

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF WEST HAM

England & Wales · Charity number 1159466

Details

Other names	WEST HAM PARISH CHURCH OF ALL SAINTS
Status	Registered
Legal form	Previously excepted
Registered	2014-12-03
Register	View on the Charity Commission register

Contact

Address	All Saints Westham Parish Church Church Street London E15 3HU
Phone	02085190764
Website	www.westhamchurch.org.uk

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: All Saints West Ham is an Anglican Church providing Public Worship Services on a weekly basis, Worship Space, Pastoral Care and charitable events open to all, as an expression of the Christian faith.

Classification

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

Geography

- Newham

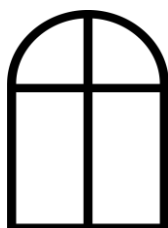
Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£238,641	£252,538	-	-
2023-12-31	£242,149	£246,142	-	-
2022-12-31	£224,513	£222,217	-	-
2021-12-31	£78,026	£85,478	-	-
2020-12-31	£68,659	£68,670	-	-

Trustees

Name	Role	Appointed
Andrew Alleyne		2023-05-25
BEATRICE ZARA KWANOKI ADDO		2022-05-09
BENJAMIN TITUS JAMES COOMBS		2022-05-09
Dr Deborah Helena Benros		2022-05-09
JULIUS OLAKUNLE FAMUYIWA		2019-04-28
Jacqueline Driver		2023-05-25
John Adeno		2022-05-09
Katherine Johal		2023-05-25
Matilda Amankwa-Dei Mrs		2023-05-25
PATIENCE OHURUOGU		2017-04-02
RACHEL EMILY WATTS		2022-05-09
Rachel Richard		2023-05-25
Rev AL GORDON		2021-01-01
Rev Simon Nicholls		2021-05-01
Robin Talbot		2022-09-01
SAMUEL CROSS		2022-05-09
SARAH RAINE Vice Chair		2018-04-22
Susan Elfreda Cave		2016-01-01
Temi Obembe		2022-05-09
Ucindami Mafeni		2023-05-25

Accounts



PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF WEST HAM

Charity Registration No. 1159466

Annual Report and Accounts
31 December 2024

THE PAROCHIAL CURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS WEST HAM

Annual Report and Financial Statements 2024

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THE PAROCHIAL CURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS WEST HAM

Legal and Administrative Information

Charity Name	Parochial Church Council of the Ecclesiastical parish of West Ham												
Charity Number	1159466												
Correspondence Address	All Saints West Ham, Church Street, London E15 3HU												
Governing Document	Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules.												
Objectives	The PCC has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical.												
PCC Members	Members of the Parish Church Council (PCC) who served from 1 January 2024 to 31 December 2024: <table><tr><td>Incumbent</td><td>Rev'd Al Gordon</td></tr><tr><td>Other</td><td>Rev'd Simon Nicholls - Associate Priest (until August 2024)</td></tr><tr><td>Clergy</td><td>Rev'd Robin Talbot Rev'd Steve Opie (from August 2024)</td></tr><tr><td>Wardens</td><td>Deborah Benros Ben Coombs (until May 2024) Uci Mafeni (from May 2024)</td></tr><tr><td>Deanery Synod Reps</td><td>Pat Ohuruogu Rachel Richard</td></tr><tr><td>Elected Members</td><td>Beatrice Addo John Adino Ade Adeyemi (from May 2024) Andrew Alleyne Matilda Amakwa-Dei Dionne Akoto (from May 2024) Susan Cave – Secretary Sam Cross Jacqueline Driver - Treasurer Tashana Egbouche (from May 2024) – Safeguarding Officer Julius Famuyiwa Jenny Guildford (from May 2024) Josephine Hazely (from May 2024) Kate Johal (until May 2024) Temi Obembe (until May 2024) Sony Pandian (from May 2024) Sarah Raine - Lay-chair Rachel Watts (until May 2024)</td></tr></table>	Incumbent	Rev'd Al Gordon	Other	Rev'd Simon Nicholls - Associate Priest (until August 2024)	Clergy	Rev'd Robin Talbot Rev'd Steve Opie (from August 2024)	Wardens	Deborah Benros Ben Coombs (until May 2024) Uci Mafeni (from May 2024)	Deanery Synod Reps	Pat Ohuruogu Rachel Richard	Elected Members	Beatrice Addo John Adino Ade Adeyemi (from May 2024) Andrew Alleyne Matilda Amakwa-Dei Dionne Akoto (from May 2024) Susan Cave – Secretary Sam Cross Jacqueline Driver - Treasurer Tashana Egbouche (from May 2024) – Safeguarding Officer Julius Famuyiwa Jenny Guildford (from May 2024) Josephine Hazely (from May 2024) Kate Johal (until May 2024) Temi Obembe (until May 2024) Sony Pandian (from May 2024) Sarah Raine - Lay-chair Rachel Watts (until May 2024)
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Primary Bankers	NatWest plc 37 High St N, London E6 1HS												
Independent Examiner	John Helm ACA, Tandem Accounting Limited 17 Heathville Road London N19 3AL												
Quinquennial Inspector	Hanslip & Co Ltd, Unit 401, Bon Marche Centre, 241-251 Ferndale Road, London SW9 8BJ												

THE PAROCHIAL CURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS WEST HAM

Annual Report of the Parish Church Council For the year ended 31 December 2024

The Parochial Church Council of the Parish of West Ham (the “PCC”) submits its report and the financial statements of the PCC for the year ended 31 December 2024. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report.

1. Structure, Governance and Management

1.1 Objectives and activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at All Saint's. Our vision is simple – Hope for the People of East London in Jesus' name. The PCC oversees the use of our spaces and resources in pursuit of that vision, and in leading by example our culture of HOPE: Honour, Openness, Proximity, and Empowerment. Our faith is put into practice through our care for the vulnerable through ministry of Little Lighthouse; care for creation through tending the Garden; and care for community through the use of our spaces.

1.2 SAINT

All Saint's belongs to a collaboration of five parishes across East London where the Revd. Al Gordon is the incumbent. The concept of SAINT is for those parishes to deliver ministry with a collaborative approach to content, excellence and outreach objectives. Each parish is encouraged to serve the needs of their local context, whilst also displaying the SAINT logo, so that people moving around East London know that the parishes operate with similar standards and values.

1.3 Responsibilities of the PCC

The Parochial Church Council (PCC) has the responsibility, together with the Incumbent and Parish Vicar, of promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical; maintenance, care and upkeep of the church and churchyard; financial responsibilities and duties as Charity Trustees. As a Church of England Parish, the PCC and Clergy follow the requirements of Church of England Canon Law.

The PCC consists of Clergy, Churchwardens, Diocesan Synod Representatives and Deanery Synod Representatives as ex-officio members and elected lay representatives from the congregation. PCC members are elected at the APCM, having been nominated by people entitled to attend the annual meeting.

At each full meeting, the PCC received reports on Finance, Fabric, Deanery Synod, Safeguarding and other items as applicable.

1.4 Staffing and Leadership

The management of the church is overseen by the PCC and delegated to the incumbent, Revd. Al Gordon. During 2024, the church clergy team also included Revd. Si Nicholls, who served as Parish Vicar until 31 July 2024, and Parish Curate Revd. Robin Talbot. Following the departure of Revd. Si Nicholls, Revd Steve Opie and Revd. Farida Pashi served alongside Revd. Robin Talbot as interim Parish Priests. As a team, their role is to look after the internal ministries and community outreaches of the church. All Saint's does not employ anyone directly: clergy are provided by the diocese and other staff members are employed by SAINT. In 2024 we also welcomed Rachel, a final year ordinand, on placement as part of her training at St Mellitus.

There are a number of other people who make up a significant part of our wider leadership team doing phenomenal work in a voluntary capacity to whom we also give our special thanks.

**Annual Report of the Parish Church Council
For the year ended 31 December 2024**

1.5 Public Benefit

The PCC members confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to the Charity Commission's general guidance on public benefit. Public benefit arises principally in the Parish of Leyton and further afield, by the provision of Public Worship Services, Worship space and charitable events, open to all, as an expression of the Christian faith.

1.6 Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. The PCC has in place a Safeguarding Policy which is reviewed each year and appointed Safeguarding Officers and Children's Champions. The Policy is displayed in the church and available from the Parish Office.

2. Achievements and Performance

During 2024, our regular Sunday services were a Choral Eucharist service at 10.00am and an informal family service at 4.30pm. From 03 November this pattern changed to a Choral Eucharist service at 10.00am and an informal family service at 11.15am. We held one joint service for both our congregations at 10.30am on Easter Sunday, Christmas Day and the Sunday following, and throughout August. We also held special services for Ash Wednesday, Good Friday, and Christmas Eve at various times. The average Sunday attendance at the Church in 2024 was 112 (2023: 118). We are grateful to all who serve week-in, week-out to make Sundays such a success - that includes the staff team and volunteer crews who are so faithful in turning up early, setting up and packing down.

There were 206 names on the Electoral Roll at the end of the revision process in 2024. In 2024 there were six baptisms, one wedding and four funerals officiated within the parish church.

Our baby and toddler group, Hey Baby, has continued to meet on Monday mornings during term time in the church with the purpose of forming a community in a safe place. It has continued to grow, each week we see an average of 128 children (0-4s) attending with their parents, guardian or carer. The feedback has been positive and we regularly welcome new families who have heard about the sessions by word of mouth. Some families have also gone on to join us for Sunday services.

During 2024 our Kids ministry on Sundays underwent significant change as we moved the service time of our family service from 4.30pm to 11.15am. The average Sunday attendance at the Church in 2024 for under 18s was 17.

Little Lighthouse is our key outreach ministry working with local families, many of whom experience various factors of deprivation. Little Lighthouse provides an afterschool club for 6 – 11-year-olds, including crafts, sports, games and a hot dinner.

Thanksgiving

We give thanks to God for all that He gives to us, and for the gift of this parish. We are grateful for all the support from the Church family at All Saints; both in the generosity of individuals in giving towards the vision as well as gifting their time and talents. We are grateful to all who volunteer in a variety of different roles - the choir, 4.30 musicians, hospitality and welcome crews, Hey Baby and schools' team. We are also thankful for the support of the wider parish, deanery and diocese and other local churches with whom we have growing friendships, particularly CCIL.

We also want to explicitly express our thanks to the Church Commissioners and the Strategic Development Fund, and the Project Board of the Chelmsford Diocese for their ongoing commitment to the revitalisation of All Saints West Ham.

THE PAROCHIAL CURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS WEST HAM

Annual Report of the Parish Church Council For the year ended 31 December 2024

Fabric and Facilities

All Saints West Ham church building is in generally good repair, with the latest Quinquennial Report, dated 22nd November 2021, highlighting few items that need immediate attention. Having the central SAINT staff team attending to this work has been hugely appreciated.

The Avenons building extension has been used to run our children's work, Alpha and for room hire on an a hoc basis.

3. Financial Review

3.1 Financial Activity and Financial Position

The principal sources of funding are donations from the congregation members, other supporters and grant income. The total amount raised in this way for the ministries of ASWH in 2024 was £226,336 (2023: £233,157). We are immensely grateful to God and to all those who gave so generously.

The Statement of Financial Activities and Balance Sheet can be found on pages 9 and 10 respectively. The Church's reserves fell by £9,768 (2023: rose by £6,643). The balance sheet shows total net assets of £203,448 (2023: £213,216).

In 2024 the church had a total income of £238,641 (2023: £243,162) and total expenditure of £252,538 (2023: £247,154). All expenditure was in support of the key objectives. It is analysed into different church activities in the financial statements. Most of the spending meets more than one of the key objectives.

3.2 Reserves Policy

PCC policy is to not deliberately build up reserves. Any reserves that may exist result from accumulated giving at any one time. Total unrestricted and undesignated reserves at 31 December 2024 amounted to £2,484 (2023: deficit of £4,981).

	2024 £	2023 £
Total reserves	203,448	213,216
Less: restricted funds	(12,106)	-
Less: endowment funds	(183,054)	(209,286)
Less: Tangible Fixed Assets	(5,804)	(8,912)
Free reserves	2,484	(4,981)
Free reserves requirement:		
3 month's budgeted expenditure	65,000	65,000

The trustees have reviewed the PCC's reserves position and note that free reserves at year end were £2,484, which is below the target level of £65,000. This shortfall reflects the difficult operating conditions in recent years with lower income than budgeted. The PCC will seek to generate increased voluntary income to improve this position and produce a balanced budget in future years.

3.3 Risk assessment and mitigation

The risks which the organisation faces have been considered, and measures will be implemented to ensure that appropriate systems, policies and procedures are in place to manage and mitigate the risks. Specifically, where

**Annual Report of the Parish Church Council
For the year ended 31 December 2024**

there is financial risk, this is managed by strong financial systems and controls. These risks, including health and safety and employment, are being mitigated through modern management systems and practices. As a matter of general policy, independent professional advice is taken where appropriate.

3.4 Investment Policy

ASWH has investments that are held with CCLA. These investments are held at market value.

3.5 Grant making Policy

The task of deciding how to distribute grants is done by the Rector with reference to the Treasurer. Grants are awarded to organisations, church members and community members based on an evaluation of each case. All giving follows ASWH's mission policy of the promotion of the Christian gospel in proclamation and social action throughout the world.

3.6 Sustainability Policy

ASWH encourages the adoption of sustainable practice in all areas of church life and work, to contribute to the overall reduction in carbon emissions and dealing with the growing evidence for man-made climate change. In particular we are working towards awards for Eco-Church.

4 Plans for Future Period

The short- and medium-term plans are to continue with the same objectives and activities in support of them.

5 Responsibilities of the PCC Trustees

Charity law requires the PCC, the charity trustees, to prepare a statement of financial activities and statement of assets and liabilities for each financial year, which gives a true and fair view of the state of affairs of the church and of its financial activities for that year and adequately distinguishes any material special trust or other restricted fund of the church. In preparing those financial statements the PCC is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the appropriate Statement of Recommended Practice on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the church will continue to operate.

The PCC is responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the church, and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and PCC members of All Saints West Ham on 21 May 2025.



Rev'd Al Gordon
Vicar

THE PAROCHIAL CURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ALL SAINTS WEST HAM

Report of the Independent Examiner to the Parochial Church Council of the Ecclesiastical Parish of All Saints West Ham

I report on the accounts of the Parochial Church Council All Saints, West Ham, for the year ended 31 December 2024, which are set out on pages 9-16.

Respective responsibilities of PCC and examiner

The PCC are responsible for the preparation of the accounts. The PCC 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. The charity's gross income exceeds £25,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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 examiners' report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of 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 examiners' statement

I have completed my examination. I draw your attention to two balances:

(1) Fixed asset investments of £127,955 include an amount of £600 in relation to London County 2.5% Loan Stock.

(2) Cash at bank and in hand of £31,073 includes an amount of £828, a balance which is held at Lloyds Bank.

At the time of signing this report there was no available supporting documentation to confirm these balances. In both cases the PCC continues to make enquiries about obtaining the necessary supporting documentation.

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 church 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.



John Helm
Chartered Accountant
31 October 2025

Parochial Church Council of the Ecclesiastical Parish of West Ham
Statement of Financial Activities
For the year ended 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £
Note								
Income from:								
Voluntary Income	2(a)	226,336	-	-	226,336	233,157	-	233,157
Charitable activities	2(b)	2,184	-	-	2,184	3,123	-	3,123
Other trading activities	2(c)	3,308	-	-	3,308	240	-	240
Investment income	2(d)	2,404	-	3,321	5,725	1,911	3,353	5,264
Other income	2(e)	1,088	-	-	1,088	1,378	-	1,378
Total Income		235,320	-	3,321	238,641	239,809	3,353	243,162
Expenditure on:								
Cost of raising funds	3(a)	950	-	-	950	1,012	-	1,012
Charitable Activities	3(b)	230,012	21,576	-	251,588	246,142	-	246,142
Total Expenditure		230,962	21,576	-	252,538	247,154	-	247,154
Net gains / (losses) on Investments	8	-	-	4,129	4,129	-	10,635	10,635
Net (Expenditure) / Income		4,358	(21,576)	7,450	(9,768)	(7,345)	13,988	6,643
Transfers between Funds	11	-	33,682	(33,682)	-	-	-	-
Net Movement in funds		4,358	12,106	(26,232)	(9,768)	(7,345)	13,988	6,643
Balances brought forward at 1 January 2024		3,930	-	209,286	213,216	11,275	195,298	206,573
Balances carried forward At 31 December		8,288	12,106	183,054	203,448	3,930	209,286	213,216

Parochial Church Council of the Ecclesiastical Parish of West Ham
Balance Sheet
As at 31 December 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
	Note					
Fixed Assets						
Tangible Assets	7	5,804	-	-	5,804	8,912
Investments	8	-	-	127,955	127,955	124,262
		5,804	0	127,955	133,759	133,174
Current Assets						
Debtors	9	43,814	-	-	43,814	24,580
Cash at Bank and On Hand		(36,132)	12,106	55,099	31,073	122,697
		7,682	12,106	55,099	74,887	147,277
Liabilities: Amounts Falling Due Within One Year	10	5,198	-	-	5,198	67,234
Net Current Assets		2,484	12,106	55,099	69,689	80,043
Net Assets		8,288	12,106	183,054	203,448	213,216
Represented by:	11					
Unrestricted Funds		8,288	-	-	8,288	3,930
Restricted Funds		-	12,106	-	12,106	-
Endowment Funds		-	-	183,054	183,054	209,286
		8,288	12,106	183,054	203,448	213,216

The notes on the subsequent pages form part of these financial statements.

Approved by the Parochial Church Council on 21 May 2025 and signed by:



Rev'd Al Gordon
Vicar

The notes on the subsequent pages form part of these financial statements.

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern

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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

No significant judgements have been made during the course of preparing these financial statements. There are no sources of estimation uncertainty.

Incoming Resources

Voluntary income and capital sources

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

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the gift is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by the fete, bazaar and similar events are accounted for gross.

Other trading income

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

Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

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 investments at 31 December 2024.

Resources and Grants

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

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The PCC is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations and property maintenance costs.

Fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the accounts in accordance with Charities Act 2011.

Movable church furnishings held by the Rector and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventory, which may be inspected at any reasonable time. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items for the repair of moveable church furnishings is written off.

1.ACCOUNTING POLICIES - continued

Other fixtures, fittings and office equipment

Only items of greater than £1,000 are capitalised. Church production equipment comprises a number of electrical and other items connected with sound, vision and worship. They will be depreciated over five years from date of first use.

Computer and office equipment and furnishings are depreciated over five years from date of first use.

Investments

Investments are valued at market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially settled at transaction value and subsequently measured at their settlement value.

Fund accounting

- **General funds** represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.
- **Restricted funds** are funds that can only be used for particular restricted purposes within the objects of the charity. particular restricted purposes. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- **Endowment funds** are funds are endowed and held as investment assets for the for limited and specified use by the donor for the benefit of the charity.

Parochial Church Council of the Ecclesiastical Parish of West Ham
Notes to the Financial Statements
For the year ended 31 December 2024

2 Income

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
2(a) Voluntary Income					
Regular donations	52,453	-	-	52,453	73,027
One-off donations	12,571	-	-	12,571	12,571
Collections (open plate) at all services	8,636	-	-	8,636	8,985
Gift Aid from HMRC	14,785	-	-	14,785	17,663
Grant Income	137,891	-	-	137,891	120,911
	<u>226,336</u>	<u>0</u>	<u>0</u>	<u>226,336</u>	<u>233,157</u>
2(b) Charitable activities					
Church Activity Income	965	-	-	965	1,833
Wedding, baptism and Funeral Fees	1,219	-	-	1,219	1,290
	<u>2,184</u>	<u>0</u>	<u>0</u>	<u>2,184</u>	<u>3,123</u>
2(c) Other trading activities					
Property income	3,308	-	-	3,308	240
	<u>3,308</u>	<u>0</u>	<u>0</u>	<u>3,308</u>	<u>240</u>
2(d) Investment income					
Dividend Income	-	-	3,180	3,180	3,353
Interest Income	2,404	-	141	2,545	1,911
	<u>2,404</u>	<u>0</u>	<u>3,321</u>	<u>5,725</u>	<u>5,264</u>
2(e) Other Income					
Other Income	-	-	-	-	6
Listed Places of Worship Tax Refund	1,088	-	-	1,088	1,372
	<u>1,088</u>	<u>0</u>	<u>0</u>	<u>1,088</u>	<u>1,378</u>
Total Income	235,320	0	3,321	238,641	243,162

3 Expenditure

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
3(a) Cost of raising funds					
Collecting agent	950	-	-	950	1,012
Total Cost of raising funds	950	-	-	950	1,012

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
3(b) Charitable Activities					
Sundays and Special Services	14,019	938	-	14,957	26,226
Worship and Prayer Ministry	26,158	-	-	26,158	14,983
Families and Children	22,707	4,451	-	27,158	25,121
Evangelism and Discipleship Expenses	130	-	-	130	5,767
Parish Share Fee and Clergy Costs	48,535	-	-	48,535	45,999
Premises, Building and Maintenance costs	68,213	11,886	-	80,099	81,256
Administration and Support Costs	12,700	2,935	-	15,635	32,555
Parish Coordination and Events	37,286	-	-	37,286	12,006
Mission and Outreach Activities	264	1,366	-	1,630	2,229
Total Church Activities	230,012	21,576	0	251,588	246,142

Parochial Church Council of the Ecclesiastical Parish of West Ham
Notes to the Financial Statements
For the year ended 31 December 2024

4 Governance costs

The remuneration to the independent examiners for the examination of the 2024 accounts was £1,080. (2023: £1,000)

5 Staff Costs

	2024	2023
	£	£
Wages and salaries (incl. PAYE)	-	7,111
Employers Pension Costs	-	62
	0	7,173

During the year the PCC did not have any direct employees. In 2023 the PCC employed one person, with the full time equivalent ("FTE") of 0.45 people.

Clergy members are employed and their housing is supplied by the Diocese of Chelmsford and not by the Parish of West Ham so their costs have not been included in the salary figures shown above.

6 Related Party Transactions

Avenons Charity (charity registration no. 254992) shares trustees in common with the PCC. During the year Avenons Charity donated £49,000 (2023: £37,000) to the PCC.

The incumbent of West Ham is also the incumbent of the Parish of West Ham. During the year the Parish of Hackney collected donations as agent for the Parish of West Ham in the amount of £61,114 (2023: £92,920). During the year the PCC was charged £114,634 (2023: £93,935) by the Parish of Hackney for lay ministry and administrative support that was wholly related to the benefit of the Parish of West Ham's church activities. At 31 December 2024, as a result of these transactions, the PCC was owed by the Parish of Hackney £884 (2023: owed the Parish of Hackney £10,735).

The known amount donated by Trustees directly to the PCC in 2024 was £14,117 (2023: £11,108)

No remuneration amounts were paid to Trustees during their time in office during the year.

In addition, no amounts in regards to expenses were reimbursed that were not incurred directly on behalf, and for the benefit of, the Church.

7 Tangible Fixed Assets

	IT and Computer Equipment £	Production Equipment £	Total £
Cost			
At 1 January 2024	1,348	14,193	15,541
Additions during year	-	-	-
Disposals during year	-	-	-
At 31 December 2024	1,348	14,193	15,541
Depreciation			
At 1 January 2024	652	5,977	6,629
Charge for the year	270	2,838	3,108
Disposals during year	-	-	-
At 31 December 2024	922	8,815	9,737
Net Book Value			
At 1 January 2024	696	8,216	8,912
At 31 December 2024	426	5,378	5,804

8 Fixed Assets Investments

	2024	2023
	£	£
Market value at beginning of year	124,262	113,366
Unrealised Gains (Losses)	4,129	10,635
Dividend Income	3,180	3,353
Transfer of income to deposit account	(2,408)	(3,092)
Market value as at end of year	129,163	124,262
Valuation		
	£	
CCLA COIF Charities Investment Fund shares	104,668	
CCLA CBF Church of England Investment Fund	24,495	
	129,163	

Parochial Church Council of the Ecclesiastical Parish of West Ham
Notes to the Financial Statements
For the year ended 31 December 2024

9 Debtors

	2024	2023
	£	£
Accounts Receivable	2,396	217
Gift Aid Receivable	8,279	3,976
Amounts owed by Hackney Church	884	-
Other Debtors	31,588	20,387
Other Prepayments for Church Activities	667	-
	43,814	24,580

10 Liabilities - Amounts Falling Due Within One Year

	2024	2023
	£	£
Accounts Payable	-	6,679
Amounts due to Hackney Church	-	10,735
Amounts due to Chelmsford	-	44,967
Other Accruals	5,198	4,853
	5,198	67,234

11 Statement of Funds

	At 1st January					At
Current year	2024	Income	Expenditures	Transfers	Gains/(losses)	31 December
	£	£	£	£	£	2024
						£
Unrestricted Funds						
Unrestricted Fund	3,930	235,320	(230,962)	-	-	8,288
Restricted Funds						
Tithe Chancel Fund	0	-	(10,625)	10,625	-	0
Sunday School	0	-	(1,951)	1,951	-	0
Cooper Fund	0	-	-	625	-	625
Oakley Relief	0	-	(1,366)	1,366	-	0
Battailheys Education	0	-	(2,500)	2,500	-	0
Battaiheys for Sermons	0	-	(938)	938	-	0
Battaiheys Vault in Church	0	-	(625)	625	-	0
Guerneys Clock	0	-	(636)	12,117	-	11,481
WH Charity Trustees	0	-	(2,935)	2,935	-	0
	0	0	(21,576)	33,682	0	12,106
Endowment Funds						
Tithe Chancel Fund	9,976	141	-	(10,625)	508	0
Sunday School	1,951	-	-	(1,951)	-	0
Thornycroft Funds	86,897	1,419	-	-	1,157	89,473
Withers Aged Fund	31,371	514	-	-	417	32,302
Dacres Pension Fund	59,514	974	-	-	791	61,279
Cooper Fund	607	10	-	(625)	8	0
Oakley Relief	1,366	-	-	(1,366)	-	0
Battailheys Education	2,428	40	-	(2,500)	32	0
Battaiheys for Sermons	911	15	-	(938)	12	0
Battaiheys Vault in Church	607	10	-	(625)	8	0
Guerneys Clock	11,759	198	-	(12,117)	160	0
WH Charity Trustees	1,899	-	-	(2,935)	1,036	0
	209,286	3,321	0	(33,682)	4,129	183,054
Total Funds	213,216	238,641	(252,538)	0	4,129	203,448

Parochial Church Council of the Ecclesiastical Parish of West Ham
Notes to the Financial Statements
For the year ended 31 December 2024

11 Statement of Funds (cont)

	At 1 January 2023 £	Income £	Expenditures £	Transfers £	Gains/(losses) £	At 31 December 2023 £
Prior year						
Unrestricted Funds						
Unrestricted Fund	11,275	238,797	(246,142)	-	-	3,930
Total Unrestricted Funds	11,275	238,797	(246,142)	0	0	3,930
Endowment Funds						
Tithe Chancel Fund	8,863	261	-	-	853	9,977
Sunday School	1,951	-	-	-	-	1,951
Thornycroft Funds	74,249	1,381	-	-	4,378	86,897
Withers Aged Fund	22,406	499	-	-	1,577	31,371
Dacres Pension Fund	48,687	947	-	-	2,991	59,514
Cooper Fund	567	10	-	-	31	608
Oakley Relief	1,366	-	-	-	-	1,366
Battailheys Education	2,267	38	-	-	122	2,427
Battaiheys for Sermons	850	15	-	-	46	911
Battaiheys Vault in Church	566	10	-	-	31	607
Guerneys Clock	10,960	192	-	-	607	11,759
WH Charity Trustees	1,899	-	-	-	-	1,899
	174,631	3,353	-	-	10,635	209,286
Total Funds	185,906	242,150	(246,142)	0	10,635	213,216

Details of restricted funds

In March 2024, the PCC reviewed a number of funds previously treated as endowment funds, originally donated for specific purposes. It was resolved that these funds would be more effectively applied by utilising the capital itself, rather than restricting expenditure to the income generated. This decision was made to enable the funds to fulfil their intended purposes and to avoid erosion through ongoing investment and administration costs. Following due process and in accordance with the Charities Act 2011, these funds have therefore been reclassified by the PCC as restricted funds.

Description of restricted funds

Descriptions of the funds are as follows:

- The Tithe Chancel fund is for use in maintaining the Chancel of All Saint's West Ham.
- The Sunday School fund is for use in promoting Christianity to the children of the Parish.
- The Cooper fund was originally received as a donation for a specific purpose; however, the original purpose is currently unknown.
- The Oakley Relief fund is used to provide for the poor people in the parish.
- The Battailheys Education fund is to assist with christian education within the Parish.
- The Battaiheys for Sermons fund is to assist with the preaching of sermons at All Saints Church.
- The Battaiheys Vault in Church fund is for maintaining the Vault within All Saints Church.
- The Guerneys Clock fund is used for the ongoing maintenance of the historical Guernsey Clock.
- The WH Charity Trustees fund is used to pay for the hosting and expenses for Trustee meetings.

Details of endowment funds

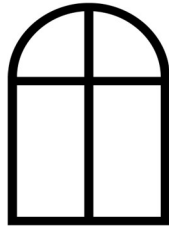
The remaining endowment funds — Thornycroft, Withers, and Dacres — comprise capital that must be preserved, although the income arising from them may be used in accordance with the terms of the original endowments. The balances therefore represent a combination of endowment and restricted elements. While these funds have not been accessed in recent years, the PCC intends to review them periodically to ensure their ongoing alignment with the church's ecclesiastical and charitable purposes, including the appropriate separation of endowment and restricted components.

Description of endowment funds

Descriptions of the funds are as follows:

- The Withers Aged fund is for assisting the poor within the Parish.
- Dacres Pension fund is for use of pensioners within the parish.
- The PCC is currently investigating the origins and purposes of the Thornycroft Funds.

Accounts



THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF WEST HAM

Charity Registration No. 1159466

Annual Report and Accounts
31 December 2023

The Parochial Church Council of the Ecclesiastical Parish of West Ham

CONTENTS FOR THE YEAR ENDED 31 DECEMBER 2023

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Legal and administrative information	2
Report of the Parochial Church Council	3
Independent Examiner's report to the Parochial Church Council	7
Statement of financial activities	8
Balance sheet	9
Notes to the financial statements	10

The Parochial Church Council of the Ecclesiastical Parish of West Ham

LEGAL & ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2023

CHARITY NAME	Parochial Church Council of the Ecclesiastical parish of West Ham														
CHARITY NUMBER	1159466														
CORRESPONDENCE ADDRESS	All Saints West Ham, Church Street, London E15 3HU														
GOVERNING DOCUMENT	Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules.														
OBJECTIVES	The PCC has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical.														
PCC MEMBERS	Members of the Parish Church Council (PCC) who served from 1 January 2023 to 31 December 2023: <table><tr><td>Incumbent</td><td>Rev'd Al Gordon</td></tr><tr><td>Other</td><td>Rev'd Simon Nicholls - Associate Priest</td></tr><tr><td>Clergy</td><td>Rev'd Robin Talbot</td></tr><tr><td>Wardens</td><td>Ms Pat Ohuruogu (to May 2023) Ms Deborah Benros (from May 2023) Mr Benjamin Coombs</td></tr><tr><td>Deanery Synod Rep</td><td>Ms Elizabeth Rayner (to May 2023) Ms Rachel Richard (from May 2023) Ms Pat Ohuruogu</td></tr><tr><td>Elected Members</td><td>Ms Zita Sandy (to May 2023) Mr. Andrew Alleyne (from May 2023) Mr Julius Famuyiwa Ms Susan Cave - Secretary Mr Jesh Sidhu (to May 2023) Ms Sarah Raine - Lay-chair and Electoral Roll Officer Ms Beatrice Addo Ms Rachel Watts - Safeguarding Officer Mr Sam Cross Ms Matilda Amakwa-De (from May 2023) Ms Kate Johal Mr Temi Obembe Ms Jacqueline Driver (from May 2023) Mr John Adeno (from May 2023)</td></tr><tr><td>Co-Opted Members</td><td>Mr Uci Mafeni (from May 2023)</td></tr></table>	Incumbent	Rev'd Al Gordon	Other	Rev'd Simon Nicholls - Associate Priest	Clergy	Rev'd Robin Talbot	Wardens	Ms Pat Ohuruogu (to May 2023) Ms Deborah Benros (from May 2023) Mr Benjamin Coombs	Deanery Synod Rep	Ms Elizabeth Rayner (to May 2023) Ms Rachel Richard (from May 2023) Ms Pat Ohuruogu	Elected Members	Ms Zita Sandy (to May 2023) Mr. Andrew Alleyne (from May 2023) Mr Julius Famuyiwa Ms Susan Cave - Secretary Mr Jesh Sidhu (to May 2023) Ms Sarah Raine - Lay-chair and Electoral Roll Officer Ms Beatrice Addo Ms Rachel Watts - Safeguarding Officer Mr Sam Cross Ms Matilda Amakwa-De (from May 2023) Ms Kate Johal Mr Temi Obembe Ms Jacqueline Driver (from May 2023) Mr John Adeno (from May 2023)	Co-Opted Members	Mr Uci Mafeni (from May 2023)
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Co-Opted Members	Mr Uci Mafeni (from May 2023)														
PRIMARY BANKERS	NatWest plc														
INDEPENDENT EXAMINER	John Helm ACA, Tandem Accounting, 17 Heathville Road, London N19 3AL														
QUINQUENNIAL INSPECTOR	Hanslip & Co Ltd, Unit 401, Bon Marche Centre, 241-251 Ferndale Road, London SW9 8BJ														

The Parochial Church Council of the Ecclesiastical Parish of West Ham

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The Parochial Church Council of the Parish of West Ham (the “PCC”) submits its report and the financial statements of the PCC for the year ended 31 December 2023. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Objectives and activities of All Saints West Ham (ASWH)

All Saints West Ham’s objective is to bring hope to the people of East London, specifically in the Parish of West Ham. We aim to advance the Kingdom of God, introduce people to Jesus and pursue pastoral, evangelistic, educational and social ends.

SAINT

All Saints West Ham belongs to a collaboration of four parishes where the Rev’d Al Gordon is the incumbent of them all. The concept of SAINT is for those parishes to deliver ministry with a collaborative approach to content, excellence and outreach objectives, with support from a central services staff of the Parish of Hackney. Each parish is encouraged to press into the needs of their individual local parish, whilst also displaying the SAINT logo, so that people moving around East London know that the parishes operate with similar standards and values.

Responsibilities of the PCC

The Parochial Church Council (PCC) has the responsibility, with the Rector, of promoting in the parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical; maintenance, care and upkeep of the church and churchyard; financial responsibilities and duties as Charity Trustees. As a Church of England Parish, the PCC and Clergy follow the requirements of Church of England Canon Law.

The PCC consists of Clergy, Churchwardens, Diocesan Synod Representatives and Deanery Synod Representatives as ex-officio members and elected lay representatives from the congregation. PCC members are elected at the APCM, having been nominated by people entitled to attend the annual meeting.

At each full meeting, the PCC received reports on Finance, Building and Churchyard, Deanery Synod, Safeguarding and other items as necessary.

Incoming Trustees receive an induction explaining both the trustee and PCC responsibilities. The induction includes a detailed discussion of the vision and objectives of the Charity.

Clergy and Church Staff

The management of the church is overseen by the PCC and delegated to Rev’d Al Gordon. During 2023, the day to day operations of the church were led by Rev’d Simon Nicholls whose main role is to look after the internal ministries and community outreaches of the church. We also have Curate Robin Talbot, who is working on a variety of areas across the church - particularly in Service Pastoring the 4.30pm service. We have two people exploring ordination and in the process towards training.

Public Benefit

The PCC members confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to the Charity Commission’s general guidance on public benefit. Public benefit arises principally in the Parish of West Ham Church of All Saints, and further afield, by the provision of Public Worship Services, Worship space and charitable events, open to all, as an expression of the Christian faith.

The Parochial Church Council of the Ecclesiastical Parish of West Ham

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. The PCC has in place a Safeguarding Policy which is reviewed each year and appointed Safeguarding Officers and Children's Champions. The Policy is displayed in the church and available from the Parish Office.

ACHIEVEMENTS AND PERFORMANCE

Parish electoral roll

There were 206 names on the Electoral Roll at the end of the revision process in 2024. (2023: 183)

Services and Attendance

Service times were 10.00am for our Choral Eucharist and a family service at 4.30pm. The average Sunday attendance at the Church in 2022 was 121 (2022: 111).

Our worship on a Sunday morning is a Choral Eucharist and liturgical in nature, and our 4.30pm is more contemporary.

Throughout 2023 we celebrated Choral Evensong every other month, with a variety of different people in attendance.

We were happy to be able to open our door for a number of Christmas services in 2023, with a total of 873 people coming through one of our services in December.

Groups

Everyone who attends church on a regular basis is encouraged to find a Connect Group that meets during the week where they can find community, worship, study the bible and pray together.

Hey Baby

Hey Baby is our baby group that meets on Monday mornings in the church with the purpose of forming a community in a safe place. Throughout 2023, approximately 125 children, under the age of four, attend each week, with their parents or carers - this is up from around 95 weekly last year

West Ham Church School

Twice each term we welcome West Ham Church School into the building for celebration services. There is a growing partnership with the school as a small team also attend the school each week to take Collective Worship services. This has been strengthened by our Children & Families Pastor joining the school board, alongside the Foundation and Ex-Officio roles currently taken up.

Alpha

Throughout 2023 we ran Alpha in January, May and October, partnering across SAINT to make this happen

Little Lighthouse

In 2023 we launched Little Lighthouse - a way to connect and serve some of the more vulnerable children in the local area. The first week we had 1, and by the end of the year we had a regular 45+ kids. Alongside that, we have a variety of parents staying.

Choir

The West Ham Choir sang at a variety of different cathedrals around the country.

Focus

In the Summer, over 35 people from the congregation went to Focus, a festival where 8000 people gather from across the UK to spend a long weekend worshipping and attending impactful teaching.

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

FABRIC AND FACILITIES REPORT

All Saints West Ham church building is in generally good repair, with the latest Quinquennial Report in November 2021 highlighting few items that need immediate attention on the exterior of the building. Having the central SAINT staff team attending to this work has been hugely appreciated.

The Avenons building extension has been used to run our children's work, Alpha and for room hire on an a hoc basis.

THANKSGIVING

We give thanks to God for all that He gives to us, and for the gift of this parish. We are grateful for all the support from the Church family at All Saints; both in the generosity of individuals in giving towards the vision as well as gifting their time and talents. We are grateful to all who volunteer in a variety of different roles - the choir, 4.30 musicians, hospitality and welcome crews, Hey Baby and schools team. We are also thankful for the support of the wider parish, deanery and diocese and other local churches with whom we have growing friendships, particularly CCIL.

We also want to explicitly express our thanks to the Church Commissioners and the Strategic Development Fund, and the Project Board of the Chelmsford Diocese for their ongoing commitment to the revitalisation of All Saints West Ham.

FINANCIAL REVIEW

Funding

The principal sources of funding are donations from the congregation members, other supporters and grant income. The total amount raised in this way for the ministries of ASWH in 2023 was £242,149 (2022: £224,513). We are immensely grateful to God and to all those who gave so generously.

Expenditure in support of the key objectives

All expenditure was in support of the key objectives. It is analysed into different church activities in note 3 of the financial statements. Most of the spending meets more than one of the key objectives.

Policy on reserves

PCC policy is to not deliberately build up reserves. Any reserves that may exist result from accumulated giving at any one time. Total unrestricted and undesignated reserves at 31 December 2023 amounted to £3,930 (2022: £11,275).

Risk assessment and mitigation

The risks which the organisation faces have been considered and measures will be implemented to ensure that appropriate systems, policies and procedures are in place to manage and mitigate the risks. Specifically, where there is financial risk this is managed by strong financial systems and controls. These risks, including health and safety and employment, are being mitigated through modern management systems and practices. As a matter of general policy, independent professional advice is taken where appropriate.

Investments

ASWH has investments that are held with CCLA. These investments are held at market value.

Grant making policy

The task of deciding how to distribute grants is done by the Rector with reference to the Treasurer. Grants are awarded to organisations, church members and community members based on an evaluation of each case. All

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

giving follows ASWH's mission policy of the promotion of the Christian gospel in proclamation and social action throughout the world.

SUSTAINABILITY POLICY

ASWH encourages the adoption of sustainable practice in all areas of church life and work, to contribute to the overall reduction in carbon emissions and dealing with the growing evidence for man-made climate change. In particular we are working towards awards for Eco-Church.

PLANS FOR FUTURE PERIODS

The short and medium term plans are to continue with the same objectives and activities in support of them.

PCC TRUSTEE RESPONSIBILITIES

Charity law requires the PCC, the charity trustees, to prepare a statement of financial activities and statement of assets and liabilities for each financial year, which gives a true and fair view of the state of affairs of the church and of its financial activities for that year and adequately distinguishes any material special trust or other restricted fund of the church. In preparing those financial statements the PCC is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the appropriate Statement of Recommended Practice on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the church will continue to operate.

The PCC is responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the church, and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and PCC members of All Saints West Ham on 30 October 2024.



Rev'd Al Gordon
Vicar

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

I report on the accounts of the Parochial Church Council of West Ham, for the year ended 31 December 2023, which are set out on pages 8 to 15.

Respective responsibilities of PCC and examiner

The PCC are responsible for the preparation of the accounts. The PCC 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. The charity's gross income exceeds £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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 examiners' report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. 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 the seeking of 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 examiners' statement

I have completed my examination. I draw your attention to two balances:

(1) Fixed asset investments of £124,262 include an amount of £600 in relation to London County 2.5% Loan Stock.

(2) Cash at bank and in hand of £122,397 includes an amount of £828, a balance which is held at Lloyds Bank.

At the time of signing this report there was no available supporting documentation to confirm these balances. In both cases the PCC continues to make enquiries about obtaining the necessary supporting documentation.

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 church 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.



John Helm
Chartered Accountant
Dated 30 October 2024

The Parochial Church Council of the Ecclesiastical Parish of West Ham
Statement of Financial Activities
For the year ended 31 December 2023

		Unrestricted Funds	Endowment Funds	TOTAL FUNDS 2023	Unrestricted Funds	Endowment Funds	TOTAL FUNDS 2022
	Note	£	£	£	£	£	£
INCOME FROM:							
Congregation Giving	2(a)	111,233	-	111,233	89,787	-	89,787
Charitable Activities	2(b)	3,123	-	3,123	3,418	-	3,418
Other Funds Generated	2(c)	122,524	-	122,524	127,037	-	127,037
Investment Income	2(d)	1,911	3,353	5,264	794	3,376	4,170
Other Income	2(e)	6	-	6	101	-	101
TOTAL INCOME		238,797	3,353	242,149	221,137	3,376	224,513
EXPENDITURE ON:							
Charitable Activities	3(a)	246,142	-	246,142	221,899	318	222,217
TOTAL EXPENDITURE		246,142	-	246,142	221,899	318	222,217
NET (EXPENDITURE)/INCOME		(7,345)	3,353	(3,992)	(762)	3,058	2,296
Gains / (Losses) on Investment assets	7	-	10,635	10,635	-	(15,085)	(15,085)
NET MOVEMENT IN FUNDS		(7,345)	13,988	6,643	(762)	(12,027)	(12,789)
Balances brought forward at 1 January		11,275	195,298	206,573	12,037	207,325	219,362
BALANCES CARRIED FORWARD AT 31 DECEMBER		3,930	209,286	213,216	11,275	195,298	206,574

The Parochial Church Council of the Ecclesiastical Parish of West Ham
Balance Sheet
As at 31 December 2023

		Unrestricted Funds	Endowment Funds	TOTAL FUNDS	TOTAL FUNDS
	Note	2023 £	2023 £	2023 £	2022 £
FIXED ASSETS					
Tangible Assets	6	8,912	-	8,912	12,020
Investments	7	-	124,262	124,262	113,366
		8,912	124,262	133,174	125,386
CURRENT ASSETS					
Cash at Bank and On Hand		37,673	85,023	122,697	83,291
Debtors	8	24,580	-	24,580	74,596
Prepayments	8	-	-	-	703
		62,253	85,023	147,277	158,589
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR					
	9	(67,234)	-	(67,234)	(77,402)
NET CURRENT (LIABILITIES)/ASSETS		(4,981)	85,023	80,042	81,187
NET ASSETS		3,931	209,286	213,216	206,573
FUNDS	10				
Unrestricted		3,930	-	3,930	11,275
Endowment		-	209,286	209,286	195,298
		3,930	209,286	213,216	206,573

Approved by the Parochial Church Council on 30 October 2024 and signed by:



Rev'd Al Gordon
Vicar

The notes on the subsequent pages form part of these financial statements.

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP 2019 (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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

No significant judgements have been made during the course of preparing these financial statements. There are no sources of estimation uncertainty.

Incoming Resources

Voluntary income and capital sources

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

Planned giving under Gift Aid is recognised when received.

Income tax recoverable on Gift Aid donations is recognised when the gift is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Other trading income

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

Funds raised by the fete, bazaar and similar events are accounted for gross.

Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

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 investments at 31 December 2021.

Resources and Grants

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

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The PCC is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations and property maintenance costs.

1. ACCOUNTING POLICIES - continued

Fixed assets

Consecrated and beneficed property is excluded from the accounts in accordance with Charities Act 2011.

Movable church furnishings held by the Rector and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventory, which may be inspected at any reasonable time. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items for the repair of moveable church furnishings is written off.

Other fixtures, fittings and office equipment

Only items of greater than £1,000 are capitalised. Church production equipment comprises a number of electrical and other items connected with sound, vision and worship. They will be depreciated over five years from date of first use.

Computer and office equipment and furnishings are depreciated over five years from date of first use.

Investments

Investments are valued at market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit with the Central Board of Finance of the Church of England,

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially settled at transaction value and subsequently measured at their settlement value.

Fund accounting

The funds held by the charity are either:

- * General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.
- * Restricted funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. particular restricted purposes. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.
- * Endowment funds - these are funds are endowed and held as investment assets for the for limited and specified use by the donor for the benefit of the charity.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

The Parochial Church Council of the Ecclesiastical Parish of West Ham
Notes to the Financial Statements
For the year ended 31 December 2023

2 INCOME

	Unrestricted Funds £	Endowment Funds £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
2(a) Congregation Giving				
Regular donations	72,014	-	72,014	58,942
One-off donations	12,571	-	12,571	6,495
Collections (open plate) at all services	8,985	-	8,985	11,369
Gift Aid from HMRC	17,663	-	17,663	12,981
	111,233	-	111,233	89,787
2(b) Charitable activities				
Church Activity Income	1,833	-	1,833	1,149
Wedding, baptism and Funeral Fees	1,290	-	1,290	2,269
	3,123	-	3,123	3,418
2(c) Other Funds Generated				
Property income	240	-	240	1,255
Grant Income	120,911	-	120,911	123,520
Listed Places of Worship Tax Refund	1,372	-	1,372	2,262
	122,524	-	122,524	127,037
2(d) Investments				
Dividend Income	-	3,353	3,353	3,376
Interest Income	1,911	-	1,911	794
	1,911	3,353	5,264	4,170
2(e) Other Income				
Other Income	6	-	6	101
	6	-	6	101
Total Income	238,797	3,353	242,149	224,513

3 EXPENDITURE

	Unrestricted Funds £	Endowment Funds £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
3(a) Church Activities				
Sundays and Special Services	26,226	-	26,226	24,536
Worship and Prayer Ministry	14,983	-	14,983	13,087
Families and Children	25,121	-	25,121	16,440
Evangelism and Discipleship Expenses	5,767	-	5,767	1,074
Parish Share Fee and Clergy Costs	45,999	-	45,999	42,415
Premises, Building and Maintenance costs	81,256	-	81,256	81,669
Administration and Support Costs	32,555	-	32,555	36,249
Parish Coordination and Events	12,006	-	12,006	6,217
Mission and Outreach Activities	2,229	-	2,229	531
Total Church Activities	246,142	-	246,142	222,217

The Parochial Church Council of the Ecclesiastical Parish of West Ham
Notes to the Financial Statements
For the year ended 31 December 2023

4 GOVERNANCE COSTS

The remuneration to the independent examiners for the examination of the 2023 accounts was £1,080. (2022: £1,080)

5 STAFF COSTS

	2023	2022
	£	£
Wages and salaries (incl. PAYE)	7,111	9,389
Employers Pension Costs	62	78
	7,172	9,467

During the year the PCC employed the full time equivalent ("FTE") of 0.45 people (2022: 0.45) and on the basis of actual number of people employed. Regardless of FTE the number of people employed in the year was 1 (2022: 1).

No employees received emoluments in excess of £60,000.

Clergy members are employed and their housing is supplied by the Diocese of Chelmsford and not by the Parish of West Ham so their costs have not been included in the salary figures shown above.

6 TANGIBLE FIXED ASSETS

	IT and Computer	Production Equipment	Total 2023
	£	£	£
Cost at 1 January 2023	1,348	14,193	15,541
Additions during year	-	-	-
Disposals during year	-	-	-
Cost at 31 December 2023	1,348	14,193	15,541
Depreciation at 1 January 2023	(383)	(3,138)	(3,521)
Charge for the year	(270)	(2,839)	(3,108)
Disposals during year	-	-	-
Depreciation at 31 December 2023	(653)	(5,977)	(6,629)
Net Book Value at 1 January 2023	1,731	17,331	19,062
Net Book Value at 31 December 2023	695	8,216	8,912

7 INVESTMENTS

	2023	2022
	£	£
Market value at beginning of year	113,366	128,199
Unrealised Gains (Losses)	10,635	(15,085)
Dividend and Interest Income	3,353	3,376
Transfer of income to cash deposit account	(3,092)	(3,123)
Market value as at end of year	124,262	113,366

8 DEBTORS

	2023	2022
	£	£
Accounts Receivable	217	-
Gift Aid Receivable	3,976	3,312
Other Debtors	20,387	71,284
	24,580	74,596
Other Prepayments for Church Activities	-	703
	0	703

9 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Accounts Payable	6,679	6,861
Amounts due to Hackney Church	10,735	65,537
Amounts due to Chelmsford Diocese	44,967	-
Other Accruals	4,853	5,004
	67,234	77,402

The Parochial Church Council of the Ecclesiastical Parish of West Ham
Notes to the Financial Statements
For the year ended 31 December 2023

10 STATEMENT OF FUNDS

	At 1st January 2023 £	Income £	Expenditures £	Transfers between Funds £	Gains from Investments £	At 31st December 2023 £
10a Current year						
Unrestricted Funds						
Unrestricted Fund	11,275	238,797	(246,142)	-	-	3,930
Total Unrestricted Funds	11,275	238,797	(246,142)	-	-	3,930
Endowment Funds						
Tithe Chancel Fund	8,863	261	-	-	853	9,977
Sunday School	1,951	-	-	-	-	1,951
Thornycroft Funds	81,138	1,381	-	-	4,378	86,897
Withers Aged Fund	29,295	499	-	-	1,577	31,371
Dacres Pension Fund	55,576	947	-	-	2,991	59,514
Cooper Fund	567	10	-	-	31	607
Oakley Relief	1,366	-	-	-	-	1,366
Battailheys Education	2,267	38	-	-	122	2,428
Battailheys for Sermons	850	15	-	-	46	911
Battailheys Vault in Church	566	10	-	-	31	607
Guerneys Clock	10,960	192	-	-	607	11,759
WH Charity Trustees	1,899	-	-	-	-	1,899
	195,298	3,353	-	-	10,635	209,286
Total Funds	206,574	242,149	(246,142)	-	10,635	213,216

	At 1st January 2022 £	Income £	Expenditure £	Transfers between Funds £	(Losses) from Investments £	At 31st December 2022 £
10b Prior year						
Unrestricted Funds						
Unrestricted Fund	(4,735)	221,137	(205,127)	-	-	11,275
Maintenance Fund	16,772	-	(16,772)	-	-	-
Total Unrestricted Funds	12,037	221,137	(221,899)	-	-	11,275
Endowment Funds						
Tithe Chancel Fund	9,763	253	-	-	(1,154)	8,863
Sunday School	1,951	-	-	-	-	1,951
Thornycroft Funds	85,973	1,394	-	-	(6,228)	81,138
Withers Aged Fund	31,038	505	-	-	(2,248)	29,295
Dacres Pension Fund	58,882	957	-	-	(4,264)	55,576
Cooper Fund	601	10	-	-	(44)	567
Oakley Relief	1,366	-	-	-	-	1,366
Battailheys Education	2,402	39	-	-	(174)	2,267
Battailheys for Sermons	901	15	-	-	(65)	850
Battailheys Vault in Church	600	10	-	-	(44)	566
Guerneys Clock	11,949	194	(318)	-	(865)	10,960
WH Charity Trustees	1,899	-	-	-	-	1,899
	207,325	3,376	(318)	-	(15,085)	195,298
Total Funds	219,363	224,513	(222,217)	-	(15,085)	206,574

Details of Endowment Funds

All balances are capital and interest, apart from the account of WH Charity Trustees which is accumulated interest only.

These endowments have capital which must be maintained although the income from them may be used in consideration of the terms of the original endowment. The balances therefore represent a mix of endowment and restricted funds. Although not accessed in recent years, the PCC will review these funds over time in line with its ecclesiastical and charitable purposes, including the separation of endowment from restricted funds

The future intention of the PCC is to release the outdated funds that no longer serve a useful purpose or are not practical given their value or vague intention. The amounts would be then considered restricted to the original purpose where they can be utilised more appropriately.

Descriptions of the funds are as follows:

The Tithe Chancel Fund is for use in maintaining the Chancel of All Saint's West Ham.

The Sunday School Fund is for use in promoting Christianity to the children of the Parish.

The Withers Aged Fund is for assisting the poor within the Parish.

Dacres Pension Fund is for use of pensioners within the parish.

The Battailheys Education Fund is to assist with christian education within the Parish.

The Battailheys for Sermons Fund is to assist with special sermons including Good Friday.

The Battailheys Vault in Church Fund is for maintaining the Vault within All Saints Church.

The Guerneys Clock is for the ongoing maintenance of the historical Guernsey Clock.

The PCC is currently investigating the origins and purposes of the Thornycroft, Cooper, Oakley and WH Charity Trustee Funds.

The Parochial Church Council of the Ecclesiastical Parish of West Ham
Notes to the Financial Statements
For the year ended 31 December 2023

11 LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases full due as follows:

	2023	2022
	£	£
Within one year	-	904
	-	904

12 RELATED PARTY TRANSACTIONS

Avenons Charity (charity registration no. 254992) shares trustees in common with the PCC. During the year Avenons Charity donated £37,000 to the PCC (2022: £56,779).

The incumbent of West Ham is also the incumbent of the Parish of Hackney. During the year, the Parish of Hackney collected donations as agent for West Ham in the amount of £93,930 (2022: £68,938). During the year the PCC was charged £95,476 (2022: £78,838) by the Parish of Hackney for lay ministry and administrative support that was wholly related to the benefit of West Ham church activities. At 31 December 2023, as a result of these transactions, the PCC owed the Parish of Hackney £1,546 (2022: £9,900)

The known amount donated by Trustees directly to the PCC in 2023 was £11,108 (2022: £8,117)

No remuneration amounts were paid to Trustees during their time in office during the year. In addition, no amounts in regards to expenses were reimbursed that were not incurred directly on behalf, and for the benefit of, the Church.

Accounts



THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF WEST HAM

Charity Registration No. 1159466

Annual Report and Accounts
31 December 2022

The Parochial Church Council of the Ecclesiastical Parish of West Ham

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

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Report of the Parochial Church Council	3
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The Parochial Church Council of the Ecclesiastical Parish of West Ham

LEGAL & ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2022

CHARITY NAME	The Parochial Church Council of the Ecclesiastical Parish of West Ham (also known as All Saints West Ham)										
CHARITY NUMBER	1159466										
CORRESPONDENCE ADDRESS	All Saints West Ham Church Street London E15 3HU										
GOVERNING DOCUMENT	Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules.										
OBJECTIVES	The PCC has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical.										
PCC MEMBERS	Members of the Parish Church Council (PCC) who served from 1 January 2022 to 31 December 2022: <table><tr><td>Incumbent</td><td>Rev'd Al Gordon</td></tr><tr><td>Other Clergy</td><td>Rev'd Simon Nicholls - Associate Priest Rev'd Robin Talbot (from September 2022)</td></tr><tr><td>Wardens</td><td>Mrs Pat Ohuruogu Mr Benjamin Coombs (from May 2022) Mr M Serwadda (until May 2022) Mrs L Malcolm (until May 2022)</td></tr><tr><td>Deanery Synod Rep</td><td>Mrs Elizabeth Rayner Mrs Pat Ohuruogu</td></tr><tr><td>Elected Members</td><td>Mrs Zita Sandy Mr Julius Famuyiwa Mrs Susan Cave Mr Jesh Sidhu (from May 2022) Ms R Umesi (until May 2022) Ms Kate Humphrey (until May 2022) Mrs Josephine Hazeley (until May 2022) Mrs Sarah Raine Mr Ron Reid (until May 2022) Mrs Beatrice Addo (from May 2022) Mrs Deborah Benros (from May 2022) Ms Rachel Watts (from May 2022) Mr Sam Cross (from May 2022) Mrs Gemma Fitzmaurice (until November 2022) Mr Vince Fitzmaurice (until November 2022)</td></tr></table>	Incumbent	Rev'd Al Gordon	Other Clergy	Rev'd Simon Nicholls - Associate Priest Rev'd Robin Talbot (from September 2022)	Wardens	Mrs Pat Ohuruogu Mr Benjamin Coombs (from May 2022) Mr M Serwadda (until May 2022) Mrs L Malcolm (until May 2022)	Deanery Synod Rep	Mrs Elizabeth Rayner Mrs Pat Ohuruogu	Elected Members	Mrs Zita Sandy Mr Julius Famuyiwa Mrs Susan Cave Mr Jesh Sidhu (from May 2022) Ms R Umesi (until May 2022) Ms Kate Humphrey (until May 2022) Mrs Josephine Hazeley (until May 2022) Mrs Sarah Raine Mr Ron Reid (until May 2022) Mrs Beatrice Addo (from May 2022) Mrs Deborah Benros (from May 2022) Ms Rachel Watts (from May 2022) Mr Sam Cross (from May 2022) Mrs Gemma Fitzmaurice (until November 2022) Mr Vince Fitzmaurice (until November 2022)
Incumbent	Rev'd Al Gordon										
Other Clergy	Rev'd Simon Nicholls - Associate Priest Rev'd Robin Talbot (from September 2022)										
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The Parochial Church Council of the Ecclesiastical Parish of West Ham

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

	Co-Opted Members	Mr Temi Obembe (from May 2022) Mr John Adino (from May 2022)
	Safeguarding Officer	Ms Rebecca Adlington
PRIMARY BANKERS	NatWest plc	
INDEPENDENT EXAMINER	John Helm ACA Tandem Accounting 17 Heathville Road London N19 3AL	

The Parochial Church Council of the Parish of West Ham (the “PCC”) submits its report and the financial statements of the PCC for the year ended 31 December 2022. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Objectives and activities of All Saints West Ham (ASWH)

All Saints West Ham’s objective is to bring hope to the people of East London, specifically in the Parish of West Ham. We aim to advance the Kingdom of God, introduce people to Jesus and pursue pastoral, evangelistic, educational and social ends.

SAINT

All Saints West Ham belongs to a collaboration of four parishes where the Rev’d Al Gordon is the incumbent of them all. The concept of SAINT is for those parishes to deliver ministry with a collaborative approach to content, excellence and outreach objectives, with support from a central services staff of the Parish of Hackney. Each parish is encouraged to press into the needs of their individual local parish, whilst also displaying the SAINT logo, so that people moving around East London know that the parishes operate with similar standards and values.

Responsibilities of the PCC

The Parochial Church Council (PCC) has the responsibility, with the Rector, of promoting in the parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical; maintenance, care and upkeep of the church and churchyard; financial responsibilities and duties as Charity Trustees. As a Church of England Parish, the PCC and Clergy follow the requirements of Church of England Canon Law.

The PCC consists of Clergy, Churchwardens, Diocesan Synod Representatives and Deanery Synod Representatives as ex-officio members and elected lay representatives from the congregation. PCC members are elected at the APCM, having been nominated by people entitled to attend the annual meeting.

At each full meeting, the PCC received reports on Finance, Building and Churchyard, Deanery Synod, Safeguarding and other items as necessary.

Incoming Trustees receive an induction explaining both the trustee and PCC responsibilities. The induction includes a detailed discussion of the vision and objectives of the Charity.

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Clergy and Church Staff

The management of the church is overseen by the PCC and delegated to Rev'd Al Gordon. During 2022, the day to day operations of the church were led by Rev'd Simon Nicholls whose main role is to look after the internal ministries and community outreaches of the church. Other clergy in training are Curate Robin Talbot and Ordinand Farida Matthews whose roles are to look after the internal ministries and community outreaches of the church.

Public Benefit

The PCC members confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to the Charity Commission's general guidance on public benefit. Public benefit arises principally in the Parish of West Ham Church of All Saints, and further afield, by the provision of Public Worship Services, Worship space and charitable events, open to all, as an expression of the Christian faith.

Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. The PCC has in place a Safeguarding Policy which is reviewed each year and appointed Safeguarding Officers and Children's Champions. The Policy is displayed in the church and available from the Parish Office.

ACHIEVEMENTS AND PERFORMANCE

Parish electoral roll

There were 167 names on the Electoral Roll at the end of the revision process in 2022. (2021: 147)

Services and Attendance

Service times were morning at 10.00am and a family service at 4.30pm. The average Sunday attendance at the Church in 2022 was 111 (2021: 61).

Our worship on a Sunday morning is a Choral Eucharist and liturgical in nature, and our 4.30pm is more contemporary. Towards the latter part of 2022 we relaunched a monthly Choral Evensong.

We were happy to be able to open our door for a variety of Christmas services in 2022, with a total of 771 people coming through one of our services in December.

Groups

Everyone who attends church on a regular basis is encouraged to find a Connect Group that meets during the week where they can find community, worship, study the bible and pray together.

Hey Baby

Hey Baby is our baby group that meets on Monday mornings in the church with the purpose of forming a community in a safe place. Throughout 2022, approximately 95 children, under the age of four, attend each week, with their parents or carers.

Twice each term we welcome West Ham Church School into the building for celebration services. There is a growing partnership with the school as a small team also attend the school each week to take Collective Worship services.

Alpha

Throughout 2022 we ran Alpha in January, May and October, partnering with the Chinese Church in London to invite in local Cantonese speakers to engage with Alpha. Average attendance at these courses was 24.

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Lighthouse

For much of 2022 All Saints provided space to run the Lighthouse Project of SAINT to serve hot food to local people; this was paused as attendance began to decline, and we aimed towards starting a new offering to the local community which served needs more effectively. Alongside this, we also partnered at Christmas with Love Your Neighbour to provide 150 hampers to those living locally in the community including schools and migrant families being housed in hotels,

Focus

In the Summer we took a group of people to Focus, a festival where 8000 people gather from across the UK. We took around 25 from West Ham and many members made a meaningful contribution to the overall event

FABRIC AND FACILITIES REPORT

All Saints West Ham church building is in generally good repair, with the latest Quinquennial Report highlighting few items that need immediate attention.

The Avenons building extension has been used to run our children's work. Having expanded beyond the capacity of that room, we are now using the School building on Sunday afternoons. The Scharf and Lemard rooms are both being set up as multi-use rooms (for offices, pastoral, conference, hire spaces).

THANKSGIVING

We give thanks to God for all that He gives to us, and for the gift of this parish. We are grateful for all the support from the Church family at All Saints; both in the generosity of individuals in giving towards the vision as well as gifting their time and talents. We are grateful to all who volunteer in a variety of different roles - the choir, other musicians, hospitality and welcome crews, Hey Baby and schools team. We are also thankful for the support of the wider parish, deanery and diocese.

We also want to explicitly express our thanks to the Church Commissioners and the Strategic Development Fund, and the Project Board of the Chelmsford Diocese for their ongoing commitment to the revitalisation of All Saints West Ham.

FINANCIAL REVIEW

Funding

The principal sources of funding are donations from the congregation members, other supporters and grant income. The total amount raised in this way for the ministries of ASWH in 2022 was £213,307 (2021: £68,684). We are immensely grateful to God and to all those who gave so generously.

Expenditure in support of the key objectives

All expenditure was in support of the key objectives. It is analysed into different church activities in note 3 of the financial statements. Most of the spending meets more than one of the key objectives.

Policy on reserves

PCC policy is to not deliberately build up reserves. Any reserves that may exist result from accumulated giving at any one time. Total unrestricted and undesignated reserves at 31 December 2022 amounted to £11,275 (2021: £12,037).

ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

Risk assessment and mitigation

The risks which the organisation faces have been considered and measures will be implemented to ensure that appropriate systems, policies and procedures are in place to manage and mitigate the risks. Specifically, where there is financial risk this is managed by strong financial systems and controls. These risks, including health and safety and employment, are being mitigated through modern management systems and practices. As a matter of general policy, independent professional advice is taken where appropriate.

Investments

ASWH has investments that are held with CCLA. These investments are held at market value.

Grant making policy

The task of deciding how to distribute grants is done by the Rector with reference to the Treasurer. Grants are awarded to organisations, church members and community members based on an evaluation of each case. All giving follows ASWH's mission policy of the promotion of the Christian gospel in proclamation and social action throughout the world.

SUSTAINABILITY POLICY

ASWH encourages the adoption of sustainable practice in all areas of church life and work, to contribute to the overall reduction in carbon emissions and dealing with the growing evidence for man-made climate change.

PLANS FOR FUTURE PERIODS

The short and medium term plans are to continue with the same objectives and activities in support of them.

**ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022**

PCC TRUSTEE RESPONSIBILITIES

Charity law requires the PCC, the charity trustees, to prepare a statement of financial activities and statement of assets and liabilities for each financial year, which gives a true and fair view of the state of affairs of the church and of its financial activities for that year and adequately distinguishes any material special trust or other restricted fund of the church. In preparing those financial statements the PCC is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the appropriate Statement of Recommended Practice on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the church will continue to operate.

The PCC is responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the church, and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and PCC members of All Saints West Ham .



Rev'd Al Gordon
Vicar

Date: 31 October 2023

Independent Examiner's report to the Parochial Church Council

I report on the financial statements of The Parish of All Saints, West Ham for the year ended 31 December 2022, set out on pages 8 to 16.

This report is made solely to the Parochial Church Council in accordance with section 145 of the Charities Act 2011 (the Act). My independent examination has been undertaken so that I might state to the Church Council those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Trust and the Church Council for my independent examination, for this report, or the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF CHURCH COUNCIL AND EXAMINER

The Parochial Church Council considers that an audit is not required for this period (under section 144(2) of the Charities Act 2011) and that an independent examination is needed.

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 the Church Council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

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 church 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.

John Helm ACA
31 October 2023

Parochial Church Council of the Ecclesiastical Parish of West Ham
Statement of Financial Activities
For the year ended 31 December 2022

		Unrestricted Funds	Endowment Funds	TOTAL FUNDS 2022	Unrestricted Funds	Endowment Funds	TOTAL FUNDS 2021
	Note	£	£	£	£	£	£
INCOME FROM:							
Congregation Giving	2(a)	89,787	-	89,787	22,042	-	22,042
Charitable Activities	2(b)	3,418	-	3,418	501	-	501
Other Funds Generated	2(c)	127,037	-	127,037	48,767	-	48,767
Investment Income	2(d)	794	3,376	4,170	34	3,288	3,322
Other Income	2(e)	101	-	101	3,394	-	3,394
TOTAL INCOME		221,137	3,376	224,513	74,738	3,288	78,026
EXPENDITURE ON:							
Charitable Activities	3(a)	221,899	318	222,217	85,478	-	85,478
TOTAL EXPENDITURE		221,899	318	222,217	85,478	-	85,478
NET (EXPENDITURE)/INCOME		(762)	3,058	2,296	(10,740)	3,288	(7,452)
(Losses) on Investment assets	8	-	(15,085)	(15,085)	-	15,928	15,928
NET MOVEMENT IN FUNDS		(762)	(12,027)	(12,789)	(10,740)	19,216	8,476
Balances brought forward at 1 January		12,037	207,325	219,362	22,777	188,109	210,886
BALANCES CARRIED FORWARD AT 31 DECEMBER		11,275	195,298	206,574	12,037	207,325	219,362

Parochial Church Council of the Ecclesiastical Parish of West Ham
Balance Sheet
As at 31 December 2022

	Note	Unrestricted 2022 £	Endowment 2022 £	TOTAL 2022 £	TOTAL 2021 £
FIXED ASSETS					
Tangible Assets	7	12,020	-	12,020	11,926
Investments	8	-	113,366	113,366	128,199
		12,020	113,366	125,386	140,125
CURRENT ASSETS					
Cash at Bank and On Hand		1,359	81,932	83,291	134,579
Debtors	9	74,596	-	74,596	13,111
Prepayments	9	703	-	703	265
		76,657	81,932	158,589	147,955
LIABILITIES: AMOUNTS FALLING DUE	10	(77,402)	-	(77,402)	(68,718)
NET CURRENT ASSETS		(745)	81,932	81,187	79,237
NET ASSETS		11,275	195,298	206,573	219,362
FUNDS					
Unrestricted	11	11,275	-	11,275	12,037
Endowment		-	195,298	195,298	207,325
		11,275	195,298	206,573	219,362

The notes on the subsequent pages form part of these financial statements.

Approved by the Parochial Church Council on 31 October 2023 and signed by:



Rev'd Al Gordon
Vicar

The notes on the subsequent pages form part of these financial statements.

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in The accounts include all transactions, assets and liabilities for which the PCC is responsible in law. They do not

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

No significant judgements have been made during the course of preparing these financial statements. There are no sources of estimation uncertainty.

Incoming Resources

Voluntary income and capital sources

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

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the gift is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount

Funds raised by the fete, bazaar and similar events are accounted for gross.

Other trading income

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

Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

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 investments at 31 December 2021.

Resources and Grants

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

Fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the accounts in accordance with Charities Act 2011.

Movable church furnishings held by the Rector and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventory, which may be inspected at any reasonable time. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items for the repair of moveable church furnishings is written off.

1.ACCOUNTING POLICIES - continued

Other fixtures, fittings and office equipment

Only items of greater than £1,000 are capitalised. Church production equipment comprises a number of electrical and other items connected with sound, vision and worship. They will be depreciated over five years from date of first use.

Computer and office equipment and furnishings are depreciated over five years from date of first use.

Investments

Investments are valued at market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

England, the Chelmsford Diocesan Board of Finance and COIF Charity Funds.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially settled at transaction value and subsequently measured at their settlement value.

Fund accounting

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Parochial Church Council of the Ecclesiastical Parish of West Ham
Notes to the Financial Statements
For the year ended 31 December 2022

2 INCOME

	Unrestricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
2(a) Congregation Giving				
Regular donations	58,942	-	58,942	9,935
One-off donations	6,495	-	6,495	300
Collections (open plate) at all services	11,369	-	11,369	8,434
Gift Aid from HMRC	12,981	-	12,981	3,373
	89,787	-	89,787	22,042
2(b) Charitable activities				
Church Activity Income	1,149	-	1,149	-
Wedding, baptism and Funeral Fees	2,269	-	2,269	501
	3,418	-	3,418	501
2(c) Other Funds Generated				
Property income	1,255	-	1,255	2,125
Grant Income	123,520	-	123,520	46,642
Listed Places of Worship Tax Refund	2,262	-	2,262	-
	127,037	-	127,037	48,767
2(d) Investments				
Dividend Income	-	3,376	3,376	3,288
Interest Income	794	-	794	34
	794	3,376	4,170	3,322
2(e) Other Income				
Other Income	101	-	101	3,394
	101	-	101	3,394
Total Income	221,137	3,376	224,513	78,026

3 EXPENDITURE

	Unrestricted Funds £	Endowment Funds £	TOTAL FUNDS 2022 £	TOTAL FUNDS 2021 £
3(a) Church Activities				
Sundays and Special Services	24,536	-	24,536	17,732
Worship and Prayer Ministry	13,087	-	13,087	10,522
Families and Children	16,440	-	16,440	8,322
Evangelism Expenses	1,074	-	1,074	64
Parish Share Fee and Clergy Costs	42,415	-	42,415	30,095
Premises, Building and Maintenance costs	81,351	318	81,669	46,464
Administration and Support Costs	36,249	-	36,249	23,714
Parish Coordination and Events	6,217	-	6,217	528
Mission and Outreach Activities	531	-	531	1,629
Total Church Activities	221,899	318	222,217	139,069

Parochial Church Council of the Ecclesiastical Parish of West Ham
Notes to the Financial Statements
For the year ended 31 December 2022

4 GOVERNANCE COSTS

The remuneration to the independent examiners for the examination of the 2022 accounts was £1,000. (2021: £1,000)

5 STAFF COSTS

	2022	2021
	£	£
Wages and salaries (incl. PAYE)	9,389	7,238
Employers Pension Costs	78	28
	9,467	7,266

During the year the PCC employed the full time equivalent ("FTE") of 0.45 people (2021: 0.45) and on the basis of actual number of people employed regardless of FTE the number of people employed in the year was 1 (2020: 1).

No employees received emoluments in excess of £60,000.

Clergy members are employed and their housing is supplied by the Diocese of Chelmsford and not by the Parish of West Ham so their costs have not been included in the salary figures shown above.

6 RELATED PARTY TRANSACTIONS

Avenons Charity (charity registration no. 254992) shares trustees in common with the PCC. During the year Avenons Charity donated £56,779 to the PCC. (2021: £37,000).

The known amount donated by Trustees directly to the PCC in 2022 was £8,117 (2021: £2,970)

No remuneration amounts were paid to Trustees during their time in office during the year. In addition, no amounts in regards to expenses were reimbursed that were not incurred directly on behalf, and for the benefit of, the Church.

7 TANGIBLE FIXED ASSETS

	IT and Computer	Production	Total 2022
	£	£	£
Cost at 1 January 2022	1,348	11,094	12,442
Additions during year	-	3,099	3,099
Disposals during year	-	-	-
Cost at 31 December 2022	1,348	14,193	15,541
Depreciation at 1 January 2022	113	403	516
Charge for the year	270	2,735	3,005
Disposals during year	-	-	-
Depreciation at 31 December 2022	383	3,138	3,521
Net Book Value at 1 January 2022	1,235	10,691	11,926
Net Book Value at 31 December 2022	965	11,055	12,020

8 INVESTMENTS

	2022	2021
	£	£
Market value at beginning of year	128,199	112,023
Unrealised (losses)	(15,085)	15,928
Dividend and Interest Income	3,376	3,288
Transfer of income to cash deposit account	(3,376)	(3,040)
Market value as at end of year	113,113	128,199

9 DEBTORS, PREPAYMENTS AND DEPOSITS

	2022	2021
	£	£
Accounts Receivable	-	800
Gift Aid Receivable	3,312	1,312
Other Debtors	71,284	10,999
	74,596	13,111
Other Prepayments for Church Activities	703	265
	703	265

10 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accounts Payable	6,861	2,963
Amounts due to Hackney Church	65,537	32,016
Chelmsford Diocese	-	30,000
Other Accruals	5,004	3,739
	77,402	68,718

Parochial Church Council of the Ecclesiastical Parish of West Ham
Notes to the Financial Statements
For the year ended 31 December 2022

11 STATEMENT OF FUNDS

	At 1st January 2022	Income	Expenditures	Transfers between Funds	Gains/(losses) from Investments	At 31st December 2022
	£	£	£	£	£	£
Current year						
Unrestricted Funds						
Unrestricted Fund	(4,735)	221,137	(205,127)	-	-	11,275
Maintenance Fund	16,772	-	(16,772)	-	-	-
Total Unrestricted Funds	12,037	221,137	(221,899)	-	-	11,275
Endowment Funds						
Tithe Chancel Fund	9,763	253	-	-	(1,154)	8,863
Sunday School	1,951	-	-	-	-	1,951
Thornycroft Funds	85,973	1,394	-	-	(6,228)	81,138
Withers Aged Fund	31,038	505	-	-	(2,248)	29,295
Dacres Pension Fund	58,882	957	-	-	(4,264)	55,576
Cooper Fund	601	10	-	-	(44)	567
Oakley Relief	1,366	-	-	-	-	1,366
Battailheys Education	2,402	39	-	-	(174)	2,267
Battaiheys for Sermons	901	15	-	-	(65)	850
Battaiheys Vault in Church	600	10	-	-	(44)	566
Guerneys Clock	11,949	194	(318)	-	(865)	10,960
WH Charity Trustees	1,899	-	-	-	-	1,899
	207,325	3,376	(318)	-	(15,085)	195,298
Total Funds	219,363	224,513	(222,217)	-	(15,085)	206,574
Prior year						
Unrestricted Funds						
Unrestricted Fund	6,005	74,738	(85,478)	-	-	(4,735)
Maintenance Fund	16,772	-	-	-	-	16,772
Total Unrestricted Funds	22,777	74,738	(85,478)	-	-	12,037
Endowment Funds						
Tithe Chancel Fund	8,314	247	-	-	1,202	9,763
Sunday School	1,951	-	-	-	-	1,951
Thornycroft Funds	78,034	1,355	-	-	6,584	85,973
Withers Aged Fund	28,170	492	-	-	2,376	31,038
Dacres Pension Fund	53,442	933	-	-	4,507	58,882
Cooper Fund	545	10	-	-	46	601
Oakley Relief	1,366	-	-	-	-	1,366
Battailheys Education	2,180	38	-	-	184	2,402
Battaiheys for Sermons	818	14	-	-	69	901
Battaiheys Vault in Church	545	10	-	-	45	600
Guerneys Clock	10,845	189	-	-	915	11,949
WH Charity Trustees	1,899	-	-	-	-	1,899
	188,109	3,288	-	-	15,928	207,325
Total Funds	210,886	78,027	(85,478)	-	15,928	219,362

Details of Endowment Funds

The Endowment Funds are all declared at market values. All balances are capital and Interest, apart from the account of WH Charity Trustees which is accumulated interest only.

These endowments have capital which must be maintained although the income from them may be used in consideration of the terms of the original endowment. The balances therefore represent a mix of endowment and restricted funds. Although not accessed in recent years, the PCC will review these funds over time in line with its ecclesiastical and charitable purposes, including the separation of endowment from restricted funds

Descriptions of the funds are as follows:

The Tithe Chancel Fund is for use in maintaining the Chancel of All Saint's West Ham.

The Sunday School Fund is for use in promoting Christianity to the children of the Parish.

The Withers Aged Fund is for assisting the poor within the Parish.

Dacres Pension Fund is for use of pensioners within the parish.

The Battailheys Education Fund is to assist with christian education within the Parish.

The Battaiheys for Sermons Fund is to assist with special sermons including Good Friday.

The Battaiheys Vault in Church Fund is for maintaining the Vault within All Saints Church.

The Guerneys Clock is for the ongoing maintenance of the historical Guernsey Clock.

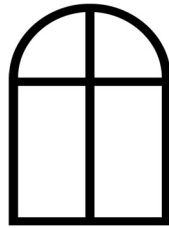
The PCC is currently investigating the origins and purposes of the Thornycroft, Cooper, Oakley and WH Charity Trustee Funds.

12 LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases full due as follows:

	2022	2021
	£	£
Within one year	904	1,204
Between one and 5 years	-	904
	904	2,108

Accounts



THE PAROCHIAL CHURCH COUNCIL
OF THE ECCLESIASTICAL PARISH OF WEST HAM

Annual Report and Accounts
31 December 2021

The Parochial Church Council of the Ecclesiastical Parish of West Ham

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

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The Parochial Church Council of the Ecclesiastical Parish of West Ham

LEGAL & ADMINISTRATIVE INFORMATION FOR THE YEAR ENDED 31 DECEMBER 2021

CHARITY NAME The Parochial Church Council of the Ecclesiastical Parish of West Ham (also known as All Saint's West Ham)

CHARITY NUMBER 1159466

CORRESPONDENCE West Ham Parish Church of All Saints
ADDRESS Church Street
 London E15 3HU

GOVERNING Parochial Church Council Powers Measure (1956) as amended and Church
DOCUMENT Representation Rules.

OBJECTIVES The PCC has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical.

PCC MEMBERS Members of the Parish Church Council (PCC) who served from 1 January 2021 to 31 December 2021:

Rev'd A Gordon	Rector	(appointed 18.10.20)
Rev'd S Nicholls	Associate Priest	(appointed 18.10.20)
Mrs P Ohuruogu	Warden	
Mrs Z Sandy	Warden	
Mr M Serwadda	Warden	
Mrs E Rayner	Deanery Synod Rep	(appointed 18.10.20)
Mrs L Malcolm	Deanery Synod Rep	
Mr J Famuyiwa		
Mrs R Umesi		
Mrs S Cave	Secretary	
Ms K Humphrey		
Ms J Hazeley		
Ms S Raine	Lay Chair	
Mr R Reid	Deputy Lay Chair	

PRIMARY BANKERS NatWest plc

INDEPENDENT
EXAMINER John Helm ACA
 Tandem Accounting
 17 Heathville Road
 London N19 3AL

The Parochial Church Council of the Ecclesiastical Parish of West Ham

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The Parochial Church Council of the Parish of West Ham (the “PCC”) submits its report and the financial statements of the PCC for the year ended 31 December 2021. The financial statements have been prepared in the format prescribed by the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP2019 (FRS102)) and the Financial Reporting Standard 102. The legal and administrative information set out earlier in this document forms part of this report.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Objectives and activities of All Saint's West Ham (ASWH)

All Saint's West Ham objective is to bring hope to the people of East London, specifically in the Parish of West Ham. We aim to advance the Kingdom of God, introduce people to Jesus and pursue pastoral, evangelistic, educational and social ends.

SAINT

All Saints West Ham belongs to a collaboration of four parishes where the Rev'd Al Gordon is the incumbent of them all. The concept of SAINT is for those parishes to deliver ministry with a collaborative approach to content, excellence and outreach objectives, with support from a central services staff of the Parish of Hackney. Each parish is encouraged to press into the needs of their individual local parish, whilst also displaying the SAINT logo, so that people moving around East London know that the parishes operate with similar standards and values.

Responsibilities of the PCC

The Parochial Church Council (PCC) has the responsibility, with the Rector, of promoting in the parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical; maintenance, care and upkeep of the church and churchyard; financial responsibilities and duties as Charity Trustees. As a Church of England Parish, the PCC and Clergy to follow the requirements of Church of England Canon Law.

The PCC consists of Clergy, Churchwardens, Diocesan Synod Representatives and Deanery Synod Representatives as ex-officio members and elected lay representatives from the congregation. PCC members are elected at the APCM, having been nominated by people entitled to attend the annual meeting.

At each full meeting, the PCC received reports on Finance, Building and Churchyard, Deanery Synod, Safeguarding and other items as necessary.

Incoming Trustees receive an induction explaining both the trustee and PCC responsibilities. The induction includes a detailed discussion of the vision and objectives of the Charity.

Clergy and Church Staff

The management of the church is overseen by the PCC and delegated to Rev'd Al Gordon. During 2021, the day to day operations of the church were led by Rev'd Simon Nicholls whose main role is to look after the internal ministries and community outreaches of the church. Other clergy in training are Ordinands Farida Matthews and Robin Talbot.

Public Benefit

The PCC members confirm that they have complied with the duty in section 17 of the Charities Act 2011 to have regard to the Charity Commission's general guidance on public benefit. Public benefit arises principally in the Parish of West Ham Church of All Saints, and further afield, by the provision of Public Worship Services, Worship space and charitable events, open to all, as an expression of the Christian faith.

Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016, in relation to having due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. The PCC has in place a Safeguarding Policy which is reviewed each year and appointed Safeguarding Officers and Children's Champions. The Policy is displayed in the church and available from the Parish Office.

ACHIEVEMENTS AND PERFORMANCE

Parish electoral roll

There were 147 names on the Electoral Roll at the end of the revision process in 2021.

The Parochial Church Council of the Ecclesiastical Parish of West Ham

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Services and Attendance

At the start of 2021, our congregation met online due to government restrictions cancelling in-person services.

The Church was able to re-open for in-person services in March 2021. Service times were Morning at 10.00am, then a new service launched in October at 4.30pm. The average Sunday attendance at the Church from March through to December 2021 was 61 (2020: was not established due to the pandemic).

Monthly prayer meetings were held centrally through SAINT, as well as weekly prayer meetings online.

Sunday worship is further enriched by the dedication of musicians, readers and choristers throughout both the Covid pandemic and subsequently. The 4.30 informal service launched in October and has been steadily growing over the last months.

We are grateful to all who serve week-in, week-out to make Sundays such a success - that includes the staff team and crews who are so faithful in turning up early, setting up and packing down.

Register of occasional services

In 2021 there was one wedding, five funerals and eight baptisms officiated.

2021 was both a challenging and rewarding year. Beginning with a lockdown, and church online, but moving through to relaunching in-person services and new initiatives, the engagement has significantly improved between the start and end of 2021.

Worship

In March 2021 we relaunched in-person services, with restrictions based on government and Church of England guidance we aimed to reopen as early as possible in order to ensure that people had a place to worship and gather. We adhered to the restrictions, and these eased throughout the year allowing us to get to the point of launching a new afternoon service, as detailed above.

Groups

ASWH launched Groups - an opportunity for people to gather in smaller numbers, to pray, worship and study the bible together. Groups is part of our core objectives to bring people together in the congregational community.

Hey Baby

Hey Baby is our baby group that meets on Monday mornings in the church with the purpose of forming a community in a safe place. Hey Baby was launched in September 2021 and we have seen it continue to grow with many families coming along. Every week we have over 90 children, all under the age of four, attending with their parent, guardian or carer. The feedback has been positive with carers taking to social media to tell other families about it. Some families have also started attending our Sunday services.

Sundays

The Kids ministry on Sundays is also back up and running during our 4.30pm service. Kids ministry has relaunched for a new generation of kids. We have begun to see familiar families returning to church along with the privilege of welcoming many new families who have joined post the lockdowns.

School partnership

ASWH has an excellent and growing partnership with West Ham Church School. We are hosting a weekly worship service in the school with a small team from ASWH leading a song and a reflection on a bible passage. Our children and families pastor has also recently joined the school board of governors, alongside the Ex Officio role taken up by Rev'd Simon Nicholls

Alpha

The Alpha course ran once in 2021 - during the Autumn term. It was a success in that the course ran, to a very high standard and there is a growing team of volunteers who are committed to ensuring that Alpha runs each term.

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Lighthouse

ASWH provides a space to operate “Lighthouse” every Wednesday within the Nave of the church. Lighthouse is an outreach initiative that provides hot lunches to marginalised and vulnerable people within the community. During the pandemic, Lighthouse also provided an emergency foodbank. ASWH supports the Lighthouse activities through volunteers, provision of facilities and additional pastoral care.

FABRIC AND FACILITIES REPORT

All Saints West Ham church building is in generally good repair, with the latest Quinquennial Report highlighting few items that need immediate attention. Those that do, have been actioned by Rod Deakin.

The Avenons building extension has been used to run our children’s work throughout the latter half of 2021 and subsequently. Having expanded beyond the capacity of that room, we are now using the School building on Sunday afternoons. The Scharf and Lemard rooms are both being set up as multi-use rooms (for offices, pastoral, conference, hire spaces).

There is an ongoing process of looking to develop specific areas of the building - for instance upgrading the Audio Visual system. We currently have a temporary AV solution in, but are working towards a faculty to install this permanently, using the Architects who do the quinquennial report, and designed the Avenons building.

THANKSGIVING

We give thanks to God for all that He gives to us, and for the gift of this parish. We are grateful for all the support from the Church family at All Saints; both in the generosity of individuals in giving towards the vision as well as gifting their time and talents. We are grateful to all who volunteer in a variety of different roles - the choir, other musicians, hospitality and welcome crews, Hey Baby and schools team. We are also thankful for the support of the wider parish, deanery and diocese.

We also want to explicitly express our thanks to the Church Commissioners and the Strategic Development Fund, and the Project Board of the Chelmsford Diocese for their ongoing commitment to the revitalisation of All Saints West Ham.

FINANCIAL REVIEW

Funding

The principal sources of funding are donations from the congregation members, other supporters and grant income. The total amount raised by in this way for the ministries of ASWH in 2021 was £68,684 (2020: £59,107). We are immensely grateful to God and to all those who gave so generously.

Expenditure in support of the key objectives

All expenditure was in support of the key objectives. It is analysed into different church activities in note 3 of the financial statements. Most of the spending meets more than one of the key objectives.

Policy on reserves

PCC policy is to not deliberately build up reserves. Any reserves that may exist result from accumulated giving at any one time. Total unrestricted and undesignated reserves at 31 December 2021 amounted to £12,037 (2020: £22,777).

Risk assessment and mitigation

The risks which the organisation faces have been considered and measures will be implemented to ensure that appropriate systems, policies and procedures are in place to manage and mitigate the risks. Specifically, where there is financial risk this is managed by strong financial systems and controls. These risks, including health and safety and employment, are being mitigated through modern management systems and practices. As a matter of general policy, independent professional advice is taken where appropriate.

Investments

ASWH has investments that are held with CCLA. These investments are held at market value.

ANNUAL REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Grant making policy

The task of deciding how to distribute grants is done by the Rector with reference to the Treasurer. Grants are awarded to organisations, church members and community members based on an evaluation of each case. All giving follows ASWH's mission policy of the promotion of the Christian gospel in proclamation and social action throughout the world.

SUSTAINABILITY POLICY

ASWH encourages the adoption of sustainable practice in all areas of church life and work, to contribute to the overall reduction in carbon emissions and dealing with the growing evidence for man-made climate change.

PLANS FOR FUTURE PERIODS

The short and medium term plan is to continue with the same objectives and activities in support of them.

PCC TRUSTEE RESPONSIBILITIES

Charity law requires the PCC, the charity trustees, to prepare a statement of financial activities and statement of assets and liabilities for each financial year, which gives a true and fair view of the state of affairs of the church and of its financial activities for that year and adequately distinguishes any material special trust or other restricted fund of the church. In preparing those financial statements the PCC is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies adopted are in accordance with the appropriate Statement of Recommended Practice on Accounting by Charities and the Accounting Regulations and with applicable accounting standards, subject to any material departures disclosed and explained in the financial statements;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the church will continue to operate.

The PCC is responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the church, and to enable them to ensure that the financial statements comply with applicable Accounting Standards and Statements of Recommended Practice and the regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and PCC members of All Saints West Ham on 19 May 2022.



Rev'd Al Gordon
Priest-in-Charge

Date: 31 October 2022

REPORT OF THE INDEPENDENT EXAMINER TO THE PAROCHIAL CHURCH COUNCIL OF THE PARISH OF WEST HAM

I report on the financial statements of The Parish of St Leonard's Shoreditch for the year ended 31 December 2021, set out on pages 8 to 14.

This report is made solely to the Parochial Church Council in accordance with section 145 of the Charities Act 2011 (the Act). My independent examination has been undertaken so that I might state to the Church Council those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by the law, I do not accept responsibility to anyone other than the Trust and the Church Council for my independent examination, for this report, or the opinions I have formed.

RESPECTIVE RESPONSIBILITIES OF CHURCH COUNCIL AND EXAMINER

The Parochial Church Council considers that an audit is not required for this period (under section 144(2) of the Charities Act 2011) and that an independent examination is needed.

It is my responsibility to:

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

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

My examination was carried out in accordance with General Directions given by the Charity Commissioners. 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 the Church Council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

INDEPENDENT EXAMINER'S STATEMENT

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 church 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.



John Helm ACA
26 October 2022

Parochial Church Council of the Ecclesiastical Parish of West Ham
Statement of Financial Activities
For the year ended 31 December 2021

		Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2021	Unrestricted Funds	Restricted Funds	Endowment Funds	TOTAL FUNDS 2020
	Note	£	£	£	£	£	£	£	£
INCOME FROM:									
Congregation Giving	2(a)	22,042	-	-	22,042	19,107	-	-	19,107
Charitable Activities	2(b)	501	-	-	501	844	-	-	844
Other Trading Income	2(c)	48,767	-	-	48,767	44,568	-	-	44,568
Investment Income	2(d)	34	-	3,288	3,322	52	-	3,417	3,469
Other Income	2(e)	3,394	-	-	3,394	671	-	-	671
TOTAL INCOME		74,738	-	3,288	78,026	65,242	-	3,417	68,659
EXPENDITURE ON:									
Charitable Activities	3(a)	85,478	-	-	85,478	68,635	35	-	68,670
TOTAL EXPENDITURE		85,478	-	-	85,478	68,635	35	-	68,670
NET (EXPENDITURE)/INCOME		(10,740)	-	3,288	(7,452)	(3,393)	(35)	3,417	(11)
Transfers between Funds		-	-	-	-	963	(1,131)	168	-
Gains on Investment assets	8	-	-	15,928	15,928	(1,076)	-	6,818	5,742
NET MOVEMENT IN FUNDS		(10,740)	-	19,216	8,476	(3,506)	(1,166)	10,403	5,731
Balances brought forward at 1 January		22,777	-	188,109	210,886	26,283	1,166	177,706	205,154
BALANCES CARRIED FORWARD AT 31 DECEMBER		12,037	-	207,325	219,362	22,777	-	188,109	210,886

Parochial Church Council of the Ecclesiastical Parish of West Ham
Balance Sheet
As at 31 December 2021

	Note	Unrestricted Funds 2021 £	Endowment Funds 2021 £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
FIXED ASSETS					
Tangible Assets	7	11,926	-	11,926	-
Investments	8	79,125	49,074	128,199	112,023
		91,051	49,074	140,125	112,023
CURRENT ASSETS					
Cash at Bank and On Hand		(23,672)	158,251	134,579	104,150
Debtors	9	13,111	-	13,111	-
Prepayments	9	265	-	265	-
		(10,296)	158,251	147,955	104,150
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	10	(68,718)	-	(68,718)	(5,287)
NET CURRENT ASSETS		(79,014)	158,251	79,237	98,863
NET ASSETS		12,037	207,325	219,362	210,886
FUNDS	11				
Unrestricted		12,037	-	12,037	22,777
Endowment		-	207,325	207,325	188,109
		12,037	207,325	219,362	210,886

The notes on the subsequent pages form part of these financial statements.

Approved by the Parochial Church Council on 19 May 2022 and signed by:



Rev'd Al Gordon
Priest-in-Charge

Date: 31 October 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern

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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

No significant judgements have been made during the course of preparing these financial statements. There are no sources of estimation uncertainty.

Incoming Resources

Voluntary income and capital sources

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

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the gift is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by the fete, bazaar and similar events are accounted for gross.

Other trading income

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

Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

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 investments at 31 December 2021.

Resources and Grants

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

Fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the accounts in accordance with Charities Act 2011.

Movable church furnishings held by the Rector and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventory, which may be inspected at any reasonable time. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts.

1. ACCOUNTING POLICIES - continued

Other fixtures, fittings and office equipment

Only items of greater than £1,000 are capitalised. Church production equipment comprises a number of electrical and other items connected with sound, vision and worship. They will be depreciated over five years from date of first use.

Computer and office equipment and furnishings are depreciated over five years from date of first use.

Investments

Investments are valued at market value at 31 December.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit with the Central Board of Finance of the Church of England, the Chelmsford Diocesan Board of Finance and COIF Charity Funds.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially settled at transaction value and subsequently measured at their settlement value.

Fund accounting

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

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Parochial Church Council of the Ecclesiastical Parish of West Ham
Notes to the Financial Statements
For the year ended 31 December 2021

2 INCOME

	Unrestricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
2(a) Congregation Giving				
Regular donations	9,935	-	9,935	12,723
One-off donations	300	-	300	739
Collections (open plate) at all services	8,434	-	8,434	2,526
Gift Aid from HMRC	3,373	-	3,373	3,119
	22,042	-	22,042	19,107
2(b) Charitable activities				
Wedding, baptism and Funeral Fees	501	-	501	844
	501	-	501	844
2(c) Other Trading Income:				
Property income	2,125	-	2,125	4,568
Grant Income	46,642	-	46,642	40,000
	48,767	-	48,767	44,568
2(d) Investments				
Dividend Income	-	3,288	3,288	3,203
Bank interest	34	-	34	266
	34	3,288	3,322	3,469
2(e) Other Income				
Other Income	3,394	-	3,394	671
	3,394	-	3,394	671
Total Income	74,738	3,288	78,026	68,659

3 EXPENDITURE

	Unrestricted Funds £	Endowment Funds £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
3(a) Church Activities				
Sundays and Special Services	7,252	-	7,252	4,585
Worship and Prayer Ministry	2,339	-	2,339	572
Families, Students, Youth and Children	794	-	794	-
Evangelism Expenses	64	-	64	-
Parish Share Fee and Clergy Costs	30,095	-	30,095	20,408
Premises, Building and Maintenance costs	39,974	-	39,974	36,914
Administration and Central Costs	4,960	-	4,960	6,106
Mission	-	-	-	35
Miscellaneous Expenses	-	-	-	50
Total Church Activities	85,478	-	85,478	68,670

Parochial Church Council of the Ecclesiastical Parish of West Ham
Notes to the Financial Statements
For the year ended 31 December 2021

4 GOVERNANCE COSTS

The remuneration to the independent examiners for the examination of the 2021 accounts was £1,000. (2020: £2,873)

5 STAFF COSTS

	2021	2020
	£	£
Wages and salaries (incl. PAYE)	7,238	11,820
Employers Pension Costs	28	28
	7,266	663,752

During the year the PCC employed the full time equivalent ("FTE") of 0.45 people (2020: 0.45) and on the basis of actual number of people employed regardless of FTE the number of people employed in the year was 1 (2020: 1).

No employees received emoluments in excess of £60,000.

Clergy members are employed and their housing is supplied by the Diocese of Chelmsford and not by the Parish of West Ham so their costs have not been included in the salary figures shown above.

6 RELATED PARTY TRANSACTIONS

Avenons Charity (charity registration no. 254992) shares trustees in common with the PCC. During the year Avenons Charity donated £37,000 to the PCC. (2020: £40,000).

The known amount donated by Trustees directly to the PCC in 2021 was £2,970.

No remuneration amounts were paid to Trustees during their time in office during the year. In addition, no amounts in regards to expenses were reimbursed that were not incurred directly on behalf, and for the benefit of, the Church.

7 TANGIBLE FIXED ASSETS

	IT and Computer Equipment	Production Equipment	Total 2021
	£	£	£
Cost at 1 January 2021			-
Additions during year	1,348	11,094	12,442
Disposals during year	-	-	-
Cost at 31 December 2021	1,348	11,094	12,442
Depreciation at 1 January 2021	-	-	-
Charge for the year	113	403	516
Disposals during year	-	-	-
Depreciation at 31 December 2021	113	403	516
Net Book Value at 1 January 2021	-	-	-
Net Book Value at 31 December 2021	1,235	10,691	11,926

8 INVESTMENTS

	2021	2020
	£	£
Market value at beginning of year	112,023	104,974
Unrealised gains	15,928	6,818
Dividend and Interest Income	3,288	3,417
Transfer of income to other accounts	(3,040)	(3,186)
Market value as at end of year	128,199	112,023

9 DEBTORS, PREPAYMENTS AND DEPOSITS

	2021	2020
	£	£
Accounts Receivable	800	-
Gift Aid Receivable	1,312	-
Other Debtors	10,999	4,599
	13,111	4,599
Other Prepayments for Church Activities	265	-
	265	-

10 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accounts Payable	2,963	2,911
Chelmsford Diocese	30,000	-
Other Accruals	3,739	2,376
	68,718	5,287

Parochial Church Council of the Ecclesiastical Parish of West Ham
Notes to the Financial Statements
For the year ended 31 December 2021

11 STATEMENT OF FUNDS

	At 1st January 2021	Income	Expenditures	Transfers between Funds	Gains/(losses) from Investments	At 31st December 2021
	£	£	£	£	£	£
Current year						
Unrestricted Funds						
Unrestricted Fund	6,005	74,738	(85,478)	-	-	(4,735)
Maintenance Fund	16,772	-	-	-	-	16,772
Total Unrestricted Funds	22,777	74,738	(85,478)	-	-	12,037
Restricted Funds						
Mission Fund	-	-	-	-	-	-
Total Designated Funds	-	-	-	-	-	-
Endowment Funds						
Tithe Chancel Fund	8,314	247	-	-	1,202	9,763
Sunday School	1,951	-	-	-	-	1,951
Thornycroft Funds	78,034	1,355	-	-	6,584	85,973
Withers Aged Fund	28,170	492	-	-	2,376	31,038
Dacres Pension Fund	53,442	933	-	-	4,507	58,882
Cooper Fund	545	10	-	-	46	601
Oakley Relief	1,366	-	-	-	-	1,366
Battaiheys Education	2,180	38	-	-	184	2,402
Battaiheys for Sermons	818	14	-	-	69	901
Battaiheys Vault in Church	545	10	-	-	45	600
Guerneys Clock	10,845	189	-	-	915	11,949
WH Charity Trustees	1,899	-	-	-	-	1,899
	188,109	3,288	-	-	15,928	207,325
Total Funds	210,886	78,027	(85,478)	-	15,928	219,362

	At 1st January 2020	Income	Expenditures	Transfers between Funds	Gains/(losses) from Investments	At 31st December 2020
	£	£	£	£	£	£
Prior year						
Unrestricted Funds						
Unrestricted Fund	9,511	65,242	(68,635)	963	(1,076)	6,005
Maintenance Fund	16,772	-	-	-	-	16,772
Total Unrestricted Funds	26,283	65,242	(68,635)	963	(1,076)	22,777
Restricted Funds						
Mission Fund	1,166	-	(35)	(1,131)	-	-
Total Designated Funds	1,166	-	(35)	(1,131)	-	-
Endowment Funds						
Tithe Chancel Fund	7,553	228	-	-	533	8,314
Sunday School	1,947	4	-	-	-	1,951
Thornycroft Funds	73,877	1,322	-	-	2,835	78,034
Withers Aged Fund	26,681	482	-	-	1,007	28,170
Dacres Pension Fund	50,618	914	-	-	1,910	53,442
Cooper Fund	516	9	-	-	20	545
Oakley Relief	1,366	-	-	-	-	1,366
Battaiheys Education	2,066	37	-	-	77	2,180
Battaiheys for Sermons	775	14	-	-	29	818
Battaiheys Vault in Church	516	9	-	-	20	545
Guerneys Clock	10,271	187	-	-	387	10,845
WH Charity Trustees	1,520	211	-	168	-	1,899
	177,706	3,417	-	168	6,818	188,109
Total Funds	205,155	68,659	(68,670)	-	5,742	210,886

Details of Endowment Funds

The Endowment Funds are all declared at market values. All balances are capital and Interest, apart from the account of WH Charity Trustees which is accumulated interest only.

These endowments have capital which must be maintained although the income from them may be used in consideration of the terms of the original endowment. The balances therefore represent a mix of endowment and restricted funds. Although not accessed in recent years, the PCC will review these funds over time in line with its ecclesiastical and charitable purposes, including the separation of endowment from restricted funds

Descriptions of the funds are as follows:

The Tithe Chancel Fund is for use in maintaining the Chancel of All Saint's West Ham.

The Sunday School Fund is for use in promoting Christianity to the children of the Parish.

The Withers Aged Fund is for assisting the poor within the Parish.

Dacres Pension Fund is for use of pensioners within the parish.

The Battaiheys Education Fund is to assist with christian education within the Parish.

The Battaiheys for Sermons Fund is to assist with special sermons including Good Friday.

The Battaiheys Vault in Church Fund is for maintaining the Vault within All Saints Church.

The Guerneys Clock is for the ongoing maintenance of the historical Guernsey Clock.

The PCC is currently investigating the origins and purposes of the Thornycroft, Cooper, Oakley and WH Charity Trustee Funds.

12 LEASE COMMITMENTS

Minimum lease payments under non-cancellable operating leases full due as follows:

	2021 £	2020 £
Within one year	1,204	1,204
Between one and 5 years	904	2,108
	2,108	3,312

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
WEST HAM ALL SAINTS PCC

Brindley Millen Ltd
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

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for the Year Ended 31 December 2020

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Detailed Statement of Financial Activities	16 to 17

WEST HAM ALL SAINTS PCC

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Aims and Purposes

To promote in the parish and deanery the mission of the Church: to advance the Kingdom of God, to introduce people to Jesus and to pursue pastoral, evangelistic, educational and social ends.

Objectives

In this new period of ministry under the leadership of Rev. Al Gordon and Rev. Simon Nicholls, as part of the SAINT Church of parishes, All Saints, West Ham continue in our commitment to bring HOPE to the people of East London, specifically in the Parish of West Ham. We aim to grow the church community, in order to serve the local community, to the glory of God in the whole of East London.

This new season will look different to previous iterations of ASWH, as we launch new initiatives, welcome in new people and pursue an ambitious vision.

Public benefit

The Trustees confirm they have complied with the Charity Commission's General guidelines on public benefit; Public benefit arises principally in the Parish of West Ham Church of All Saints, and its neighbourhood, and further afield, by the provision of Public Worship Services, Worship space, and charitable events open to all, as an expression of the Christian faith.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Worship and Prayer

Our pattern of worship is as follows: 11am Parish Eucharist on Sundays.

Our average Sunday attendance has been difficult to determine, given the global pandemic and the closure of the church buildings for a significant proportion of the last year. However, reopening the church on the 14th March 2021 has allowed us to once again gather in real life and to begin to see the church begin to stabilise again.

Morning Prayer meetings on Tuesdays and Thursdays, currently online as part of SAINT.

Baptisms will be held once a term, as necessary.

Sunday worship is further enriched by the dedication of musicians, readers and choristers throughout the Covid pandemic. As the restrictions lift further, we will gradually reintroduce servers, intercessors, and Eucharistic assistants. We are grateful to all those who have served faithfully and bravely during this challenging period.

Our Building

The Avenons extension is continuing to provide additional space predominantly for our own use as a much-valued resource. We will pursue the external rental of this space in order to increase the parish income, as restrictions lift throughout 2021. This will also be used weekly for an active children's work area.

We continue to implement and action the 2016 quinquennial report recommendations and are grateful to our site manager who is responsible for various jobs in the church. 2021 will provide a new opportunity to review the building in detail and to see what works are required.

There will be many items that are required, and which are urgent. These will be reviewed by the PCC once the 2021 quinquennial report has been done.

In light of the mandate from the Church of England, and funding towards a 5-year strategic plan for growth, there will almost certainly be a need to develop and upgrade some areas of the building.

WEST HAM ALL SAINTS PCC

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2020**

Everyone Belongs, Everyone Prays, Everyone Gives, Everyone Serves

Everyone belongs: Vital to the life of ASWH are the people. In fact, the church is only its people. The building is there to help facilitate relationships, a gathering point for people and a space in which to worship together. Right at the heart of ASWH are relationships - and whoever comes in to the building will be welcomed into the family.

Everyone Prays: At the heart of a move of God is the prayer life of the people in the area, so key to the 'success' of any new initiatives will be the prayer that surrounds it. It is going to take all of us together; everyone prays.

Everyone Gives: Finances are expanded upon in more detail below, but to see this ambitious vision come to fruition it will also take growth in the congregation and all of us, together, learning generosity; everyone gives.

Everyone Serves: It is important that all who worship with us should look to see where and how they may be involved in the life of this family. But this is more than just filling a gap, it is about ensuring that all of us find our place in the family, serving open heartedly and giving ourselves away to one another. Within the large crew who serve so faithfully, we are fortunate to have a very dedicated PCC and a committed set of Church Wardens who deserve our thanks.

Children, families and young people

During the pandemic, the numbers of children and young people have dwindled and so this area of ministry needs to be rebuilt; this is right at the forefront of our hopes and prayers. Children and young people are vital to the life of the church now and in the future. We will look to grow the crews that serve them, as well as look to build into many areas where we can love and serve young people.

One key area of growth so far is within the relationship to the school. There are weekly assemblies held, currently online, by the team from ASWH and the relationship to the school will continue to grow and deepen. One aim is towards hosting a weekly worship service for the whole school.

As part of the SDF funding (detailed below) we have been given the means to employ a part time 'children and families worker' who will dedicate themselves to growing this part of the family.

Lighthouse

Launched in November 2020, ASWH has been resourced by SAINT to open a foodbank. Lighthouse operates across East London, on five locations, serving thousands of people. In the last year, we have fed 300,000 people.

Thanksgiving

We give thanks to God for the many blessings we receive. We are grateful for all the support from the church family at All Saints, and from all in the wider parish, deanery, and diocese.

FINANCIAL REVIEW

Financial position

We are continually grateful for all the financial support we receive. It is encouraging that our church family members continue to give generously of their time and money. We are also very grateful to Wayne Johnson, who has served so faithfully as treasurer for such a long time, and has passed on his detailed work so diligently to our new Treasurer.

A comprehensive set of accounts is attached.

As a direct result of the closure of the church buildings, for almost six months out of the twelve of 2020, we have recorded large falls in income from offertory plates and space lettings, but also some reduction in operating expenses.

West Ham continued to enjoy support in the form of online donations and grant income; Investment values held up well, showing a small improvement by the 31st December.

Additionally, ASWH has been awarded £300,000 from the Church Commissioners as part of the wider Church of England's Strategic Development Funding to grow the work here in Newham.

The year closed with the Final Net Assets standing at £210,886

Reserves policy

The PCC reviews its reserves on an ongoing basis; immediate cash is held to cover at least one month of expected running costs: Any balance in excess of this will at the PCC's discretion be applied to future maintenance.

WEST HAM ALL SAINTS PCC

REPORT OF THE TRUSTEES **for the Year Ended 31 December 2020**

FUTURE PLANS

There are a variety of plans to be considered, but there have been significant developments in moving forward with the plan to partner with a group of churches in order to be resourced to grow the work in West Ham. Launched on Sunday 25th April, we are officially SAINT - a Church of Parishes, operating across East London to bring Hope.

In West Ham this has a variety of potential avenues:

- Growing the 11am traditional service, including kids work
- Launching Alpha
- Children and youth work
- Launching new services, in different styles to reach different people groups
- Partnering with local schools
- Growing Lighthouse

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Induction and training of new trustees

Trustees are elected at the Annual General Meeting, each individual being subject to vote as prescribed by Church Representation rules. All Trustees are made aware of their individual and collective responsibilities as PCC members and Charity Trustees, open discussion supplementing Church of England and Charity Commission guidelines

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1159466

Principal address

West Ham Parish Church of All Saints
Church Street
London
E15 3HU

Trustees

Revd A Gordon Rector (appointed 18.10.20)
Revd S Nicholls Associate Priest (appointed 18.10.20)
Ms J Driver Treasurer (appointed 18.10.20)
Mrs P Ohuruogu Warden
Mrs Z Sandy Warden
Mr M Serwadda Warden
Mrs E Rayner Deanery Synod Rep (appointed 18.10.20)
Mrs L Malcolm Deanery Synod Rep
Mr J Famuyiwa
Mrs R Umesi
Mrs S Cave Secretary
Ms K Humphrey
Ms J Hazeley
Ms S Raine Lay Chair
Mr R Reid Deputy Lay Chair
Mrs M Amankwa-Dei (resigned 18.10.20)
Mr W Johnson (resigned 18.10.20)
Revd A Summers (resigned 30.8.20)
Mr B Williams (deceased 11.9.20)

Independent Examiner

Brindley Millen Ltd
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

WEST HAM ALL SAINTS PCC

REPORT OF THE TRUSTEES
for the Year Ended 31 December 2020

Approved by order of the board of trustees on Jun 24, 2021 and signed on its behalf by:


.....
Simon R Nicholls (Jun 24, 2021 13:43 GMT+1)
.....
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WEST HAM ALL SAINTS PCC**

Independent examiner's report to the trustees of West Ham All Saints PCC

I report to the charity trustees on my examination of the accounts of West Ham All Saints PCC (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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 Trust 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.


mwbrindley (Jun 25, 2021 11:24 GMT+1)

Maurice William Brindley BSc FCA
Institute of Chartered Accountants in England & Wales
Brindley Millen Ltd
167 Turners Hill
Cheshunt
Hertfordshire
EN8 9BH

Date: Jun 25, 2021

WEST HAM ALL SAINTS PCC**STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.20 Total funds £	31.12.19 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		59,778	-	-	59,778	59,459
Charitable activities	3					
Charitable Activities		5,412	-	-	5,412	27,824
Investment income	2	52	-	3,417	3,469	3,608
Total		<u>65,242</u>	<u>-</u>	<u>3,417</u>	<u>68,659</u>	<u>90,891</u>
EXPENDITURE ON						
Charitable activities						
Charitable Activities		68,635	35	-	68,670	92,300
Net gains/(losses) on investments		<u>(1,076)</u>	<u>-</u>	<u>6,818</u>	<u>5,742</u>	<u>16,014</u>
NET INCOME/(EXPENDITURE)		(4,469)	(35)	10,235	5,731	14,605
Transfers between funds	12	<u>963</u>	<u>(1,131)</u>	<u>168</u>	<u>-</u>	<u>-</u>
Net movement in funds		(3,506)	(1,166)	10,403	5,731	14,605
RECONCILIATION OF FUNDS						
Total funds brought forward		26,283	1,166	177,706	205,155	190,550
TOTAL FUNDS CARRIED FORWARD		<u>22,777</u>	<u>-</u>	<u>188,109</u>	<u>210,886</u>	<u>205,155</u>

The notes form part of these financial statements

WEST HAM ALL SAINTS PCC**BALANCE SHEET****31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.20 Total funds £	31.12.19 Total funds £
CURRENT ASSETS						
Debtors	8	-	-	-	-	4,599
Investments	9	-	-	112,023	112,023	104,974
Cash at bank and in hand		28,064	-	76,086	104,150	100,581
		<u>28,064</u>	<u>-</u>	<u>188,109</u>	<u>216,173</u>	<u>210,154</u>
CREDITORS						
Amounts falling due within one year	10	(5,287)	-	-	(5,287)	(4,999)
		<u>22,777</u>	<u>-</u>	<u>188,109</u>	<u>210,886</u>	<u>205,155</u>
NET CURRENT ASSETS						
		<u>22,777</u>	<u>-</u>	<u>188,109</u>	<u>210,886</u>	<u>205,155</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>22,777</u>	<u>-</u>	<u>188,109</u>	<u>210,886</u>	<u>205,155</u>
NET ASSETS		<u>22,777</u>	<u>-</u>	<u>188,109</u>	<u>210,886</u>	<u>205,155</u>
FUNDS	12					
Unrestricted funds					22,777	26,283
Restricted funds					-	1,166
Endowment funds					188,109	177,706
TOTAL FUNDS					<u>210,886</u>	<u>205,155</u>

The financial statements were approved by the Board of Trustees and authorised for issue on Jun 24, 2021 and were signed on its behalf by:



Simon R Nicholls (Jun 24, 2021 13:43 GMT+1)

Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements and assessment of going concern

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 2019), 'Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Critical accounting judgements and key sources of estimation uncertainty

No significant judgements have been made during the course of preparing these financial statements. There are no sources of estimation uncertainty.

Incoming resources

Voluntary income and capital sources

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

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the gift is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Funds raised by the fete, bazaar and similar events are accounted for gross.

Other ordinary income

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

Income from investments

Dividends are accounted for when due and payable. Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting year.

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 investments 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.

Fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the accounts in accordance with Charities Act 2011.

Movable church furnishings held by the Rector and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are accounted as inalienable property unless consecrated. They are listed in the church's Inventory, which may be inspected at any reasonable time. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the accounts.

All expenditure incurred in the year on consecrated or beneficed buildings, individual items for the repair of moveable church furnishings is written off.

Other fixtures, fittings and office equipment

Individual items of equipment are written off when the asset is acquired.

Investments

Investments are valued at market value at 31 December.

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

1. ACCOUNTING POLICIES - continued

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short-term deposits include cash held on deposit with the Central Board of Finance of the Church of England, the Chelmsford Diocesan Board of Finance and COIF Charity Funds.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are recognised at their settlement amount.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially settled at transaction value and subsequently measured at their settlement value.

Fund accounting

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to 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.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	Endowment funds £	31.12.20 Total funds £	31.12.19 Total funds £
Deposit account interest	52	-	3,417	3,469	3,608

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	31.12.20 £	31.12.19 £
Church hall lettings etc	Charitable Activities	4,568	23,598
PCC Fees & Weddings	Charitable Activities	844	4,226
		5,412	27,824

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

4. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable Activities	497	2,376	2,873
	<u> </u>	<u> </u>	<u> </u>

Support costs are apportioned to activities in proportion to the estimated proportion of time spent on those activities, apart from auditors remuneration which is allocated 100% to charitable activities.

Support costs, included in the above, are as follows:

	31.12.20 Charitable Activities	31.12.19 Total activities
	£	£
Bank charges	497	555
Independent examination fee	2,376	2,334
	<u> </u>	<u> </u>
	2,873	2,889
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no payments to PCC members for remuneration during the year.

Trustees' expenses

There were no payments to PCC members for expenses during the year.

6. STAFF COSTS

	31.12.20	31.12.19
	£	£
Wages and salaries	11,820	13,185
Other pension costs	28	34
	<u> </u>	<u> </u>
	11,848	13,219
	<u> </u>	<u> </u>

The average monthly number of employees during the year was as follows:

	31.12.20	31.12.19
	1	1
All staff	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE 2019 STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Endowment funds	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	59,234	225	-	59,459
Charitable activities				
Charitable Activities	27,824	-	-	27,824
Investment income	294	-	3,314	3,608
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total	87,352	225	3,314	90,891
EXPENDITURE ON				
Charitable activities				
Charitable Activities	92,104	196	-	92,300

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

7. COMPARATIVES FOR THE 2019 STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £
Net gains on investments	-	-	16,014	16,014
NET INCOME/(EXPENDITURE)	(4,752)	29	19,328	14,605
Transfers between funds	185	(200)	15	-
Net movement in funds	(4,567)	(171)	19,343	14,605
RECONCILIATION OF FUNDS				
Total funds brought forward	30,850	1,337	158,363	190,550
TOTAL FUNDS CARRIED FORWARD	26,283	1,166	177,706	205,155

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Other debtors	-	4,599

9. CURRENT ASSET INVESTMENTS

	31.12.20 £	31.12.19 £
CCLA	112,023	104,974

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20 £	31.12.19 £
Other creditors	5,287	4,999

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.20 £	31.12.19 £
Within one year	1,204	1,204
Between one and five years	2,108	3,312
	3,312	4,516

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

12. MOVEMENT IN FUNDS

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	9,511	(4,469)	963	6,005
Maintenance Fund	16,772	-	-	16,772
	26,283	(4,469)	963	22,777
Restricted funds				
Mission Fund	1,166	(35)	(1,131)	-
Endowment funds				
Tithe Chancel Fund	7,553	761	-	8,314
Sunday School	1,947	4	-	1,951
Thornycroft Funds	73,877	4,157	-	78,034
Withers Aged Fund	26,681	1,489	-	28,170
Dacres Pension Fund	50,618	2,824	-	53,442
Cooper Fund	516	29	-	545
Oakley relief	1,366	-	-	1,366
Battaiheys Education	2,066	114	-	2,180
Battaiheys for Sermons	775	43	-	818
Battaiheys Vault in Church	516	29	-	545
Guerneys Clock	10,271	574	-	10,845
WH Charity Trustees	1,520	211	168	1,899
	177,706	10,235	168	188,109
TOTAL FUNDS	205,155	5,731	-	210,886

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	65,242	(68,635)	(1,076)	(4,469)
Restricted funds				
Mission Fund	-	(35)	-	(35)
Endowment funds				
Tithe Chancel Fund	228	-	533	761
Sunday School	4	-	-	4
Thornycroft Funds	1,322	-	2,835	4,157
Withers Aged Fund	482	-	1,007	1,489
Dacres Pension Fund	914	-	1,910	2,824
Cooper Fund	9	-	20	29
Battaiheys Education	37	-	77	114
Battaiheys for Sermons	14	-	29	43
Battaiheys Vault in Church	9	-	20	29
Guerneys Clock	187	-	387	574
WH Charity Trustees	211	-	-	211
	3,417	-	6,818	10,235
TOTAL FUNDS	68,659	(68,670)	5,742	5,731

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.19 £
Unrestricted funds				
General fund	14,078	(4,752)	185	9,511
Maintenance Fund	16,772	-	-	16,772
	<u>30,850</u>	<u>(4,752)</u>	<u>185</u>	<u>26,283</u>
Restricted funds				
Mission Fund	1,337	29	(200)	1,166
Endowment funds				
Tithe Chancel Fund	6,171	1,382	-	7,553
Sunday School	1,938	9	-	1,947
Thornycroft Funds	65,541	7,042	1,294	73,877
Withers Aged Fund	24,199	2,009	473	26,681
Dacres Pension Fund	45,192	4,530	896	50,618
Cooper Fund	461	46	9	516
Oakley relief	1,366	-	-	1,366
Battaiheys Education	1,844	186	36	2,066
Battaiheys for Sermons	691	70	14	775
Battaiheys Vault in Church	461	46	9	516
Guerneys Clock	9,169	920	182	10,271
WH Charity Trustees	1,330	3,088	(2,898)	1,520
	<u>158,363</u>	<u>19,328</u>	<u>15</u>	<u>177,706</u>
TOTAL FUNDS	<u>190,550</u>	<u>14,605</u>	<u>-</u>	<u>205,155</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	87,352	(92,104)	-	(4,752)
Restricted funds				
Mission Fund	225	(196)	-	29
Endowment funds				
Tithe Chancel Fund	216	-	1,166	1,382
Sunday School	9	-	-	9
Thornycroft Funds	-	-	7,042	7,042
Withers Aged Fund	-	-	2,009	2,009
Dacres Pension Fund	-	-	4,530	4,530
Cooper Fund	-	-	46	46
Battaiheys Education	1	-	185	186
Battaiheys for Sermons	-	-	70	70
Battaiheys Vault in Church	-	-	46	46
Guerneys Clock	-	-	920	920
WH Charity Trustees	3,088	-	-	3,088
	<u>3,314</u>	<u>-</u>	<u>16,014</u>	<u>19,328</u>
TOTAL FUNDS	<u>90,891</u>	<u>(92,300)</u>	<u>16,014</u>	<u>14,605</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.19 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	14,078	(9,221)	1,148	6,005
Maintenance Fund	16,772	-	-	16,772
	30,850	(9,221)	1,148	22,777
Restricted funds				
Mission Fund	1,337	(6)	(1,331)	-
Endowment funds				
Tithe Chancel Fund	6,171	2,143	-	8,314
Sunday School	1,938	13	-	1,951
Thornycroft Funds	65,541	11,199	1,294	78,034
Withers Aged Fund	24,199	3,498	473	28,170
Dacres Pension Fund	45,192	7,354	896	53,442
Cooper Fund	461	75	9	545
Oakley relief	1,366	-	-	1,366
Battaiheys Education	1,844	300	36	2,180
Battaiheys for Sermons	691	113	14	818
Battaiheys Vault in Church	461	75	9	545
Guerneys Clock	9,169	1,494	182	10,845
WH Charity Trustees	1,330	3,299	(2,730)	1,899
	158,363	29,563	183	188,109
TOTAL FUNDS				
	190,550	20,336	-	210,886

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	152,594	(160,739)	(1,076)	(9,221)
Restricted funds				
Mission Fund	225	(231)	-	(6)
Endowment funds				
Tithe Chancel Fund	444	-	1,699	2,143
Sunday School	13	-	-	13
Thornycroft Funds	1,322	-	9,877	11,199
Withers Aged Fund	482	-	3,016	3,498
Dacres Pension Fund	914	-	6,440	7,354
Cooper Fund	9	-	66	75
Battaiheys Education	38	-	262	300
Battaiheys for Sermons	14	-	99	113
Battaiheys Vault in Church	9	-	66	75
Guerneys Clock	187	-	1,307	1,494
WH Charity Trustees	3,299	-	-	3,299
	6,731	-	22,832	29,563
TOTAL FUNDS				
	159,550	(160,970)	21,756	20,336

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2020

12. MOVEMENT IN FUNDS - continued

Details of Endowment Funds

The Endowment funds are all declared at values including Capital and Interest, the account WH Charity trustees being accumulated interest only. These Historical endowments have capital which must be maintained although income from them may be used in consideration of the terms of the original Endowment; Although not accessed in recent years, The PCC will review these funds over time, in line with its Ecclesiastic And Charitable purposes.

Details of Restricted Funds

The Mission Fund is to be used for UK or International Mission as prescribed with the original donation.

Transfers between funds

During the year there has been a £168 transfer from the Unrestricted Funds to Endowment Funds. This is due to incorrectly allocated interest received in the comparative period.

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.