

THE PARISH OF ST JAMES COLLIER ROW AND ST JOHN THE EVANGELIST HAVERING-ATTE-BOWER

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

STALLARD & CO LIMITED

THE PARISH OF ST JAMES COLLIER ROW AND ST JOHN THE EVANGELIST HAVERING-ATTE-BOWER

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FOR THE YEAR ENDED 31 DECEMBER 2021

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**THE PARISH OF ST JAMES COLLIER ROW AND ST JOHN THE EVANGELIST HAVERING-ATTE-BOWER**  
**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**REFERENCE AND ADMINISTRATIVE DETAILS**

Charity number: 251460

Principal Office: The Parish Office  
The Green  
North Road  
Havering-Atte-Bower  
Romford  
RM4 1PL

Independent Examiner: A P Stallard  
Stallard & Co Limited  
Suite 2, Aquarium 101  
Lower Anchor Street  
Chelmsford  
CM2 0AU

The PCC has the responsibility of co-operating with the incumbent in promoting the whole mission of St James and St Johns. It also has the maintenance responsibilities for St John's Church and Church Hall and St James Church.

The PCC members are ex-officio or elected at the Annual Meeting in accordance with the Church Representation Rules. During the past year the following served as PCC members.

|                  |  |                        |
|------------------|--|------------------------|
| Incumbent:       | Rev. D Anderton  |                        |
| Curate:          | Rev. G Clark   |                        |
| Wardens:         | V Dreese<br>C Spelling<br>E King<br>B Bowman   |                        |
| Elected members: | H Knightbridge<br>J Shephard<br>E Knightbridge<br>V King<br>P Negus<br>T Negus<br>S Pye<br>D Sawyer<br>L Blackshaw<br>E Anderton<br>S Clarke | Treasurer<br>Secretary |

**THE PARISH OF ST JAMES COLLIER ROW AND ST JOHN THE EVANGELIST HAVERING-ATTE-BOWER**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL (cont.)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

**OBJECTIVES AND ACTIVITIES**

St John's and St James have the responsibility of co-operating together in unity, to provide ecumenical, pastoral and evangelical leadership within the whole church mission set before God.

**REVIEW OF THE YEAR 2021**

These accounts represent the view of the single parish.

There were 6 planned meetings of the full PCC during the year with the Standing Committee meeting 6 times and Fabric and Finance Sub-committee also meeting. Meetings continued to be via the Zoom platform. The APCM was held on 26th May both in person and via Zoom.

The Electoral Roll at 2021 APCM was 82.

We have a full time stipendiary incumbent and a part time locally deployed self-supporting assistant curate serving his title in the parish.

We seek to be a united and intergenerational congregation serving the communities of Collier Row and Havering-Atte-Bower in our parish in the name of Jesus Christ. We encourage a family approach to our mission and ministry.

With the continuing pandemic, 2021 has been another challenging year. Our mission and ministry had to adapt, often rapidly to the changing legal and advisory COVID-19 precautions laid out by government, national institutions of the Church of England and local public health services. We have maintained Sunday worship throughout the year. At the beginning of the year this was totally on-line at the request of the local public health authorities as cases and deaths from the SARS-CoV-2 delta variant rose, but by Easter we had returned to in-person services which, were also streamed.

Occasional offices have continued to be affected by the pandemic, with 3 weddings, 4 funerals and 2 baptisms being held in our buildings. (These figures were also affected by our St John's church building being closed for safety reasons from early September to mid December following the fall of a wall mounted monument). Our clergy also conducted 3 funerals at crematoria and 2 burials of ashes in our churchyard

**THE PARISH OF ST JAMES COLLIER ROW AND ST JOHN THE EVANGELIST HAVERING-ATTE-BOWER**

**ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL (cont.)**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

Our discipleship and outreach work has been conducted on-line for much of the year, though some groups returned to face-to-face meetings by the autumn.

Pastoral care to members of the congregation and parish has continued while being attentive to appropriate COVID-19 precautions.

We continue to maintain a contact with local school, care homes, hospice and the uniformed organisations who use our facilities. We have been able to provide both on-line and face to face activities for them.

Throughout the year the incumbent and PCC have continued to attend to their responsibilities for safeguarding, reviewing and re-adopting the national Church of England safeguarding policy statements and practice guidance and re-appointing our Parish Safeguarding Officer.

In May we said farewell to our full-time curate who left to take up a pioneer role in Walthamstow and our incumbent was licensed as Priest-in-charge to the newly created, and our neighbouring parish of St Thomas', Noak Hill.

We supported local, UK and overseas charities including Saint Francis Hospice, The Children's Society, Barnabas, Havering Street Pastors, Collier Row Food Bank and Tearfund.

We continue to plan for the future and have been successful in applying for grant funding towards a new post of Family Outreach Pastor which we hope to appoint in the Spring of 2022.



# THE PARISH OF ST JAMES COLLIER ROW AND ST JOHN THE EVANGELIST HAVERING-ATTE-BOWER

## ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL (cont.)

FOR THE YEAR ENDED 31 DECEMBER 2021

### FINANCIAL REVIEW

The report is divided between the General Fund [unrestricted Fund] and Repairs and Maintenance [designated Fund].

A Summary Statement, and Balance Sheet are also provided.

#### a. General Fund

Most of our giving from the Church members is done in the most tax effective manner, for example gift aid. Our overall giving and other income from the church members showed a slight increase compared with 2020.

The annuity we receive was reduced further to £40,000, but this is the likely level for the next few years.

Our commitment was to meet our Parish Share of £54,164. We gave £44,000 but we are committed to pay the balance as soon as possible.

#### b. Repairs and maintenance restricted fund for St John's Church

There was a reduction in the annuity payment and this reduced level is likely to be the norm from now on.

We have to continue to maintain both properties. There have been some significant unplanned expenditure. A large memorial fell from the wall at St Johns and the initial clearance and subsequent safety measures cost over £6,000. Heater replacements at St James cost over £2,500.

#### c. Summary

There was a deficit for the general fund of £3,230 and a deficit of £7,048 for the repair fund.

### RESERVES POLICY

It is the PCC's policy to maintain sufficient funds to cover approximately one year's general expenditure. General maintenance is sufficiently covered by annuity income. Surplus annuity income is used to build reserves to help meet future larger maintenance costs.



On behalf of the PCC



Dated

THE PARISH OF ST JAMES COLLIER ROW AND ST JOHN THE EVANGELIST HAVERING-ATTE-BOWER

STATEMENT OF FINANCIAL ACTIVITIES SUMMARY

FOR THE YEAR ENDED 31 DECEMBER 2021

|                                | 2021            | 2020          |
|--------------------------------|-----------------|---------------|
|                                | £               | £             |
| <b>Receipts</b>                |                 |               |
| Church                         |                 |               |
| general plate                  | 1,314           | 2,298         |
| Gift aid giving                | 33,624          | 34,082        |
| tax recovered (gift aid/plate) | 8,213           | 8,700         |
| giving no tax                  | 2,136           | -             |
| donations                      | 462             | 145           |
| fees                           | 2,753           | 1,582         |
| use of all facilities          | 1,400           | 1,458         |
| discretionary fund             | -               | 120           |
|                                | <u>49,902</u>   | <u>48,385</u> |
| Other                          |                 |               |
| Annuity                        | 40,000          | 44,444        |
| Interest                       |                 | -             |
|                                | <u>40,000</u>   | <u>44,444</u> |
| <b>Total receipts</b>          | <u>89,902</u>   | <u>92,829</u> |
| <b>Payments</b>                |                 |               |
| <b>Church Activities</b>       |                 |               |
| Ministry                       | 1,398           | 683           |
| Mission                        | 175             | 276           |
| Parish share                   | 44,000          | 45,000        |
| Youth                          | -               | 102           |
|                                | <u>45,573</u>   | <u>46,061</u> |
| <b>Church management</b>       |                 |               |
| Office                         | 4,235           | 4,296         |
| Parish expenses                | 1,302           | 507           |
| Independent examination        | 420             | 450           |
| Bank charges                   | 402             | 337           |
| Web site                       | 1,200           | 707           |
| Photocopier                    | 720             | 1,832         |
| Telephone                      | 2,027           | 2,986         |
| Music, caretaker               | 5,456           | 2,429         |
|                                | <u>15,762</u>   | <u>13,544</u> |
| <b>Building costs</b>          |                 |               |
| St Johns                       | 20,420          | 14,836        |
| St James                       | 9,400           | 7,017         |
| Grounds maintenance            | 9,025           | 6,920         |
| Building projects              | -               | -             |
|                                | <u>38,845</u>   | <u>28,773</u> |
| <b>Total payments</b>          | <u>100,180</u>  | <u>88,378</u> |
| <b>Surplus / Deficit</b>       | <u>- 10,278</u> | <u>4,451</u>  |

THE PARISH OF ST JAMES COLLIER ROW AND ST JOHN THE EVANGELIST HAVERING-ATTE-BOWER

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 DECEMBER 2021

| General Fund (Unrestricted Fund)                                      | 2021<br>£      | 2020<br>£      |
|---|----------------|----------------|
| <b>Incoming Resources</b>   |                |                |
| Incoming resources from donors  |                |                |
| Gift Aid  | 32,852         | 34,082         |
| General plate   | 1,314          | 2,298          |
| Gift Aid recovered  | 8,213          | 8,700          |
| Discretionary Fund  | 1,449          | 120            |
|   | <u>43,828</u>  | <u>45,200</u>  |
| Other voluntary incoming resources                                    |                |                |
| Donations   | <u>1,921</u>   | <u>145</u>     |
| Income from operating activities to further<br>the work of the Church |                |                |
| Fees  | 2,753          | 1,582          |
| Use of St James   | 32             | 1,225          |
| Little Stars  | 1,368          | 233            |
|   | <u>4,153</u>   | <u>3,040</u>   |
| Income from investments   |                |                |
| Bank interest   |                |                |
| Total Incoming Resources  | <u>49,902</u>  | <u>48,385</u>  |
| <b>Resources Expended</b>   |                |                |
| Grants to further the work of the church                              |                |                |
| Ministry  | 1,398          | 683            |
| Mission   | 175            | 276            |
|   | <u>1,573</u>   | <u>959</u>     |
| Church activities   |                |                |
| Diocesan parish share   | 44,000         | 45,000         |
| Youth   | -              | 102            |
| Vicars fund   | -              | -              |
|   | <u>44,000</u>  | <u>45,102</u>  |
| Church management   |                |                |
| Office expenses   | 4,235          | 4,296          |
| Miscellaneous expenses  | 2,502          | 1,213          |
| Independent examination   | 420            | 450            |
| Bank charges  | 402            | 250            |
|   | <u>7,559</u>   | <u>6,209</u>   |
| Total resources Expended  | <u>53,132</u>  | <u>52,270</u>  |
| <b>Net movement in Fund</b>   |                |                |
| Net (outgoing) / incoming resources                                   | <u>- 3,230</u> | <u>- 3,885</u> |



THE PARISH OF ST JAMES COLLIER ROW AND ST JOHN THE EVANGELIST HAVERING-ATTE-BOWER

STATEMENT OF FINANCIAL ACTIVITIES (Cont.)

FOR THE YEAR ENDED 31 DECEMBER 2021

|   | 2021           | 2020          |
|---|----------------|---------------|
| <b>Repairs &amp; Maintenance Fund (Designated Fund)</b> | £              | £             |
| Incoming resources from donors                          |                |               |
| Annuity   | 40,000         | 44,444        |
| Income from investments                                 |                |               |
| Bank interest   | -              | -             |
| <b>Total Incoming Resources</b>                         | <b>40,000</b>  | <b>44,444</b> |
| <b>Resources Expended</b>                               |                |               |
| Church activities                                       |                |               |
| Church utilities  | 4,127          | 3,327         |
| Hall utilities  | 2,795          | 1,727         |
| Church insurance  | 3,595          | 3,567         |
| Hall insurance  | 1,992          | 1,920         |
| Church repairs & maintenance                            | 1,250          | 1,141         |
| Hall costs  | 64             | 856           |
| Churchyard  | 9,025          | 6,920         |
| Piano & organ   | 1,483          | 508           |
| Church alarm & extinguishers                            | 1,351          | 2,027         |
| Church music  | -              | 848           |
| Sound   | -              | -             |
|   | <b>25,682</b>  | <b>22,841</b> |
| Special Projects  |                |               |
| Architects  | -              | -             |
| Maintenance & other projects                            | -              | -             |
| Stonework   | 6,264          | -             |
| Fencing   | -              | -             |
|   | <b>6,264</b>   | <b>-</b>      |
| St James costs  |                |               |
| Maintenance   | 4,440          | 2,255         |
| Heating   | 4,005          | 3,500         |
| Insurance   | 1,288          | 1,265         |
| Projects  | -              | 269           |
|   | <b>9,733</b>   | <b>7,288</b>  |
| Church management & administration                      |                |               |
| Bank charges  | -              | 88            |
| Telephone   | 2,369          | 2,986         |
| Photocopier   | 720            | 1,832         |
| Hall caretaker  | 2,280          | 1,074         |
|   | <b>5,369</b>   | <b>5,980</b>  |
| <b>Total Resources Expended</b>                         | <b>47,048</b>  | <b>36,108</b> |
| <b>Net Movement in Funds</b>                            |                |               |
| Net incoming / (outgoing) resources                     | <b>- 7,048</b> | <b>8,336</b>  |

THE PARISH OF ST JAMES COLLIER ROW AND ST JOHN THE EVANGELIST HAVERING-ATTE-BOWER

BALANCE SHEET AS AT 31 DECEMBER 2021

|   | Notes | 2021<br>£     | 2020<br>£     |
|---|-------|---------------|---------------|
| <b><u>FIXED ASSETS</u></b>                            |       | -             | -             |
| <b><u>CURRENT ASSETS</u></b>                          |       |               |               |
| Debtors   |       | 2,604         | 8,700         |
| Cash in hand  |       | 49,079        | 51,726        |
|   |       | <u>51,683</u> | <u>60,426</u> |
| <b><u>LIABILITIES FALLING DUE WITHIN ONE YEAR</u></b> |       |               |               |
| Creditors   |       | 1,985         | 450           |
|   |       | <u>49,698</u> | <u>59,976</u> |
| <b><u>FUNDS</u></b>                                   |       |               |               |
| General fund  | -     | 8,101         | 4,871         |
| Designated - Repairs & Maintenance Fund               |       | 57,799        | 64,847        |
|   |       | <u>49,698</u> | <u>59,976</u> |

The attached notes and the Independent Examiners Report on page 9 form an integral part of the Accounts.

These Accounts were adopted and approved by members of the Parochial Church Council at their meeting held on and signed on its behalf by:

  
 \_\_\_\_\_  
 Honary Treasurer

24/4/22  
 \_\_\_\_\_  
 Dated

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 ACCOUNTING POLICIES

a) Basis of accounting

The financial statements have been prepared under the historic cost convention, in accordance with the Church Accounting Regulations 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS102 (Charities SOPR FRS 102) and the Charities Act 2011.

b) Funds

Restricted funds represent donations or fundraising income invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund.

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

c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income;

- Collections and planned giving receivable under covenant are recognised when received on behalf of the Church Council.
- Tax refunds are recognised when the incoming resource to which they relate is received.
- Funds raised by fete, garden party and similar events are accounted for gross
- Grants and legacies to the Church Council are accounted for as soon as the Church Council is notified of its legal entitlement and the amount due.
- Rental income from the letting of the church premises is recognised when the rental is due.
- Interest and dividends are recognised when received.

## INDEPENDENT EXAMINERS REPORT

### TO THE PCC OF ST JAMES COLLIER ROW AND ST JOHN

#### THE EVANGELIST HAVERING-ATTE-BOWER

This report on the Accounts of the PCC for the year ended 31 December 2021, which are set out on pages 1 to 8 inclusive, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 and Section 145 of the Charities Act 2011.

#### Respective responsibilities of Trustees and Examiner

As members of the PCC you are responsible for the preparation of the Accounts; you consider that the audit requirement of Regulation 3(3) of the Church Accounting Regulations 2006 and Section 144(2) of the Charities Act 2011 (the Act) do not apply. It is my responsibility to issue this report on those Accounts in accordance with the terms of the Church Accounting Regulations 2006 and the Charities (Accounts and Reports) Regulations 2008.

#### Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commission under Section 145(5)(b) of the Act and to be found in the guidance from the CBF. That examination includes a review of the accounting records kept by the PCC and a comparison of the Accounts with those records. It also includes considering any unusual items or disclosures in the Accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the Accounts.

#### Independent Examiner's Statement

In accordance with my examination, no matter has come to my attention which gives me reasonable cause to believe that, in any material respect, the requirements;

- to keep accounting records in accordance with Section 103 of the 2011 Act; and
- to prepare Accounts which accord with the accounting records and to comply with the requirements of the Act, as also contained in the Church Accounting Regulations 2006.

have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.

Suite 2  
Aquarium 101  
Lower Anchor Street  
Chelmsford  
CM2 0AU

  
Andrew Stallard  
Independent Examiner  
Stallard & Co Ltd

21st April 2022