



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

CONTENTS

	Page
Legal and administrative information	2
Report of the Parochial Church Council	3
Independent Examiner's report to the Parochial Church Council	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11

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)										
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)										

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

		Unrestricted	Endowment	TOTAL	TOTAL
	Note	2022	2022	2022	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	11				
Unrestricted		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