

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HAMPSTEAD EMMANUEL WEST END

Annual Report and Financial Statements of the Parochial Church Council

For the year ended 31 December 2022



The Vicarage
Lyncroft Gardens London NW6 1JU

Bank: Barclays Bank plc
St John's Wood & Swiss Cottage Branch

Independent examiner:
Miss P Nicholson FCA, DChA
30 Fitzwarren Gardens
London N19 3TP

Charity Reg. No. 1142383

Administrative information

Emmanuel Church is situated in Lyncroft Gardens, West Hampstead. It is in the Deanery of North Camden, the Archdeaconry of Hampstead and in the Episcopal Area of Edmonton, which is within the Diocese of London and the wider Church of England.

The correspondence address is: The Vicarage, Lyncroft Gardens, London, NW6 1JU.
Telephone: 020 7435 1911
Office email: Info@EmmanuelNW6.com
Parish website: www.emmanuelnw6.com.

The Parochial Church Council ("PCC") is a charity registered with the Charity Commission.

PCC members who have served from 1 January 2022 until the date this report was approved are:

<i>Incumbent:</i>	The Revd Jonathan Kester (to 3 July 2022)	Chair (to 3 July 2022)
<i>SSM Assistant Priest:</i>	The Revd Annette Fritze-Shanks	PCC Safeguarding Officer
<i>SSM Assistant Curate:</i>	The Revd Andy Arnell (to 19 February 2023)	
<i>Assistant Curate:</i>	The Revd Helen Sims-Williams	

<i>Churchwardens:</i>	Carrie Reiners (from 23 May 2022)	Chair (from 3 July 2022)
	Robert Cox (to 23 May 2022)	
	Harin Perera	

Representatives on the Deanery Synod: (all elected for the Triennium 2020-23 at APCM 2020)

Mina Cummings	
Casey Hammett	
Malvika Iyer	
Diana Malzer	Electoral Roll Officer
Geoffrey Shaw	

<i>Elected members</i>	Debo Adebayo (to 23 May 2022)	
	Antony Edwards	
	Clare Fuller	PCC Secretary
	Claire Hammett	
	Mark Hyoms	PCC Treasurer
	Nishi Kapoor (from 23 May 2022)	
	Parisa Keshkar	
	Steve McNeilly (to 23 May 2022)	
	Caroline Namujji-Nicodemo (from 23 May 2022)	
	Nadia Ouled Zaoui (to 23 May 2022)	
	Sofia Radaelli (from 23 May 2022)	
	Dinesh Selveraj	
	Tjania Urošević (from 23 May 2022)	
	Sarah Watts	

Structure, governance and management

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

Objectives and activities

Emmanuel PCC has the responsibility of cooperating with the Vicar in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for Emmanuel Church. Fr Jonathan Kester was Vicar of Emmanuel Church until 3 July 2022; the position remains vacant at the date of this report.

Achievements and performance

Church attendance

There were 113 adults and 67 children attending during the week on average, plus our usual full school mass each Thursday in term time of 135 children and 13 adults. All of this is consistent with 2021 but down from pre-pandemic. For the year ending 2022, there are 296 (2021: 284) parishioners on the Church electoral roll

There were 124 adults and 74 children attending on a usual Sunday - the figures for which are not available for 2020/21 but are down slightly from pre-pandemic.

There were 368 worshippers at Christmas which is an increase from the previous two years and 236 worshippers at Easter, which is about the same for the previous year, but a decrease for both from 2019.

We had 14 baptisms during the year and we were delighted to welcome Bishop Rob for a confirmation service on the 29th May, where we welcomed 5 candidates for baptism and 12 for confirmation. These numbers are back to pre pandemic levels.

We held one wedding.

Review of the year

The full PCC met 5 times during the year. We also met for the Section 11 meeting, to decide who would be our parish representatives for the appointment process, and a Section 12 meeting where we were joined by the Bishop, Archdeacon, and Area Dean to discuss the final draft of the parish profile. We are very grateful for the work of the PCC in this - particularly our Churchwarden Carrie Reiners who, with a lot of work, drove this forward. There was an average attendance at PCC meetings of 62 per cent.

The standing committee were also joined by the Bishop for a planning meeting shortly before the incumbent vacancy period commenced.

A large part of the work of the PCC this year has been in creating a parish profile and role description for the appointment of a new Vicar, as well as dealing with planning for the coming months.

The parish clergy

We very sadly received the news on Passion Sunday of Father Jonathan's departure as Vicar to take up the post in July of Vicar at St Peter's, Eaton Square.

Fr Jonathan gave a huge amount to the parish over the previous 14 years, not least overseeing the major building works and refurbishment of the church in 2016. He also provided the parish with exceptional pastoral and liturgical care, encouraging and showing us all how to follow Jesus Christ more closely and joyfully. He truly was a priest for the whole parish, building relationships with many organisations in West Hampstead, our councilors, and local MP, and forming close bonds with the other faith communities, notably Dennington Park Road Synagogue. His work in advocating for the release of Nazanin Zaghari Radcliffe and his unwavering support for her family was a clear example of Christian faith in action. His influence has been significant: he, and his partner Fr Herbert, will be very much missed. We held a farewell Eucharist and following party for him on the 3rd July where we were joined by many members of the wider parish, the Bishop, Archdeacon, many other diocesan clergy, and friends. The school held a separate goodbye for him at his last school Mass in July, thanking him for all his work as parish priest and school Foundation Governor.

The parish clergy: Mother Annette, Father Andy and Mother Helen have continued to offer liturgical and pastoral care during the vacancy. Mother Helen has taken on the role of School Governor.

We are very grateful for the work Mother Annette has continued to offer, not least as Safeguarding Officer for the Parish, as she continues as the Bishop of London's Advisor for those in self-supporting ministry in the Diocese.

Emmanuel Church, West Hampstead

Financial Statements for the year ended 31 December 2022

Father Andy has been a wonderful SSM curate over the previous three years. He has offered wise pastoral care, preached with a prophetic voice, and helped us to grow more fully into the Body of Jesus Christ. He completed his curacy at the end of 2022 and in February 2023 left Emmanuel to become Assistant Vicar of John Keble, Mill Hill.

Mother Helen was priested on June 25th and celebrated her first mass on Sunday June 26th.

Church Officers

At our APCM, Robert Cox stood down as Church Warden and Carrie Reiners was elected. Harin Perera were re-elected. The significant amount of work that Robert Cox has done over the past number of years was noted and was celebrated with enormous gratitude.

At the first meeting of the PCC immediately after the APCM, Mark Hyoms was re-elected as treasurer, ably assisted by Diana Malzer as honorary book-keeper and Clare Fuller re-elected as PCC Secretary. Diana Malzer was re-elected as electoral roll officer.

Thank you to all our PCC Officers for all that they do for us in a voluntary capacity. It is greatly appreciated especially during the vacancy period.

The Parish website

www.emmanuelnw6.com The website is now hosted by Silverlight, and we are very grateful for the work of Antony Edwards in overseeing the website for us.

The Parish Office

The Parish Office continues to be housed in the upstairs room above the Nazareth Chapel and is shared with the choir room. We continue to be hugely grateful to Nicki Siddall, our part-time Parish Administrator. Nicki's work is largely taken up with the administration of the booking, management and invoicing for the rooms in the Community Space, but during the vacancy has worked hard and beyond her role to fill in gaps. And we are very grateful for the way she has supported us all in the smooth running of the community rooms and the church more widely.

We hired Silvercloud in May to provide us with remote IT support. They now run our website, provided us with new email addresses, provided us with a reconditioned PC and new screens for the office, and a reconditioned laptop for parish use. They are paid by direct debit and we have so far found them very helpful and responsive.

Community Space and partnership

The community space at the west end of the church has gradually come back to almost full use, particularly for party and concert bookings at the weekend. We have still not filled all the free spots but have a number of smaller bookings - the results of which can be seen in the accounts. We have hosted a number of community groups which have helped strengthen ties to diverse groups within the wider parish, and has continued to help us to be seen as a community hub.

Mother Helen has met with the manager of CAWH, and thanks to Carol Frankel we are will be trialing a partnership Church-community gardening group in the Spring of 2023.

The clergy became aware of a greater number of people coming to the church looking for help due to the ongoing squeeze on local council and NHS budgets, and cost of living crisis. The PCC made a decision to keep in stock a supply of supermarket voucher cards to be funded by the congregation. There has been a wonderful response to this from our congregations, and they have been very warmly and gratefully received by those who have need of them. We are very grateful for all who have given in this way and enable us to fulfil Our Lord's command to feed the hungry.

Winter Night Shelter

The C4WS night shelter has returned to church buildings for the first time since 2019. Emmanuel had the privilege of hosting for the first part of the season this year. We had a good number of volunteers for shifts, about an equal number of people who have helped in the past and new volunteers from across all of our congregations - the 8, 9.15 and 10.30. We also had volunteers who live in the parish but aren't members of the congregation. Our parish school were also involved: Year 1 visited the church to hear from Mthr Helen

Emmanuel Church, West Hampstead

Financial Statements for the year ended 31 December 2022

about the work of the night shelter, and the children and teachers from Year 1 were moved to bake biscuits for our guests, make Christmas decorations for the rooms they slept in, make Christmas cards for them, and organised a food drive.

The PCC paid for new beds for our guests from a fund of money that was set aside for Social Action work in the parish.

Mthr Helen co-ordinated the night shelter and was very grateful for the work of all the volunteers, especially Blaise Temple who set up a volunteers rota online for the first time, maintained the rota and sent out the communications to the volunteers. Patrik Wettergren and Aurora Stiavetti also deserve special thanks for taking on coordinator duties for one Tuesday to enable Mthr Helen to have a night off.

The Living Wage

In line with our commitment to all who work for Emmanuel Church being paid at least the London living wage, we continued to engage the services of Ben and Dan in cleaning the community space who pay their staff the London living wage.

Music

In March our Organist Andrew Kwan announced he was leaving in July after 4 years. We were very sorry to see him go, as he has done sterling work for us and we had a presentation for him after his final Mass. Fr Jonathan, Mthr Helen and Clare Fuller interviewed for an organist before his leaving, but were unable to fill the post. Following Diocesan guidance we will wait for the new Vicar before looking to advertise again for the role. It has become apparent that the Organ needs significant work, and we look to a possible organ restoration project with the new Vicar.

We have been ably served by a number of depping organists who have, in part, kept the musical worship of our parish going.

A much more significant reason for not only the continuation of our shared musical life, but its growth and flourishing, has been the work and dedication of our choir, particularly Isabel Collins. Isabel has taken on a larger role during the vacancy in planning the music, organising depts and running the children's choir. We are extremely grateful to her, and to the whole choir for all their enthusiasm, joyfulness and hard work. We are very blessed by their musical gifting.

Thanks to all of their effort - and Isabel's particularly - the children's choir which continues to sing at the All Age mass on the first Sunday of every month has grown to about 12 children, and we had a bumper number of 16 children for our very successful and very well attended 9 Lessons and Carols Service in December. We were also extremely lucky to premier a new piece of music at that service written especially for our choir by Isabel.

Children's Work

We continued our central work with children at our 9.15am Joyful Noise Eucharist and with our Sunday School in term time during the 10.30am Sung Eucharist. We are extremely grateful for the significant ministry of Claire Hammett in not only running the Sunday School but doing so with such enthusiasm, creativity and care for our young people. Thanks also go to Helen Wickham for her support in running Sunday School.

It is worth noting that there is a great deal of retention of families from the 9.15 to the 10.30, and this is in large part due to the wonderful ministry of Claire Hammett, but also speaks of the welcome to, and inclusion of, families at the 10.30 Sunday Mass.

Claire and Mthr Helen also ran a Good Friday workshop and service, an All Hallows Eve workshop, and a St Nicholas Workshop and service at which Luken Stiavetti was enthroned as Child Bishop for the year. Mthr Helen also began a stay and play for under 5s and their carers and this has grown to be a popular weekly group of about 20 families from the wider parish and beyond.

Work with our older members

In a parish so full of young life it is important that we remember our older and senior members who are much valued members of our parish family. Our monthly Fellowship lunch on the first Wednesday of each month

Emmanuel Church, West Hampstead

Financial Statements for the year ended 31 December 2022

has continued this year. Many thanks to Diana Malzer who coordinates the catering and communication with this wonderful group of people.

Safeguarding

Mother Annette Fritze-Shanks served as Safeguarding Officer throughout the year and Casey Hammett served as Children's Champion. We are very grateful that Tijana Urosevic has taken on a role of supporting Mother Annette in safeguarding work. All relevant DBS checks and training were undertaken, and the annual Safeguarding Audit was carried out.

Education and Social

We ran a Lent course introducing the Bible over 5 weeks and we've since been running a Bible reading group during the school terms which has met on a Wednesday evening.

Mthr Helen has also provided a weekly Lent course in takeaway bags for our 9.15 congregation which are aimed at the younger members of our community to help them explore the themes of Lent in a creative way. Mthr Annette and Casey ran a popular Server Training day in October, and we have had an increase in our serving team as a result.

Mthr Annette also spearheaded Bring a Tin Sundays in the Autumn to boost the amount of food donated from Emmanuel to send to the Foodbank, and we saw our donations increase dramatically as a result of this initiative.

We enjoyed a number of gatherings after Masses for Feast Days where we shared fizz and food.

Financial Review

Our total income for the year was £135,874 (2021: £115,253), including £3,449 (2021: £nil) of restricted funds, and the details are in the financial statements. Donations from parishioners still account for the largest share of our income, contributing £67,454 (2021: £66,279). Our income from investments was £11,674 (2021: £11,754). As a result of the easing of pandemic restrictions, lettings income increased to £52,012 (2021: £35,197) and in line with pre-pandemic levels.

We are required to show our investments at their market value at the end of the year and the gain or loss is reported in our Statement of Financial Activities.

£140,803 (2021: £111,305), including £4,897 (2021: £100) of restricted funds, was spent to provide the Christian ministry from Emmanuel Church, including a contribution of £75,000 (2021: £68,600) to the diocesan parish share (the Common Fund), which largely provides the stipends and housing for the clergy, pension and national insurance contributions as well as contributing the wider life and ministry of the Diocese of London and Church of England. For 2023 we have pledged £80,400.

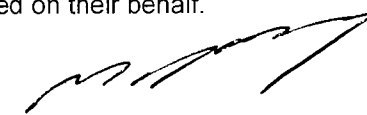
The £29,498 increase year on year incorporates the above mentioned Common Fund, as well as additional non-capitalised IT costs for improvements to website and infrastructure, buildings repairs and other costs associated with the church being open for the full calendar year. The costs are in line with the 2019 level (£140,628).

Reserves policy

It is PCC policy to maintain a balance of net current assets on unrestricted funds of approximately 4 months unrestricted payments, to cover emergency situations that may arise from time to time. The balance of £52,833 (2021: £56,214) at the year-end meets this target.

Approved by the PCC on 23rd April 2023 and signed on their behalf.


by Carrie Reiners (PCC Chair)


Mark Hyoms (PCC Treasurer)

Statement of Financial Activities for year ended 31 December 2022

	Note	Unrestricted funds	Restricted funds	2022 Total	2021 Total
Income From:		£	£	£	£
Donations	2(a)	64,005	3,449	67,454	66,279
Charitable activities	2(b)	2,215	-	2,215	2,023
Other trading activities	2(c)	54,531	-	54,531	35,197
Investments	2(d)	11,674	-	11,674	11,754
Total		132,425	3,449	135,874	115,253
Expenditure On:					
Charitable activities	3, 4	135,906	4,897	140,803	111,305
Total		135,906	4,897	140,803	111,305
Operating Income		(3,481)	(1,448)	(4,929)	3,948
Gains / (Losses) on investments	5	(31,256)	-	(31,256)	33,256
Transfers between funds					
Net Income / (Expenditure)		(34,737)	(1,448)	(36,185)	37,204
Reconciliation of Funds					
Total funds brought forward		322,700	6,134	328,834	291,630
Total funds carried forward		287,963	4,686	292,649	328,834

Balance Sheet as at 31 December 2022

	Note	2022	2021
		£	£
FIXED ASSETS			
Investment assets	6	235,130	266,386
CURRENT ASSETS			
Debtors	7	4,221	11,532
Cash at bank and in hand		56,988	51,306
TOTAL		61,209	62,838
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	(3,690)	(390)
NET CURRENT ASSETS		57,519	62,448
NET ASSETS	7,10	292,649	328,834
FUNDS			
Unrestricted		287,963	322,700
Restricted		4,686	6,134
TOTAL		292,649	328,834

Approved by the PCC on 23rd April 2023 and signed on their behalf



by Carrie Reiners (PCC Chair)



Mark Hyoms (PCC Treasurer)

Notes to the Financial Statements

1 ACCOUNTING POLICIES

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention except for investments which are included at market value, as modified by the revaluation of certain assets

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

The requirements of Section 7 - Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

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

Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Income tax recovered and recoverable under the Gift Aid scheme during the financial year has been accrued.

Grants and legacies to the PCC are accounted for when the PCC has legal entitlement to the funds.

Other ordinary income

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

Income from investments

Dividends and interest are accounted for when receivable

Gains and losses on investments

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of the investments as at 31 December.

Resources used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Emmanuel Church, West Hampstead
Financial Statements for the year ended 31 December 2022

Activities directly relating to the work of the Church

The diocesan quota or common fund is accounted for when payable. Any quota unpaid on 31 December is provided for in these accounts as an optional (though not a legal) liability and is shown as a creditor in the balance sheet.

Fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.10(2) (a) and (c) of the Charities Act 2011

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written-off as expenditure in the Financial Statements and separately disclosed.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items of equipment with a purchase price of £1,500 or less are written-off when the asset is acquired.

Investments

Investments are valued at market value as of 31 December.

Current assets

Amounts owing to the PCC on 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible. Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Emmanuel Church, West Hampstead
Financial Statements for the year ended 31 December 2022

2 INCOME AND ENDOWMENTS FROM:

	2022			2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
2(a) Donations				
Regular pledged giving	24,241	-	24,241	26,646
Collections (open plate) at all services	14,580	-	14,580	10,970
Sundry donations	15,566	3,449	15,566	17,814
Gift aid reclaim	9,618	-	9,618	10,849
Grants received	-	-	-	-
Specific donations	-	-	-	-
TOTAL	64,005	3,449	67,454	66,279
2(b) Charitable activities				
Fees received	1,721	-	1,721	844
Fundraising events	120	-	120	745
Votive Candles	374	-	374	434
TOTAL	2,215	-	2,215	2,023
2(c) Other trading activities				
Letting income	52,012	-	52,012	34,743
Other income	2,519	-	2,519	454
TOTAL	54,531	-	54,531	35,197
2(d) Income from investments				
Dividends & Interest	11,674	-	11,674	11,754
TOTAL INCOMING RESOURCES	132,425	3,449	135,874	115,253

3 EXPENDITURE

	2022			2021
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Charitable activities:				
Gifts, donations & mission	346	4,737	5,083	-
Common Fund	75,000	-	75,000	68,600
Utilities & insurance	16,787	-	16,787	14,461
Lettings administration	7,720	-	7,720	5,856
Maintenance & gardening	10,250	-	10,250	8,952
Cost of services	3,753	-	3,753	2,387
Domestic, cleaning & social	8,298	-	8,298	3,836
Sundry costs	2,897	160	3,057	1,169
Organist & organ maintenance	5,515	-	5,515	2,323
Newsletter, printing & advertising	589	-	589	1,104
Church management, administration & fees	725	-	725	788
Costs of fundraising events	577	-	577	575
Clergy Expenses	875	-	875	1,334
Refurbishment, fixtures, fittings & equipment	2,574	-	2,574	-
TOTAL	135,906	4,897	140,803	111,305

4 STAFF COSTS

	2022	2021
	£	£
Wages & Salaries	7,720	5,856

During the year, the PCC employed a part time Parish Administrator. The salary did not attract employer's national insurance contributions. Costs are shown after deducting £nil (2021: £1,559) representing grants received under the Coronavirus Job Retention Scheme.

5 GAINS AND LOSSES ON INVESTMENTS

	2022	2021
	£	£
Realised gain / (loss) on investments sold during the year	-	-
Unrealised gain / (loss) on investments held at year end	(31,256)	33,256
TOTAL	(31,256)	33,256

Emmanuel Church, West Hampstead
Financial Statements for the year ended 31 December 2022

6 INVESTMENTS

	2022	2021
	£	£
CBF Church of England Property Fund units at market value	235,130	266,386

7 DEBTORS

	2022	2021
	£	£
Income tax claimed	1,393	8,645
Investment dividends	2,828	2,882
Other debtors	-	5
TOTAL	4,221	11,532

8 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Charitable activities:		
Cost of services	(489)	(24)
Church management & administration	(52)	-
Organist and Choir	(180)	(320)
Newsletter, printing and advertising	-	(46)
Gifts, donations and mission	(693)	-
Maintenance, garden, organ, fixtures & fittings	(6)	-
Sundry	(35)	-
Letting income paid in advance	(2,235)	-
TOTAL	(3,690)	(390)

Emmanuel Church, West Hampstead
Financial Statements for the year ended 31 December 2022

9 RESTRICTED FUNDS MOVEMENTS

	At 1 Jan 2022	Income	Expended	At 31 Dec 2022
	£	£	£	£
Church Organ	3,593	-	-	3,593
Christian Aid	5	-	(5)	-
Clergy Collections (refer note 12)	-	3,449	(3,449)	-
Social Outreach	1,485	-	(1,443)	42
Syrian Refugees	1,051	-	-	1,051
TOTAL	6,134	3,449	(4,897)	4,686

10 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Fixed assets	235,130	-	235,130	266,386
Current assets	56,236	4,973	61,209	62,838
Current liabilities	(3,403)	(287)	(3,690)	(390)
BALANCE	287,963	4,686	292,649	328,834

11 SOFA COMPARATIVES

	Unrestricted funds	Restricted funds	2021 Total
Income From:	£	£	£
Donations	66,279	-	66,279
Charitable activities	2,023	-	2,023
Other trading activities	35,197	-	35,197
Investments	11,754	-	11,754
Total	115,253	-	115,253
Expenditure On:			
Charitable activities	111,205	100	111,305
Total	111,205	100	111,205
Operating Income	4,048	(100)	3,948
Gains / (Losses) on investments	33,256	-	33,256
Net Income / (Expenditure)	37,304	(100)	37,204
Reconciliation of Funds			
Total funds brought forward	285,396	6,234	291,630
Total funds carried forward	322,700	6,134	328,834

12 RELATED PARTY TRANSACTIONS

Apart from the items disclosed below, there were no disclosable transactions in respect of members of the PCC, persons connected with them, or other related parties.

Five (2021: two) members of the PCC received reimbursement of £4,791 (2021: £1,797) ministry expenses. This includes £160 (2021: £100) of restricted funds.

Further, two (2021: nil) members of clergy received gifts to the value of £3,449 (2021: £nil), the funds for which were provided through collections classified as restricted.

Members that served on the PCC on the year made a total of £4,117 (2021: £3,960) of unrestricted donations to the church in the 2022 financial year.

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL
CHURCH COUNCIL OF EMMANUEL CHURCH, WEST HAMPSTEAD**

I report on the accounts for the year ended 31 December 2022 set out on pages 7 to 15 herein.

Respective responsibilities of the PCC and the independent examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission and the Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and the Regulations have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Miss Patricia Nicholson FCA DChA
30 Fitzwarren Gardens, London N19 3TP

Date: 23rd April 2022