

**St Andrew's Whitehall Park**

**End of Year Financial Statements**

**Year ending 31<sup>st</sup> December 2022**

Whitehall Park N19 3TN  
Registered Charity Number 1152160

## **Independent Examiner's Report to the Trustees of St Andrew's Church Whitehall Park**

I report on the accounts of the charity for the year ended 2022 which are set out on finance pages of the Annual Report.

### **Respective Responsibilities of Trustees and 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 needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act);
- To follow the procedures laid down in the General Directions given by the Charity Commissioners (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. 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**

*Since the gross income for the year exceeds the amount provided in section 145(3) of the Act, I confirm that I am qualified to act as Independent Examiner under the provisions of that section of the Act and that my qualification is as shown below.*

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 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.

Kevin Ogilvie  
Charity Bookkeeping and Examination Services  
13 Evelyns Close,  
Hillingdon,  
Middlesex,  
UB8 3LR



## **TRUSTEE'S REPORT**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1152160

### **Principal address**

Whitehall Park  
London  
N19 3TN

### **Trustees**

Revd S Clarke (Vicar & PCC Chair)	-ex officio
Ms M Ray (Warden)	- ex officio
Ms S Hallam (Warden & Treasurer)	- ex officio
Ms F Alty (Licensed Lay Minister & Synod Rep)	-ex officio
Ms L Macfarlane (Children's Champion)	- co-opted
Ms K Hansson (Vice Chair)	
Ms E Marriott	
Ms J King (PCC Secretary)	
Ms J Ryan	
Mr J Thresher	
Mr C Bailey	

The members of PCC act as Trustees except for any nonvoting/co-opted members.

### **Standing Committee:**

This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the Council. The members of the Standing Committee are the Vicar, the two Churchwardens and the PCC Secretary and the Licensed Lay Minister. The committee meets in advance of PCC meetings to prepare the agenda.

Revd S Clarke (Vicar & Chair)  
Ms S Hallam (Treasurer & Warden)  
Ms M Ray (Warden)  
Ms F Alty (Licensed Lay Minister)  
Ms L Macfarlane

The Parish of St Andrew's, Whitehall Park is a Church of England parish in London N19 and is part of Archway Group Ministry in the Deanery of Islington within the Episcopal Area of Stepney within the Diocese of London. The correspondence address is The Vicarage, 43 Dresden Road, London, N19 3BG. The PCC has been a registered charity since 2013.

## **Independent examiner**

Name- Kevin Ogilvie, Charity Bookkeeping and Examination Services

Address- 13 Evelyns Close, Uxbridge, UB8 3LR

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

There is a Parochial Church Council (PCC) to govern the parish and the method of appointment of PCC members is set out in the church representation rules. All church attendees are encouraged to register on the electoral roll and stand for election to the PCC.

## **OBJECTIVES AND ACTIVITIES**

The PCC has responsibility for co-operating with the incumbent of St Andrew's, Whitehall Park for promoting in the parish the whole mission of the church - pastoral, evangelistic, social and ecumenical. The church electoral roll on 31st December 2022 was 49.

## **ACHIEVEMENT AND PERFORMANCE**

Six meetings and one extra-ordinary meeting of the St Andrew's PCC were held on 18 January, 08 March, 26 May, 12 June (Extra-Ordinary), 24 July, 06 October and 08 November.

Standing Committee Meetings were held on a mostly weekly basis and took place after Morning Prayer on a Tuesday, in the form of a regular staff meeting.

Common Fund contribution for 2022 was £ 44510. Our regular St Peter's Fund contributions ceased part way through 2021 due to emergency building work needing to be undertaken at St Peter's. This loss of income meant that our Common Fund contribution was recalculated in consultation with the Diocese of London Finance Board. Our 2022 Common Fund contribution was to be £50400, but because the St Peters work wasn't completed on time and within budget, a further reduction was required. Our contribution for 2023 will be £60,000. We are committed to increasing our Common Fund contribution in the future as it is essential for the support of our clergy. Hopefully it might be possible to increase our 2023 contribution.

## **Vision and Values**

Our values, vision and mission statement:

### **Values**

Worship & Prayer

Discipleship & Community

Mission & Service

### **St Andrew's Vision:**

Loving God | Building Community | Celebrating Life

## **Summary of achievements**

**Loving God-** 2022 marked a year with more consistency in terms of our ability to gather as a church community in the building and in homes. Our worship returned to a more usual pattern of weekly in person meetings, with the option of join in online. We have continued our weekly and monthly patterns of prayers, meeting in the chapel and on Zoom for Tuesday morning prayer and we restarted our monthly evening prayer meetings, also joining in with the 'Stepney Lives' termly gatherings, hosted in various churches in the Stepney Area. It's been a joy to rebuild that sense of Loving God together in physical spaces.

**Building Community-** Regathering has meant that most of our community spaces have flourished again, in particular our baby and toddler stay and play; the desire for people to have space to be together was evident and coupled with the rising cost of living, having a warm space to meet and be together seemed more important than ever.

Our Lifegroups returned to meeting in homes, with the noticeable challenge of people experiencing pressures on their time.

The return of other community traditions like shared lunches and parties were welcomed with enthusiasm.

**Mission & Service-** New projects that began in 2021 were developed and continued. This included our commitment to Eco Church. We celebrated becoming a bronze award winner and the eco garden was maintained by a dedicated group. St Andrew's Meals continued to build positive relationships with the local schools and with the rising cost of living, became an important contribution to families in the local area. St Andrew's also responded to the rising cost of living by starting a Warm Space café on a Wednesday afternoon, offering lunch, hot drinks and community space. The PCC commissioned a new giving sub-committee responsible for making recommendations to the PCC about our external giving. We committed to giving 10% of our collection to external charities in line with our own vision and values. We also hosted some larger community events this year, in particular a street party of the Platinum Jubilee.

Other key discussions and developments through the PCC:

- In relation to the fabric of our building, we completed the plans and fundraising for our access project, making improvements to our main entrance and installing a new access ramp, with a start and completion date of spring 2023. We also installed improved AV equipment to improve the experience of our worship services in the building and online. Thanks go to Cloudesley for significant grants, making these projects possible.
- A new Safeguarding officer was appointed and we also hosted our first group training session, offered to the PCC and kids church volunteers.
- Provision was made to keep our staff salary in line with the London Living Wage.

## **FINANCIAL REVIEW**

### **Reserves policy**

The PCC is expected to establish and disclose its policy on reserves. Reserves are defined as that part of the PCC's income that is freely available. This therefore excludes permanent or expendable endowment funds, restricted income funds, and any part of unrestricted funds which is not currently available for spending.

The PCC is committed to hold reserves sufficient to maintain cash flows needed to meet all day-to-day operating costs and expenses. Church income is such that income surpluses do not normally arise. In the event that such a circumstance does occur the PCC will consider the use of a surplus in the light of its overall financial position.

The PCC is committed to use the funds given to it for the furtherance of its stated aims and does not have a policy of building up unused reserves unnecessarily. The PCC reviews the cash flow and financial situation of the church at each PCC meeting through the Treasurer's report.

## **UPPER HOLLOWAY TEAM MANAGED FUNDS**

The St Peter's Asset Management Group (formerly Upper Holloway Team PCC) manages the lettings of the former St Peter's church hall and two flats within the former St Peter's church building on behalf of the Archway Group Ministry. A reserve fund of £40,000 to address emergency repairs to these buildings is held in a CBF Deposit Fund account in the name of 'Upper Holloway St Peters PCC'. Should there ever be a move to re-launch St Peter's church, a portion of these funds would be used for such a purpose. No further unallocated reserves are held and all additional funds are disbursed periodically and equally to the 3 churches in the Group to be used at the discretion of the PCC of each church.

Approved by order of the board of trustees on and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S Clarke', enclosed within a thin rectangular border.

Rev S Clarke (Chair) - Trustee

## Statement of Financial Activities

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Incoming resources</b>						
Incoming resources from generated funds						
Voluntary income	92,419	—	—	—	92,419	124,428
Activities for generating funds	14,643	—	—	—	14,643	5,653
Investment income	34,881	—	—	—	34,881	34,407
Incoming resources from charitable activities	2,950	—	—	—	2,950	1,743
Other incoming resources	605	—	—	—	605	6,880
<b>Total income</b>	<b>145,498</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>145,498</b>	<b>173,110</b>
<b>Resources used</b>						
Cost of generating funds						
Cost of generating voluntary income	9,453	—	—	—	9,453	5,835
Charitable activities	142,177	—	—	—	142,177	317,236
Governance costs	650	—	—	—	650	650
Depreciation						
Plant and Machinery Depreciation	5,531	—	—	—	5,531	5,331
Fixtures and Fittings Depreciation	5,098	—	—	—	5,098	5,099
<b>Total expenditure</b>	<b>162,909</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>162,909</b>	<b>334,151</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>(17,411)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(17,411)</b>	<b>(161,040)</b>
<b>Other recognised gains / losses</b>						
Gains on revaluation, fixed assets, charity's own use	(6,891)	—	—	—	(6,891)	1,917
<b>Net movement in funds</b>	<b>(24,302)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(24,302)</b>	<b>(159,124)</b>
<b>Total funds brought forward</b>	<b>1,065,266</b>	<b>153,062</b>	<b>—</b>	<b>—</b>	<b>1,218,328</b>	<b>1,377,452</b>
<b>Total funds carried forward</b>	<b>1,040,964</b>	<b>153,062</b>	<b>—</b>	<b>—</b>	<b>1,194,026</b>	<b>1,218,328</b>

## Balance sheet

Class and code	Description	This year	Last year
<b>Fixed assets</b>			
6420	Property	1,100,000	1,100,000
6430	Plant & Machinery	110,623	110,623
6431	Plant & Machinery Depreciation	(49,050)	(43,519)
6440	Fixtures & Fittings - Cost	26,202	26,202
6441	Fixtures & Fittings Depreciation	(17,297)	(12,199)
	<b>Total Fixed assets</b>	<b>1,170,477</b>	<b>1,181,106</b>
<b>Current assets</b>			
6501	Barclays Current Account	19,090	5,017
6502	Barclays Saver Account	10,010	28,254
6505	Youth Fund	—	—
6506	Youth Fund Reserve	—	—
Z05	Accounts Receivable	(2,641)	7,410
	<b>Total Current assets</b>	<b>26,459</b>	<b>40,681</b>
<b>Liabilities</b>			
Z04	Accounts Payable	2,911	3,459
	<b>Total Liabilities</b>	<b>2,911</b>	<b>3,459</b>
	<b>Net Asset surplus(deficit)</b>	<b>1,194,026</b>	<b>1,218,328</b>
<b>Reserves</b>			
	Excess / (deficit) to date	(17,411)	(161,040)
Z01	Starting balances	1,218,328	1,377,452
Z03	Gains and losses own use	(6,891)	1,917
	<b>Total Reserves</b>	<b>1,194,026</b>	<b>1,218,328</b>
	<b>Represented by funds</b>		
	Unrestricted	1,040,964	1,065,266
	Designated	153,062	153,062
	Restricted	—	—
	Endowment	—	—
	<b>Total</b>	<b>1,194,026</b>	<b>1,218,328</b>

## Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Journals	Closing
<b>Legacy - Legacy Fund</b>							
Designated	50,000	—	—	—	—	—	50,000
<b>Sub-total for Legacy</b>	<b>50,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>50,000</b>
<b>NightShelter - Night Shelter</b>							
Designated	2,295	—	—	—	—	—	2,295
<b>Sub-total for NightShelter</b>	<b>2,295</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,295</b>
<b>Youth - Children &amp; Families</b>							
Designated	100,767	—	—	—	—	—	100,767
<b>Sub-total for Youth</b>	<b>100,767</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>100,767</b>
<b>General - General fund</b>							
Unrestricted	1,065,266	145,498	162,909	—	—	(6,891)	1,040,964
<b>Sub-total for General</b>	<b>1,065,266</b>	<b>145,498</b>	<b>162,909</b>	<b>—</b>	<b>—</b>	<b>(6,891)</b>	<b>1,040,964</b>
<b>Grand total</b>	<b>1,218,328</b>	<b>145,498</b>	<b>162,909</b>	<b>—</b>	<b>—</b>	<b>(6,891)</b>	<b>1,194,026</b>



## Analysis of income and expenditure

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
<b>INCOME AND ENDOWMENTS</b>						
<b>Incoming resources from generated funds - Voluntary income</b>						
Gift Aid - Bank	14,485	—	—	—	14,485	4,685
Gift Aid - Envelopes	105	—	—	—	105	6,687
Other planned giving	13,341	—	—	—	13,341	13,811
Tax recoverable on Gift Aid	10,247	—	—	—	10,247	10,668
Loose plate collections	1,413	—	—	—	1,413	795
Regular gift days	7,360	—	—	—	7,360	16,315
Other	1,346	—	—	—	1,346	495
One-off Gift Aid gifts	6,778	—	—	—	6,778	11,148
Donations appeals etc	3,431	—	—	—	3,431	1,970
Legacies	—	—	—	—	—	11,000
Recurring grants	21,000	—	—	—	21,000	11,000
Other funds generated	1,050	—	—	—	1,050	155
Non-recurring one-off grants	11,864	—	—	—	11,864	35,700
Total	92,419	—	—	—	92,419	124,428
<b>Incoming resources from generated funds - Activities for generating funds</b>						
Church hall lettings - fund raising	14,643	—	—	—	14,643	5,653
Total	14,643	—	—	—	14,643	5,653
<b>Incoming resources from generated funds - Investment income</b>						
Bank and building society interest	11	—	—	—	11	9
85 Cheverton Rent	34,870	—	—	—	34,870	34,398
Total	34,881	—	—	—	34,881	34,407
<b>Incoming resources from charitable activities</b>						
Dads & Kids	382	—	—	—	382	334
Brunch & Bounce	147	—	—	—	147	89
Cheeky Cherubs	1,470	—	—	—	1,470	345
Fees for weddings and funerals	950	—	—	—	950	976
Total	2,950	—	—	—	2,950	1,743
<b>Other incoming resources</b>						
Hand-in-Hand	—	—	—	—	—	3,125
St Andrews Meals	305	—	—	—	305	3,704
Hall Letting Deposits	300	—	—	—	300	50
Total	605	—	—	—	605	6,880
<b>INCOME TOTAL</b>	<b>145,498</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>145,498</b>	<b>173,110</b>

## EXPENDITURE

### Cost of generating funds - Cost of generating voluntary income

Costs of fetes & other events	2,121	—	—	—	2,121	105
Investment management costs	7,332	—	—	—	7,332	5,730
Total	9,453	—	—	—	9,453	5,835

### Charitable activities

Brunch & Bounce	738	—	—	—	738	75
Cheeky Cherubs	828	—	—	—	828	102
Youth Club	15	—	—	—	15	—
Make & Take	252	—	—	—	252	159
Giving to missionary societies	2,560	—	—	—	2,560	—
Compassion UK	1,344	—	—	—	1,344	1,344
Giving - relief and development agencies	244	—	—	—	244	—
Home mission	3,385	—	—	—	3,385	918
Hand in Hand	802	—	—	—	802	905
St Andrews Meals	261	—	—	—	261	261
Secular charities	96	—	—	—	96	—
Common Fund	44,510	—	—	—	44,510	62,334
Occasional office fees	143	—	—	—	143	—
Children & Family Pastor	26,110	—	—	—	26,110	23,236
Working expenses of incumbent	142	—	—	—	142	165
Water rates - vicarage	778	—	—	—	778	749
Vicar's telephone	440	—	—	—	440	389
Parish training and mission	819	—	—	—	819	158
Church running - insurance	4,248	—	—	—	4,248	4,114
Copyright & Music costs	411	—	—	—	411	383
Church maintenance	2,638	—	—	—	2,638	2,961
Cleaning	4,512	—	—	—	4,512	3,643
Church running - electric	3,483	—	—	—	3,483	1,881
Church running - gas	6,313	—	—	—	6,313	5,273
Church running - water	127	—	—	—	127	72
Upkeep of services	830	—	—	—	830	1,905
Childrens Sunday expenses	140	—	—	—	140	138
Upkeep of churchyard	1,890	—	—	—	1,890	1,807
Christmas Activities	651	—	—	—	651	634
Printing & Copying & Stationery	900	—	—	—	900	494
Church office - telephone	587	—	—	—	587	745
Administration	777	—	—	—	777	438
Church major repairs - structure	788	—	—	—	788	—
Church interior and exterior decorating	2,400	—	—	—	2,400	—
Hall + major repairs - structure	—	—	—	—	—	199,898
Hall + major repairs - installation	11,595	—	—	—	11,595	—
85 Cheverton property upkeep	16,421	—	—	—	16,421	2,057
Total	142,177	—	—	—	142,177	317,236

### Governance costs

Governance costs examination/audit fee	650	—	—	—	650	650
Total	650	—	—	—	650	650

### Depreciation - Plant and Machinery Depreciation

Plant & Machinery Depreciation	5,531	—	—	—	5,531	5,331
Total	5,531	—	—	—	5,531	5,331

### Depreciation - Fixtures and Fittings Depreciation

Fixtures & Fittings Depreciation	5,098	—	—	—	5,098	5,099
Total	5,098	—	—	—	5,098	5,099

<b>EXPENDITURE TOTAL</b>	<b>162,909</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>162,909</b>	<b>334,151</b>
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<b>GRAND TOTAL</b>	<b>(17,411)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(17,411)</b>	<b>(161,040)</b>
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