to the financial statements. Details of restricted funds, including the purposes for which they are held, and endowment funds are given in notes 8 (b) and 8 (c) respectively.

The future: 2024 and the impact of the current economic climate

The outlook for Britain's economy in 2025 and beyond remains very uncertain, and in particular, the impact of U.S. tariffs on trade, the global economy, inflation and interest rates.

The Annual Report was approved by the Parochial Church Council on 17 July 2025 and signed on 10 August 2025 on its behalf by:

The Reverend Kenneth Wylie

Chair of Council, Vicar

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2024

Independent Examiner's Report to the Trustees of the Parochial Church Council Of the Ecclesiastical Parish of Hornchurch St Andrew

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 10 to 22.

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 charity's accounts carried out under section 145 of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

Signed

Steven W Lescott FCCA

Chartered Certified Accountant

Xeinadin Southend
Incorporated Financial Accountants
Cumberland House
24-28 Baxter Avenue
Southend-on-Sea
Essex SS2 6HZ

Date: 10 August 2025

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2024

Statement of Financial Activities – Year ended 31 December 2024

	Note	Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£	£
Income and endowments							
Voluntary income	2(a)	165,683	100,108	3,530	-	269,321	163,661
Church activities	2(b)	102,522	1,289	16,995	-	120,806	104,934
Income from investments	2(c)	65,352	-	-	-	65,352	59,177
Activities for generating funds	2(d)	3,108	1,626	-	-	4,734	5,086
CDBF Energy Grant	2(d)	-	-	-	-	-	2,280
Total income		336,665	103,023	20,525	-	460,213	335,138
Expenditure on							
Church activities	3(a)	345,061	1,995	17,617	-	364,673	385,754
Fundraising costs	3(b)	947	-	-	-	947	646
Total expenditure		(346,008)	(1,995)	(17,617)	-	(365,620)	(386,400)
Net income/(expenditure) before investment gains/(losses)							
		(9,343)	101,028	2,908	-	94,593	(51,262)
Transfers between funds		9,343	(9,343)	-	-	-	-
Other recognised gains/(losses)							
Gains/(losses) on revaluation of fixed assets		-	-	1,128	-	1,128	3,732
Net income/(expenditure)		-	91,685	4,036	-	95,721	(47,530)
Reconciliation of funds:							
Balances Brought Forward 1 January 2024		-	1,772,713	171,085	10,654	1,954,452	2,001,982
Balance Carried Forward 31 December 2024		-	1,864,398	175,121	10,654	2,050,173	1,954,452

The notes on pages 12 to 22 form part of these accounts.

The detailed comparative figures, showing the Statement of Financial Activities for the year ended 31 December 2023, are set out in note 11 on page 22.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2024

Balance Sheet – 31 December 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	5(a)	1,577,500	1,577,500
Investments	5(b)	<u>42,237</u>	<u>41,109</u>
		1,619,737	1,618,609
CURRENT ASSETS			
Debtors and prepayments	6	33,643	33,376
Short term deposits		258,435	245,491
Cash at bank and in hand		<u>188,443</u>	<u>104,013</u>
		480,521	382,880
LIABILITIES			
Creditors: amounts falling due within one year	7	<u>(50,085)</u>	<u>(47,037)</u>
Net Current Assets		430,436	335,843
TOTAL ASSETS LESS CURRENT LIABILITIES			
		2,050,173	1,954,452
TOTAL NET ASSETS			
		<u>2,050,173</u>	<u>1,954,452</u>
FUNDS			
Unrestricted funds	8(a)	1,864,398	1,772,713
Restricted funds	8(b)	175,121	171,085
Endowments funds	8(c)	<u>10,654</u>	<u>10,654</u>
TOTAL FUNDS	9	<u>2,050,173</u>	<u>1,954,452</u>

The notes on pages 12 to 22 form part of these accounts.

Approved by the Parochial Church Council on 17 July 2025 and signed on 10 August 2025 on its behalf by:

Rev'd Kenneth Wylie
Chair of Hornchurch Parochial Church Council

Miss Anne Jarrett
Trustee

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2024

Notes to the Financial Statements

1. Accounting policies

a. Accounting Convention

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the regulations' "true and fair view" provisions, together with FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities ("SORP (FRS102)"). The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at fair value.

The SORP (FRS102) requires expenditure to be reported on an activity basis to show how the charity has used its resources to further its charitable aims for the public benefit. However, as the charity is below the charity audit level threshold, it has opted to report expenditure by the nature of the expenditure rather than on an activity basis, as permitted by section 4.27 of SORP.

The Financial Statements include all transactions, assets and liabilities for which the PCC is liable in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b. Funds Accounting

Funds held by the PCC are:

Unrestricted – these represent income funds which can be used for general purposes of the PCC purposes, 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 trustees' report.

Restricted – These are funds that must be spent on the restricted purposes for which they were given: (i) income from trusts or endowments which can be expended only on those objects specified in the terms of the trust or bequest; (ii) donations or grants received for a specific purpose or invited by the PCC for a specific object.

Endowments – Unless specified otherwise when the endowment was established, the income generated by these funds can be used for restricted or unrestricted purposes but the trust capital must be retained permanently.

c. Income and endowments

Recognition of income and endowments

These are included in the Statement of Financial Activities (SOFA) when: the PCC becomes legally entitled to the use of the resources; and the inflow of economic benefit is probable; and the monetary value can be measured with sufficient reliability. Income from events, etc., is reported before any related costs that may have been deducted from the gross proceeds.

Grants and donations

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

Gift Aid Tax claims, etc., on cash donations

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

Income from Investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

Gains and Losses on Investments

Realised Gains or Losses are recognised when the investments are sold.

Unrealised Gains and Losses are accounted for on revaluation at bid value as at 31 December of the year of account.

Rental income

Rental income from lettings is recognized when the rental is due.

d. Expenditure and liabilities

Liabilities are recognized as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Grants

Grants and Donations are recognised when paid or when awarded where the award constitutes a binding obligation on the PCC.

Church Activities

The Diocesan Parish Share is accounted for when paid. Any contribution deemed to be unpaid at 31 December is not provided for in these accounts.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

1. Accounting policies (continued)

e. Tangible fixed assets for use by the charity

Consecrated and Benefice Property is excluded from the Accounts by S.10 (2) (a) and (c) of The Charities Act 2011.

Moveable church furnishings are not included in the accounts unless sufficient cost information is available but all items are included in the Church's inventory.

All expenditure on consecrated or benefice buildings and other fixed assets costing under £1,000 are written off in the year they are incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold buildings, over their expected useful lives. The rates applicable are:

Land	Nil
Buildings	Nil*
Fixtures & Fittings	25% Straight Line
Computer Equipment	30% Straight Line

*No depreciation is provided on freehold buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would not be material. An impairment review is carried out annually and any resultant loss identified in expenditure for the year.

f. Current Assets

Amounts owing to the PCC at 31 December for fees, rents or other income are shown as debtors. This figure would be reduced by any provision deemed necessary to cover bad or doubtful debts

Short Term Deposits include cash held on deposit with CBF Church of England Funds or with Barclays Bank.

g. Donated services, goods and facilities

Donated services, goods or facilities are included in incoming resources (and at the same time in resources expended) at the estimated fair value of the services, goods or facilities received.

h. Fees collected by the PCC in an agency capacity

A proportion of the fees collected by the PCC for weddings and funerals is considered under SORP to be collected by the PCC as an intermediary and these fees do not count towards PCC income and should not be included in the PCC's financial statements if the money is paid over in full directly to those involved. Such fees include the fees belonging to the Diocesan Board of Finance and those collected for the services, for example, of bell ringers, organists and vergers. Similarly, the PCC will from time to time collect money for other charities in a public place or in church services; under SORP, these monies are also considered to be collected by the PCC as agent for the charity concerned and are not included in the financial statements. Reference is made to these collections in the Annual Report.

i. Going Concern

The trustees have prepared the accounts on a going concern basis and, having regard to a period exceeding twelve months after the balance sheet date, are satisfied that this basis continues to be appropriate.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council
For the year ended 31 December 2024

Notes to the Financial Statements (continued)

2. Income and endowments

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
	£	£	£	£	£	£
(a) Voluntary income						
Planned giving	107,382	-	-	-	107,382	105,117
Collections at all services	12,095	-	-	-	12,095	12,755
Donations and appeals	18,313	-	3,358	-	21,671	17,963
Income tax recoverable	27,893	-	172	-	28,065	26,326
Legacies	-	100,108	-	-	100,108	1,500
	<u>165,683</u>	<u>100,108</u>	<u>3,530</u>	<u>-</u>	<u>269,321</u>	<u>163,661</u>
(b) Income from church activities						
Letting of Church halls	90,481	-	-	-	90,481	73,153
Fees from weddings and funerals	12,041	1,113	195	-	13,349	13,592
Messy Church	-	176	-	-	176	439
Grant – Churchyard Trust (note 4)	-	-	16,800	-	16,800	17,750
	<u>102,522</u>	<u>1,289</u>	<u>16,995</u>	<u>-</u>	<u>120,806</u>	<u>104,934</u>
(c) Income from investments						
Dividends and interest	15,711	-	-	-	15,711	15,579
Letting of houses	41,364	-	-	-	41,364	30,878
Other letting income	8,277	-	-	-	8,277	12,720
	<u>65,352</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,352</u>	<u>59,177</u>
(d) Activities for generating funds						
Grants and Insurance claims	-	-	-	-	-	3,010
Fetes, bazaars and other events	3,108	-	-	-	3,108	2,692
Parish magazine advertising	-	1,610	-	-	1,610	1,552
Bookstall	-	16	-	-	16	112
	<u>3,108</u>	<u>1,626</u>	<u>-</u>	<u>-</u>	<u>4,734</u>	<u>7,366</u>
Total Income	<u>336,665</u>	<u>103,023</u>	<u>20,525</u>	<u>-</u>	<u>460,213</u>	<u>335,138</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

3. Expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Church activities						
(a) Church activities						
Missionary and charitable giving	1,512	-	335	-	1,847	2,120
Ministry Costs Parish share (note 3(e))	147,098	-	-	-	147,098	145,789
Chaplaincy maintenance	169	-	-	-	169	157
Clergy housing	1,017	-	-	-	1,017	2,077
Church running expenses	20,990	1,009	482	-	22,448	20,177
Church maintenance	3,340	-	-	-	3,340	8,556
Church halls and housing maintenance and running costs	47,983	-	-	-	47,983	70,371
Churchyard maintenance	2,189	-	-	-	2,189	6,291
Bookstall	-	-	-	-	-	-
Parish magazine	-	52	-	-	52	50
Staff costs (note 4)	62,229	-	16,800	-	79,029	81,423
Training and mission	867	-	-	-	867	716
Messy Church	-	934	-	-	934	169
Utilities (Gas, electric and water)	42,928	-	-	-	42,928	21,936
Depreciation	-	-	-	-	-	-
Retirement presentation gifts	-	-	-	-	-	1,161
	<u>330,322</u>	<u>1,995</u>	<u>17,617</u>	<u>-</u>	<u>349,934</u>	<u>360,993</u>
Church management and administration						
Printing, postage and stationery	1,549	-	-	-	1,549	925
Telephone	3,221	-	-	-	3,221	2,940
Office equipment	4,440	-	-	-	4,440	5,790
Legal and Professional fees	909	-	-	-	909	11,035
Payroll bureau	1,560	-	-	-	1,560	1,371
	<u>11,679</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,679</u>	<u>22,061</u>
Governance costs						
Examiner's fee: Independent examination	3,060	-	-	-	3,060	2,700
	<u>3,060</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,060</u>	<u>2,700</u>
Total expenditure on church activities	<u>345,061</u>	<u>1,995</u>	<u>17,617</u>	<u>-</u>	<u>364,673</u>	<u>385,754</u>
(b) Fundraising costs						
Fundraising costs	947	-	-	-	947	646
	<u>947</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>947</u>	<u>646</u>
Total resources expended	<u>346,008</u>	<u>1,995</u>	<u>17,617</u>	<u>-</u>	<u>365,620</u>	<u>386,400</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

3. Expenditure (continued)

(c) Diocesan Parish Share

	2024	2023
	£	£
Gross Diocesan Share from the parish	167,250	165,928
Discount	(1,672)	(1,659)
Housing credit	(18,480)	(18,480)
	<u>147,098</u>	<u>145,789</u>

(d) Support costs

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Support costs (included above)	<u>18,568</u>	<u>-</u>	<u>-</u>	<u>18,568</u>	<u>27,275</u>

4. Staff costs

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2024	Total 2023
	£	£	£	£	£
Wages and Salaries	61,332	-	16,800	78,132	80,503
Employer's pension contribution	897	-	-	897	920
	<u>62,229</u>	<u>-</u>	<u>16,800</u>	<u>79,029</u>	<u>81,423</u>

The average number of full-time equivalent employees in administrative and support roles during the year was four (2023: four). During the year there were no employees who earned £60,000 or more. St. Andrews (Hornchurch) Churchyard Maintenance Trust (note 10) makes a grant to the PCC to support the expenditure on maintaining the churchyard, including the wages of the gardener. The grant and expenditure set against it are included in note 8 (b). At 31 December 2024, four eligible staff members were enrolled in the NEST pension scheme (2023: four). The PCC is not required to make Employers' National Insurance contributions as its liability falls below the minimum level at which contributions are payable.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council
For the year ended 31 December 2024

Notes to the Financial Statements (continued)

5. Fixed assets

(a)	Freehold Land and Buildings			2024 Total £	2023 Total £
	Halls £	Curate Houses £	Fixtures, fittings and equipment £		
Tangible assets					
Cost					
At 1 January 2024	795,000	782,500	20,063	1,597,563	1,597,563
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2024	<u>795,000</u>	<u>782,500</u>	<u>20,063</u>	<u>1,597,563</u>	<u>1,597,563</u>
Depreciation					
Accumulated depreciation at 1 January 2024	-	-	20,063	20,063	20,063
Charge for year	-	-	-	-	-
Accumulated depreciation at 31 December 2024	<u>-</u>	<u>-</u>	<u>20,063</u>	<u>20,063</u>	<u>20,063</u>
Net book value:					
At 31 December 2024	<u>795,000</u>	<u>782,500</u>	<u>-</u>	<u>1,577,500</u>	<u>1,577,500</u>
At 31 December 2023	<u>795,000</u>	<u>782,500</u>	<u>-</u>	<u>1,577,500</u>	

The freehold land and buildings comprise the Halls and Premises located at North Street, Hornchurch, together with the curates' houses at Burnway, Chelmsford Drive and Kenilworth Gardens.

The North Street Halls site is shown at cost which, as permitted by SORP, was the deemed cost under FRS 15 transitional provisions, under which the property's 2013 valuation has not been updated.

The three curates' houses are also shown at cost under the same provisions noted above, under which the 2014 valuations of the properties have not been updated.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council
For the year ended 31 December 2024

Notes to the Financial Statements (continued)

5. Fixed assets (continued)

(b) Movement in fixed asset investments	2024	2023
	£	£
Market value brought forward at 1 January 2024	41,109	37,377
Add gain/deduct (loss) on revaluation	<u>1,128</u>	<u>3,732</u>
Market value at 31 December 2024	<u>42,237</u>	<u>41,109</u>
Investments at market value comprised Collective investment Schemes (COIF Charities Ethical Investment Fund)	42,237	41,109
Total	<u>42,237</u>	<u>41,109</u>
Market value of unrestricted investments at 31 December 2024	995	957
Market value of restricted investments at 31 December 2024	<u>41,242</u>	<u>40,152</u>
	<u>42,237</u>	<u>41,109</u>

6. Debtors and prepayments

	2024	2023
	£	£
Income Tax Recoverable	22,690	21,451
Other debtors	10,236	9,285
Prepayments and Accrued Income	<u>717</u>	<u>2,640</u>
	<u>33,643</u>	<u>33,376</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council
For the year ended 31 December 2024

Notes to the Financial Statements (continued)

7. Liabilities

	2024	2023
	£	£
Amounts falling due within one year:		
Accruals and Deferred income	8,561	11,473
Trade creditors	15,643	13,672
Other creditors	25,881	21,892
	<u>50,085</u>	<u>47,037</u>

8. Statement of fund movements

	Balance brought forward	Income	Expenditure	Revaluation Gain(Loss)	Transfers	Balance carried forward
	£	£	£	£	£	£
Unrestricted) Funds (see (a) below)	1,772,713	439,688	(348,003)	-	-	1,864,398
Restricted Funds (see (b) below)	171,085	20,525	(17,617)	1,128	-	175,121
Endowment Funds (see (c) below)	10,654	-	-	-	-	10,654
	<u>1,954,452</u>	<u>460,213</u>	<u>(365,620)</u>	<u>1,128</u>	<u>-</u>	<u>2,050,173</u>

(a) Unrestricted Funds

General Funds	(280)	336,665	(346,008)	-	9,343	(280)
Legacies	65,570	-	-	-	-	65,570
Bequest	93,591	-	-	-	(9,343)	84,248
Bequest from Mrs M Perry	-	100,108	-	-	-	100,108
Organ & choir, music	23,772	1,113	(1,009)	-	-	23,876
Summer Safari	1,848	-	-	-	-	1,848
Magazine	5,345	1,610	(52)	-	-	6,903
Bookstall	2,692	16	-	-	-	2,708
Messy Church	2,079	176	(934)	-	-	1,321
Unrealised gain/(loss) on valuation	1,578,096	-	-	-	-	1,578,096
	<u>1,772,713</u>	<u>439,688</u>	<u>(348,003)</u>	<u>-</u>	<u>-</u>	<u>1,864,398</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

8. Statement of funds (continued)

	Balance brought forward	Income	Expenditure	Revaluation Gain(Loss)	Transfers	Balance carried forward
	£	£	£	£	£	£
(b) Restricted Funds						
Church Fabric/Restoration	28,642	195	(217)	-	-	28,620
St Andrew's Roof Appeal 2011	30,811	-	-	-	-	30,811
Bells	1,130	-	-	-	-	1,130
Organ Fund 2011	19,947	434	-	-	-	20,381
North Porch Fund	-	1,733	-	-	-	1,733
Sheila Jigins legacy (Mission and Fabric)	24,385	-	-	-	-	24,385
Mrs E Burton legacy (Choir & Music)	8,812	-	-	-	-	8,812
Dorothy Dines legacy (Choir)	647	-	-	-	-	647
F J Black (TimeOut)	593	-	-	-	-	593
Impact and youth work	133	-	-	-	-	133
CYT grant (note 4)	-	16,800	(16,800)	-	-	-
Choir Lighting	2,748	-	-	-	-	2,748
The Fold (Messy Church)	6,054	-	-	-	-	6,054
Mrs J Sheppard (St Matthew's prayer & hymn books)	1,000	-	-	-	-	1,000
St Matthew's Books	239	-	-	-	-	239
L A Gillingham (Flowers)	202	-	-	-	-	202
V & LE Jackson and H Warren (Choir)	404	-	-	-	-	404
H Smith (Flowers)	102	-	-	-	-	102
C Braithwaite (Fabric)	2,307	-	-	-	-	2,307
Mrs I M Parry (Education)	1,000	-	-	-	-	1,000
Children's Society	-	4	-	-	-	4
Other charity collections	368	318	(335)	-	-	351
Restricted Choir Fund	62	-	-	-	-	62
Brenda Newlyn (Ramp & crosses)	301	-	-	-	-	301
Children's Bibles	-	1,041	(265)	-	-	776
Unrealised gain on investments	41,198	-	-	1,128	-	42,326
	<u>171,085</u>	<u>20,525</u>	<u>(17,617)</u>	<u>1,128</u>	<u>-</u>	<u>175,121</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

8. Statement of funds (continued)

	Balance brought forward	Income	Expenditure	Revaluation Gain(Loss)	Transfers	Balance carried forward
	£	£	£	£	£	£
(c) Endowment Funds						
Mrs Herapath	8,581	-	-	-	-	8,581
Talbot Gibbs Charity	1,540	-	-	-	-	1,540
William Gogney	533	-	-	-	-	533
	<u>10,654</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,654</u>

9. Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
Fixed Assets	1,577,500	42,237	-	1,619,737	1,618,609
Current Assets	336,983	132,884	10,654	480,521	382,880
Current Liabilities	<u>(50,085)</u>	<u>-</u>	<u>-</u>	<u>(50,085)</u>	<u>(47,037)</u>
	<u>1,864,398</u>	<u>175,121</u>	<u>10,654</u>	<u>2,050,173</u>	<u>1,954,452</u>

10. Related party disclosures

The PCC is associated with St. Andrews (Hornchurch) Churchyard Maintenance Trust (Registered Charity no 295658) by means of mutual Trustees, Rev'd K Wylie, Mr J Shearmur, Mr N McCarren (to February 2025) and Miss A Jarrett (from May 2025). Its objective is that the income of the Trust Fund shall be applied in maintaining the churchyard in good order and repair including providing and/or maintaining equipment necessary for such maintenance and providing stock. In September 2018, the member of staff transferred employment to the PCC from St. Andrews (Hornchurch) Churchyard Maintenance Trust (note 4), which makes a grant to the PCC to support the additional expenditure (note 8 (b)). There were no balances outstanding between the PCC and St. Andrews (Hornchurch) Churchyard Maintenance Trust as at 31 December 2024 (2023: none).

During the year, no Trustees received any remuneration for services as members of the PCC, but a total of £2,400 (2023 £3,350) was paid, reimbursed or waived in respect of three (2023: seven) members of the PCC for fees or expenses relating to weddings, funerals, travel and housing costs.

During the year, unconditional donations that have been identified as emanating from related parties, including members of the PCC, amounted to £45,368.

The ex-tenant at the Kenilworth Drive property is the daughter-in-law of a Church Warden, Mr N McCarren. The amount of rent paid was independently assessed. The tenancy terminated on 31 December 2024.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2024

Notes to the Financial Statements (continued)

11. Comparative figures for the Statement of Financial Activities

SORP (FRS102) requires that the Statement of Financial Activities should show comparative figures for every item shown therein. The PCC has taken the option of showing these figures, for the year ended 31 December 2023, in a note to the accounts as set out below.

	Note	Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2023
		£	£	£	£	£
Income and endowments						
Voluntary income	2(a)	159,471	2,567	1,623	-	163,661
Church activities	2(b)	86,234	439	18,261	-	104,934
Income from investments	2(c)	59,177	-	-	-	59,177
Activities for generating funds	2(d)	3,422	1,664	-	-	5,086
CDBF Energy Grant	2(d)	2,280	-	-	-	2,280
Total income		310,584	4,670	19,884	-	335,138
Expenditure on						
Church activities	3(a)	362,756	1,195	21,803	-	385,754
Fundraising costs	3(b)	646	-	-	-	646
Total expenditure		(363,402)	(1,195)	(21,803)	-	(386,400)
Net income/(expenditure) before investment gains		(52,818)	3,475	(1,919)	-	(51,262)
Transfers between funds		(52,818)-	(26,409)	(26,409)	-	-
Other recognised gains/(losses)						
Gains/(losses) on revaluation of fixed assets		-	(830)	4,562	-	3,732
Net income/(expenditure)		-	(23,764)	(23,766)	-	(47,530)
Reconciliation of funds:						
Balances Brought Forward 1 January 2023		-	1,796,477	194,851	10,654	2,001,982
Balance Carried Forward 31 December 2023		-	1,772,713	171,085	10,654	1,954,452

**Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council
For the year ended 31 December 2024**

**Independent Examiner's Report to the Trustees of the Parochial Church Council
Of the Ecclesiastical Parish of Hornchurch St Andrew**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 10 to 22.

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 charity's accounts carried out under section 145 of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

Signed

Steven W Lescott FCCA

Chartered Certified Accountant

Xeinadin Southend
Incorporated Financial Accountants
Cumberland House
24-28 Baxter Avenue
Southend-on-Sea
Essex SS2 6HZ

Date: 10 August 2025

Accounts

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HORNCHURCH PAROCHIAL CHURCH COUNCIL

TRUSTEES' REPORT AND ACCOUNTS

For the year ended 31 December 2023

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Trustees' Report to the Members of the Ecclesiastical Parish of Hornchurch St Andrew

The Trustees present their annual report and financial statements for the year ended 31 December 2023.

Reference and Administrative Information

The Parochial Church Council of the Ecclesiastical Parish of Hornchurch St Andrew ("PCC") was registered on 11 March 2010. The PCC is a body corporate governed by The Parochial Church Councils (Powers) Measure (1956) as amended and church representation rules. The Parish of Hornchurch comprises the four churches of St Andrew, St George, St Matthew and Messy Church, which forms part of the Diocese of Chelmsford within the Church of England.

Registered Charity number

1134813

Principal address

222 High Street
Hornchurch
Essex
RM12 6QP

Governance

The Trustees who served during the year and at the date of this report were:

Rev'd K Wylie	Rev'd Dr M Hayward
Rev'd L Bewick	Mrs S Hill (from July 2023)
Rev'd B Baker (Co-opted)	Miss A Jarrett
Mrs C Beech	Mrs J John
Mrs P Bromhall	Mr A Losq (to June 2023)
Mrs J Brooks	Mrs D McCarren
Mr D Cast (to June 2023)	Mr N McCarren (Vice-Chair)
Mrs P Clark (Secretary)	Mrs M Powell
Mr C Cox (to May 2023)	Mr J Shearmur
Mrs S Cox	Mrs C Sherratt
Mr R Dines	Rev'd M Smeed (from July 2022)
Mrs K Dunstan	Mr J Speller (to May 2023)
Rev'd S Groombridge (Co-opted)	Mrs A Tansley
Mr K Green	Mrs C Withers

Members of the PCC are either ex officio or elected by the Annual Parochial meeting in accordance with the Church Representation Rules or are co-opted. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. Newly elected Trustees are provided with a copy of the Church of England pamphlet "Trusteeship – an introduction to members".

The Standing Committee, comprising the Incumbent, the Wardens, the Treasurer and the PCC Secretary, can be called upon to take decisions on matters requiring immediate attention. Such decisions are later ratified by the PCC.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Management

Members of the management team at the date of this report were:

Incumbent	Rev'd K Wylie
Associate Vicar	Rev'd L Bewick
Associate Priest	Rev'd Dr M Hayward
Curate	Rev'd M Smeed
Retired Ministers	Rev'd B Baker Rev'd S Groombridge
Readers	Mrs P Bromhall Mrs C Sherratt
Authorised Local Preachers	Mr M Cornish Miss A Jarrett
Messy Church Co-ordinator	Mrs K Dunstan
Choirmaster	Mr W Brooks
Organist	Mr A Losq
Church Wardens	Mr N McCarren Mr J Shearmur
PCC Secretary	Mrs P Clark
Treasurer	(Vacant)
Assistant Treasurer	Mr R Sherratt
Deanery Synod Representatives	Mrs J Brooks Mr R Dines Mrs K Dunstan Mrs S Hill
Safeguarding representatives	(Young people) Mrs J Whitehead (Vulnerable adults) Mrs L Girkin

Bankers and Professional Advisers

Bankers

Barclays Bank PLC Leicester LE87 2BB	CCLA Investment Management Ltd One Angel Lane London EC4R 3AB
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Independent Examiner

Steven Lescott F.C.C.A.
Devonports LAS
Incorporated Financial Accountants
10 Station Court
Station Approach
Wickford, Essex SS11 7AT

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Statement of Trustees' Responsibilities

The law applicable to charities in England and Wales, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice ("SORP") applicable to charities preparing their accounts in accordance with Charity SORP (FRS102) small charities, requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to –

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- 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 proper accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with applicable law. 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.

Aim and Purpose

The PCC has the responsibility of co-operating with the incumbent, the Reverend Ken Wylie, in promoting in the Ecclesiastical Parish the whole mission of the Church - pastoral, evangelical, social and ecumenical. It also has maintenance responsibilities for the churches and allied premises within the PCC area.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our Parish community. The PCC maintains an overview of worship throughout the Parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

Public Benefit

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our Parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the Parish
- Missionary and outreach work

The annual report describes the activities undertaken by the PCC during the year to further, in the opinion of the Trustees, its charitable purposes for public benefit.

The Trustees are of the opinion that they have complied with the duty in section 17 of the Charities Act 2011.

Electoral Roll

In December 2023, there were 319 Parishioners on the Church Electoral Roll, of whom 177 were resident and 142 were not resident within the Parish Boundary. The total represents an increase of nine in the figure quoted in the Annual Report for December 2022.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Review of the Year

Every year has its standout events and its high and lows. In it all we have continued to trust in the Lord for all our needs and will do so into the year ahead.

It is appropriate to begin this year with thanks: thanks to God for giving us all we need, for being our hope and inspiration; and thanks to so many people who ensure that the parish operates in the way that we believe the Lord is calling us to.

As always there are far too many people to individually thank but who, in exercising their ministries, allow us to bring the Good News to our wider community. In regard to regular services, we rely upon those stewarding and welcoming, serving refreshments, getting the services heard and seen through AV provision, leading our worship in singing and playing instruments, providing for our younger members in Sunday School. There is help in the administration of the business of the parish not least in the role of wardens and members and officers of the PCC.

And there are those who do so much in our various expressions of fellowship and worship not limited to the buildings expressed in Eco-Church, Messy Church, Bullseye and in simply being welcomers and carers to one another ensuring that we know what is going on for our community. And we have teams who ensure occasional visitors are put at ease to be able to experience the church, whether that be school and student groups or people attending for a baptism, funeral or wedding. Or who take up the invitation to be prayed for by our Healing Prayer Team.

This is not forgetting those who are active in our community through our Toddler Groups, the Bridge and Table Top Fun. We ask forgiveness for those who, in this moment of writing, we have omitted. We thank you all who are committed to our shared ministry.

We see many people in a multitude of teams and places. All are valued and yet there is always a need for more folk stepping forward or being invited into exercising the skills they have. We have the examples of many who lead our worship whose primary calling is to their workplace or life outside "church" and who also bless us with their ministry within church settings.

Throughout the year we continued in our established patterns of services, though there was still room to bring back and initiate new things. In terms of worship, we have returned to a weekly Sunday evening service at St Andrew's with a mixture of styles. The Bridge has moved into the large hall at North Street and has been blessed in providing for more people and having the space to do so much more as well in terms of activities and visits which included a Christmas visit from Yr2 at Scotts Primary School who gave a faithful musical rendering of the Christmas story. At St Matthew's, Table Top Fun has been a great addition acting as an after-school club for children and carers offering a place of games and gathering on a Friday evening at the end of busy school weeks.

Other notable events and activities marked through the year included:

- Children from St Andrew's Choir collaborating with other Essex choristers in singing Choral Evensong at St Paul's Cathedral;
- Joining with the nation in celebrating the Coronation of King Charles III, including a prayer vigil held the day before the Coronation service;
- Our Dorcas Group co-ordinating a community art project, being an outstanding mixed media Poppy display for Remembrance;
- More school groups visiting St Andrew's for curriculum based RE visits;
- Revd Mark Smeed being priested and beginning to celebrate the Eucharist;
- More members of the congregation completing the Course in Christian Studies;
- Receiving news that Revd Marianne Hayward was to remain in the parish as Associate Priest;
- Hosting a deanery Confirmation service at which over 20 people from 5 parishes were confirmed.

Quite a year that we can celebrate in and rejoice that God has been with us in all that we do. A reminder also that, while we do much, there is always more that we could do, not least in terms of our discipleship. We will do well in this by encouraging one another in our worship and sharing our stories of faith and development.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Review of the Year (continued)

The fourth Church within the Parish of Hornchurch, Messy Church, provides space for **all-ages** to encounter God, discover Jesus and the Holy Spirit, through **creativity, hospitality and celebration**.

Messy Church in Hornchurch is now 12 years old, although the format and venues have changed over the year we continue to meet regularly in the hall and/or grounds of St Andrew's Church providing opportunities for multi-generational interaction to reflect together, usually outdoors, on the wonders of God's creation and explore the Christian Faith through activities, crafts, games, prayer, worship and refreshments. We helped with the planting of trees in the perimeter hedging to support wildlife and local biodiversity and a community herb garden was created during our Pentecost Service to share herbs with people who visit the church grounds.

We joined in organising the Parish Bring and Share Community Picnic for the Coronation Big Lunch on Sunday 7th May; and raised funds for two of Tearfund's Toilet Twinning global water and sanitation programme. The all-age Light Party is an annual opportunity for Messy Church and the Parish to share God's Light and Love at the end of October. Messy Church in Hornchurch continues to support the wider Messy Church organisation and were invited to lead a Holy Week activity at St Paul's Messy Cathedral event.

The Well was started at St Matthew's Church in October 2022 by a group of like-minded people who are very aware of the need for a service that recognises and celebrates disabilities and the special needs within the parish; there is an average attendance of roughly 20-25 all age worshippers.

The ministry of music is always well received. Choral Evensong is now back as a regular service on the first Sunday of the month, and over the past year included services for the Coronation, a Blue Christmas service, and Advent Carols. In addition, the choir sang at the annual St. Francis Hospice Concert helping to raise much needed funds for the Hospice. The annual "Nine Lessons and Carols" was particularly well received by the congregation. On Palm Sunday, the choir performed Faure's "Requiem". The bellringers had a busy year, with 46 Quarters, 4 Peals and numerous other performances, including a Quarter for the Coronation of King Charles III. We are grateful to everyone who shares their gift through singing, playing and bellringing,

The A-V system team is to be congratulated in its significant contribution to the mission of the parish through streaming from St Andrew's to those at home who cannot attend.

Young people

The Parish of Hornchurch hosts a wide range of groups for Young People, providing for youngsters from babies to eighteen years. There are currently twenty-five groups, including five organised directly by the Church. The other twenty are units of Uniformed Organisations: one Girl's Brigade unit; one Scout Group, with ten sections - three Beaver Colonies, four cub packs and three scout troops; and nine Girlguiding units – two of Rainbows, five of Brownies and two of Guides.

These groups are all led by volunteers, to whom the Parish is grateful for their dedication and for the time they spend in planning and running programmes and activities for their groups, many throughout the year: without their leadership, these groups would not be able to run. Further details of the activities of these groups can be found in the separate annual youth report presented to the APCM and available from the Parish Office.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Review of the Year (continued)

Volunteers

The Parish of Hornchurch is dependent on the huge number of people involved in church activities in the area.

Volunteers undertake significant roles in the activities of the PCC, ranging from administration, such as assisting with financial recording; leading mother and baby groups; youth activities; prayer, bereavement and support networks; as well as worship. The number of volunteers involved during the year, daily, weekly, monthly or annually would be in the region of 100, contributing an average of around 2½ hours per week.

The service provided to our local community through church volunteering has a significant impact on people's relationship to the Church particularly at times of crisis. Within this context, the PCC greatly values the considerable time given by all the volunteers across the Parish in pursuit of our mission.

Management of the charity

The full PCC met six times in 2023. The average attendance was 64%. The Standing Committee met regularly, at least monthly, during the year to discuss policy and financial matters. The key matters arising were presented for consideration at the full PCC meetings.

Pay policy for staff

The PCC employs twelve staff (eleven of whom are part-time), working in the roles of cleaner, caretaker, office administration, financial administration and gardener, as well as remunerating the organist. Pay is reviewed annually in the Spring and increased according to our means and to ensure these are in excess of minimum wages rates at that time.

The PCC has participated in the NEST pensions scheme from 1 March 2016, 10 months earlier than the statutory staging date. The PCC's contributions have been set at 3% with effect from that date.

The PCC members (who are trustees of the charity) give their time freely and received no remuneration for the year. Details of related party transactions are disclosed in note 10.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Review of the Year (continued)

Financial Review

During the year, the income and expenditure on unrestricted funds (general and designated) before investment gains were as follows:

	Unrestricted funds		2023 Total	Unrestricted funds		2022 Total
	General	Designated		General	Designated	
	£	£	£	£	£	£
Income	310,584	4,670	315,254	301,093	2,817	303,910
Expenditure	<u>363,402</u>	<u>1,195</u>	<u>364,597</u>	<u>301,373</u>	<u>1,504</u>	<u>302,877</u>
Net (expenditure)/income	<u>(52,818)</u>	<u>3,475</u>	<u>(49,343)</u>	<u>(280)</u>	<u>1,313</u>	<u>1,033</u>

General income, at £310,584 (2022: £301,093), increased by £9,501 (Note 2). Planned giving increased by £4,513, while collections at all services increased, by £2,091. Hall hires decreased by £1,240. Income from investments was broadly similar to last year. The PCC received with thanks a grant of £2,280 towards its Energy Costs from the Chelmsford Diocesan Board of Finance.

General expenditure of £363,402 (2022: £301,373) increased by £62,029 (Note 3), arising not only from the increase in general income, but also from decisions taken to use reserves to undertake necessary maintenance and administration without further delay.

A change in policy in assessing Parish Share led to a reduction of £8,396 in the 2023 charge whilst, in a further policy change, the rate paid for the use of PCC property to house stipendiary clergy was increased to a commercial rate, which benefited the PCC £9,300 in the year (continuing).

It is not easy to put the overall expenditure on the various projects undertaken during the year, though it is hoped that these brief notes and rounded figures put the deficit for the year into some context:

Project	Brief description	£'000
St Matthew's Church & Fellowship Hall	Fencing; Roof; Ceiling; Interior decoration	26
PCC	Legal advice on leases; consultancy advice, software advice	11
St George's Church	Replacement fire doors	3
St Andrew's Church	Architect's drawings of roof. Preliminary assessment of cost of repairing area from which copper was stolen in 2011	3
St Andrew's Parish Office	Repairs to Parish Office roof	8
85 Kenilworth Gardens	Maintenance of property before re-letting	6
	Total of "project" expenditure	57

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Review of the Year (continued)

Financial Review (continued)

Expenses have been kept under scrutiny by the Standing Committee.

The PCC is grateful to all those parishioners who were able to increase their giving in 2023.

It remains vitally important that the Parish continues to consider the stewardship of its financial resources and how it might increase its planned giving income in future years.

Reserves Policy

It is PCC policy to maintain “free” reserves (that is, unrestricted reserves which are not designated for a specific purpose) which are equivalent to two to three months of average unrestricted payments, which is currently equivalent to a reserve of between £55,000 and £82,000, in order to smooth out fluctuations in cash flow and to meet unexpected items of expenditure.

At 31st December 2023, “free” reserves for this purpose on the unrestricted general fund were exhausted by the prior years’ deficits and the designated legacy fund held £66,000, below the top of this range. However, the £120,000 unrestricted bequest received in 2019 (and reduced this year by £26,400) has been earmarked by the PCC as an emergency fund against the potential future deficits on unrestricted general funds caused by a reduction in income which might arise from the economic uncertainties referred to in the financial review and any significant expenditure which might arise on St Andrew’s church.

The remaining designated funds are held: to prepare for the periodic major servicing of the organ; and to support the work of the committees who organize, on behalf of the PCC, Summer Safari, the Magazine, the Bookstall and Messy Church. Details of unrestricted funds, including those which are designated, are given in note 8 (a) to the financial statements. Details of restricted funds, including the purposes for which they are held, and endowment funds are given in notes 8 (b) and 8 (c) respectively.

The future: 2024 and the impact of the current economic climate

The outlook for Britain’s economy in 2024 and 2025 is very uncertain, and in particular, the impact of continuing high levels of inflation and interest rates.

The designation of legacies and the bequest will allow these funds to be held in reserve to further the mission of our Parish in 2024 and beyond.

The Annual Report was approved by the Parochial Church Council on 15 August 2024 and signed on 28 August 2024 on its behalf by:

The Reverend Kenneth Wylie

Chair of Council, Vicar

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Independent Examiner's Report to the Trustees of the Parochial Church Council Of the Ecclesiastical Parish of Hornchurch St Andrew

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 10 to 22.

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 charity's accounts carried out under section 145 of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

Signed

Steven W Lescott FCCA

Chartered Certified Accountant

10 Station Court
Station Approach
Wickford
Essex
SS11 7AT

28 August 2024

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Statement of Financial Activities – Year ended 31 December 2023

	Note	Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
		£	£	£	£	£	£
Income and endowments							
Voluntary income	2(a)	159,471	2,567	1,623	-	163,661	156,024
Church activities	2(b)	86,234	439	18,261	-	104,934	111,360
Income from investments	2(c)	59,177	-	-	-	59,177	52,097
Activities for generating funds	2(d)	3,422	1,664	-	-	5,086	4,088
CDBF Energy Grant	2(d)	2,280	-	-	-	2,280	-
Total income		310,584	4,670	19,884	-	335,138	323,569
Expenditure on							
Church activities	3(a)	362,756	1,195	21,803	-	385,754	321,400
Fundraising costs	3(b)	646	-	-	-	646	847
Total expenditure		(363,402)	(1,195)	(21,803)	-	(386,400)	(322,247)
Net income/(expenditure) before investment gains/(losses)							
		(52,818)	3,475	(1,919)	-	(51,262)	346
Transfers between funds		52,818	(26,409)	(26,409)	-	-	-
Other recognised gains/(losses)							
Gains/(losses) on revaluation of fixed assets		-	(830)	4,562	-	3,732	(5,299)
Net income/(expenditure)		-	(23,764)	(23,766)	-	(47,530)	(4,953)
Reconciliation of funds:							
Balances Brought Forward 1 January 2023		-	1,796,477	194,851	10,654	2,001,982	2,006,005
Balance Carried Forward 31 December 2023		-	1,772,713	171,085	10,654	1,954,452	2,001,982

The notes on pages 12 to 22 form part of these accounts.

The detailed comparative figures, showing the Statement of Financial Activities for the year ended 31 December 2022, are set out in note 12.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Balance Sheet – 31 December 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	5(a)	1,577,500	1,577,500
Investments	5(b)	<u>41,109</u>	<u>37,377</u>
		1,618,609	1,614,877
CURRENT ASSETS			
Debtors and prepayments	6	33,376	37,049
Short term deposits		245,491	292,433
Cash at bank and in hand		<u>104,013</u>	<u>104,530</u>
		382,880	434,012
LIABILITIES			
Creditors: amounts falling due within one year	7	<u>(47,037)</u>	<u>(46,907)</u>
Net Current Assets		335,843	387,105
TOTAL ASSETS LESS CURRENT LIABILITIES			
		1,954,452	2,001,982
TOTAL NET ASSETS			
		<u>1,954,452</u>	<u>2,001,982</u>
FUNDS			
Unrestricted funds	8(a)	1,772,713	1,796,477
Restricted funds	8(b)	171,085	194,851
Endowments funds	8(c)	<u>10,654</u>	<u>10,654</u>
TOTAL FUNDS	9	<u>1,954,452</u>	<u>2,001,982</u>

The notes on pages 12 to 22 form part of these accounts.

Approved by the Parochial Church Council on 15 August 2024 and signed on 28 August 2024 on its behalf by:

Rev'd Kenneth Wylie
Chair of Hornchurch Parochial Church Council

Mr Nigel McCarren
Trustee

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Notes to the Financial Statements

1. Accounting policies

a. Accounting Convention

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the regulations' "true and fair view" provisions, together with FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities ("SORP (FRS102)"). The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at fair value.

The SORP (FRS102) requires expenditure to be reported on an activity basis to show how the charity has used its resources to further its charitable aims for the public benefit. However, as the charity is below the charity audit level threshold, it has opted to report expenditure by the nature of the expenditure rather than on an activity basis, as permitted by section 4.27 of SORP.

The Financial Statements include all transactions, assets and liabilities for which the PCC is liable in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b. Funds Accounting

Funds held by the PCC are:

Unrestricted – these represent income funds which can be used for general purposes of the PCC purposes, 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 trustees' report.

Restricted – These are funds that must be spent on the restricted purposes for which they were given: (i) income from trusts or endowments which can be expended only on those objects specified in the terms of the trust or bequest; (ii) donations or grants received for a specific purpose or invited by the PCC for a specific object.

Endowments – Unless specified otherwise when the endowment was established, the income generated by these funds can be used for restricted or unrestricted purposes but the trust capital must be retained permanently.

c. Income and endowments

Recognition of income and endowments

These are included in the Statement of Financial Activities (SOFA) when: the PCC becomes legally entitled to the use of the resources; and the inflow of economic benefit is probable; and the monetary value can be measured with sufficient reliability. Income from events, etc., is reported before any related costs that may have been deducted from the gross proceeds.

Grants and donations

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

Gift Aid Tax claims, etc., on cash donations

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

Income from Investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

Gains and Losses on Investments

Realised Gains or Losses are recognised when the investments are sold.

Unrealised Gains and Losses are accounted for on revaluation at bid value as at 31 December of the year of account.

Rental income

Rental income from lettings is recognized when the rental is due.

d. Expenditure and liabilities

Liabilities are recognized as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Grants

Grants and Donations are recognised when paid or when awarded where the award constitutes a binding obligation on the PCC.

Church Activities

The Diocesan Parish Share is accounted for when paid. Any contribution deemed to be unpaid at 31 December is not provided for in these accounts.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Notes to the Financial Statements (continued)

1. Accounting policies (continued)

e. Tangible fixed assets for use by the charity

Consecrated and Benefice Property is excluded from the Accounts by S.10 (2) (a) and (c) of The Charities Act 2011.

Moveable church furnishings are not included in the accounts unless sufficient cost information is available but all items are included in the Church's inventory.

All expenditure on consecrated or benefice buildings and other fixed assets costing under £1,000 are written off in the year they are incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold buildings, over their expected useful lives. The rates applicable are:

Land	Nil
Buildings	Nil*
Fixtures & Fittings	25% Straight Line
Computer Equipment	30% Straight Line

*No depreciation is provided on freehold buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would not be material. An impairment review is carried out annually and any resultant loss identified in expenditure for the year.

f. Current Assets

Amounts owing to the PCC at 31 December for fees, rents or other income are shown as debtors. This figure would be reduced by any provision deemed necessary to cover bad or doubtful debts

Short Term Deposits include cash held on deposit with CBF Church of England Funds or with Barclays Bank.

g. Donated services, goods and facilities

Donated services, goods or facilities are included in incoming resources (and at the same time in resources expended) at the estimated fair value of the services, goods or facilities received.

h. Fees collected by the PCC in an agency capacity

A proportion of the fees collected by the PCC for weddings and funerals is considered under SORP to be collected by the PCC as an intermediary and these fees do not count towards PCC income and should not be included in the PCC's financial statements if the money is paid over in full directly to those involved. Such fees include the fees belonging to the Diocesan Board of Finance and those collected for the services, for example, of bell ringers, organists and vergers. Similarly, the PCC will from time to time collect money for other charities in a public place or in church services; under SORP, these monies are also considered to be collected by the PCC as agent for the charity concerned and are not included in the financial statements. Reference is made to these collections in the Annual Report.

i. Going Concern

The trustees have prepared the accounts on a going concern basis and, having regard to a period exceeding twelve months after the balance sheet date, are satisfied that this basis continues to be appropriate.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Notes to the Financial Statements (continued)

2. Income and endowments

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2023	Total 2022
	£	£	£	£	£	£
(a) Voluntary income						
Planned giving	105,117	-	-	-	105,117	100,604
Collections at all services	12,755	-	-	-	12,755	10,664
Donations and appeals	15,273	1,067	1,623	-	17,963	17,915
Income tax recoverable	26,326	-	-	-	26,326	26,341
Legacies	-	1,500	-	-	1,500	500
	<u>159,471</u>	<u>2,567</u>	<u>1,623</u>	<u>-</u>	<u>163,661</u>	<u>156,024</u>
(b) Income from church activities						
Letting of Church halls	73,153	-	-	-	73,153	74,393
Fees from weddings and funerals	13,081	-	511	-	13,592	17,647
Summer Safari	-	-	-	-	-	-
Messy Church	-	439	-	-	439	240
Grant – Churchyard Trust (note 4)	-	-	17,750	-	17,750	19,080
	<u>86,234</u>	<u>439</u>	<u>18,261</u>	<u>-</u>	<u>104,934</u>	<u>111,360</u>
(c) Income from investments						
Dividends and interest	15,579	-	-	-	15,579	5,326
Letting of houses	30,878	-	-	-	30,878	35,990
Other letting income	12,720	-	-	-	12,720	10,781
	<u>59,177</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,177</u>	<u>52,097</u>
(d) Activities for generating funds						
Grants and Insurance claims*	3,010	-	-	-	3,010	-
Fetes, bazaars and other events	2,692	-	-	-	2,692	3,138
Parish magazine advertising	-	1,552	-	-	1,552	861
Bookstall	-	112	-	-	112	89
	<u>5,702</u>	<u>1,664</u>	<u>-</u>	<u>-</u>	<u>7,366</u>	<u>4,088</u>
Total Income	<u>310,584</u>	<u>4,670</u>	<u>19,884</u>	<u>-</u>	<u>335,138</u>	<u>323,569</u>

*Includes £2,280 Energy grant from Chelmsford Diocesan Board of Finance.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Notes to the Financial Statements (continued)

3. Expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £	Total 2022 £
Church activities						
(a) Church activities						
Missionary and charitable giving	1,512	-	608	-	2,120	1,614
Ministry Costs Parish share (note 3(e))	145,789	-	-	-	145,789	163,512
Chaplaincy maintenance	157	-	-	-	157	-
Clergy housing	2,077	-	-	-	2,077	-
Church running expenses	15,756	976	3,445	-	20,177	6,634
Church maintenance	8,556	-	-	-	8,556	-
Church halls running costs	70,371	-	-	-	70,371	37,126
Churchyard maintenance	6,291	-	-	-	6,291	2,926
Bookstall	-	-	-	-	-	-
Parish magazine	-	50	-	-	50	48
Staff costs (note 4)	63,673	-	17,750	-	81,423	76,500
Training and mission	716	-	-	-	716	606
Summer Safari	-	-	-	-	-	-
Messy Church	-	169	-	-	169	480
Utilities (Gas, electric and water)	21,936	-	-	-	21,936	19,944
Depreciation	-	-	-	-	-	-
Retirement presentation gifts	1,161	-	-	-	1,161	586
	<u>337,995</u>	<u>1,195</u>	<u>21,803</u>	<u>-</u>	<u>360,993</u>	<u>309,976</u>
Church management and administration						
Printing, postage and stationery	925	-	-	-	925	1,094
Telephone	2,940	-	-	-	2,940	2,828
Office equipment	5,790	-	-	-	5,790	4,926
Legal and Professional fees	11,035	-	-	-	11,035	-
Payroll bureau	1,371	-	-	-	1,371	492
	<u>22,061</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,061</u>	<u>9,340</u>
Governance costs						
Examiner's fee:						
Independent examination	2,700	-	-	-	2,700	3,060
	<u>2,700</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,700</u>	<u>3,060</u>
Total expenditure on church activities	<u>362,756</u>	<u>1,195</u>	<u>21,803</u>	<u>-</u>	<u>385,754</u>	<u>322,376</u>
(b) Fundraising costs						
Fundraising costs	646	-	-	-	646	847
	<u>646</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>646</u>	<u>847</u>
Total resources expended	<u>363,402</u>	<u>1,195</u>	<u>21,803</u>	<u>-</u>	<u>386,400</u>	<u>323,223</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Notes to the Financial Statements (continued)

3. Expenditure (continued)

(e) Diocesan Parish Share

	2023	2022
	£	£
Gross Diocesan Share from the parish	165,928	180,188
Less: Special credit	-	(4,200)
Less: Fees credit	-	(1,508)
Net assessment	165,928	174,480
Discount	(1,659)	(1,788)
Housing credit	(18,480)	(9,180)
Prolonged vacancy credit	-	-
	<u>145,789</u>	<u>163,512</u>

(f) Support costs

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£	£
Support costs (included above)	<u>27,275</u>	<u>-</u>	<u>-</u>	<u>27,275</u>	<u>26,200</u>

4. Staff costs

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£	£
Wages and Salaries	62,453	-	17,750	80,503	75,563
Employer's pension contribution	920	-	-	920	937
	<u>63,373</u>	<u>-</u>	<u>17,750</u>	<u>81,423</u>	<u>76,500</u>

The average number of full-time equivalent employees in administrative and support roles during the year was four (2022: four). During the year there were no employees who earned £60,000 or more. St. Andrews (Hornchurch) Churchyard Maintenance Trust (note 10) makes a grant to the PCC to support the expenditure on maintaining the churchyard, including the wages of the gardener. The grant and expenditure set against it are included in note 8 (b). At 31 December 2023, four eligible staff members were enrolled in the NEST pension scheme (2022: four). The PCC is not required to make Employers' National Insurance contributions as its liability falls below the minimum level at which contributions are payable.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Notes to the Financial Statements (continued)

5. Fixed assets

(a)	Freehold Land and Buildings			2023 Total £	2022 Total £
	Halls	Curate Houses	Fixtures, fittings and equipment		
	£	£	£		
Tangible assets					
Cost					
At 1 January 2023	795,000	782,500	20,063	1,597,563	1,597,563
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2023	<u>795,000</u>	<u>782,500</u>	<u>20,063</u>	<u>1,597,563</u>	<u>1,597,563</u>
Depreciation					
Accumulated depreciation at 1 January 2023	-	-	20,063	20,063	20,063
Charge for year	-	-	-	-	-
Accumulated depreciation at 31 December 2023	<u>-</u>	<u>-</u>	<u>20,063</u>	<u>20,063</u>	<u>20,063</u>
Net book value:					
At 31 December 2023	<u>795,000</u>	<u>782,500</u>	<u>-</u>	<u>1,577,500</u>	<u>1,577,500</u>
At 31 December 2022	<u>795,000</u>	<u>782,500</u>	<u>-</u>	<u>1,577,500</u>	

The freehold land and buildings comprise the Halls and Premises located at North Street, Hornchurch, together with the curates' houses at Burnway, Chelmsford Drive and Kenilworth Gardens.

The North Street Halls site is shown at cost which, as permitted by SORP, was the deemed cost under FRS 15 transitional provisions, under which the property's 2013 valuation has not been updated.

The three curates' houses are also shown at cost under the same provisions noted above, under which the 2014 valuations of the properties have not been updated.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Notes to the Financial Statements (continued)

5. Fixed assets (continued)

(b) Movement in fixed asset investments	2023	2022
	£	£
Market value brought forward at 1 January 2023	37,377	42,676
Add gain/deduct (loss) on revaluation	<u>3,732</u>	<u>(5,299)</u>
Market value at 31 December 2023	<u>41,109</u>	<u>37,377</u>
Investments at market value comprised Collective investment Schemes (COIF Charities Ethical Investment Fund)	41,109	37,377
Total	<u>41,109</u>	<u>37,377</u>
Market value of unrestricted investments at 31 December 2023	957	881
Market value of restricted investments at 31 December 2023	<u>40,152</u>	<u>36,496</u>
	<u>41,109</u>	<u>37,377</u>

6. Debtors and prepayments

	2023	2022
	£	£
Income Tax Recoverable	21,451	20,080
Other debtors	9,285	14,732
Prepayments and Accrued Income	<u>2,640</u>	<u>2,237</u>
	<u>33,376</u>	<u>37,049</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Notes to the Financial Statements (continued)

7. Liabilities

	2023	2022
	£	£
Amounts falling due within one year:		
Accruals and Deferred income	11,473	17,716
Trade creditors	13,672	9,448
Other creditors	21,892	19,743
	<u>47,037</u>	<u>46,907</u>

8. Statement of fund movements

	Balance brought forward	Income	Expenditure	Revaluation Gain(Loss)	Transfers	Balance carried forward
	£	£	£	£	£	£
Unrestricted) Funds (see (a) below)	1,796,477	315,254	(364,597)	-	18,932	1,772,713
Restricted Funds (see (b) below)	194,851	19,884	(21,803)	3,732	(25,579)	171,085
Endowment Funds (see (c) below)	10,654	-	-	-	-	10,654
	<u>2,001,982</u>	<u>335,138</u>	<u>(386,400)</u>	<u>3,732</u>	<u>-</u>	<u>1,954,452</u>

(a) Unrestricted Funds

General Funds	(280)	310,584	(363,402)	-	52,818	(280)
Legacies	64,070	1,500	-	-	-	65,570
Bequest	120,000	-	-	-	(26,409)	93,591
Organ & choir, music	23,681	1,067	(976)	-	-	23,772
Summer Safari	1,848	-	-	-	-	1,848
Magazine	3,843	1,552	(50)	-	-	5,345
Bookstall	2,580	112	-	-	-	2,692
Messy Church	1,809	439	(169)	-	-	2,079
Unrealised gain/(loss) on valuation	1,578,926	-	-	-	(830)	1,578,096
	<u>1,796,477</u>	<u>315,254</u>	<u>(364,597)</u>	<u>-</u>	<u>25,579</u>	<u>1,772,713</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Notes to the Financial Statements (continued)

8. Statement of funds (continued)

	Balance brought forward	Income	Expenditure	Revaluation Gain(Loss)	Transfers	Balance carried forward
	£	£	£	£	£	£
(b) Restricted Funds						
Church Fabric/Restoration	28,517	125	-	-	-	28,642
St Andrew's Roof Appeal 2011	33,256	525	(2,970)	-	-	30,811
Bells	1,130	-	-	-	-	1,130
Organ Fund 2011	19,436	511	-	-	-	19,947
Sheila Jigins legacy (Mission and Fabric)	50,794	-	-	-	(26,409)	24,385
Mrs E Burton legacy (Choir & Music)	9,199	-	(387)	-	-	8,812
Dorothy Dines legacy (Choir)	735	-	(88)	-	-	647
F J Black (TimeOut)	593	-	-	-	-	593
Impact and youth work	133	-	-	-	-	133
CYT grant (note 4)	-	17,750	(17,750)	-	-	-
Choir Lighting	2,748	-	-	-	-	2,748
The Fold (Messy Church)	6,054	-	-	-	-	6,054
Mrs J Sheppard (St Matthew's prayer & hymn books)	1,000	-	-	-	-	1,000
St Matthew's Books	239	-	-	-	-	239
L A Gillingham (Flowers)	202	-	-	-	-	202
V & LE Jackson and H Warren (Choir)	404	-	-	-	-	404
H Smith (Flowers)	102	-	-	-	-	102
C Braithwaite (Fabric)	2,307	-	-	-	-	2,307
Mrs I M Parry (Education)	1,000	-	-	-	-	1,000
Children's Society	30	102	(132)	-	-	-
Other charity collections	35	809	(476)	-	-	368
Restricted Choir Fund	-	62	-	-	-	62
Brenda Newlyn (Ramp & crosses)	301	-	-	-	-	301
Unrealised gain on investments	36,636	-	-	3,732	830	41,198
	<u>194,851</u>	<u>19,884</u>	<u>(21,803)</u>	<u>3,732</u>	<u>(25,579)</u>	<u>171,085</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Notes to the Financial Statements (continued)

8. Statement of funds (continued)

	Balance brought forward	Income	Expenditure	Revaluation Gain(Loss)	Transfers	Balance carried forward
	£	£	£	£	£	£
(c) Endowment Funds						
Mrs Herapath	8,581	-	-	-	-	8,581
Talbot Gibbs Charity	1,540	-	-	-	-	1,540
William Gogney	533	-	-	-	-	533
	<u>10,654</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,654</u>

9. Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£	£
Fixed Assets	1,577,500	41,109	-	1,618,609	1,614,877
Current Assets	242,250	129,976	10,654	382,880	434,012
Current Liabilities	<u>(47,037)</u>	<u>-</u>	<u>-</u>	<u>(47,037)</u>	<u>(46,907)</u>
	<u>1,772,713</u>	<u>171,085</u>	<u>10,654</u>	<u>1,954,452</u>	<u>2,001,982</u>

10. Related party disclosures

The PCC is associated with St. Andrews (Hornchurch) Churchyard Maintenance Trust (Registered Charity no 295658) by means of mutual Trustees, Rev'd K Wylie, Mr J Shearmur and Mr N McCarren. Its objective is that the income of the Trust Fund shall be applied in maintaining the churchyard in good order and repair including providing and/or maintaining equipment necessary for such maintenance and providing stock. In September 2018, the member of staff transferred employment to the PCC from St. Andrews (Hornchurch) Churchyard Maintenance Trust (note 4), which makes a grant to the PCC to support the additional expenditure (note 8 (b)). There were no balances outstanding between the PCC and St. Andrews (Hornchurch) Churchyard Maintenance Trust as at 31 December 2023 (2022: none).

No Trustees received any remuneration for services as members of the PCC, but a total of £ £3,350 (2022 £4,215) was paid, reimbursed or waived in respect of seven (2022: seven) members of the PCC for fees or expenses relating to weddings, funerals, travel and housing costs.

Unconditional donations that have been identified as emanating from related parties, including members of the PCC, amounted to £45,493.

The Organist, Mr A Losq, a member of Deanery Synod and therefore ex officio a PCC trustee, was paid £3,400 (2022 £3,809), which is included in the staff costs figures in note 4. The PCC received £2,948 from the Coronavirus Job Retention Scheme in 2022 while Mr Losq was on furlough.

The tenant at the Kenilworth Drive property is the daughter-in-law of a Church Warden, Mr N McCarren. The amount of rent payable was independently assessed.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2023

Notes to the Financial Statements (continued)

12. Comparative figures for the Statement of Financial Activities

SORP (FRS102) requires that the Statement of Financial Activities should show comparative figures for every item shown therein. The PCC has taken the option of showing these figures, for the year ended 31 December 2022, in a note to the accounts as set out below.

	Note	Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2022
		£	£	£	£	£
Income and endowments						
Voluntary income	2(a)	155,318	500	206	-	156,024
Church activities	2(b)	90,540	1,367	19,453	-	111,360
Income from investments	2(c)	52,097	-	-	-	52,097
Activities for generating funds	2(d)	3,138	950	-	-	4,088
Coronavirus Job Retention Scheme Grant	4	-	-	-	-	-
Total income		301,093	2,817	19,659	-	323,569
Expenditure on						
Church activities	3(a)	300,526	1,504	20,346	-	321,400
Fundraising costs	3(b)	847	-	-	-	847
Total expenditure		(301,373)	(1,504)	(20,346)	-	(322,247)
Net income/(expenditure) before investment gains		(280)	1,313	(687)	-	346
Transfers between funds		-	-	-	-	-
Other recognised gains/(losses)						
Gains/(losses) on revaluation of fixed assets		-	(125)	(5,174)	-	(5,299)
Net income/(expenditure)		(280)	1,188	(5,861)	-	(4,953)
Reconciliation of funds:						
Balances Brought Forward 1 January 2022		-	1,795,569	200,712	10,654	2,006,935
Balance Carried Forward 31 December 2022		(280)	1,796,757	194,851	10,654	2,001,982

Accounts

HORNCHURCH PAROCHIAL CHURCH COUNCIL

TRUSTEES' REPORT AND ACCOUNTS

For the year ended 31 December 2022

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2022

Trustees' Report to the Members of the Ecclesiastical Parish of Hornchurch St Andrew

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

Reference and Administrative Information

The Parochial Church Council of the Ecclesiastical Parish of Hornchurch St Andrew ("PCC") was registered on 11 March 2010. The PCC is a body corporate governed by The Parochial Church Councils (Powers) Measure (1956) as amended and church representation rules. The Parish of Hornchurch comprises the four churches of St Andrew, St George, St Matthew and Messy Church, which forms part of the Diocese of Chelmsford within the Church of England.

Registered Charity number

1134813

Principal address

222 High Street
Hornchurch
Essex
RM12 6QP

Governance

The Trustees who served during the year and at the date of this report were:

Rev'd K Wylie	Rev'd Dr M Hayward
Rev'd L Bewick	Mrs S Hill (from July 2023)
Rev'd B Baker (Co-opted)	Miss A Jarrett
Mrs C Beech	Mrs J John
Mrs P Bromhall	Mr A Losq (to June 2023)
Mrs J Brooks	Mrs D McCarren (from May 2022)
Mr D Cast (to June 2023)	Mr N McCarren (Vice-Chair)
Mrs P Clark (Secretary)	Mrs M Powell
Mr C Cox	Mr D Reynolds (to May 2022)
Mrs S Cox	Mr J Shearmur
Mr R Dines	Mrs C Sherratt
Mrs K Dunstan	Rev'd M Smeed (from July 2022)
Rev'd S Groombridge (Co-opted)	Mr J Speller (to May 23)
Mr K Green (from May 2022)	Mrs A Tansley
Mr M Harder (to May 2022)	Mrs C Withers
Mrs J Harder (to May 2022)	

Members of the PCC are either ex officio or elected by the Annual Parochial meeting in accordance with the Church Representation Rules or are co-opted. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. Newly elected Trustees are provided with a copy of the Church of England pamphlet "Trusteeship – an introduction to members".

The Standing Committee, comprising the Incumbent, the Wardens, the Treasurer and the PCC Secretary, can be called upon to take decisions on matters requiring immediate attention. Such decisions are later ratified by the PCC.

**Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council
For the year ended 31 December 2022**

Management

Members of the management team at the date of this report were:

Incumbent	Rev'd K Wylie
Associate Vicar	Rev'd L Bewick
Curates	Rev'd Dr M Hayward Rev'd M Smeed
Retired Ministers	Rev'd B Baker Rev'd S Groombridge
Readers	Mrs C Sherratt Mrs P Bromhall
Authorised Local Preachers	Mr M Cornish Miss A Jarrett
Messy Church Co-ordinator	Mrs K Dunstan
Choirmaster	Mr W Brooks
Organist	Mr A Losq
Parish Wardens	Mr N McCarren Mr J Shearmur
PCC Secretary	Mrs P Clark
Treasurer	Mr C Cox
Assistant Treasurer	Mr R Sherratt
Deanery Synod Representatives	Mrs J Brooks Mr R Dines Mrs K Dunstan Mrs S Hill
Safeguarding representatives	(Young people) Mrs E Morris (Vulnerable adults) Mrs L Girkin

Bankers and Professional Advisers

Bankers

Barclays Bank PLC Leicester LE87 2BB	CCLA Investment Management Ltd Senator House 85 Queen Victoria Street London EC4V 4ET
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Independent Examiner

Steven Lescott F.C.C.A.
Devonports LAS
Incorporated Financial Accountants
10 Station Court
Station Approach
Wickford, Essex SS11 7AT

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2022

Statement of Trustees' Responsibilities

The law applicable to charities in England and Wales, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice ("SORP") applicable to charities preparing their accounts in accordance with Charity SORP (FRS102) small charities, requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to –

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- 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 proper accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with applicable law. 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.

Aim and Purpose

The PCC has the responsibility of co-operating with the incumbent, the Reverend Ken Wylie, in promoting in the Ecclesiastical Parish the whole mission of the Church - pastoral, evangelical, social and ecumenical. It also has maintenance responsibilities for the churches and allied premises within the PCC area.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our Parish community. The PCC maintains an overview of worship throughout the Parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

Public Benefit

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our Parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the Parish
- Missionary and outreach work

The annual report describes the activities undertaken by the PCC during the year to further, in the opinion of the Trustees, its charitable purposes for public benefit.

The Trustees are of the opinion that they have complied with the duty in section 17 of the Charities Act 2011.

Electoral Roll

In December 2022, there were 310 Parishioners on the Church Electoral Roll, of whom 172 were resident and 138 were not resident within the Parish Boundary. The total represents an increase of three on the figure quoted in the Annual Report for 2021.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2022

Review of the Year

2022 was a year of further adjustment following the Covid pandemic that had brought about much change and uncertainty in society and church life alike. The year started in uncertainty and some trepidation and ended with a greater sense of routine and normality.

The year had many events that brought things back to a sort of normal. The Passion Play of 2020 was – finally – played and Hornchurch Walk of Witness was held once again on Good Friday which, we hope, will act as a good springboard for the future years. We were delighted to re-open St George's and St Matthew's for services. St George's returned, by the end of the year, with services on three Sundays in each month while at St Matthew's services are on a third Sunday in a month with a service of Holy Communion at 11am and The Well at 3pm. The latter is a new provision designed as an accessible service and while, by the end of the year, there had only been two or three services, these have been well attended, giving hope for the growth of that service.

We also travelled, with the rest of the nation, through the celebrations of the Queen's Jubilee to marking the death of Queen Elizabeth II. Many in the community appreciated the church bells pealing to mark the occasion along with the opportunity of paying personal respects in a service of remembrance the evening before the funeral service.

Christmas 2022 showed how far we had come with a full array of services with no restrictions on numbers aside from individuals' concerns about being in a crowd. So, we had candles in church for Nine Lessons and Carols and for Christmas Eve Midnight Holy Communion; there was a Blue Christmas/Memorial service and Nativity within the Parade service along with a new style of Christingle service held on a Saturday in North Street Hall. Many people commented on church "being back." Central to this was our musical worship and the ministry of the choir and organist, not least in the service of Nine Lessons and Carols.

We continue to be blessed as a church with so many people involved in the mission and ministry of the parish whether it be in serving refreshments, AV provision, stewarding and welcoming at services, helping in the administration of the business of the parish or providing and leading worship. And there are those who do so much in our various expressions of fellowship and worship not limited to the buildings expressed in Eco-Church, Messy Church and in simply being welcomers and carers to one another ensuring that we know what is going on for our community. Also, those who ensure occasional visitors are put at ease to be able to experience the church, whether that be school and student groups or people attending for a baptism, funeral or wedding. Or who take up the invitation to be prayed for by our Healing Prayer Team.

Any church relies on a vast number of volunteers and our parish is no different. Our thanks go to all those who help in so many ways to enable us to be the church we are called to be – too many to name individually. There is always the need for more, either to share the load or to bring fresh giftings to the work of the church.

Our committed leadership team was expanded in 2022 with Mark Smeed arriving as curate, with his family. We look forward to working with him as he grows and develops in his ministry.

Interestingly, much of our growth is in intergenerational models of worship including Messy Church, Parade services and The Well. Although we may have confidence in saying that we welcome all, we also recognise that we have a way to go to provide for all people that come through our doors. While numbers attending our services and other provisions have held up well following the return after Covid we must always be aware of what is needed by those attending so that we can meet people in their needs.

Messy Church in Hornchurch continued meeting in the grounds of St Andrew's Church in 2022, initially as part of a pilot scheme for Messy Church-BRF called 'Messy Church Goes Wild'. The new resource of Bible themed adventures provides opportunities for generations to reflect together on the wonders of the earth and explore the Christian Faith outdoors.

In April, the media team from Messy Church-BRF filmed and photographed one of our outdoor sessions for the launch and promotion of 'Messy Church Goes Wild'. In addition, we hosted a Messy Church-BRF Roadshow in October to explore the new resources with participants from London, Essex, Kent and Norway.

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For the year ended 31 December 2022

Review of the Year (continued)

With volunteers from other local churches, the Messy Church team created the Passion Play Easter Trail; an opportunity prior to performances of the Passion Play to explore with our community why it is an important story for Christians to retell and reflect on. Around 200 people attended over the two morning sessions and took part in free storytelling, games, crafts, prayers and activities at each of the five zones relating to the events of Holy Week.

In December, the Messy Church team and families and clergy visited Derham House Care Home staff, sharing the Christmas Story, with Carols, Prayers, and a Christingle cake.

At the end of 2022 Christine Withers retired as Messy Church in Hornchurch Co-ordinator. Under her leadership the all-age community grew, adapted and changed over the past 12 years. Christine has dedicated a massive number of hours to ensure events and activities ran to plan.

The Bridge continued to provide an 'open house', offering a listening ear to all-comers. The Winter Market (with its opportunities for fellowship) made a welcome comeback but, with its long lead time, the Safari summer holiday club (for infants to teenagers) was not able to be held.

The A-V system team, ably led by Peter Carver, are to be congratulated on their work in continuing to use the system effectively; their dedication and expertise has contributed significantly to the mission of the Parish. Services are being streamed through the A-V system from St Andrew's to those who were unable to attend in person, through government regulation or other reasons.

The ministry of music is always well received: Choral Evensong is now back as a regular service on the first Sunday of the month, and over the past year included services for the Jubilee and sadly a service to mark the passing of Her Majesty, Queen Elizabeth II. The annual "Nine Lessons and Carols" service was back to normal this year and for Palm Sunday the choir performed Vivaldi's "Gloria" as our Easter choral celebration. The bellringers had a busy year with 41 Quarters, six Peals and numerous other performances, including marking Queen Elizabeth's Jubilee and passing. We are grateful to everyone who shares their gifts through singing, playing and bell-ringing.

It was with great sadness that we said goodbye to a number of extremely committed and long-standing members of our congregation who passed away in 2022, including: Eileen Cameron, Neil Mackay, Eric Moxon, Betty Peatfield, Margaret Perry, Susan Popkin and Lionel Woods.

Last but not least, we thank our clergy and lay leadership team. We pray that God will continue to bless, inspire and uphold Ken Wylie, Lisa Bewick, Marianne Hayward, Mark Smeed, Barbara Baker, Carole Sherratt, Pat Bromhall, Sonia Groombridge, Christine Withers, Anne Jarrett, Mark Cornish, and Karen Dunstan-

Young people

The Parish of Hornchurch hosts a wide range of groups for Young People, providing for youngsters from babies to eighteen years. There are currently twenty-five groups, including five organised directly by the Church. The other twenty are units of Uniformed Organisations: one Girl's Brigade unit; one Scout Group, with ten sections - three Beaver Colonies, four cub packs and three scout troops; and nine Girlguiding units – two of Rainbows, five of Brownies and two of Guides.

These groups are all led by volunteers, to whom the Parish is grateful for their dedication and for the time they spend in planning and running programmes and activities for their groups, many throughout the year: without their leadership, these groups would not be able to run. Further details of the activities of these groups can be found in the separate annual youth report presented to the APCM and available from the Parish Office.

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For the year ended 31 December 2022

Review of the Year (continued)

Volunteers

The Parish of Hornchurch is dependent on the huge number of people involved in church activities in the area.

Volunteers undertake significant roles in the activities of the PCC, ranging from administration, such as assisting with financial recording; leading mother and baby groups; youth activities; prayer, bereavement and support networks; as well as worship. . The number of volunteers involved during the year, daily, weekly, monthly or annually would be in the region of 100 (nearer 200 in a Safari year), contributing an average of around 2½ hours per week.

The service provided to our local community through church volunteering has a significant impact on people's relationship to the Church particularly at times of crisis. Within this context, the PCC greatly values the considerable time given by all the volunteers across the Parish in pursuit of our mission.

Management of the charity

The full PCC met six times in 2022. All meetings were hosted on Zoom up to April after which meetings were held in St Andrew's Church; the average attendance was 64%. The Standing Committee met regularly, at least monthly, during the year to discuss policy and financial matters. The key matters arising were presented for consideration at the full PCC meetings.

Pay policy for staff

The PCC employs twelve staff (eleven of whom are part-time), working in the roles of cleaner, caretaker, office administration, financial administration and gardener, as well as remunerating the organist. Pay is reviewed annually in the spring and increased according to our means and to ensure these are in excess of minimum wages rates at that time.

The PCC has participated in the NEST pensions scheme from 1 March 2016, 10 months earlier than the statutory staging date. The PCC's contributions have been set at 3% with effect from that date.

The PCC members (who are trustees of the charity) give their time freely and received no remuneration for the year. Details of related party transactions are disclosed in note 10.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2022

Review of the Year (continued)

Financial Review

During the year, the income and expenditure on unrestricted funds (general and designated) before investment gains were as follows:

	Unrestricted funds		2022	Unrestricted funds		2021
	General	Designated	Total	General	Designated	Total
	£	£	£	£	£	£
Income	301,093	2,817	303,910	290,294	3,367	293,661
Expenditure	<u>301,373</u>	<u>1,504</u>	<u>302,877</u>	<u>305,188</u>	<u>1,473</u>	<u>306,661</u>
Net (expenditure)/income	<u>(280)</u>	<u>1,313</u>	<u>1,033</u>	<u>(14,894)</u>	<u>1,894</u>	<u>(13,000)</u>

General income, at £301,093 (2021: £290,294) increased by £10,799. Planned giving reduced by £1,061, while collections at all services increased, by £3,464. Although donations were down by £10,384, the level of donations in 2020 and 2021 was significantly higher than in prior years, reflecting donors' concern about the collapse in income from various sources in those years. Hall lettings increased by £17,674, returning to the levels of 2019 and previously. The Government's Coronavirus Job Retention Scheme, having closed in September 2021, reduced its contribution to income by £10,298 compared with the previous year.

General expenditure of £301,373 (2021: £305,188) reduced by £3,815 arising mainly from a small reduction in repair expenditure.

The operational financial performance of the Parish, a deficit of £280, was virtually at break even, and therefore sufficient to enable the Parish Share of Diocesan costs of £163,512 (2021: £153,023) to be paid in full from income, despite the increase of £10,489 in Share in the year.

The increase in Parish Share arose from the withdrawal in September 2021 of the Vacancy credit of £19,161 given to the Parish by the Diocese while we did not have an Associate Vicar.

As noted last year, lockdown had caused the normal pattern of giving to be turned upside down as regular giving, which has been the mainstay of our income for many years, fell away sharply and alternative methods of giving were used, including cheques and bank transfers instead of cash.

Justgiving has become a valuable source of income, while the Parish Giving Scheme (PGS) saw an increase in regular donors such that in future years this appears to be the primary source of giving for the Parish. PGS is not only administratively beneficial but also has improved the PCC's cash flow. St Andrew's installation of a "contactless" device assists those who no longer carry cash to continue to give.

The PCC is grateful to all those parishioners who were able to increase their giving in 2022. An unrestricted legacy of £500 was gratefully received from the estate of Eileen Cameron.

Expenses have been kept under scrutiny by the Standing Committee.

It remains vitally important that the Parish continues to consider the stewardship of its financial resources and how it might increase its planned giving income in future years.

We are grateful to the office staff who continued to adapt their working practices and working hours to such effect that the Parish office was always available during normal office hours.

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For the year ended 31 December 2022

Review of the Year (continued)

Reserves Policy

It is PCC policy to maintain “free” reserves (that is, unrestricted reserves which are not designated for a specific purpose) which are equivalent to two to three months of average unrestricted payments, which is currently equivalent to a reserve of between £50,000 and £75,000, in order to smooth out fluctuations in cash flow and to meet unexpected items of expenditure. At 31 December 2022, “free” reserves for this purpose on the unrestricted general fund were exhausted by the prior years’ deficits and the designated legacy fund held £64,070, below the top of this range. However, the £120,000 unrestricted bequest received in 2019 has been earmarked by the PCC as an emergency fund against the potential future deficits on unrestricted general funds caused by a reduction in income which might arise from the economic uncertainties referred to in the financial review and any significant expenditure which might arise on St Andrew’s church.

The remaining designated funds are held: to prepare for the periodic major servicing of the organ; and to support the work of the committees who organize, on behalf of the PCC, Summer Safari, the Magazine, the Bookstall and Messy Church. Details of unrestricted funds, including those which are designated, are given in note 8 (a) to the financial statements. Details of restricted funds, including the purposes for which they are held, and endowment funds are given in notes 8 (b) and 8 (c) respectively.

The future: 2023 and the impact of the current economic climate

The outlook for Britain’s economy in 2023 and 2024 is very uncertain, and in particular, the impact of continuing high levels of inflation and interest rates.

The designation of legacies and the bequest will allow these funds to be held in reserve to further the mission of our Parish in 2023 and beyond.

The Annual Report was approved by the Parochial Church Council on 13 July 2023 and signed on 24 July 2023 on its behalf by:

The Reverend Kenneth Wylie

Chair of Council, Vicar

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2022

Independent Examiner's Report to the Trustees of the Parochial Church Council Of the Ecclesiastical Parish of Hornchurch St Andrew

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 10 to 22.

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 charity's accounts carried out under section 145 of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

Signed

Steven W Lescott FCCA

Chartered Certified Accountant

10 Station Court
Station Approach
Wickford
Essex
SS11 7AT

Date: 24 July 2023

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For the year ended 31 December 2022

Statement of Financial Activities – Year ended 31 December 2022

	Note	Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
		£	£	£	£	£	£
Income and endowments							
Voluntary income	2(a)	155,318	500	206	-	156,024	163,415
Church activities	2(b)	90,540	1,367	19,453	-	111,360	88,624
Income from investments	2(c)	52,097	-	-	-	52,097	49,822
Activities for generating funds	2(d)	3,138	950	-	-	4,088	1,212
Coronavirus Job Retention Scheme Grant	2(d)	-	-	-	-	-	10,298
Total income		301,093	2,817	19,659	-	323,569	313,371
Expenditure on							
Church activities	3(a)	300,526	1,504	20,346	-	321,400	329,665
Fundraising costs	3(b)	847	-	-	-	847	855
Total expenditure		(301,373)	(1,504)	(20,346)	-	(322,247)	(330,520)
Net income/(expenditure) before investment gains/(losses)							
		(280)	1,313	(687)	-	346	(17,179)
Transfers between funds		-	-	-	-	-	-
Other recognised gains/(losses)							
Gains/(losses) on revaluation of fixed assets		-	(125)	(5,174)	-	(5,299)	5,079
Net income/(expenditure)		(280)	1,188	(5,861)	-	(4,953)	(12,070)
Reconciliation of funds:							
Balances Brought Forward 1 January 2022		-	1,795,569	200,712	10,654	2,006,935	2,019,005
Balance Carried Forward 31 December 2022		(280)	1,796,757	194,851	10,654	2,001,982	2,006,935

The notes on pages 12 to 22 form part of these accounts.

The detailed comparative figures, showing the Statement of Financial Activities for the year ended 31 December 2021, are set out in note 12.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2022

Balance Sheet – 31 December 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible assets	5(a)	1,577,500	1,577,500
Investments	5(b)	<u>37,377</u>	<u>42,676</u>
		1,614,877	1,620,176
CURRENT ASSETS			
Debtors and prepayments	6	37,049	27,739
Short term deposits		292,433	313,432
Cash at bank and in hand		<u>104,530</u>	<u>102,765</u>
		434,012	443,936
LIABILITIES			
Creditors: amounts falling due within one year	7	<u>(46,907)</u>	<u>(57,177)</u>
Net Current Assets		387,105	386,759
TOTAL ASSETS LESS CURRENT LIABILITIES			
		2,001,982	2,006,935
TOTAL NET ASSETS			
		<u>2,001,982</u>	<u>2,006,935</u>
FUNDS			
Unrestricted funds	8(a)	1,796,477	1,795,569
Restricted funds	8(b)	194,851	200,712
Endowments funds	8(c)	<u>10,654</u>	<u>10,654</u>
TOTAL FUNDS	9	<u>2,001,982</u>	<u>2,006,935</u>

The notes on pages 12 to 22 form part of these accounts.

Approved by the Parochial Church Council on 13 July 2021 and signed on 24 July 2023 on its behalf by:

Rev'd Kenneth Wylie
Chair of Hornchurch Parochial Church Council

Mr Nigel McCarren
Trustee

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2022

Notes to the Financial Statements

1. Accounting policies

a. Accounting Convention

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the regulations' "true and fair view" provisions, together with FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities ("SORP (FRS102)"). The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at fair value.

The SORP (FRS102) requires expenditure to be reported on an activity basis to show how the charity has used its resources to further its charitable aims for the public benefit. However, as the charity is below the charity audit level threshold, it has opted to report expenditure by the nature of the expenditure rather than on an activity basis, as permitted by section 4.27 of SORP.

The Financial Statements include all transactions, assets and liabilities for which the PCC is liable in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b. Funds Accounting

Funds held by the PCC are:

Unrestricted – these represent income funds which can be used for general purposes of the PCC purposes, 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 trustees' report.

Restricted – These are funds that must be spent on the restricted purposes for which they were given: (i) income from trusts or endowments which can be expended only on those objects specified in the terms of the trust or bequest; (ii) donations or grants received for a specific purpose or invited by the PCC for a specific object.

Endowments – Unless specified otherwise when the endowment was established, the income generated by these funds can be used for restricted or unrestricted purposes but the trust capital must be retained permanently.

c. Income and endowments

Recognition of income and endowments

These are included in the Statement of Financial Activities (SOFA) when: the PCC becomes legally entitled to the use of the resources; and the inflow of economic benefit is probable; and the monetary value can be measured with sufficient reliability. Income from events, etc., is reported before any related costs that may have been deducted from the gross proceeds.

Grants and donations

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

Gift Aid Tax claims, etc., on cash donations

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

Income from Investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

Gains and Losses on Investments

Realised Gains or Losses are recognised when the investments are sold.

Unrealised Gains and Losses are accounted for on revaluation at bid value as at 31 December of the year of account.

Rental income

Rental income from lettings is recognized when the rental is due.

d. Expenditure and liabilities

Liabilities are recognized as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Grants

Grants and Donations are recognised when paid or when awarded where the award constitutes a binding obligation on the PCC.

Church Activities

The Diocesan Parish Share is accounted for when paid. Any contribution deemed to be unpaid at 31 December is not provided for in these accounts.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2022

Notes to the Financial Statements (continued)

1. Accounting policies (continued)

e. Tangible fixed assets for use by the charity

Consecrated and Benefice Property is excluded from the Accounts by S.10 (2) (a) and (c) of The Charities Act 2011.

Moveable church furnishings are not included in the accounts unless sufficient cost information is available but all items are included in the Church's inventory.

All expenditure on consecrated or benefice buildings and other fixed assets costing under £1,000 are written off in the year they are incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold buildings, over their expected useful lives. The rates applicable are:

Land	Nil
Buildings	Nil*
Fixtures & Fittings	25% Straight Line
Computer Equipment	30% Straight Line

*No depreciation is provided on freehold buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would not be material. An impairment review is carried out annually and any resultant loss identified in expenditure for the year.

f. Current Assets

Amounts owing to the PCC at 31 December for fees, rents or other income are shown as debtors. This figure would be reduced by any provision deemed necessary to cover bad or doubtful debts

Short Term Deposits include cash held on deposit with CBF Church of England Funds or with Barclays Bank.

g. Donated services, goods and facilities

Donated services, goods or facilities are included in incoming resources (and at the same time in resources expended) at the estimated fair value of the services, goods or facilities received.

h. Fees collected by the PCC in an agency capacity

A proportion of the fees collected by the PCC for weddings and funerals is considered under SORP to be collected by the PCC as an intermediary and these fees do not count towards PCC income and should not be included in the PCC's financial statements if the money is paid over in full directly to those involved. Such fees include the fees belonging to the Diocesan Board of Finance and those collected for the services, for example, of bell ringers, organists and vergers. Similarly, the PCC will from time to time collect money for other charities in a public place or in church services; under SORP, these monies are also considered to be collected by the PCC as agent for the charity concerned and are not included in the financial statements. Reference is made to these collections in the Annual Report.

i. Going Concern

The trustees have prepared the accounts on a going concern basis and, having regard to a period exceeding twelve months after the balance sheet date, are satisfied that this basis continues to be appropriate.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2022

Notes to the Financial Statements (continued)

2. Income and endowments

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2022	Total 2021
	£	£	£	£	£	£
(a) Voluntary income						
Planned giving	100,604	-	-	-	100,604	101,665
Collections at all services	10,664	-	-	-	10,664	7,200
Donations and appeals	17,709	-	206	-	17,915	28,299
Income tax recoverable	26,341	-	-	-	26,341	25,251
Legacies	-	500	-	-	500	1,000
	<u>155,318</u>	<u>500</u>	<u>206</u>	<u>-</u>	<u>156,024</u>	<u>163,415</u>
(b) Income from church activities						
Letting of Church halls	74,393	-	-	-	74,393	56,719
Fees from weddings and funerals	16,147	1,127	373	-	17,647	12,281
Summer Safari	-	-	-	-	-	-
Messy Church	-	240	-	-	240	544
Grant – Churchyard Trust (note 4)	-	-	19,080	-	19,080	19,080
	<u>90,540</u>	<u>1,367</u>	<u>19,453</u>	<u>-</u>	<u>111,360</u>	<u>88,624</u>
(c) Income from investments						
Dividends and interest	5,326	-	-	-	5,326	1,709
Letting of houses	35,990	-	-	-	35,990	36,713
Other letting income	10,781	-	-	-	10,781	11,400
	<u>52,097</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>52,097</u>	<u>49,822</u>
(d) Activities for generating funds						
Fetes, bazaars and other events	3,138	-	-	-	3,138	-
Parish magazine advertising	-	861	-	-	861	1,179
Bookstall	-	89	-	-	89	33
	<u>3,138</u>	<u>950</u>	<u>-</u>	<u>-</u>	<u>4,088</u>	<u>1,212</u>
(e) Coronavirus Job Retention Scheme Grant (note 4)						
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,298</u>
Total Income	<u>301,093</u>	<u>2,817</u>	<u>19,659</u>	<u>-</u>	<u>323,569</u>	<u>313,371</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2022

Notes to the Financial Statements (continued)

3. Expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2022 £	Total 2021 £
Church activities						
(a) Church activities						
Missionary and charitable giving	1,512	-	102	-	1,614	2,209
Ministry Costs Parish share (note 3(e))	163,512	-	-	-	163,512	153,023
Chaplaincy maintenance	-	-	-	-	-	-
Clergy housing	-	-	-	-	-	3,753
Church running expenses	5,533	976	125	-	6,634	19,306
Church maintenance	-	-	-	-	-	488
Church halls running costs	37,126	-	-	-	37,126	37,737
Churchyard maintenance	1,887	-	1,039	-	2,926	2,302
Bookstall	-	-	-	-	-	-
Parish magazine	-	48	-	-	48	-
Staff costs (note 4)	57,420	-	19,080	-	76,500	75,204
Training and mission	606	-	-	-	606	349
Summer Safari	-	-	-	-	-	-
Messy Church	-	480	-	-	480	690
Utilities (Gas, electric and water)	19,944	-	-	-	19,944	21,616
Depreciation	-	-	-	-	-	-
Retirement presentation gifts	586	-	-	-	586	468
	<u>288,126</u>	<u>1,504</u>	<u>20,346</u>	<u>-</u>	<u>309,976</u>	<u>317,145</u>
Church management and administration						
Printing, postage and stationery	1,094	-	-	-	1,094	738
Telephone	2,828	-	-	-	2,828	2,913
Office equipment	4,926	-	-	-	4,926	5,280
Recruitment costs	-	-	-	-	-	1,000
Payroll bureau	492	-	-	-	492	489
	<u>9,340</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,340</u>	<u>10,420</u>
Governance costs						
Examiner's fee:						
Independent examination	3,060	-	-	-	3,060	2,100
	<u>3,060</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,060</u>	<u>2,100</u>
Total expenditure on church activities	<u>300,526</u>	<u>1,504</u>	<u>20,346</u>	<u>-</u>	<u>322,376</u>	<u>329,665</u>
(b) Fundraising costs						
Fundraising costs	847	-	-	-	847	855
	<u>847</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>847</u>	<u>855</u>
Total resources expended	<u>301,373</u>	<u>1,504</u>	<u>20,346</u>	<u>-</u>	<u>323,223</u>	<u>330,520</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2022

Notes to the Financial Statements (continued)

3. Expenditure (continued)

(e) Diocesan Parish Share

	2022	2021
	£	£
Gross Diocesan Share from the parish	180,188	181,086
Less: Special credit	(4,200)	-
Less: Fees credit	(1,508)	(4,782)
Net assessment	174,480	176,304
Discount	(1,788)	-
Housing credit	(9,180)	(4,120)
Prolonged vacancy credit	-	(19,161)
	<u>163,512</u>	<u>153,023</u>

(f) Support costs

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£	£
Support costs (included above)	<u>26,200</u>	<u>-</u>	<u>-</u>	<u>26,200</u>	<u>25,500</u>

4. Staff costs and Coronavirus Job Retention Scheme Grant

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£	£
Wages and Salaries	56,942	-	18,621	75,563	74,383
Employer's pension contribution	478	-	459	937	821
	<u>57,420</u>	<u>-</u>	<u>19,080</u>	<u>76,500</u>	<u>75,204</u>

The average number of full-time equivalent employees in administrative and support roles during the year was four (2021: four). During the year there were no employees who earned £60,000 or more. St. Andrews (Hornchurch) Churchyard Maintenance Trust (note 10) makes a grant to the PCC to support the expenditure on maintaining the churchyard, including the wages of the gardener. The grant and expenditure set against it are included in note 8 (b). At 31 December 2022, four eligible staff members were enrolled in the NEST pension scheme (2021: four). The PCC is not required to make Employers' National Insurance contributions as its liability falls below the minimum level at which contributions are payable.

The Coronavirus Job Retention Grant Scheme

The Coronavirus Job Retention grant scheme was introduced in March 2020, when the first pandemic "lockdown" regulations came into force, to support organisations which were not able to open (including churches). The scheme was introduced to enable the Government to pay part of furloughed employees' salaries and potentially to protect employees from redundancy. The scheme ended in September 2021. The PCC received grants from the scheme amounting to £10,298 for the period January to September 2021 (2020 for the period March to December) in respect of those of its staff who were on temporary leave (known as "furlough"). As required under SORP, these grants have been shown as Income in the Statement of Financial Activities on page 10.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2022

Notes to the Financial Statements (continued)

5. Fixed assets

(a)	Freehold Land and Buildings			2022 Total £	2021 Total £
	Halls	Curate Houses	Fixtures, fittings and equipment		
	£	£	£		
Tangible assets					
Cost					
At 1 January 2022	795,000	782,500	20,063	1,597,563	1,597,563
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2022	<u>795,000</u>	<u>782,500</u>	<u>20,063</u>	<u>1,597,563</u>	<u>1,597,563</u>
Depreciation					
Accumulated depreciation at 1 January 2022	-	-	20,063	20,063	20,063
Charge for year	-	-	-	-	-
Depreciation on disposals	-	-	-	-	-
Accumulated depreciation at 31 December 2022	<u>-</u>	<u>-</u>	<u>20,063</u>	<u>20,063</u>	<u>20,063</u>
Net book value:					
At 31 December 2022	<u>795,000</u>	<u>782,500</u>	<u>-</u>	<u>1,577,500</u>	<u>1,577,500</u>
At 31 December 2021	<u>795,000</u>	<u>782,500</u>	<u>-</u>	<u>1,577,500</u>	

The freehold land and buildings comprise the Halls and Premises located at North Street, Hornchurch, together with the curates' houses at Burnway, Chelmsford Drive and Kenilworth Gardens.

The North Street Halls site is shown at cost which, as permitted by SORP, was the deemed cost under FRS 15 transitional provisions, under which the property's 2013 valuation has not been updated.

The three curates' houses are also shown at cost under the same provisions noted above, under which the 2014 valuations of the properties have not been updated.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2022

Notes to the Financial Statements (continued)

5. Fixed assets (continued)

(b) Movement in fixed asset investments	2022	2021
	£	£
Market value brought forward at 1 January 2022	42,676	37,597
Add gain/deduct (loss) on revaluation	<u>(5,299)</u>	<u>5,079</u>
Market value at 31 December 2022	<u>37,377</u>	<u>42,676</u>
Investments at market value comprised Collective investment Schemes (COIF Charities Ethical Investment Fund)	37,377	42,676
Total	<u>37,377</u>	<u>42,676</u>
Market value of unrestricted investments at 31 December 2022	881	1,006
Market value of restricted investments at 31 December 2022	<u>36,496</u>	<u>41,670</u>
	<u>37,377</u>	<u>42,676</u>

6. Debtors and prepayments

	2022	2021
	£	£
Income Tax Recoverable	20,080	21,255
Other debtors	14,732	5,036
Prepayments and Accrued Income	<u>2,237</u>	<u>1,448</u>
	<u>37,049</u>	<u>27,739</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2022

Notes to the Financial Statements (continued)

7. Liabilities

	2022	2021
	£	£
Amounts falling due within one year:		
Accruals and Deferred income	17,716	23,331
Trade creditors	9,448	13,734
Other creditors	19,743	20,112
	<u>46,907</u>	<u>57,177</u>

8. Statement of fund movements

	Balance brought forward	Income	Expenditure	Revaluation Gain(Loss)	Transfers	Balance carried forward
	£	£	£	£	£	£
Unrestricted) Funds (see (a) below)	1,795,569	303,910	(302,877)	(125)	-	1,796,477
Restricted Funds (see (b) below)	200,712	19,659	(20,346)	(5,174)	-	194,851
Endowment Funds (see (c) below)	10,654	-	-	-	-	10,654
	<u>2,006,935</u>	<u>323,569</u>	<u>(323,223)</u>	<u>(5,299)</u>	<u>-</u>	<u>2,00,031</u>

(a) Unrestricted Funds

General Funds	-	301,093	(301,373)	-	-	(280)
Legacies	63,570	500	-	-	-	64,070
Bequest	120,000	-	-	-	-	120,000
Organ & choir, music	23,530	1,127	(976)	-	-	23,681
Summer Safari	1,849	-	-	-	-	1,849
Magazine	3,030	861	(48)	-	-	3,843
Bookstall	2,491	89	-	-	-	2,580
Messy Church	2,048	240	(480)	-	-	1,809
Unrealised gain/(loss) on valuation	1,579,051	-	-	(125)	-	1,578,926
	<u>1,795,569</u>	<u>303,910</u>	<u>(302,877)</u>	<u>(125)</u>	<u>-</u>	<u>1,796,477</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2022

Notes to the Financial Statements (continued)

8. Statement of funds (continued)

	Balance brought forward	Income	Expenditure	Revaluation Gain(Loss)	Transfers	Balance carried forward
	£	£	£	£	£	£
(b) Restricted Funds						
Church Fabric/Restoration	28,144	373	-	-	-	28,517
St Andrew's Roof Appeal 2011	33,256	-	-	-	-	33,256
Bells	1,130	-	-	-	-	1,130
Organ Fund 2011	19,336	100	-	-	-	19,436
Sheila Jigins legacy (Mission and Fabric)	50,794	-	-	-	-	50,794
Mrs E Burton legacy (Choir & Music)	9,199	-	-	-	-	9,199
Dorothy Dines legacy (Choir)	808	-	(73)	-	-	735
F J Black (TimeOut)	593	-	-	-	-	593
Impact and youth work	133	-	-	-	-	133
CYT grant (note 4)	1,039	19,080	(20,119)	-	-	-
Choir Lighting	2,785	-	(37)	-	-	2,748
The Fold (Messy Church)	6,054	-	-	-	-	6,054
Mrs J Sheppard (St Matthew's prayer & hymn books)	1,000	-	-	-	-	1,000
St Matthew's Books	239	-	-	-	-	239
L A Gillingham (Flowers)	202	-	-	-	-	202
V & LE Jackson and H Warren (Choir)	419	-	(15)	-	-	404
H Smith (Flowers)	102	-	-	-	-	102
C Braithwaite (Fabric)	2,307	-	-	-	-	2,307
Mrs I M Parry (Education)	1,000	-	-	-	-	1,000
Children's Society	26	106	(102)	-	-	30
Other charity collections	35	-	-	-	-	35
Brenda Newlyn (Ramp & crosses)	301	-	-	-	-	301
Unrealised gain on investments	41,810	-	-	(5,174)	-	36,636
	<u>200,712</u>	<u>19,659</u>	<u>(20,346)</u>	<u>(5,174)</u>	<u>-</u>	<u>194,851</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2022

Notes to the Financial Statements (continued)

8. Statement of funds (continued)

	Balance brought forward	Income	Expenditure	Revaluation Gain(Loss)	Transfers	Balance carried forward
	£	£	£	£	£	£
(c) Endowment Funds						
Mrs Herapath	8,581	-	-	-	-	8,581
Talbot Gibbs Charity	1,540	-	-	-	-	1,540
William Gogney	533	-	-	-	-	533
	<u>10,654</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,654</u>

9. Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£	£
Fixed Assets	1,577,500	37,377	-	1,614,877	1,620,176
Current Assets	265,844	157,474	10,654	434,012	443,936
Current Liabilities	<u>(46,907)</u>	<u>-</u>	<u>-</u>	<u>(46,907)</u>	<u>(57,177)</u>
	<u>1,796,477</u>	<u>194,851</u>	<u>10,654</u>	<u>2,001,982</u>	<u>2,006,935</u>

10. Related party disclosures

The PCC is associated with St. Andrews (Hornchurch) Churchyard Maintenance Trust (Registered Charity no 295658) by means of mutual Trustees, Rev'd K Wylie, Mr J Shearmur and Mr N McCarren. Its objective is that the income of the Trust Fund shall be applied in maintaining the churchyard in good order and repair including providing and/or maintaining equipment necessary for such maintenance and providing stock. In September 2018, the member of staff transferred employment to the PCC from St. Andrews (Hornchurch) Churchyard Maintenance Trust (note 4), which makes a grant to the PCC to support the additional expenditure (note 8 (b)). There were no balances outstanding between the PCC and St. Andrews (Hornchurch) Churchyard Maintenance Trust as at 31 December 2022 (2021: none).

No Trustees received any remuneration for services as members of the PCC, but a total of £4,215 (2021 £2,713) was paid, reimbursed or waived in respect of seven (2021: five) members of the PCC for fees or expenses relating to weddings, funerals, travel and housing costs.

Unconditional donations that have been identified as emanating from related parties, including members of the PCC, amounted to £35,517.

The Organist, Mr A Losq, a member of Deanery Synod and therefore ex officio a PCC trustee, was paid £3,809 (2021 £5,852), which is included in the staff costs figures in note 4. The PCC received £2,948 from the Coronavirus Job Retention Scheme in 2021 while Mr Losq was on furlough.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2022

Notes to the Financial Statements (continued)

12. Comparative figures for the Statement of Financial Activities

SORP (FRS102) requires that the Statement of Financial Activities should show comparative figures for every item shown therein. The PCC has taken the option of showing these figures, for the year ended 31 December 2021, in a note to the accounts as set out below.

	Note	Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2021
		£	£	£	£	£
Income and endowments						
Voluntary income	2(a)	162,110	1,000	205	-	163,415
Church activities	2(b)	68,064	1,115	19,405	-	88,624
Income from investments	2(c)	49,822	-	-	-	49,822
Activities for generating funds	2(d)	-	1,212	-	-	1,212
Coronavirus Job Retention Scheme Grant	4	10,298	-	-	-	10,298
Total income		290,294	3,367	19,710	-	313,371
Expenditure on						
Church activities	3(a)	304,333	1,473	23,859	-	329,655
Fundraising costs	3(b)	855	-	-	-	855
Total expenditure		(305,188)	(1,473)	(23,859)	-	(330,520)
Net income/(expenditure) before investment gains		(14,894)	1,894	(4,149)	-	(17,149)
Transfers between funds		14,894	(14,894)	-	-	-
Other recognised gains/(losses)						
Gains/(losses) on revaluation of fixed assets		-	120	4,959	-	5,079
Net income/(expenditure)		-	(12,880)	810	-	(12,070)
Reconciliation of funds:						
Balances Brought Forward 1 January 2021		-	1,808,449	199,902	10,654	2019,005
Balance Carried Forward 31 December 2021		-	1,795,569	200,712	10,654	2,006,935

Accounts

HORNCHURCH PAROCHIAL CHURCH COUNCIL

TRUSTEES' REPORT AND ACCOUNTS

For the year ended 31 December 2021

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Trustees' Report to the Members of the Ecclesiastical Parish of Hornchurch St Andrew

The Trustees present their annual report and financial statements for the year ended 31 December 2021.

Reference and Administrative Information

The Parochial Church Council of the Ecclesiastical Parish of Hornchurch St Andrew ("PCC") was registered on 11 March 2010. The PCC is a body corporate governed by The Parochial Church Councils (Powers) Measure (1956) as amended and church representation rules. The Parish of Hornchurch comprises the four churches of St Andrew, St George, St Matthew and Messy Church, which forms part of the Diocese of Chelmsford within the Church of England.

Registered Charity number

1134813

Principal address

222 High Street
Hornchurch
Essex
RM12 6QP

Governance

The Trustees who served during the year and at the date of this report were:

Rev'd K Wylie (Chair from 28 May 2020)	Mrs J Harder
Mr M Harder (Vice-Chair)	Rev'd Dr M Hayward (from June 2021)
Rev'd B Baker (Co-opted)	Miss A Jarrett
Mrs C Beech (from May 2021)	Mrs J John
Rev'd L Bewick (from October 2021)	Mr A Losq
Mrs P Bromhall	Mr N McCarren
Mrs J Brooks	Mrs M Powell
Mr D Cast	Mr D Reynolds
Mrs P Clark (Secretary)	Mr J Shearmur
Mrs S Cox	Mrs C Sherratt
Mr C Cox (from May 2021)	Mr J Speller
Mr R Dines	Mrs A Tansley
Mrs K Dunstan	Mrs C Withers
Rev'd S Groombridge (Co-opted from July 2021)	

Members of the PCC are either ex officio or elected by the Annual Parochial meeting in accordance with the Church Representation Rules or are co-opted. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. Newly elected Trustees are provided with a copy of the Church of England pamphlet "Trusteeship – an introduction to members".

The Standing Committee, comprising the Incumbent, the Wardens and the PCC Secretary, can be called upon to take decisions on matters requiring immediate attention. Such decisions are later ratified by the PCC.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Management

Members of the management team at the date of this report were:

Incumbent	Rev'd K Wylie	
Associate Minister	Rev.d L Bewick	
Curate	Rev.d Dr M Hayward	
Retired Ministers	Rev'd B Baker	
	Rev'd S Groombridge	
Readers	Mrs C Sherratt	
	Mrs P Bromhall	
Authorised Local Preachers	Mr M Cornish	
	Miss A Jarrett	
Messy Church Leader	Mrs C Withers	
Choirmaster	Mr W Brooks	
Organist	Mr A Losq	
Parish Wardens	Mrs S Cox (to May 2021)	
	Mr M Harder	
	Mr N McCarren (from May 2021)	
PCC Secretary	Mrs P Clark	
Treasurer	Mr C Cox	
Assistant Treasurers	Mr R Sherratt	Mr G DeGiorgio
Deanery Synod Representatives	Mrs J Brooks	Mr A Losq
	Mr D Cast	
Safeguarding representatives (Young people)	Mrs M Powell	Mrs E Morris
(Vulnerable adults)	Mrs L Girkin	

Bankers and Professional Advisers

Bankers

Barclays Bank PLC
Leicester
LE87 2BB

CCLA Investment Management Ltd
Senator House
85 Queen Victoria Street
London EC4V 4ET

Independent Examiner

Steven Lescott F.C.C.A.
Lescott
Chartered Certified Accountants
10 Station Court
Station Approach
Wickford, Essex SS11 7AT

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Statement of Trustees' Responsibilities

The law applicable to charities in England and Wales, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice ("SORP") applicable to charities preparing their accounts in accordance with Charity SORP (FRS102) small charities, requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to –

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- 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 proper accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with applicable law. 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.

Aim and Purpose

The PCC has the responsibility of co-operating with the incumbent, the Reverend Ken Wylie, in promoting in the Ecclesiastical Parish the whole mission of the Church - pastoral, evangelical, social and ecumenical. It also has maintenance responsibilities for the churches and allied premises within the PCC area.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our Parish community. The PCC maintains an overview of worship throughout the Parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

Public Benefit

When planning our activities for the year, we have considered the Charity Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our Parish community through:

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the Parish
- Missionary and outreach work

The annual report describes the activities undertaken by the PCC during the year to further, in the opinion of the Trustees, its charitable purposes for public benefit.

The Trustees are of the opinion that they have complied with the duty in section 17 of the Charities Act 2011.

Electoral Roll

In December 2021, there were 307 Parishioners on the Church Electoral Roll, of whom 172 were resident and 135 were not resident within the Parish Boundary. The total represents a decrease of 7 on the figure quoted in the Annual Report for 2020.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Review of the Year

The year 2021 continued to be dominated by the Covid-19 global pandemic and the Government's response to the situation, which changed through the remainder of the year, starting with the continuation of a second lockdown in December 2020 (which was only relaxed in the Spring 2021 after the successful rollout of the vaccination programme that commenced in December 2020). During the rest of the year there was a gradual relaxation of the strict regulations, until, from the Autumn the pace of relaxation speeded up. By Easter Day 2022, when this report was written, it was once more possible to hold services without limiting numbers and setting aside the other restrictions we had become used to.

Throughout 2021, the services at St Andrew's followed the established pattern of a variety of worship formats and congregations in church picked up, and the Audio-Visual (A-V) system enabled the streaming of services over the internet which were regularly "attended" by large "congregations". After the morning worship, Ken and Marlene, his wife, streamed "Family Time" for the younger members of the congregation, while Zoom (a video platform few had heard of before 2020 but they do now!) hosted a "Coffee and a chat" session giving a weekly opportunity for fellowship. The broadcasting of Morning Prayer at 9am on Monday to Thursday to a regular congregation continued and was extended to include a Friday Service after Rev'd Lisa joined us. It is clear that streaming of services has enabled many people to appreciate the opportunity to engage with church who had not always been able to do so previously, such as the housebound or shift workers, and the A-V system has come into its own.

St George's held a monthly Sunday service from September 2021.

2021 was significant for Messy Church, which celebrated its tenth birthday! Celebrations took place on zoom with all ages of our Messy Church family invited to join in craft activities, cake making and a scavenger hunt.

'Easter Messy Church' was in a box and distributed for people to take part in at home, containing resources and activities for each day of Holy Week

'Messy Outdoors' took place in person within the grounds of St Andrew's with two themed sessions in August. Each session was repeated 3 times during the day with people registering for a one hour of activities, games, Bible story, prayer, food and fellowship sitting in household groups.

Messy Harvest in September (Feeding the 5,000) and the annual Light Party also took place outside enabling us to enjoy the autumnal afternoons, make bread on camping stoves, explore natural resources to enhance our activities and increase our awareness of God's amazing creation.

Community is important to us at Messy Church, we were excited to once again be part of the Hornchurch Christmas Lights Switch on event in November.

Messy Church in Hornchurch is one of a small team of UK Churches selected to trial sessions for a pilot scheme for 'Messy Church Goes Wild' – a new international resource BRF are developing to be published in 2022. In November there were opportunities for all generations to reflect on the wonders of the earth. The pilot sessions continue through to May 2022.

Messy Church Nativity was held at St Andrew's in early December. Activities took place in the hall, all ages explored the ten Knitted Nativity Trail a group at a time, with the Christmas story briefly explained. This fantastic resource which was used by many groups to explore the Nativity Story in the weeks leading up to Christmas and also by a number of visitors when we opened the church on a Saturday and Sunday for viewing.

During the year we are pleased to have been able to welcome several new families and individuals to Messy Church.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Review of the Year (continued)

It was with regret that many of the regular features of the Parish Year had again to be cancelled in 2021 due to the Government regulations on lockdowns and severely restricted social contact, and the uncertainty about how these regulations might change. The Safari summer holiday club (for infants to teenagers) the Winter Market (with its opportunities for fellowship) and some special services were not able to be held.

On a more positive note, the Remembrance Day service was held entirely outside at the War Memorial and was well-attended. The Bridge (an open house offering a listening ear to all-comers) was re-started in the Autumn.

Most Life Groups have been unable to meet since March 2020 due to Covid restrictions, though one Group continued throughout when restrictions permitted. The intention is for the Life Groups to be reviewed and to resume during 2022.

The A-V system team, ably led by Peter Carver, are to be congratulated on their work in continuing to use the system effectively; their dedication and expertise has contributed significantly to the mission of the Parish. Services are being streamed through the A-V system from St Andrew's to those who were unable to attend in person, through government regulation or other reasons. St George's church has held a monthly Sunday service and St Matthew's churches has been closed for the duration.

The ministry of music began with hope as restrictions began to ease and much planning went in to keeping everyone safe. It was an emotional experience for the choir and congregation when they began singing again in the autumn, accompanied by the organ. In October the choir began rehearsing for the "Nine Lessons and Carols" service, which was a highlight of the Christmas season. Having their own isolated space in the belltower, the ringers were able to ring, or chime, more regularly. We are grateful to everyone who shares their gifts through singing, playing and bell-ringing and look forward to restrictions being lifted in 2022.

It was with great sadness that we said goodbye to a number of extremely committed and long-standing members of our congregation who passed away in 2021, including: Ted Haskell, Val Ireton, Pat Jackson, Dave McClean, Brenda Nicholls, Ray Losq, Peter Scott, Ernie Spicknell, Brenda Taylor and Michael Wenborn.

Last but not least, we thank our clergy and lay leadership team. We pray that God will continue to bless, inspire and uphold Ken Wylie, Lisa Bewick, Marianne Hayward, Barbara Baker, Carole Sherratt, Pat Bromhall, Sonia Groombridge, Christine Withers, Anne Jarrett, Mark Cornish, Peter Evans, Jo Smallman, Karen Dunstan and Alison Tansley.

Marianne Hayward joined us as a curate in June 2021 and Lisa Bewick was appointed as Associate Minister in October 2021. We were delighted that they, and their respective families, have joined us to share their gifts and fellowship with us and we look forward to working with them in the future.

Young people

In a normal year, the Parish of Hornchurch hosts a wide range of groups for Young People, providing for youngsters from babies to eighteen years. There are currently thirty one groups, including eleven organised directly by the Church. The other nineteen are units of Uniformed Organisations: one Girl's Brigade unit; one Scout Group, with ten sections - three Beaver Colonies, four cub packs and three scout troops; and nine Girlguiding units – two of Rainbows, five of Brownies and two of Guides. The activities of the church groups were suspended for much of the year, although the three "Mother & Toddler" groups re-opened in the Autumn. Many of the sections of the Uniformed Organisations continued using Zoom for virtual meetings or in the summer, meeting outside when this was possible.

These groups are all led by volunteers, to whom the Parish is grateful for their dedication and for the time they spend in planning and running programmes and activities for their groups, many throughout the year: without their leadership, these groups would not be able to run. Further details of the activities of these groups can be found in the separate annual youth report presented to the APCM and available from the Parish Office.

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For the year ended 31 December 2021

Review of the Year (continued)

Volunteers

The Parish of Hornchurch is dependent on the huge number of people involved in church activities in the area. Volunteers undertake significant roles in the activities of the PCC, ranging from administration, such as assisting with financial recording; leading mother and baby groups; youth activities; prayer, bereavement and support networks; as well as worship. Some of these activities were curtailed, others continued and some were new: an example of the latter is the stewarding of services, private prayer and weddings and funerals, where more volunteers were required to ensure the congregations, albeit limited in numbers, felt safe while in church. The number of volunteers involved during the year, daily, weekly, monthly or annually would be in the region of 100 (nearer 200 in a Safari year), contributing an average of around 2½ hours per week.

The service provided to our local community through church volunteering has a significant impact on people's relationship to the Church particularly at times of crisis. Within this context, the PCC greatly values the considerable time given by all the volunteers across the Parish in pursuit of our mission.

Management of the charity

The full PCC met seven times in 2021. All meetings were hosted on Zoom; the average attendance was 75%. The Standing Committee met regularly, at least monthly, during the year to discuss policy and financial matters. The Strategy Committee met regularly to discuss the management of services and communication with the congregation, trying to ensure that the more vulnerable members were contacted regularly. The key matters arising were presented for consideration at the full PCC meetings.

Pay policy for staff

The PCC employs twelve staff (eleven of whom are part-time), working in the roles of cleaner, caretaker, office administration, financial administration and gardener, as well as remunerating the organist. Pay is reviewed annually in the spring and increased according to our means and to ensure these are in excess of minimum wages rates at that time.

The PCC has participated in the NEST pensions scheme from 1 March 2016, 10 months earlier than the statutory staging date. The PCC's contributions have been set at 3% with effect from that date.

The PCC members (who are trustees of the charity) give their time freely and received no remuneration for the year. Details of related party transactions are disclosed in note 10.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Review of the Year (continued)

Financial Review

During the year, the income and expenditure on unrestricted funds (general and designated) before investment gains were as follows:

	Unrestricted funds		2021 Total	Unrestricted funds		2020 Total
	General	Designated		General	Designated	
£						
Income	290,294	3,367	293,661	272,548	65,005	337,553
Expenditure	<u>305,188</u>	<u>1,473</u>	<u>306,661</u>	<u>290,987</u>	<u>3,203</u>	<u>294,190</u>
Net (expenditure)/income	<u>(14,894)</u>	<u>1,894</u>	<u>(13,000)</u>	<u>(18,439)</u>	<u>61,802</u>	<u>43,363</u>

General income, at £290,294 (2020: £272,548) increased by £17,746. Planned giving and collections at all services both increased, by £12,000 and £3,000 respectively. Although donations were down by £20,000, the level of donations in 2020 and 2021 was significantly higher than previously, reflecting donors' concern about the collapse in income from various sources in those years. Hall lettings increased by £23,000. Receipts from the Government's Coronavirus Job Retention Scheme were lower by £7,000 as staff returned to work and the scheme closed in September.

General expenditure of £305,188 (2020: £290,987) increased by £14,201, arising mainly from £12,000 required to be spent on St Matthew's ceiling.

The operational financial performance of the Parish was insufficient to enable the Parish Share of Diocesan costs of £153,023 (2020: £158,740) to be paid in full from income and recourse was again made to reserves to fund the deficit on general funds of £14,894 (2020: £18,439).

The reduction in Parish Share arose from the Vacancy credit of £19,161 (2020 £6,387) given to the Parish by the Diocese while we did not have an Associate Minister; this credit ended in September and an increase in Parish Share costs for 2022 is to be expected.

As noted last year, lockdown had caused the normal pattern of giving to be turned upside down as regular giving, which has been the mainstay of our income for many years, fell away sharply and alternative methods of giving were used, including cheques and bank transfers instead of cash. Justgiving became a valuable source of income, while the Parish Giving Scheme (PGS) saw an increase in regular donors such that in future years this appears to be the primary source of giving for the Parish. PGS is not only administratively beneficial but also has improved the PCC's cash flow. St Andrew's has recently installed a "contactless" device to assist those who no longer carry cash to continue to give.

The PCC is grateful to all those parishioners who were able to increase their giving in 2021, including the two anonymous donors who gave a total of £10,000 in the year. An unrestricted legacy of £1,000 was gratefully received during the year from the estate of Michael Wenborn.

Expenses have been kept under scrutiny by the Standing Committee.

It remains vitally important that the Parish continues to consider the stewardship of its financial resources and how it might increase its planned giving income in future years.

We are grateful to the office staff who continued to adapt their working practices and working hours to such effect that the Parish office was always available during normal office hours.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Review of the Year (continued)

Reserves Policy

It is PCC policy to maintain “free” reserves (that is, unrestricted reserves which are not designated for a specific purpose) which are equivalent to two to three months of average unrestricted payments, which is currently equivalent to a reserve of between £51,000 and £77,000, in order to smooth out fluctuations in cash flow and to meet unexpected items of expenditure. At 31 December 2021, “free” reserves for this purpose on the unrestricted general fund were exhausted by the prior year’s deficit and the designated legacy fund held £63,570, below the top of this range. However, the £120,000 unrestricted bequest received in 2019 has been earmarked by the PCC as an emergency fund against the potential future deficit on unrestricted general funds due to a continued reduction in income as referred to in the financial review and any significant expenditure which might arise on St Andrew’s church.

The remaining designated funds are held: to prepare for the periodic major servicing of the organ; and to support the work of the committees who organize, on behalf of the PCC, Summer Safari, the Magazine, the Bookstall and Messy Church. Details of unrestricted funds, including those which are designated, are given in note 8 (a) to the financial statements. Details of restricted funds, including the purposes for which they are held, and endowment funds are given in notes 8 (b) and 8 (c) respectively.

The future: 2022 and the continuing impact of the coronavirus pandemic and the current economic climate

The outlook for 2022 and the likelihood and timing of a return to previous levels of income, particularly hall hire and weddings, remain very uncertain.

The designation of legacies and the bequest will allow these funds to be held in reserve to further the mission of our Parish in 2022 and beyond.

The Annual Report was approved by the Parochial Church Council on 21 April 2022 and signed on 24 April 2022 on its behalf by:

The Reverend Kenneth Wylie

Chair of Council, Vicar

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Independent Examiner's Report to the Trustees of the Parochial Church Council Of the Ecclesiastical Parish of Hornchurch St Andrew

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 10 to 22.

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 charity's accounts carried out under section 145 of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

Signed

Steven W Lescott FCCA

Chartered Certified Accountant

10 Station Court
Station Approach
Wickford
Essex
SS11 7AT

Date: 25 April 2022

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Statement of Financial Activities – Year ended 31 December 2021

	Note	Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
		£	£	£	£	£	£
Income and endowments							
Voluntary income	2(a)	162,110	1,000	305	-	163,415	227,800
Church activities	2(b)	68,064	1,155	19,405	-	88,624	65,153
Income from investments	2(c)	49,822	-	-	-	49,822	44,787
Activities for generating funds	2(d)	-	1,212	-	-	1,212	2,832
Coronavirus Job Retention Scheme Grant	2(d)	10,298	-	-	-	10,298	17,229
Total income		290,294	3,367	19,710	-	313,371	357,801
Expenditure on							
Church activities	3(a)	304,333	1,473	23,859	-	329,665	310,116
Fundraising costs	3(b)	855	-	-	-	855	913
Total expenditure		(305,188)	(1,473)	(23,859)	-	(330,520)	(311,029)
Net income/(expenditure) before investment gains		(14,894)	1,894	(4,149)	-	(17,149)	46,772
Transfers between funds		14,894	(14,894)	-	-	-	-
Other recognised gains/(losses)							
Gains/(losses) on revaluation of fixed assets		-	120	4,959	-	5,079	2,236
Net income/(expenditure)		-	(12,880)	810	-	(12,070)	49,009
Reconciliation of funds:							
Balances Brought Forward 1 January 2021		-	1,808,449	199,902	10,654	2,019,005	1,969,996
Balance Carried Forward 31 December 2021		-	1,795,569	200,712	10,654	2,006,935	2,019,005

The notes on pages 12 to 22 form part of these accounts.

The detailed comparative figures, showing the Statement of Financial Activities for the year ended 31 December 2020, are set out in note 11.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Balance Sheet – 31 December 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible assets	5(a)	1,577,500	1,577,500
Investments	5(b)	<u>42,676</u>	<u>37,597</u>
		1,620,176	1,615,097
CURRENT ASSETS			
Debtors and prepayments	6	27,739	28,410
Short term deposits		313,432	313,269
Cash at bank and in hand		<u>102,765</u>	<u>101,210</u>
		443,936	442,889
LIABILITIES			
Creditors: amounts falling due within one year	7	<u>(57,177)</u>	<u>(38,981)</u>
Net Current Assets		386,759	403,908
TOTAL ASSETS LESS CURRENT LIABILITIES			
		2,006,935	2,019,005
TOTAL NET ASSETS			
		<u>2,006,935</u>	<u>2,019,005</u>
FUNDS			
Unrestricted funds	8(a)	1,795,569	1,808,449
Restricted funds	8(b)	200,712	199,902
Endowments funds	8(c)	<u>10,654</u>	<u>10,654</u>
TOTAL FUNDS	9	<u>2,006,935</u>	<u>2,019,005</u>

The notes on pages 12 to 22 form part of these accounts.

Approved by the Parochial Church Council on 21 April 2021 and signed on 24 April 2021 on its behalf by:

Rev'd Kenneth Wylie
Chair of Hornchurch Parochial Church Council

Mr Michael Harder
Trustee

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Notes to the Financial Statements

1. Accounting policies

a. Accounting Convention

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the regulations' "true and fair view" provisions, together with FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities ("SORP (FRS102)"). The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at fair value.

The SORP (FRS102) requires expenditure to be reported on an activity basis to show how the charity has used its resources to further its charitable aims for the public benefit. However, as the charity is below the charity audit level threshold, it has opted to report expenditure by the nature of the expenditure rather than on an activity basis, as permitted by section 4.27 of SORP.

The Financial Statements include all transactions, assets and liabilities for which the PCC is liable in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b. Funds Accounting

Funds held by the PCC are:

Unrestricted – these represent income funds which can be used for general purposes of the PCC purposes, 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 trustees' report.

Restricted – These are funds that must be spent on the restricted purposes for which they were given: (i) income from trusts or endowments which can be expended only on those objects specified in the terms of the trust or bequest; (ii) donations or grants received for a specific purpose or invited by the PCC for a specific object.

Endowments – Unless specified otherwise when the endowment was established, the income generated by these funds can be used for restricted or unrestricted purposes but the trust capital must be retained permanently.

c. Income and endowments

Recognition of income and endowments

These are included in the Statement of Financial Activities (SOFA) when: the PCC becomes legally entitled to the use of the resources; and the inflow of economic benefit is probable; and the monetary value can be measured with sufficient reliability. Income from events, etc., is reported before any related costs that may have been deducted from the gross proceeds.

Grants and donations

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

Gift Aid Tax claims, etc., on cash donations

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

Income from Investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

Gains and Losses on Investments

Realised Gains or Losses are recognised when the investments are sold.

Unrealised Gains and Losses are accounted for on revaluation at bid value as at 31 December of the year of account.

Rental income

Rental income from lettings is recognized when the rental is due.

d. Expenditure and liabilities

Liabilities are recognized as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Grants

Grants and Donations are recognised when paid or when awarded where the award constitutes a binding obligation on the PCC.

Church Activities

The Diocesan Parish Share is accounted for when paid. Any contribution deemed to be unpaid at 31 December is not provided for in these accounts.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Notes to the Financial Statements (continued)

1. Accounting policies (continued)

e. Tangible fixed assets for use by the charity

Consecrated and Benefice Property is excluded from the Accounts by S.10 (2) (a) and (c) of The Charities Act 2011.

Moveable church furnishings are not included in the accounts unless sufficient cost information is available but all items are included in the Church's inventory.

All expenditure on consecrated or benefice buildings and other fixed assets costing under £1,000 are written off in the year they are incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold buildings, over their expected useful lives. The rates applicable are:

Land	Nil
Buildings	Nil*
Fixtures & Fittings	25% Straight Line
Computer Equipment	30% Straight Line

*No depreciation is provided on freehold buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would not be material. An impairment review is carried out annually and any resultant loss identified in expenditure for the year.

f. Current Assets

Amounts owing to the PCC at 31 December for fees, rents or other income are shown as debtors. This figure would be reduced by any provision deemed necessary to cover bad or doubtful debts

Short Term Deposits include cash held on deposit with CBF Church of England Funds or with Barclays Bank.

g. Donated services, goods and facilities

Donated services, goods or facilities are included in incoming resources (and at the same time in resources expended) at the estimated fair value of the services, goods or facilities received.

h. Fees collected by the PCC in an agency capacity

A proportion of the fees collected by the PCC for weddings and funerals is considered under SORP to be collected by the PCC as an intermediary and these fees do not count towards PCC income and should not be included in the PCC's financial statements if the money is paid over in full directly to those involved. Such fees include the fees belonging to the Diocesan Board of Finance and those collected for the services, for example, of bell ringers, organists and vergers. Similarly, the PCC will from time to time collect money for other charities in a public place or in church services; under SORP, these monies are also considered to be collected by the PCC as agent for the charity concerned and are not included in the financial statements. Reference is made to these collections in the Annual Report.

i. Going Concern

The trustees have prepared the accounts on a going concern basis and, having regard to a period exceeding twelve months after the balance sheet date, are satisfied that this basis continues to be appropriate.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Notes to the Financial Statements (continued)

2. Income and endowments

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2021	Total 2020
	£	£	£	£	£	£
(a) Voluntary income						
Planned giving	101,665	-	-	-	101,665	89,827
Collections at all services	7,200	-	-	-	7,200	4,263
Donations and appeals	27,994	-	305	-	28,299	48,758
Income tax recoverable	25,251	-	-	-	25,251	23,376
Legacies	-	1,000	-	-	1,000	61,576
	<u>162,110</u>	<u>1,000</u>	<u>305</u>	<u>-</u>	<u>163,415</u>	<u>227,800</u>
(b) Income from church activities						
Letting of Church halls	56,719	-	-	-	56,719	32,918
Fees from weddings and funerals	11,345	611	325	-	12,281	13,071
Summer Safari	-	-	-	-	-	-
Messy Church	-	544	-	-	544	84
Grant – Churchyard Trust (note 4)	-	-	19,080	-	19,080	19,080
	<u>68,064</u>	<u>1,155</u>	<u>19,405</u>	<u>-</u>	<u>88,624</u>	<u>65,153</u>
(c) Income from investments						
Dividends and interest	1,709	-	-	-	1,709	2,371
Letting of houses	36,713	-	-	-	36,713	31,016
Other letting income	11,400	-	-	-	11,400	11,400
	<u>49,822</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>49,822</u>	<u>44,787</u>
(d) Activities for generating funds						
Fetes, bazaars and other events	-	-	-	-	-	-
Parish magazine advertising	-	1,179	-	-	1,179	2,637
Bookstall	-	33	-	-	33	195
	<u>-</u>	<u>1,212</u>	<u>-</u>	<u>-</u>	<u>1,212</u>	<u>2,832</u>
(e) Coronavirus Job Retention Scheme Grant (note 4)						
	<u>10,298</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,298</u>	<u>17,229</u>
Total Income	<u>290,294</u>	<u>3,367</u>	<u>19,710</u>	<u>-</u>	<u>313,371</u>	<u>357,801</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Notes to the Financial Statements (continued)

3. Expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £	Total 2020 £
Church activities						
(a) Church activities						
Missionary and charitable giving	1,512	-	697	-	2,209	2,175
Ministry Costs Parish share (note 3(e))	153,023	-	-	-	153,023	158,740
Chaplaincy maintenance	-	-	-	-	-	6,270
Clergy housing	3,753	-	-	-	3,753	1,078
Church running expenses	17,656	783	867	-	19,306	15,844
Church maintenance	-	-	488	-	488	4,363
Church halls running costs	37,737	-	-	-	37,737	17,785
Churchyard maintenance	-	-	2,302	-	2,302	1,152
Bookstall	-	-	-	-	-	159
Parish magazine	-	-	-	-	-	786
Staff costs (note 4)	55,699	-	19,505	-	75,204	71,021
Training and mission	349	-	-	-	349	-
Summer Safari	-	-	-	-	-	634
Messy Church	-	690	-	-	690	602
Utilities (Gas, electric and water)	21,616	-	-	-	21,616	16,275
Depreciation	-	-	-	-	-	342
Retirement presentation gifts	468	-	-	-	468	-
	<u>291,813</u>	<u>1,473</u>	<u>23,859</u>	<u>-</u>	<u>317,145</u>	<u>297,226</u>
Church management and administration						
Printing, postage and stationery	738	-	-	-	738	916
Telephone	2,913	-	-	-	2,913	3,084
Office equipment	5,280	-	-	-	5,280	6,298
Recruitment costs	1,000	-	-	-	1,000	-
Payroll bureau	489	-	-	-	489	492
	<u>10,420</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,420</u>	<u>10,790</u>
Governance costs						
Examiner's fee:						
Independent examination	2,100	-	-	-	2,100	2,100
	<u>2,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,100</u>	<u>2,100</u>
Total expenditure on church activities	<u>304,333</u>	<u>1,473</u>	<u>23,859</u>	<u>-</u>	<u>329,665</u>	<u>310,116</u>
(b) Fundraising costs						
Fundraising costs	855	-	-	-	855	913
Total resources expended	<u>305,188</u>	<u>1,473</u>	<u>23,859</u>	<u>-</u>	<u>330,520</u>	<u>311,029</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Notes to the Financial Statements (continued)

3. Expenditure (continued)

(e) Diocesan Parish Share

	2021	2020
	£	£
Gross Diocesan Share from the parish	181,086	181,086
Less: Fees credit	<u>(4,782)</u>	<u>(5,200)</u>
	176,304	175,886
Discount	-	(1,759)
Housing credit	(4,120)	(9,000)
Prolonged vacancy credit	<u>(19,161)</u>	<u>(6,387)</u>
	<u>153,023</u>	<u>158,740</u>

(f) Support costs

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£	£
Support costs (included above)	<u>25,500</u>	<u>-</u>	<u>-</u>	<u>25,500</u>	<u>26,600</u>

4. Staff costs and Coronavirus Job Retention Scheme Grant

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£	£
Wages and Salaries	55,337	-	19,046	74,383	70,434
Employer's pension contribution	<u>363</u>	<u>-</u>	<u>459</u>	<u>822</u>	<u>587</u>
	<u>55,700</u>	<u>-</u>	<u>19,505</u>	<u>75,205</u>	<u>71,021</u>

The average number of full-time equivalent employees in administrative and support roles during the year was four (2020: four). During the year there were no employees who earned £60,000 or more. St. Andrews (Hornchurch) Churchyard Maintenance Trust (note 10) makes a grant to the PCC to support the expenditure on maintaining the churchyard, including the wages of the gardener. The grant and expenditure set against it are included in note 8 (b). At 31 December 2021, four eligible staff members were enrolled in the NEST pension scheme (2020: four). The PCC is not required to make Employers' National Insurance contributions as its liability falls below the minimum level at which contributions are payable.

The Coronavirus Job Retention Grant Scheme

The Coronavirus Job Retention grant scheme was introduced in March 2020, when the first pandemic "lockdown" regulations came into force, to support organisations which were not able to open (including churches). The scheme was introduced to enable the Government to pay part of furloughed employees' salaries and potentially to protect employees from redundancy. The scheme ended in September 2021. The PCC received grants from the scheme amounting to £10,298 for the period January to September 2021 (2020 for the period March to December) in respect of those of its staff who were on temporary leave (known as "furlough"). As required under SORP, these grants have been shown as Income in the Statement of Financial Activities on page 10.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Notes to the Financial Statements (continued)

5. Fixed assets

(a)	Freehold Land and Buildings			2021 Total £	2020 Total £
	Halls	Curate Houses	Fixtures, fittings and equipment		
	£	£	£		
Tangible assets					
Cost					
At 1 January 2021	795,000	782,500	20,063	1,597,563	1,597,563
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2021	<u>795,000</u>	<u>782,500</u>	<u>20,063</u>	<u>1,597,563</u>	<u>1,597,563</u>
Depreciation					
Accumulated depreciation at 1 January 2021	-	-	20,063	20,063	19,721
Charge for year	-	-	-	-	342
Depreciation on disposals	-	-	-	-	-
Accumulated depreciation at 31 December 2021	<u>-</u>	<u>-</u>	<u>20,063</u>	<u>20,063</u>	<u>20,063</u>
Net book value:					
At 31 December 2021	<u>795,000</u>	<u>782,500</u>	<u>-</u>	<u>1,577,500</u>	<u>1,577,500</u>
At 31 December 2020	<u>795,000</u>	<u>782,500</u>	<u>-</u>	<u>1,577,500</u>	

The freehold land and buildings comprise the Halls and Premises located at North Street, Hornchurch, together with the curates' houses at Burnway, Chelmsford Drive and Kenilworth Gardens.

The North Street Halls site is shown at cost which, as permitted by SORP, was the deemed cost under FRS 15 transitional provisions, under which the property's 2013 valuation has not been updated.

The three curates' houses are also shown at cost under the same provisions noted above, under which the 2014 valuations of the properties have not been updated.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Notes to the Financial Statements (continued)

5. Fixed assets (continued)

(b) **Movement in fixed asset investments**

	2021	2020
	£	£
Market value brought forward at 1 January 2021	37,597	35,361
Add gain/deduct (loss) on revaluation	<u>5,079</u>	<u>2,236</u>
Market value at 31 December 2021	<u>42,676</u>	<u>37,597</u>
Investments at market value comprised Collective investment Schemes (COIF Charities Ethical Investment Fund)	42,676	37,597
Total	<u>42,676</u>	<u>37,597</u>
Market value of unrestricted investments at 31 December 2021	1,006	886
Market value of restricted investments at 31 December 2021	<u>41,670</u>	<u>36,711</u>
	<u>42,676</u>	<u>37,597</u>

6. Debtors and prepayments

	2021	2020
	£	£
Income Tax Recoverable	21,255	22,503
Other debtors	5,036	5,443
Prepayments and Accrued Income	<u>1,448</u>	<u>463</u>
	<u>27,739</u>	<u>28,410</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Notes to the Financial Statements (continued)

7. Liabilities

	2021	2020
	£	£
Amounts falling due within one year:		
Accruals and Deferred income	23,331	10,698
Trade creditors	13,734	1,858
Other creditors	20,112	26,425
	<u>57,177</u>	<u>38,981</u>

8. Statement of fund movements

	Balance brought forward	Income	Expenditure	Revaluation Gain(Loss)	Transfers	Balance carried forward
	£	£	£	£	£	£
Unrestricted Funds (see (a) below)	1,808,449	293,661	(306,661)	120	-	1,795,569
Restricted Funds (see (b) below)	199,902	19,710	(23,859)	4,959	-	200,712
Endowment Funds (see (c) below)	10,654	-	-	-	-	10,654
	<u>2,019,005</u>	<u>313,371</u>	<u>(330,520)</u>	<u>5,079</u>	<u>-</u>	<u>2,006,935</u>

(a) Unrestricted Funds

General Funds	-	290,294	(305,188)	-	14,894	-
Legacies	77,464	1,000	-	-	(14,894)	63,570
Bequest	120,000	-	-	-	-	120,000
Organ & choir, music	23,702	611	(783)	-	-	23,530
Summer Safari	1,849	-	-	-	-	1,849
Magazine	1,851	1,179	-	-	-	3,030
Bookstall	2,458	33	-	-	-	2,491
Messy Church	2,194	544	(690)	-	-	2,048
Unrealised gain/(loss) on valuation	1,578,931	-	-	120	-	1,579,051
	<u>1,808,449</u>	<u>293,661</u>	<u>(306,661)</u>	<u>120</u>	<u>-</u>	<u>1,795,569</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Notes to the Financial Statements (continued)

8. Statement of funds (continued)

	Balance brought forward	Income	Expenditure	Revaluation Gain(Loss)	Transfers	Balance carried forward
	£	£	£	£	£	£
(b) Restricted Funds						
Church Fabric/Restoration	27,819	325	-	-	-	28,144
St Andrew's Roof Appeal 2011	33,256	-	-	-	-	33,256
Bells	1,618	-	(488)	-	-	1,130
Organ Fund 2011	19,336	-	-	-	-	19,336
Sheila Jigins legacy (Mission and Fabric)	50,794	-	-	-	-	50,794
Mrs E Burton legacy (Choir & Music)	10,000	-	(801)	-	-	9,199
Dorothy Dines legacy (Choir)	808	-	-	-	-	808
F J Black (TimeOut)	693	-	(100)	-	-	593
Impact and youth work	133	-	-	-	-	133
CYT grant (note 4)	3,666	19,080	(21,707)	-	-	1,039
Choir Lighting	2,785	-	-	-	-	2,785
The Fold (Messy Church)	6,054	-	-	-	-	6,054
Mrs J Sheppard (St Matthew's prayer & hymn books)	1,000	-	-	-	-	1,000
St Matthew's Books	239	-	-	-	-	239
L A Gillingham (Flowers)	202	-	-	-	-	202
V & LE Jackson and H Warren (Choir)	485	-	(66)	-	-	419
H Smith (Flowers)	102	-	-	-	-	102
C Braithwaite (Fabric)	2,307	-	-	-	-	2,307
Mrs I M Parry (Education)	1,000	-	-	-	-	1,000
Children's Society	431	26	(431)	-	-	26
Other charity collections	22	279	(266)	-	-	35
Brenda Newlyn (Ramp & crosses)	301	-	-	-	-	301
Unrealised gain on investments	36,851	-	-	4,959	-	41,810
	<u>199,902</u>	<u>19,710</u>	<u>(23,859)</u>	<u>4,959</u>	<u>-</u>	<u>200,712</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Notes to the Financial Statements (continued)

8. Statement of funds (continued)

	Balance brought forward	Income	Expenditure	Revaluation Gain(Loss)	Transfers	Balance carried forward
	£	£	£	£	£	£
(c) Endowment Funds						
Mrs Herapath	8,581	-	-	-	-	8,581
Talbot Gibbs Charity	1,540	-	-	-	-	1,540
William Gogney	533	-	-	-	-	533
	<u>10,654</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,654</u>

9. Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£	£
Fixed Assets	1,577,500	42,676	-	1,620,176	1,615,097
Current Assets	275,246	158,036	10,654	443,936	442,889
Current Liabilities	<u>(57,177)</u>	<u>-</u>	<u>-</u>	<u>(57,177)</u>	<u>(38,981)</u>
	<u>1,795,569</u>	<u>200,712</u>	<u>10,654</u>	<u>2,006,935</u>	<u>2,019,005</u>

10. Related party disclosures

The PCC is associated with St. Andrews (Hornchurch) Churchyard Maintenance Trust (Registered Charity no 295658) by means of mutual Trustees, Rev'd K Wylie, Mr M Harder and Mr N McCarren. Its objective is that the income of the Trust Fund shall be applied in maintaining the churchyard in good order and repair including providing and/or maintaining equipment necessary for such maintenance and providing stock. In September 2018, the member of staff transferred employment to the PCC from St. Andrews (Hornchurch) Churchyard Maintenance Trust (note 4), which makes a grant to the PCC to support the additional expenditure (note 8 (b)). There were no balances outstanding between the PCC and St. Andrews (Hornchurch) Churchyard Maintenance Trust as at 31 December 2021 (2020: none).

No Trustees received any remuneration for services as members of the PCC, but a total of £2,713 (2020 £1,403) was paid, reimbursed or waived in respect of five (2020: two) members of the PCC for fees or expenses relating to weddings, funerals, travel and housing costs.

Unconditional donations that have been identified as emanating from related parties, including members of the PCC, amounted to £41,462.

The Organist, Mr A Losq, a member of Deanery Synod and therefore ex officio a PCC trustee, was paid £5,852 (2020 £5,852), which is included in the staff costs figures in note 4. The PCC received £2,948 from the Coronavirus Job Retention Scheme in 2021 while Mr Losq was on furlough.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2021

Notes to the Financial Statements (continued)

12. Comparative figures for the Statement of Financial Activities

SORP (FRS102) requires that the Statement of Financial Activities should show comparative figures for every item shown therein. The PCC has taken the option of showing these figures, for the year ended 31 December 2010, in a note to the accounts as set out below.

	Note	Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2020
		£	£	£	£	£
Income and endowments						
Voluntary income	2(a)	165,206	61,576	1,018	-	227,800
Church activities	2(b)	45,326	597	19,230	-	65,153
Income from investments	2(c)	44,787	-	-	-	44,787
Activities for generating funds	2(d)	-	2,832	-	-	2,832
Coronavirus Job Retention Scheme Grant	4	17,229	-	-	-	17,229
Total income		272,548	65,005	20,248	-	357,801
Expenditure on						
Church activities	3(a)	290,074	3,203	16,839	-	310,116
Fundraising costs	3(b)	913	-	-	-	913
Total expenditure		(290,987)	(3,203)	(16,839)	-	(311,029)
Net income/(expenditure) before investment gains		(18,439)	61,802	3,409	-	46,772
Transfers between funds		18,439	(18,439)	-	-	-
Other recognised gains/(losses)						
Gains/(losses) on revaluation of fixed assets		-	53	2,183	-	2,236
Net income/(expenditure)		-	43,417	5,592	-	49,009
Reconciliation of funds:						
Balances Brought Forward 1 January 2020		-	1,765,032	194,310	10,654	1,969,996
Balance Carried Forward 31 December 2020		-	1,808,449	199,902	10,654	2,019,005

Accounts

HORNCHURCH PAROCHIAL CHURCH COUNCIL

TRUSTEES' REPORT AND ACCOUNTS

For the year ended 31 December 2020

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2020

Trustees' Report to the Members of the Ecclesiastical Parish of Hornchurch St Andrew

The Trustees present their annual report and financial statements for the year ended 31 December 2020.

Reference and Administrative Information

The Parochial Church Council of the Ecclesiastical Parish of Hornchurch St Andrew ("PCC") was registered on 11 March 2010. The PCC is a body corporate governed by The Parochial Church Councils (Powers) Measure (1956) as amended and church representation rules. The Parish of Hornchurch comprises the four churches of St Andrew, St George, St Matthew and Messy Church, which forms part of the Diocese of Chelmsford within the Church of England.

Registered Charity number

1134813

Principal address

222 High Street
Hornchurch
Essex
RM12 6QP

Governance

The Trustees who served during the year and at the date of this report were:

Rev'd K Wylie (Chair from 28 May 2020)	Miss A Jarrett
Mrs S Cox (Vice-Chair; Chair to 28 May 2020)	Mrs J John
Rev'd B Baker (Co-opted)	Mrs L Lithgow (to October 2020)
Mr C Bishop (to October 2020)	Mr A Losq
Mrs M Bishop (to October 2020)	Mr N McCarren (from October 2020)
Mr R Bolton (to October 2020)	Mrs M Powell (from October 2020)
Mrs P Bromhall	Mr D Reynolds
Mrs J Brooks	Rev'd S Ryan (to June 2020)
Mr D Cast	Mr J Shearmur
Mrs P Clark (Secretary)	Mrs C Sherratt
Mr R Dines	Mr J Speller
Mrs K Dunstan	Mrs A Tansley
Mr M Harder	Mrs C Withers
Mrs J Harder (from October 2020)	

Members of the PCC are either ex officio or elected by the Annual Parochial meeting in accordance with the Church Representation Rules or are co-opted. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. Mr C Cox was appointed Treasurer by the PCC; to avoid any potential conflicts of interest, as he is married to a Parish Warden, he is neither a member of the PCC nor a bank signatory. Newly elected Trustees are provided with a copy of the Church of England pamphlet "Trusteeship – an introduction to members".

The Standing Committee, comprising the Incumbent, the Wardens and the PCC Secretary, can be called upon to take decisions on matters requiring immediate attention. Such decisions are later ratified by the PCC.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2020

Management

Members of the management team at the date of this report were:

Incumbent	Rev'd K Wylie	
Associate Minister	(vacant)	
Curate	(vacant)	
Retired Ministers	Rev'd B Baker Rev'd S Groombridge	
Ordinands	Mrs B Bensusan Mrs D Butcher	
Readers	Mrs C Sherratt Mrs P Bromhall	
Authorised Local Preachers	Mr M Cornish Miss A Jarrett	
Messy Church Leader	Mrs C Withers	
Choirmaster	Mr W Brooks	
Organist	Mr A Losq	
Parish Wardens	Mrs S Cox Mr M Harder	
PCC Secretary	Mrs P Clark	
Treasurer	Mr C Cox	
Assistant Treasurers	Mr R Sherratt	Mr G DeGiorgio
Deanery Synod Representatives	Mrs J Brooks Mr D Cast	Mr A Losq
Safeguarding representatives (Young people) (Vulnerable adults)	Mrs M Powell Mrs L Girkin	Mrs E Morris

Bankers and Professional Advisers

Bankers

Barclays Bank PLC Leicester LE87 2BB	CCLA Investment Management Ltd Senator House 85 Queen Victoria Street London EC4V 4ET
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Independent Examiner

Steven Lescott F.C.C.A.
Lescott
Chartered Certified Accountants
10 Station Court
Station Approach
Wickford, Essex SS11 7AT

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2020

Statement of Trustees' Responsibilities

The law applicable to charities in England and Wales, the Charities Act 2011 and the Accounting and Reporting by Charities: Statement of Recommended Practice ("SORP") applicable to charities preparing their accounts in accordance with Charity SORP (FRS102) small charities, requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to –

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- 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 proper accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with applicable law. 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.

Aim and Purpose

The PCC has the responsibility of co-operating with the incumbent, the Reverend Ken Wylie, in promoting in the Ecclesiastical Parish the whole mission of the Church - pastoral, evangelical, social and ecumenical. It also has maintenance responsibilities for the churches and allied premises within the PCC area.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our churches and to become part of our Parish community. The PCC maintains an overview of worship throughout the Parish and makes suggestions on how our services can involve the many groups that live within our parish. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

Public Benefit

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

- Worship and prayer; learning about the gospel; and developing their knowledge and trust in Jesus
- Provision of pastoral care for people living in the parish
- Missionary and outreach work

The annual report describes the activities undertaken by the PCC during the year to further, in the opinion of the Trustees, its charitable purposes for public benefit.

The Trustees are of the opinion that they have complied with the duty in section 17 of the Charities Act 2011.

Electoral Roll

In December 2020, there were 314 Parishioners on the Church Electoral Roll, of whom 174 were resident and 140 were not resident within the Parish Boundary. The total represents an increase of 3 on the figure quoted in the Annual Report for 2019.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2020

Review of the Year

The context for this review, is perhaps best started with a reminder of what was written in April 2020, at the end of last year's report:

"The future: 2020 and the impact of the coronavirus pandemic

This report was approved just a few weeks after the Prime Minister declared a "moment of national emergency" on 23 March 2020, since when our country (together with much of the world) has been in near full "lockdown" against the spread of coronavirus. The public has been asked to stay at home except for essential, and short, expeditions to buy food or take exercise; especially vulnerable people are asked to stay at home. These and other measures are designed to stop the spread of the virus so that medical staff and hospitals are not overwhelmed by the numbers of people being treated. All social events, including weddings are now banned, with only funerals allowed (but not in churches). We have just experienced the first Easter without church services in Britain since 1213! We are learning a new vocabulary of "social distancing" and "self-isolating".

All places of worship are closed, along with many other places where people congregate, including schools and shops deemed non-essential. It is not clear how long these measures will be in place but it seems likely that they will last for months rather than weeks, with their impact lasting even longer. ..."

The year was dominated by the arrival of the Covid-19 global pandemic and the Government's response to the situation which changed through the remainder of the year, starting with a "lockdown" of the population in March for some three months and ending with a second lockdown in December 2020 (which is only being relaxed at the date of this report after the successful rollout of the vaccination programme that commenced in December 2020). During the year we learned a new language: in addition to lockdown, terms such as "social-distancing", "self-isolation", "rule of six", and many others, came into everyday parlance. Churches, non-essential retail, hospitality and tourist businesses and schools were effectively closed for much of the year and during the times that these were able to open, did so under strict regulation.

Although the services for January and February followed the established pattern of a variety of worship formats, the arrival of the pandemic forced the consideration of a completely different way of taking services into people's homes. Our new Vicar, Rev'd Ken Wylie, was thrown in at the deep end. The installation of the Audio-Visual (AV) system in 2018 enabled the streaming of services over the internet which were regularly "attended" by large "congregations". After the morning worship, Ken and Marlene, his wife, streamed "Family Time" for the younger members of the congregation, while Zoom (a video platform few had heard of before 2020 but they do now!) hosted a "Coffee and a chat" session giving a weekly opportunity for fellowship. Ken began broadcasting Morning Prayer at 9am on Monday to Thursday to a regular congregation and this continues. Over the summer, while restrictions were eased a little, we were able to open the church for private prayer on Thursdays and for a Sunday service, initially just for Morning Worship, though later for Holy Communion with limited numbers who were socially distanced and wearing masks.

The streamed services for Nine Lessons, Christmas Eve and Christmas Day were very well-received by viewing figures larger than could have been accommodated in church in a normal year.

The youth work in the Parish has been severely restricted in many areas which depend on churches being open but has continued to flourish in other areas and we are grateful to those who have been able to continue this important work, which is also referred to in the section on Young People below.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2020

Review of the Year (continued)

Messy Church, now in its eleventh year, moved to “online celebrations” and by innovating, has kept in contact with our MC families and reached new people who may not have been able to attend our ‘physical’ sessions. Innovations included;

- ‘Messy Church in a Box’ through the year has provided Bible-themed resources, thoughts and information to explore as a family;
- In the summer holidays “resources in a bag” on the theme of ‘Creation’ was provided, supported by a weekly video session with Bible theme, craft and science activities and prayer ideas for the seven days of creation. This way of staying in touch with families was very popular and so activity boxes were produced for the October Light Party and Christmas with 60 boxes being requested;
- The Christmas box contained four different bags starting from Advent, through to Christingle, Christmas and Epiphany; with a knitted angel for each box, made by members of the Messy Church team and their friends.
- Churchyard trails;
- Updating “Messy Church in Hornchurch” Facebook page, where families are encouraged to share photos of their crafts and advertise upcoming events.

It was with regret that many of the regular features of the Parish Year had to be cancelled in 2020 due to the Government regulations on lockdowns and severely restricted social contact, and the uncertainty about how these regulations might change. The Safari summer holiday club (for infants to teenagers); The Bridge (an open house offering a listening ear to all-comers); the Winter Market (with its opportunities for fellowship) and some special services had to be cancelled for the duration or, in the case of Battle of Britain Sunday and Remembrance Day, severely curtailed.

Life Groups have been unable to meet since February due to Covid restrictions but the intention is for them to be reviewed and to resume in the autumn of 2021.

The A-V system came into its own during lockdown; and the team are to be congratulated on their work in continuing to use the system effectively; particular mention must be made of Peter and Harriet Carver, whose dedication and expertise has enabled us to reach out to a wider audience and contributed significantly to the mission of the Parish. Services are being streamed through the A-V system from St Andrew’s to those who were unable to attend in person, through government regulation or other reasons, while St George’s and St Matthew’s Churches have been closed for the duration.

The ministry of music had a curious year. The choir was able to attend rehearsals and services for only a very few weeks in the autumn, which enabled them to record some music which was then used for streamed services; the organ was unavailable throughout. We heard them only a little but sufficient to remind us how much we missed them. Having their own isolated space in the belltower, the ringers were able to ring, or chime, more regularly. We are grateful to everyone who shares their gifts through singing, playing and bell-ringing and look forward to restrictions being lifted in 2021.

It was with great sadness that we said goodbye to a number of extremely committed and long-standing members of our congregation who passed away in 2020, including: Evelyn Bunney, Betty Carrington, Joan and Frank Cook, Anita Fassam, Rosamund Hawkes, Josie Quick, Eileen Rice, Hazel Spurdle, Reginald and Sheila Statham, Marjorie Weaver and our former parishioners, Jenny and Mick Clarke.

Last but not least, we thank our clergy and lay leadership team. We pray that God will continue to bless, inspire and uphold Ken Wylie, Saffron Ryan, Barbara Baker, Carole Sherratt, Pat Bromhall, Sonia Groombridge, Christine Withers, Anne Jarrett, Mark Cornish, Peter Evans, Becki Bensusan, Dawn Butcher, Jo Smallman, Karen Dunstan and Alison Tansley.

Saffron completed her curacy with us in June 2020 and moved on to her new ministry in Stratford. We are sad to see Saffron, James and their family go; we thank them for sharing their gifts and fellowship with us and we wish them well in the future.

Becki and Dawn, our Ordinands, will be leaving us soon to go to the parishes where they will have the next stage of their training; we have enjoyed their leadership, teaching and fellowship with us and wish them well for the future.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2020

Review of the Year (continued)

Young people

In a normal year, the Parish of Hornchurch hosts a wide range of groups for Young People, providing for youngsters from babies to eighteen years. There are currently thirty one groups, including eleven organised directly by the Church. The other nineteen are units of Uniformed Organisations: one Girl's Brigade unit; one Scout Group, with ten sections - three Beaver Colonies, four cub packs and three scout troops; and nine Girlguiding units – two of Rainbows, five of Brownies and two of Guides. The activities of the church groups were suspended for the year from March, though many of the sections of the Uniformed Organisations continued using Zoom for virtual meetings or in the summer, meeting outside when this was possible.

These groups are all led by volunteers, to whom the Parish is grateful for their dedication and for the time they spend in planning and running programmes and activities for their groups, many throughout the year: without their leadership, these groups would not be able to run. Further details of the activities of these groups can be found in the separate annual youth report presented to the APCM and available from the Parish Office.

Volunteers

The Parish of Hornchurch is dependent on the huge number of people involved in church activities in the area. Volunteers undertake significant roles in the activities of the PCC, ranging from administration, such as assisting with financial recording; leading mother and baby groups; youth activities; prayer, bereavement and support networks; as well as worship. Some of these activities were curtailed, others continued and some were new: an example of the latter is the stewarding of services, private prayer and weddings and funerals, where more volunteers were required to ensure the congregations, albeit limited in numbers, felt safe while in church. The number of volunteers involved during the year, daily, weekly, monthly or annually would be in the region of 100 (nearer 200 in a Safari year), contributing an average of around 2½ hours per week.

The service provided to our local community through church volunteering has a significant impact on people's relationship to the Church particularly at times of crisis. Within this context, the PCC greatly values the considerable time given by all the volunteers across the Parish in pursuit of our mission.

Management of the charity

The full PCC met five times in 2020, the planned sixth meeting in March being cancelled as it coincided with the first lockdown at the onset of the pandemic. The January meeting was held face to face and the other four meetings were hosted on Zoom; the average attendance was 77%. From March, the Standing Committee met regularly for the rest of the year to discuss policy and financial matters, initially weekly and after July every other week. In March, a Strategy Committee was set up to discuss the management of services and communication with the congregation, trying to ensure that the more vulnerable members were contacted regularly. The key matters arising were presented for consideration at the full PCC meetings.

Pay policy for staff

The PCC employs twelve staff (eleven of whom are part-time), working in the roles of cleaner, caretaker, office administration, financial administration and gardener, as well as remunerating the organist. Pay rates for staff in equivalent roles are the same, irrespective of gender and age. Pay is reviewed annually in the autumn and increased according to our means and to ensure these are in excess of minimum wages rates at that time.

The PCC has participated in the NEST pensions scheme from 1 March 2016, 10 months earlier than the statutory staging date. The PCC's contributions have been set at 3% with effect from that date.

The PCC members (who are trustees of the charity) give their time freely and received no remuneration for the year. Details of related party transactions are disclosed in note 10.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2020

Review of the Year (continued)

Financial Review

During the year, the income and expenditure on unrestricted funds (general and designated) before investment gains were as follows:

£	Unrestricted funds		2020 Total	Unrestricted funds		2019 Total
	General	Designated		General	Designated	
Income	272,548	65,005	337,553	308,502	143,809	452,311
Expenditure	290,987	3,203	294,190	328,814	12,577	341,391
Net (expenditure)/income	(18,439)	61,802	43,363	(20,312)	131,232	110,920

General income of £272,548 (2019: £308,502) was down by £35,954, arising broadly from collections at all services, down £12,000 and a reduction in hall hire income of £42,500, offset by the receipt of £17,229 from the Government's Coronavirus Job Retention Scheme. General expenditure of £290,987 (2019: £328,814) was lower by £37,827, arising mainly from reduced running costs and maintenance while the churches and halls have been substantially closed.

The operational performance of the parish was insufficient to enable the Parish Share of Diocesan costs of £158,740 (2019: £166,450) to be paid in full from income and recourse was again made to reserves to fund the deficit on general funds of £18,439 (2019: £20,312).

Lockdown caused the normal pattern of giving to be turned upside down as regular giving, which has been the mainstay of our income for many years, fell away sharply and alternative methods of giving were used, including cheques and bank transfers instead of cash. Justgiving became a valuable source of income, while the Parish Giving Scheme (PGS) saw an increase in regular donors such that in future years this appears to be the primary source of giving for the Parish. PGS is not only administratively beneficial but also has improved the PCC's cash flow.

The PCC is grateful to the two anonymous donors who gave a total of £30,000 in the year, which enabled the general fund voluntary income to be only slightly lower than last year.

An unrestricted legacy of £61,576 was gratefully received during the year from the estates of Brenda and Peter Newlyn, which was added to the designated reserve for legacies and accounts for nearly all of the increase in designated funds.

While fees from weddings and funerals held up reasonably well, baptisms were few and this hit collections.

Expenses have been kept under scrutiny by the Standing Committee.

By the end of the year, the Church's surplus and net current assets had both increased by £47,115, mainly due to the Brenda and Peter Newlyn legacy of £61,576, from which is deducted the deficit for the year of £18,439 (2019: increased by £119,580, mainly arising from the Mrs Goodwin bequest of £120,000).

It remains vitally important that the parish continues to consider the stewardship of its financial resources and how it might increase its planned giving income in future years.

We are grateful to the office staff who adapted their working practices and working hours to such effect that the parish office was always available during normal office hours.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2020

Review of the Year (continued)

Reserves Policy

It is PCC policy to maintain “free” reserves (that is, unrestricted reserves which are not designated for a specific purpose) which are equivalent to two to three months of average unrestricted payments, which is currently equivalent to a reserve of between £48,000 and £73,000, in order to smooth out fluctuations in cash flow and to meet unexpected items of expenditure. At 31 December 2020, “free” reserves for this purpose on the unrestricted general fund were exhausted by the prior year’s deficit and the designated legacy fund held £77,464, just above the top of this range. The £120,000 unrestricted bequest received in 2019 has been earmarked by the PCC as an emergency fund against the potential future deficit on unrestricted general funds due to a continued reduction in income as referred to in the financial review and any significant expenditure which might arise from the Quinquennial Inspection of St Andrew’s church that is due in 2021.

The remaining designated funds are held: to prepare for the periodic major servicing of the organ; and to support the work of the committees who organize, on behalf of the PCC, Summer Safari, the Magazine, the Bookstall and Messy Church. Details of unrestricted funds, including those which are designated, are given in note 8 (a) to the financial statements. Details of restricted funds, including the purposes for which they are held, and endowment funds are given in notes 8 (b) and 8 (c) respectively.

The future: 2021 and the continuing impact of the coronavirus pandemic

The outlook for 2021 and the likelihood and timing of a return to previous levels of income, particularly hall hire and weddings, remain very uncertain.

A Quinquennial Inspection of the fabric of St Andrew’s Church is due in 2021 and the Inspector will give their opinion on what remedial work will need to be done in the next five years and will indicate what, if anything, will need to be done as a matter of urgency.

The designation of legacies and the bequest will allow these funds to be held in reserve to further the mission of our Parish in 2021 and beyond.

The Annual Report was approved by the Parochial Church Council on 15 April 2021 and signed on 29 April 2021 on its behalf by:

The Reverend Ken Wylie

Chair of Council, Vicar

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2020

Independent Examiner's Report to the Trustees of the Parochial Church Council Of the Ecclesiastical Parish of Hornchurch St Andrew

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2020 which are set out on pages 10 to 22.

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 charity's accounts carried out under section 145 of the 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

Signed

Steven W Lescott FCCA

Chartered Certified Accountant

10 Station Court
Station Approach
Wickford
Essex
SS11 7AT

Date: 29 April 2021

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2020

Statement of Financial Activities – Year ended 31 December 2020

	Note	Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
		£	£	£	£	£	£
Income and endowments							
Voluntary income	2(a)	165,206	61,576	1,018	-	227,800	312,738
Church activities	2(b)	45,326	597	19,230	-	65,153	114,735
Income from investments	2(c)	44,787	-	-	-	44,787	48,779
Activities for generating funds	2(d)	-	2,832	-	-	2,832	7,576
Coronavirus Job Retention Scheme Grant	4	17,229	-	-	-	17,229	-
Total income		272,548	65,005	20,248	-	357,801	483,828
Expenditure on							
Church activities	3(a)	290,074	3,203	16,839	-	310,116	374,472
Fundraising costs	3(b)	913	-	-	-	913	850
Total expenditure		(290,987)	(3,203)	(16,839)	-	(311,029)	(375,322)
Net income/(expenditure) before investment gains		(18,439)	61,802	3,409	-	46,772	108,506
Transfers between funds		18,439	(18,439)	-	-	-	-
Other recognised gains/(losses)							
Gains/(losses) on revaluation of fixed assets		-	53	2,183	-	2,236	5,474
Net income/(expenditure)		-	43,417	5,592	-	49,009	113,980
Reconciliation of funds:							
Balances Brought Forward 1 January 2020		-	1,765,032	194,310	10,654	1,969,996	1,856,014
Balance Carried Forward 31 December 2020		-	1,808,449	199,902	10,654	2,019,005	1,969,996

The notes on pages 12 to 22 form part of these accounts.

The detailed comparative figures, showing the Statement of Financial Activities for the year ended 31 December 2019, are set out in note 12.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2020

Balance Sheet

	Note	2020 £	2019 £
FIXED ASSETS			
Tangible assets	5(a)	1,577,500	1,577,842
Investments	5(b)	<u>37,597</u>	<u>35,361</u>
		1,615,097	1,613,203
CURRENT ASSETS			
Debtors and prepayments	6	28,410	51,081
Short term deposits		313,269	292,108
Cash at bank and in hand		<u>101,210</u>	<u>47,607</u>
		442,889	390,796
LIABILITIES			
Creditors: amounts falling due within one year	7	<u>(38,981)</u>	<u>(34,003)</u>
Net Current Assets		403,908	356,793
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>2,019,005</u>	<u>1,969,996</u>
TOTAL NET ASSETS			
		<u>2,019,005</u>	<u>1,969,996</u>
FUNDS			
Unrestricted funds	8(a)	1,808,449	1,765,032
Restricted funds	8(b)	199,902	194,310
Endowments funds	8(c)	<u>10,654</u>	<u>10,654</u>
TOTAL FUNDS	9	<u>2,019,005</u>	<u>1,969,996</u>

The notes on pages 12 to 22 form part of these accounts.

Approved by the Parochial Church Council on 15 April 2021 and signed on 29 April 2021 on its behalf by:

Rev'd Kenneth Wylie
Chair of Hornchurch Parochial Church Council

Mr Michael Harder
Trustee

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2020

Notes to the Financial Statements

1. Accounting policies

a. Accounting Convention

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the regulations' "true and fair view" provisions, together with FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities ("SORP (FRS102)"). The financial statements have been prepared under the historical cost convention as modified by the inclusion of investments at fair value.

The SORP (FRS102) requires expenditure to be reported on an activity basis to show how the charity has used its resources to further its charitable aims for the public benefit. However, as the charity is below the charity audit level threshold, it has opted to report expenditure by the nature of the expenditure rather than on an activity basis, as permitted by section 4.27 of SORP.

The Financial Statements include all transactions, assets and liabilities for which the PCC is liable in law. They do not include the accounts of church groups that owe their affiliation to another body, nor those which are informal gatherings of church members.

b. Funds Accounting

Funds held by the PCC are:

Unrestricted – these represent income funds which can be used for general purposes of the PCC purposes, 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 trustees' report.

Restricted – These are funds that must be spent on the restricted purposes for which they were given: (i) income from trusts or endowments which can be expended only on those objects specified in the terms of the trust or bequest; (ii) donations or grants received for a specific purpose or invited by the PCC for a specific object.

Endowments – Unless specified otherwise when the endowment was established, the income generated by these funds can be used for restricted or unrestricted purposes but the trust capital must be retained permanently.

c. Income and endowments

Recognition of income and endowments

These are included in the Statement of Financial Activities (SOFA) when: the PCC becomes legally entitled to the use of the resources; and the inflow of economic benefit is probable; and the monetary value can be measured with sufficient reliability. Income from events, etc., is reported before any related costs that may have been deducted from the gross proceeds.

Grants and donations

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

Gift Aid Tax claims, etc., on cash donations

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

Income from Investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue.

Gains and Losses on Investments

Realised Gains or Losses are recognised when the investments are sold.

Unrealised Gains and Losses are accounted for on revaluation at bid value as at 31 December of the year of account.

Rental income

Rental income from lettings is recognized when the rental is due.

d. Expenditure and liabilities

Liabilities are recognized as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

Grants

Grants and Donations are recognised when paid or when awarded where the award constitutes a binding obligation on the PCC.

Church Activities

The Diocesan Parish Share is accounted for when paid. Any contribution deemed to be unpaid at 31 December is not provided for in these accounts.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2020

Notes to the Financial Statements (continued)

1. Accounting policies (continued)

e. Tangible fixed assets for use by the charity

Consecrated and Benefice Property is excluded from the Accounts by S.10 (2) (a) and (c) of The Charities Act 2011.

Moveable church furnishings are not included in the accounts unless sufficient cost information is available but all items are included in the Church's inventory.

All expenditure on consecrated or benefice buildings and other fixed assets costing under £1,000 are written off in the year they are incurred.

Depreciation

Depreciation is calculated to write down the cost of tangible fixed assets, excluding freehold buildings, over their expected useful lives. The rates applicable are:

Land	Nil
Buildings	Nil*
Fixtures & Fittings	25% Straight Line
Computer Equipment	30% Straight Line

*No depreciation is provided on freehold buildings as the currently estimated residual value of the properties is not less than their carrying value and the remaining useful life of these assets currently exceeds 50 years, so that any depreciation charges would not be material. An impairment review is carried out annually and any resultant loss identified in expenditure for the year.

f. Current Assets

Amounts owing to the PCC at 31 December for fees, rents or other income are shown as debtors. This figure would be reduced by any provision deemed necessary to cover bad or doubtful debts

Short Term Deposits include cash held on deposit with CBF Church of England Funds or with Barclays Bank.

g. Donated services, goods and facilities

Donated services, goods or facilities are included in incoming resources (and at the same time in resources expended) at the estimated fair value of the services, goods or facilities received.

h. Fees collected by the PCC in an agency capacity

A proportion of the fees collected by the PCC for weddings and funerals is considered under SORP to be collected by the PCC as an intermediary and these fees do not count towards PCC income and should not be included in the PCC's financial statements if the money is paid over in full directly to those involved. Such fees include the fees belonging to the Diocesan Board of Finance and those collected for the services, for example, of bell ringers, organists and vergers. Similarly, the PCC will from time to time collect money for other charities in a public place or in church services; under SORP, these monies are also considered to be collected by the PCC as agent for the charity concerned and are not included in the financial statements. Reference is made to these collections in the Annual Report.

i. Going Concern

The trustees have prepared the accounts on a going concern basis and, having regard to a period exceeding twelve months after the balance sheet date, are satisfied that this basis continues to be appropriate.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2020

Notes to the Financial Statements (continued)

2. Income and endowments

	Unrestricted Funds	Designated Funds	Restricted Funds	Endowment Funds	Total 2020	Total 2019
	£	£	£	£	£	£
(a) Voluntary income						
Planned giving	89,827	-	-	-	89,827	107,524
Collections at all services	4,263	-	-	-	4,263	16,538
Donations and appeals	47,740	-	1,018	-	48,758	18,051
Income tax recoverable	23,376	-	-	-	23,376	30,125
Legacies and bequest	-	61,576	-	-	61,576	140,500
	<u>165,206</u>	<u>61,576</u>	<u>1,018</u>	<u>-</u>	<u>227,800</u>	<u>312,738</u>
(b) Income from church activities						
Letting of Church halls	32,918	-	-	-	32,918	75,419
Fees from weddings and funerals	12,408	513	150	-	13,071	13,165
Summer Safari	-	-	-	-	-	6,646
Messy Church	-	84	-	-	84	1,298
Grant – Churchyard Trust (note 4)	-	-	19,080	-	19,080	18,207
	<u>45,326</u>	<u>597</u>	<u>19,230</u>	<u>-</u>	<u>65,153</u>	<u>114,735</u>
(c) Income from investments						
Dividends and interest	2,371	-	-	-	2,371	2,929
Letting of houses	31,016	-	-	-	31,016	34,450
Other letting income	11,400	-	-	-	11,400	11,400
	<u>44,787</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>44,787</u>	<u>48,779</u>
(d) Activities for generating funds						
Fetes, bazaars and other events	-	-	-	-	-	4,009
Parish magazine advertising	-	2,637	-	-	2,637	3,147
Bookstall	-	195	-	-	195	420
	<u>-</u>	<u>2,832</u>	<u>-</u>	<u>-</u>	<u>2,832</u>	<u>7,576</u>
(e) Coronavirus Job Retention Scheme Grant (note 4)	<u>17,229</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,229</u>	<u>-</u>
Total Income	<u>272,548</u>	<u>65,005</u>	<u>20,248</u>	<u>-</u>	<u>358,801</u>	<u>483,828</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2020

Notes to the Financial Statements (continued)

3. Expenditure

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Endowment Funds £	Total 2020 £	Total 2019 £
Church activities						
(a) Church activities						
Missionary and charitable giving	1,516	-	659	-	2,175	3,863
Ministry Costs						
Parish share						
(note 3(e))	158,740	-	-	-	158,740	166,450
Chaplaincy						
maintenance	6,270	-	-	-	6,270	-
Clergy housing	1,078	-	-	-	1,078	974
Associate Minister's office, Burnway	-	-	-	-	-	574
Church running expenses	14,801	1,022	21	-	15,844	22,558
Church maintenance	3,618	-	745	-	4,363	8,376
Church halls running costs	17,785	-	-	-	17,785	38,097
Churchyard maintenance	1,152	-	-	-	1,152	2,190
Bookstall	-	159	-	-	159	367
Parish magazine	-	786	-	-	786	3,365
Staff costs (note 4)	55,607	-	15,414	-	71,021	76,323
Training and mission	-	-	-	-	-	875
Summer Safari	-	634	-	-	634	6,393
Messy Church	-	602	-	-	602	1,483
Utilities (Gas, electric and water)	16,275	-	-	-	16,275	22,453
Depreciation	342	-	-	-	342	873
Retirement presentation gift	-	-	-	-	-	1,127
	<u>277,184</u>	<u>3,203</u>	<u>16,839</u>	<u>-</u>	<u>297,226</u>	<u>356,341</u>
Church management and administration						
Printing, postage and stationery	916	-	-	-	916	2,157
Telephone	3,084	-	-	-	3,084	4,943
Office equipment	6,298	-	-	-	6,298	8,439
Payroll bureau	492	-	-	-	492	492
	<u>10,790</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,790</u>	<u>16,031</u>
Governance costs						
Examiner's fee:						
Independent examination	2,100	-	-	-	2,100	2,100
	<u>2,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,100</u>	<u>2,100</u>
Total expenditure on church activities	<u>290,074</u>	<u>3,203</u>	<u>16,839</u>	<u>-</u>	<u>310,116</u>	<u>374,472</u>
(b) Fundraising costs						
Fundraising costs	913	-	-	-	913	850
Total resources expended	<u>290,987</u>	<u>3,203</u>	<u>16,839</u>	<u>-</u>	<u>311,029</u>	<u>375,322</u>

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2020

Notes to the Financial Statements (continued)

3. Expenditure (continued)

(e) Diocesan Parish Share

	2020	2019
	£	£
Gross Diocesan quota	181,086	181,086
Less: Fees credit	<u>(5,200)</u>	<u>(3,863)</u>
	175,886	177,223
Discount	(1,759)	(1,773)
Housing credit	(9,000)	(9,000)
Prolonged vacancy credit	<u>(6,387)</u>	<u>-</u>
	<u>158,740</u>	<u>166,450</u>

(f) Support costs

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£	£
Support costs (included above)	<u>26,600</u>	<u>-</u>	<u>-</u>	<u>26,600</u>	<u>21,731</u>

4. Staff costs and Coronavirus Job Retention Scheme Grant

	Unrestricted Funds	Designated Funds	Restricted Funds	Total 2020	Total 2019
	£	£	£	£	£
Wages and Salaries	55,298	-	15,136	70,434	75,594
Employer's pension contribution	<u>309</u>	<u>-</u>	<u>278</u>	<u>587</u>	<u>729</u>
	<u>55,607</u>	<u>-</u>	<u>15,414</u>	<u>71,021</u>	<u>76,323</u>

The average number of full-time equivalent employees in administrative and support roles during the year was four (2019: four). During the year there were no employees who earned £60,000 or more. St. Andrews (Hornchurch) Churchyard Maintenance Trust (note 10) makes a grant to the PCC to support the expenditure on maintaining the churchyard, including the wages of the gardener. The grant and expenditure set against it are included in note 8 (b). At 31 December 2020, four eligible staff members were enrolled in the NEST pension scheme (2019: four). The PCC is not required to make Employers' National Insurance contributions as its liability falls below the minimum level at which contributions are payable.

The Coronavirus Job Retention Grant Scheme

The Coronavirus Job Retention grant scheme was introduced in March 2020, when the first pandemic "lockdown" regulations came into force, to support organisations which were not able to open (including churches). The scheme was introduced to enable the Government to pay part of furloughed employees' salaries and potentially to protect employees from redundancy. The PCC received grants from the scheme amounting to £17,229 for the period March to December 2020 in respect of those of its staff who were on temporary leave (known as "furlough"). As required under SORP, these grants have been shown as Income in the Statement of Financial Activities on page 10.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2020

Notes to the Financial Statements (continued)

5. Fixed assets

(a)	Freehold Land and Buildings			2020 Total £	2019 Total £
	Halls	Curate Houses	Fixtures, fittings and equipment		
	£	£	£		
Tangible assets					
Cost					
At 1 January 2020	795,000	782,500	20,063	1,597,563	1,597,563
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31 December 2020	<u>795,000</u>	<u>782,500</u>	<u>20,063</u>	<u>1,597,563</u>	<u>1,597,563</u>
Depreciation					
Accumulated depreciation at 1 January 2020	-	-	19,721	19,721	18,849
Charge for year	-	-	342	342	873
Depreciation on disposals	-	-	-	-	-
Accumulated depreciation at 31 December 2020	<u>-</u>	<u>-</u>	<u>20,063</u>	<u>20,063</u>	<u>19,722</u>
Net book value:					
At 31 December 2020	<u>795,000</u>	<u>782,500</u>	<u>-</u>	<u>1,577,500</u>	<u>1,577,842</u>
At 31 December 2019	<u>795,000</u>	<u>782,500</u>	<u>342</u>	<u>1,577,842</u>	

The freehold land and buildings comprise the Halls and Premises located at North Street, Hornchurch, together with the curates' houses at Burnway, Chelmsford Drive and Kenilworth Gardens.

The North Street Halls site is shown at cost which, as permitted by SORP, was the deemed cost under FRS 15 transitional provisions, under which the property's 2013 valuation has not been updated.

The three curates' houses are also shown at cost under the same provisions noted above, under which the 2014 valuations of the properties have not been updated.

Parish of Hornchurch - Annual Report and Accounts of The Parochial Church Council

For the year ended 31 December 2020

Notes to the Financial Statements (continued)

5. Fixed assets (continued)

(b) Movement in fixed asset investments	2020	2019
	£	£
Market value brought forward at 1 January 2020	35,361	29,887
Add gain/deduct (loss) on revaluation	<u>2,236</u>	<u>5,474</u>
Market value at 31 December 2020	<u>37,597</u>	<u>35,361</u>
Investments at market value comprised Collective investment Schemes (COIF Charities Ethical Investment Fund)	37,597	35,361
Total	<u>37,597</u>	<u>35,361</u>
Market value of unrestricted investments at 31 December 2020	886	833
Market value of restricted investments at 31 December 2020	<u>36,711</u>	<u>34,528</u>
	<u>37,597</u>	<u>35,361</u>

6. Debtors and prepayments

	2020	2019
	£	£
Income Tax Recoverable	22,503	22,903
Legacy debtor	-	20,000
Other debtors	5,443	7,408
Prepayments and Accrued Income	<u>463</u>	<u>770</u>
	<u>28,410</u>	<u>51,081</u>

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For the year ended 31 December 2020

Notes to the Financial Statements (continued)

7. Liabilities

	Total Funds 2020	Total Funds 2019
Amounts falling due within one year:	£	£
Accruals and Deferred income	10,698	2,145
Trade creditors	1,858	7,275
Other creditors	<u>26,425</u>	<u>24,853</u>
	<u>38,981</u>	<u>34,003</u>

8. Statement of fund movements

	Balance brought forward	Income	Expenditure	Revaluation Gain(Loss)	Transfers	Balance carried forward
	£	£	£	£	£	£
Unrestricted Funds (see (a) below)	1,765,032	337,553	(294,188)	53	-	1,808,450
Restricted Funds (see (b) below)	194,310	20,248	(16,839)	2,183	-	199,902
Endowment Funds (see (c) below)	<u>10,654</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,654</u>
	<u>1,969,996</u>	<u>340,572</u>	<u>(293,798)</u>	<u>2,236</u>	<u>-</u>	<u>2,019,006</u>

(a) Unrestricted Funds

General Funds	-	272,548	(290,987)	-	18,439	-
Legacies	34,325	61,576	-	-	(18,439)	77,464
Bequest	120,000	-	-	-	-	120,000
Organ & choir, music	24,211	513	(1,022)	-	-	23,702
Summer Safari	2,483	-	(634)	-	-	1,849
Magazine	-	2,637	(786)	-	-	1,851
Bookstall	2,422	195	(159)	-	-	2,458
Messy Church	2,713	84	(602)	-	-	2,194
Unrealised gain/(loss) on valuation	<u>1,578,878</u>	<u>-</u>	<u>-</u>	<u>53</u>	<u>-</u>	<u>1,578,931</u>
	<u>1,765,032</u>	<u>337,553</u>	<u>(294,188)</u>	<u>53</u>	<u>-</u>	<u>1,808,450</u>

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For the year ended 31 December 2020

Notes to the Financial Statements (continued)

8. Statement of funds (continued)

	Balance brought forward	Income	Expenditure	Revaluation Gain(Loss)	Transfers	Balance carried forward
	£	£	£	£	£	£
(b) Restricted Funds						
Church Fabric/Restoration	27,669	150	-	-	-	27,819
St Andrew's Roof Appeal 2011	33,256	-	-	-	-	33,256
Bells	1,618	-	-	-	-	1,618
Organ Fund 2011	19,336	-	-	-	-	19,336
Sheila Jigins legacy (Mission and Fabric)	50,794	-	-	-	-	50,794
Mrs E Burton legacy (Choir & Music)	10,000	-	-	-	-	10,000
Dorothy Dines legacy (Choir)	808	-	-	-	-	808
F J Black (TimeOut)	714	-	(21)	-	-	693
Impact and youth work	133	-	-	-	-	133
CYT grant (note 4)	-	19,080	(15,414)	-	-	3,666
Choir Lighting	2,785	-	-	-	-	2,785
The Fold (Messy Church)	6,054	-	-	-	-	6,054
Mrs J Sheppard (St Matthew's prayer & hymn books)	1,000	-	-	-	-	1,000
St Matthew's Books	239	-	-	-	-	239
L A Gillingham (Flowers)	202	-	-	-	-	202
V & LE Jackson and H Warren (Choir)	485	-	-	-	-	485
H Smith (Flowers)	103	-	-	-	-	103
C Braithwaite (Fabric)	3,052	-	(745)	-	-	2,307
Mrs I M Parry (Education)	1,000	-	-	-	-	1,000
Children's Society	93	948	(611)	-	-	430
Other charity collections	-	70	(48)	-	-	22
Brenda Newlyn (Ramp & crosses)	301	-	-	-	-	301
Unrealised gain on investments	34,668	-	-	2,183	-	36,851
	<u>194,310</u>	<u>20,248</u>	<u>(16,839)</u>	<u>2,183</u>	<u>-</u>	<u>199,902</u>

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Notes to the Financial Statements (continued)

8. Statement of funds (continued)

	Balance brought forward	Income	Expenditure	Revaluation Gain(Loss)	Transfers	Balance carried forward
	£	£	£	£	£	£
(c) Endowment Funds						
Mrs Herapath	8,581	-	-	-	-	8,581
Talbot Gibbs Charity	1,540	-	-	-	-	1,540
William Gogney	533	-	-	-	-	533
	<u>10,654</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,654</u>

9. Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£	£
Fixed Assets	1,577,500	37,597	-	1,615,097	1,613,203
Current Assets	269,930	162,305	10,654	442,889	390,796
Current Liabilities	<u>(38,981)</u>	<u>-</u>	<u>-</u>	<u>(38,981)</u>	<u>(34,003)</u>
	<u>1,808,449</u>	<u>199,902</u>	<u>10,654</u>	<u>2,019,005</u>	<u>1,969,996</u>

10. Related party disclosures

The PCC is associated with St. Andrews (Hornchurch) Churchyard Maintenance Trust (Registered Charity no 295658) by means of mutual Trustees, Rev'd K Wylie, Mr M Harder and Mrs S Cox. Its objective is that the income of the Trust Fund shall be applied in maintaining the churchyard in good order and repair including providing and/or maintaining equipment necessary for such maintenance and providing stock. In September 2018, the member of staff transferred employment to the PCC from St. Andrews (Hornchurch) Churchyard Maintenance Trust (note 4), which makes a grant to the PCC to support the additional expenditure (note 8 (b)). There were no balances outstanding between the PCC and St. Andrews (Hornchurch) Churchyard Maintenance Trust as at 31 December 2020 (2019: none).

No Trustees received any remuneration for services as members of the PCC, but a total of £1,403 (2019 £1,279) was paid, reimbursed or waived in respect of five (2019: two) members of the PCC for fees or expenses relating to weddings, funerals, travel and housing costs.

Unconditional donations that have been identified as emanating from related parties, including members of the PCC, amounted to £65,168.

The Organist, Mr A Losq, a member of Deanery Synod and therefore ex officio a PCC trustee, was paid £5,852 (2019 £5,912), which is included in the staff costs figures in note 4. The PCC received £3,478 from the Coronavirus Job Retention Scheme in 2020 while Mr Losq has been on furlough.

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Notes to the Financial Statements (continued)

11. Post balance sheet date event – coronavirus pandemic

After the national emergency was declared in March 2020 as a result of the coronavirus pandemic (see also page 4), curbs on movement of the population were introduced which adversely affected the PCC's finances in 2020, because it receives a significant income from hall lettings, which were generally not permitted from the last half of March for the indefinite future. The combined income from this source and plate collections (with no services being conducted) was over £90,000 in 2019 and was expected to be seriously reduced in 2020. In the event, with the playgroup and blood donor sessions being permitted to continue operating from the early summer, together with some hirers declining refunds, the loss of income in 2020 from these sources was nearly £55,000 and the impact on the expected deficit in that year was alleviated by reduced costs and the receipt of £17,000 of furlough grant. The outlook for 2021, with lockdown being expected to continue through the first six months of the year at least, is that the successful vaccination programme may enable a return to church services and larger scale events from July. As the church opens for services again and halls open for lettings, staff will return to work and the furlough grant will cease. Efforts continue to be made to reduce costs where possible but it is considered likely that 2021 will again produce a substantial operating deficit to be taken from reserves (see also page 8, "The future: 2021").

12. Comparative figures for the Statement of Financial Activities

SORP (FRS102) requires that the Statement of Financial Activities should show comparative figures for every item shown therein. The PCC has taken the option of showing these figures, for the year ended 31 December 2019, in a note to the accounts as set out below.

	Note	Unrestricted General Fund	Unrestricted Designated Funds	Restricted Funds	Endowment Funds	Total 2019
		£	£	£	£	£
Income and endowments						
Voluntary income	2(a)	169,383	130,500	12,855	-	312,738
Church activities	2(b)	86,486	9,742	18,507	-	114,735
Income from investments	2(c)	48,779	-	-	-	48,779
Activities for generating funds	2(d)	3,854	3,567	155	-	7,576
Total income		308,502	143,809	31,517	-	483,828
Expenditure on						
Church activities	3(a)	327,964	12,577	33,931	-	374,472
Fundraising costs	3(b)	850	-	-	-	850
Total expenditure		(328,814)	(12,577)	(33,931)	-	(375,322)
Net income/(expenditure) before investment gains						
		(20,312)	131,232	(2,414)	-	108,506
Transfers between funds		8,962	(8,962)	-	-	-
Other recognised gains/(losses)						
Gains/(losses) on revaluation of fixed assets		-	129	5,345	-	5,474
Net income/(expenditure)		(11,350)	122,399	2,931	-	113,980
Reconciliation of funds:						
Balances Brought Forward						
1 January 2019		11,350	1,642,631	191,379	10,654	1,856,014
Balance Carried Forward						
31 December 2019		-	1,765,032	194,310	10,654	1,969,994