

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 2022**

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 2022

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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 2022**

**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  
C Spelling  
E King  
B Bowman

Elected members:	H Knightbridge	Treasurer
	J Shephard	Secretary
	E Knightbridge	
	P Negus	
	T Negus	
	G Edwards	
	E Anderton	
	S Clarke	
	M Anderton	

**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 2022**

**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 2022**

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 8th May both in person and via Zoom.

The Electoral Roll at 2022 APCM was 78.

We have a full time stipendiary incumbent and a locally deployed self-supporting curate.

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.

During 2022 we had 2 Baptisms, 2 weddings, 1 renewal of vows, 5 funerals, 3 internment of ashes and 1 funeral conducted elsewhere.

Our discipleship and outreach work has been especially important to us, with meetings and activities in both churches.

Pastoral care to members of the congregation and parish has continued.

We continued to maintain a contact with local school, care homes, hospice and the uniformed organisations who use our facilities.

Part of our outreach to the community will increase the use of these facilities.

**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 2022**

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.

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 received a grant for an Outreach Pastor who started work in earnest in 2022. Activities included work with pre-school children and parents, meetings / coffee mornings for the village and outreach to local schools.

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 2022

**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 an increase compared with 2021.

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

Our major commitment was to meet our Parish Share of £38,563. We gave £38,563 but we and an additional amount of £1,050.

**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.

**c. Outreach-Restricted Fund**


We received a Grant from the Henry Smith charity towards the employment of an outreach pastor and the PCC also provides funds for this. It is a restricted fund purely for the outreach Pastor and their associated work and therefore is reported separately.

**d. Summary**

There was a surplus for the general fund of £12,611 and a deficit of £3,481 for the repair fund. The outreach fund is restricted and has a surplus of £19,419 funded by a Henry Smith Charity grant and Church.

**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

FOR THE YEAR ENDED 31 DECEMBER 2022

General Fund (Unrestricted Fund)	2022 £	2021 £
<b>Incoming Resources</b>		
Incoming resources from donors		
Gift Aid	31,440	32,852
General plate	4,636	1,314
Gift Aid recovered	8,760	8,213
Discretionary Fund	1,000	1,449
	<u>45,836</u>	<u>43,828</u>
Other voluntary incoming resources		
Donations	<u>7,099</u>	<u>1,921</u>
Income from operating activities to further the work of the Church		
Fees	3,347	2,753
Use of St James	4,805	32
Little Stars	411	1,368
	<u>8,563</u>	<u>4,153</u>
Income from investments		
Bank interest		
Total Incoming Resources	<u>61,498</u>	<u>49,902</u>
<b>Resources Expended</b>		
Grants to further the work of the church		
Ministry	1,277	1,398
Outreach	3,940	-
Mission	615	175
	<u>5,832</u>	<u>1,573</u>
Church activities		
Diocesan parish share	38,563	44,000
Extra parish share	1,050	-
Vicars fund	-	-
	<u>39,613</u>	<u>44,000</u>
Church management		
Office expenses	366	4,235
Miscellaneous expenses	2,098	2,502
Independent examination	420	420
Bank charges	558	402
	<u>3,442</u>	<u>7,559</u>
Total resources Expended	<u>48,887</u>	<u>53,132</u>
<b>Net movement in Fund</b>		
Net (outgoing) / incoming resources	<u>12,611</u>	<u>- 3,230</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 2022

	2022	2021
	£	£
<b>Repairs &amp; Maintenance Fund (Designated Fund)</b>		
Incoming resources from donors		
Annuity	40,000	40,000
Income from investments		
Bank interest	-	-
<b>Total Incoming Resources</b>	<u>40,000</u>	<u>40,000</u>
<b>Resources Expended</b>		
Church activities		
Church utilities	4,156	4,127
Hall utilities	2,316	2,795
Church insurance	5,875	5,587
Church repairs & maintenance	2,595	1,250
Hall costs	2,713	64
Churchyard	8,570	9,025
Piano & organ	1,227	1,483
Church alarm & extinguishers	2,756	1,351
Church music	-	-
Sound	-	-
	<u>30,208</u>	<u>25,682</u>
Special Projects		
Architects	702	-
Maintenance & other projects	-	-
Stonework	-	6,264
Fencing	-	-
	<u>702</u>	<u>6,264</u>
St James costs		
Maintenance	2,581	4,440
Heating	3,817	4,005
Insurance	1,359	1,288
Projects	-	-
	<u>7,757</u>	<u>9,733</u>
Church management & administration		
Bank charges	-	-
Telephone	2,534	2,369
Photocopier	-	720
Hall caretaker	2,280	2,280
	<u>4,814</u>	<u>5,369</u>
<b>Total Resources Expended</b>	<u>43,481</u>	<u>47,048</u>
<b>Net Movement in Funds</b>		
Net incoming / (outgoing) resources	<u>- 3,481</u>	<u>- 7,048</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 2022

	2022	2021
	£	£
<b>Church Outreach Fund</b>		
Henry Smith Grant	25,000	-
PCC Grants	3,940	-
<b>Total Incoming Resources</b>	<u>28,940</u>	<u>-</u>
<b>Expenditure</b>		
Staff costs	9,460	-
Misc costs	61	-
	<u>9,521</u>	<u>-</u>
<b>Surplus</b>	<u>19,419</u>	<u>-</u>


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

BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2022 £	2021 £
<b><u>FIXED ASSETS</u></b>		-	-
<b><u>CURRENT ASSETS</u></b>			
Debtors		4,640	2,604
Cash in hand		76,149	49,079
		<u>80,789</u>	<u>51,683</u>
<b><u>LIABILITIES FALLING DUE WITHIN ONE YEAR</u></b>			
Creditors		2,542	1,985
		<u>78,247</u>	<u>49,698</u>
<b><u>FUNDS</u></b>			
B/fwd		49,698	59,976
General fund		12,611	- 8,101
Outreach		19,419	-
Designated - Repairs & Maintenance Fund		- 3,481	- 2,177
		<u>78,247</u>	<u>49,698</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

12/4/23  
 \_\_\_\_\_  
 Dated

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

**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.

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

**NOTES TO THE ACCOUNTS Cont.**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**d) Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which is reported as part of the expenditure to which it relates.

Costs of generating funds comprise the costs associated with attracting voluntary income and the costs of running fundraising events.

Church activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

## 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 2022, 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

14 April 2023