

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HAMPSTEAD EMMANUEL WEST END

Annual Report and Financial Statements of the Parochial Church Council

For the year ended 31 December 2021



Incumbent: The Revd Jonathan Kester
The Vicarage
Lyncroft Gardens London NW6 1JU

Bank: Barclays Bank plc
St John's Wood & Swiss Cottage Branch

Independent examiner:
Miss P Nicholson FCA, DChA
30 Fitzwarren Gardens
London N19 3TP

Charity Reg. No. 1142383

Administrative information

Emmanuel Church is situated in Lyncroft Gardens, West Hampstead. It is in the Deanery of North Camden, the Archdeaconry of Hampstead and in the Episcopal Area of Edmonton, which is within the Diocese of London and the wider Church of England.

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Office email:	emmanuelnw6@gmail.com
Vicar's direct email:	frjonathan@mac.com .
Parish website:	www.emmanuelnw6.com .

The Parochial Church Council ("PCC") is a charity registered with the Charity Commission.

PCC members who have served from 1 January 2021 until the date this report was approved are:

<i>Incumbent:</i>	The Revd Jonathan Kester	Chair
<i>SSM Assistant Priest:</i>	The Revd Annette Fritze-Shanks	PCC Safeguarding Officer
<i>SSM Assistant Curate:</i>	The Revd Andy Arnell	
<i>Assistant Curate:</i>	The Revd Helen Sims-Williams	(from 03 July 2021)

<i>Churchwardens:</i>	Robert Cox Harin Perera
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Representatives on the Deanery Synod: (all elected for the Triennium 2020-23 at APCM 2020)

Mina Cummings	
Casey Hammett	
Malvika Iyer	
Diana Malzer	Electoral Roll Officer
Geoffrey Shaw	

Elected members

Debo Adebayo	(from APCM 2021)
Antony Edwards	
Clare Fuller	PCC Secretary
Claire Hammett	
Mark Hyoms	PCC Treasurer
Parisa Keshtkar	
Steve McNeilly	
Jilly Morris	(to APCM 2021)
Carrie Reiners	
Nadia Ouled Zaoui	
Dinesh Selveraj	(from APCM 2021)
Sarah Watts	

Structure, governance and management

Members of the PCC are either ex officio or elected by the Annual Parochial Church Meeting in accordance with 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

Emmanuel PCC has the responsibility of cooperating with the Vicar, Fr Jonathan Kester, in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for Emmanuel Church.

Achievements and performance

Covid-19 pandemic

Much of 2021 was spent emerging from the latest phase of the Covid-19 pandemic. The year started off with a third national lockdown on 04 January with the roadmap to recovery announced on 22 February with four steps of gradual reopening. Gradually services have been returning to normal, but with all appropriate covid-secure mitigation facilities in place, including hand sanitiser at all the main entrances and significant places in the building, the use of masks/face-coverings and a one-way system of movement through the church. Holy communion has continued to be distributed in one kind, but with the ancient understanding that to receive in such a way is to receive the fullness of the sacrament.

Church attendance

For the year ending 2021, there are 276 parishioners on the Church electoral roll, of whom 94 are not resident in the parish. The average weekday attendance of adults and children, usually a feature of this report, has been rather more difficult to ascertain during these Covid-19 times, making it a somewhat inexact science. Post-pandemic it would seem that the average weekly attendance of adults and children was 200, compared with 285 before the pandemic, but this was also complemented by a large number of continued regular views of Sunday services via the live-stream – sometimes as many as 90. The number increased at festivals.

There were 18 candidates (3 adults and 15 children) for confirmation during 2021, compared with 0 during 2020 owing to pandemic and 16 candidates in 2019 (3 adults and 13 children). There were 14 baptisms in 2021, compared with 4 in 2020 and 8 in 2019. There was 1 wedding in 2021 (compared with 0 in 2020 and 3 in 2019).

Review of the year

The full PCC met 6 times during the year either by Zoom or in person with an average level of attendance of 85 per cent. Committees met between meetings and minutes of their deliberations were received by the full PCC and discussed where necessary.

The Parish Clergy

It was lovely to welcome Mother Helen Sims-Williams in July following her ordination to the diaconate by the Bishop of London in St Paul's Cathedral on 03 July. Mother Helen is married to Fr Robin Sims-Williams, Priest in Charge of All Saints, Childs Hill and they have two daughters, Iris and Meredith. It was lovely to welcome them to the parish at all the morning Eucharists on Sunday 04 July and it was a joy to be able to serve prosecco to everyone in their seats immediately after the 1030 Sung Eucharist (airline style on a trolley, as there were still restrictions on the serving of refreshments!). God-willing, Mother Helen will be ordained to the priesthood by the Bishop of Edmonton in June 2022.

It has been lovely to have Fr Andy Arnell continue with us, following his ordination to the priesthood by the Bishop of Edmonton on 10 October 2020, and as he continues the third year of his SSM curacy (alongside his everyday job as a civil servant).

We remain ever grateful to Mother Annette Fritze-Shanks for her continued liturgical and pastoral ministry among us as Assistant Priest (alongside her day job as a lawyer in the City of London) and for all that she does as our safeguarding officer. During 2021 Mother Annette was also appointed as Bishop of London's Adviser in self-supporting and bi-vocational ministry. We warmly congratulate her on this additional diocesan appointment, which is a recognition of her many gifts and all that she gives to the life of the church.

Fr Jonathan continued as Priest in Charge of our neighbouring parish of St Cuthbert's, West Hampstead, although most of the pastoral responsibility is delegated to the Associate Vicar there – Fr Hugh Thomas. St Cuthbert's has continued to host Foodcycle Kilburn every Saturday. As lockdown eased this has been a takeaway meals service but, with the relaxing of restrictions, it has been lovely to see often more than 60 people sitting down to a free three-course hot vegetarian meal. St Cuthbert's has also continued to be hugely blessed by the monthly ministry of our retired priest colleague, Mother Claire Wilson.

Father Jonathan also continued as Area Dean of the new combined Deanery of Camden. He also continues as a trustee of the Community Association of West Hampstead, the Fitzdale Trust, CARIS Camden and the C4WS Winter Night Shelter Project.

Emmanuel Church, West Hampstead

Financial Statements for the year ended 31 December 2021

Church Officers

At the APCM 2021, Robert Cox and Harin Perera were re-elected as Churchwardens. At the first meeting of the PCC immediately after the APCM, Mark Hyoms was elected as treasurer, ably assisted by Diana Malzer as honorary book-keeper and Clare Fuller as PCC Secretary. Diana Malzer was re-elected as electoral roll officer. Thank you to all our PCC Officers for all that they do for us in a voluntary capacity. It is greatly appreciated.

The Parish website – www.emmanuelnw6.com

The website continues to be hosted by Meritorious and we continue to be most grateful for the consultancy of Michelle McCalden, especially in fixing bugs and errors. The website is built on Word Press which makes it relatively easy for Father Jonathan to make updates and changes and add pages and information regularly. We look forward to a re-design of the website later in 2022.

The Parish Office

The Parish Office continues to be housed in the upstairs room above the Nazareth Chapel and is shared with the choir room and facilities for counselling. We continued to be most grateful to Nicki Siddall, our part-time Parish Administrator. Nicki's work is largely taken up with the administration of the booking, management and invoicing for the rooms in the Community Space, as well as other parish administrative duties. We have availed ourselves of the Government Coronavirus Job Retention Scheme (CJRS) whilst Nicki was fully furloughed & part-furloughed. Utilisation of the CJRS ended when working hours return to pre Covid-19 levels.

Community Space

The community space at the west end of the church has gradually come back to almost full use as the Covid-19 restrictions were eased. A number of the children's groups which usually use the Charles Wood Room have been using the large open space at the west end, to allow for better ventilation, and this has also been used in a similar way by the Narcotics Anonymous group. As the accounts show, the income from the Community Space is not yet up to pre-pandemic levels and a small number of groups were not able to return after the pandemic.

Winter Night Shelter

The Covid-19 pandemic has meant that the C4WS Winter Night Shelter has taken on the same alternative form this year. Following Government advice and at the direction of Housing Justice revolving Night Shelters moving between churches and other venues on different nights of the week were once again no longer able to take place. The Shelter has once again been operating from a single venue in the County Hotel, just off Tavistock Square. The pandemic has entailed that volunteers have been fewer in number than previous years, and there has been a greater reliance on the listing of floating volunteers. Emmanuel has continued our involvement through cooking and delivering a hot evening meal every Tuesday night during the first part of the Shelter season. Many thanks to Nadia Ouled-Zaoui for all that she has done to coordinate this on our behalf and to all our volunteers.

The Living Wage

In line with our commitment to all who work for Emmanuel Church being paid at least the London living wage, we continued to engage the services of Ben and Dan in cleaning the community space up who pay their staff the London living wage.

Children's Work

Lockdowns permitting, we continued our central work with children not only at our 9.15 am Joyful Noise Eucharist but in our Sunday School in term during the 10.30 am Sung Eucharist. We are most grateful Claire Hammett for all her hard work in coordinating the Sunday School. It was lovely to hold two Sunday afternoon children's workshops in the style of Messy Church – an Eve of All Hallows Workshop (celebrating the Christian Halloween) and a St Nicholas-tide Workshop at which Kisa Nicodemo was elected and enthroned as Child Bishop for the year. Many thanks to Mother Helen and Claire for all their hard work on these greatly appreciated events.

Work with our older members

In a parish so full of young life it is important that we remember our older and senior members who are much valued members of our parish family. Our monthly Fellowship lunch on the first Wednesday of each month resumed as soon as it was safe to do so following the Government's Roadmap to Recovery. Many thanks to Diana Malzer who coordinates the catering for and communication with this wonderful group of people.

Safeguarding

Mother Annette Fritze-Shanks served as Safeguarding Officer throughout the year and Casey Hammett served as Children's Champion. All relevant DBS checks and training were undertaken, and the annual Safeguarding Audit was carried out.

Financial Review

Our total income for the year was £115,253 (2020: £118,345) and the details are in the financial statements. Donations from parishioners still account for the largest share of our income, contributing £66,279 (2020: £69,674). Our income from investments was £11,754 (2020: £11,190). As mentioned above, whilst the easing of the pandemic has seen an improvement in trading conditions for lettings, the income of £34,743 (2020: £25,906) is lower than 2019 (£51,964)

We are required to show our investments at their market value at the end of the year and the gain or loss is reported in our Statement of Financial Activities.

£111,305 (2020: £99,092) was spent to provide the Christian ministry from Emmanuel Church, including a contribution of £68,600 (2020: £61,400) to the diocesan parish share (the Common Fund), which largely provides the stipends and housing for the clergy, pension and national insurance contributions as well as contributing the wider life and ministry of the Diocese of London and Church of England.

The pandemic has meant that there has been a concomitant continued fall income, but we are hugely grateful to the increased number of people who have taken out monthly standing orders. The Diocese of London took prudent financial steps to accommodate the estimated fall in income across the Diocese of £3 million. We pledged and paid £65,000 for the Common Fund in 2021 (including a final payment at the beginning of 2022 to bring the amount donated up to our pledge) and a further £3,600 relating to our 2020 commitment. For 2022 we have pledged £75,000 in the aspiration of returning to full costs in 2023.

The incumbent's stipend paid to Fr Jonathan and all other incumbents in the Diocese of London for 2021 was £27,614

Reserves policy

It is PCC policy to maintain a balance of net current assets on unrestricted funds of approximately 4 months unrestricted payments, to cover emergency situations that may arise from time to time. The balance of £56,314 (2020: £52,266) at the year-end meets this target.

Approved by the PCC on 23rd May 2022 and signed on their behalf

by The Revd Jonathan Kester (PCC Chair)

Mark Hyoms (PCC Treasurer)

Statement of Financial Activities for year ended 31 December 2021

	Note	Unrestricted funds	Restricted funds	2021 Total	2020 Total
Income From:		£	£	£	£
Donations	2(a)	66,279	-	66,279	69,674
Charitable activities	2(b)	2,023	-	2,023	1,575
Other trading activities	2(c)	35,197	-	35,197	35,906
Investments	2(d)	11,754	-	11,754	11,190
Total		115,253	-	115,253	118,345
Expenditure On:					
Charitable activities	3, 4	111,205	100	111,305	99,092
Total		111,205	100	111,305	99,092
Operating Income		4,048	(100)	3,948	19,253
Gains / (Losses) on investments	5	33,256	-	33,256	(12,196)
Transfers between funds					
Net Income / (Expenditure)		37,304	(100)	37,204	7,057
Reconciliation of Funds					
Total funds brought forward		285,396	6,234	291,630	284,573
Total funds carried forward		322,700	6,134	328,834	291,630

Balance Sheet as at 31 December 2021

	Note	2021	2020
FIXED ASSETS		£	£
Investment assets	6	266,386	233,130
CURRENT ASSETS			
Debtors	7	11,532	23,884
Cash at bank and in hand		51,306	38,073
TOTAL		62,838	61,957
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	8	(390)	(3,457)
NET CURRENT ASSETS		62,448	58,500
NET ASSETS	7,10	328,834	291,630
FUNDS			
Unrestricted		322,700	285,396
Restricted		6,134	6,234
TOTAL		328,834	291,630

Approved by the PCC on 23rd May 2022 and signed on their behalf

by The Revd Jonathan Kester (PCC Chair)

Mark Hyoms (PCC Treasurer)

Notes to the Financial Statements

1 ACCOUNTING POLICIES

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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities Act 2011 and the Charities Act 2011. The financial statements have been prepared under the historical cost convention except for investments which are included at market value, as modified by the revaluation of certain assets

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

The requirements of Section 7 - Statement of Cash Flows.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law.

Funds

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

Incoming Resources

Voluntary income and capital sources

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

Income tax recovered and recoverable under the Gift Aid scheme during the financial year has been accrued.

Grants and legacies to the PCC are accounted for when the PCC has legal entitlement to the funds.

Other ordinary income

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

Income from investments

Dividends and interest are accounted for when receivable

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 the investments as 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.

Activities directly relating to the work of the Church

The diocesan quota or common fund is accounted for when payable. Any quota unpaid on 31 December is provided for in these accounts as an optional (though not a legal) liability and is shown as a creditor in the balance sheet.

Fixed assets

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the accounts by s.10(2) (a) and (c) of the Charities Act 2011

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written-off as expenditure in the Financial Statements and separately disclosed.

Other fixtures, fittings and office equipment

Equipment used within the church premises is depreciated on a straight-line basis over 4 years. Individual items of equipment with a purchase price of £1,500 or less are written-off when the asset is acquired.

Investments

Investments are valued at market value as of 31 December.

Current assets

Amounts owing to the PCC on 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectible. Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

Emmanuel Church, West Hampstead
Financial Statements for the year ended 31 December 2021

2 INCOME AND ENDOWMENTS FROM:

	2021			2020
	Unrestricted funds	Restricted funds	Total funds	Total funds
2(a) Donations	£	£	£	£
Regular pledged giving	26,646	-	26,646	25,811
Collections (open plate) at all services	10,970	-	10,970	7,389
Sundry donations	17,814	-	17,814	26,815
Gift aid reclaim	10,849	-	10,849	9,659
Grants received	-	-	-	10,000
Specific donations	-	-	-	-
TOTAL	66,279	-	66,279	79,674
2(b) Charitable activities				
Fees received	844	-	844	699
Fundraising events	745	-	745	523
Votive Candles	434	-	434	353
TOTAL	2,023	-	2,023	1,575
2(c) Other trading activities				
Letting income	34,743	-	34,743	25,906
Other income	454	-	454	-
TOTAL	35,197	-	35,197	25,906
2(d) Income from investments				
Dividends & Interest	11,754	-	11,754	11,190
TOTAL INCOMING RESOURCES	115,253	-	115,253	118,345

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Financial Statements for the year ended 31 December 2021

3 EXPENDITURE

	2021			2020
	Unrestricted funds	Restricted funds	Total funds	Total funds
Charitable activities:	£	£	£	£
Gifts, donations & mission	-	-	-	514
Common Fund	68,600	-	68,600	61,400
Utilities & insurance	14,461	-	14,461	16,392
Lettings administration	5,856	-	5,856	3,613
Maintenance & gardening	8,872	-	8,952	2,936
Cost of services	1,561	-	2,387	1,515
Domestic, cleaning & social	3,836	-	3,836	6,863
Sundry costs	1,069	100	1,169	527
Organist & organ maintenance	2,323	-	2,323	2,045
Newsletter, printing & advertising	1,104	-	1,104	720
Church management, administration & fees	788	-	788	636
Costs of fundraising events	216	-	575	611
Clergy Expenses	1,334	-	1,334	1,320
Refurbishment, fixtures, fittings & equipment	1,185	-	-	-
TOTAL	111,205	100	111,305	99,092

Payments to common fund of £68,600 includes £3,600 paid in 2021 but relating commitments made in respect of 2020.

4 STAFF COSTS

	2021	2020
	£	£
Wages & Salaries	5,856	3,613
During the year, the PCC employed a part time Parish Administrator. The salary did not attract employer's national insurance contributions. Costs are shown after deducting £1,559 (2020: £3,048) representing grants received under the Coronavirus Job Retention Scheme.		

5 GAINS AND LOSSES ON INVESTMENTS

	2021	2020
	£	£
Realised gain / (loss) on investments sold during the year	-	-
Unrealised gain / (loss) on investments held at year end	33,256	(12,196)
TOTAL	33,256	(12,196)

6 INVESTMENTS

	2021	2020
	£	£
CBF Church of England Property Fund units at market value	266,386	233,130

7 DEBTORS

	2021	2020
	£	£
Income tax claimed	8,645	20,896
Investment dividends	2,882	2,648
Other debtors	5	340
TOTAL	11,532	23,884

8 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
Charitable activities:	£	£
Cost of services	(24)	-
Domestic, cleaning and food	-	(320)
Organist and Choir	(320)	(160)
Newsletter, printing and advertising	(46)	-
Letting income paid in advance	-	(2,977)
TOTAL	(390)	(3,457)

9 RESTRICTED FUNDS MOVEMENTS

	At 1 Jan 2021	Income	Expended	At 31 Dec 2021
	£	£	£	£
Church Organ	3,593	-	-	3,593
Christian Aid	5	-	-	5
Social Outreach	1,585	-	(100)	1,485
Syrian Refugees	1,051	-	-	1,051
TOTAL	6,234	-	(100)	6,134

10 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
Fixed assets	266,386	-	266,386	233,130
Current assets	56,704	6,134	62,838	61,957
Current liabilities	(390)	-	(390)	(3,457)
BALANCE	322,700	6,134	328,834	291,630

11 SOFA COMPARATIVES

	Unrestricted funds	Restricted funds	2020 Total
Income From:	£	£	£
Donations	69,674	-	69,674
Charitable activities	1,575	-	1,575
Other trading activities	35,906	-	35,906
Investments	11,190	-	11,190
Total	118,345	-	118,345
Expenditure On:			
Charitable activities	97,933	1,159	99,092
Total	97,933	1,159	99,092
Operating Income	20,412	(1,159)	19,253
Gains / (Losses) on investments	(12,196)	-	(12,196)
Net Income / (Expenditure)	8,216	(1,159)	7,057
Reconciliation of Funds			
Total funds brought forward	277,180	7,393	284,573
Total funds carried forward	285,396	6,234	291,630

12 RELATED PARTY TRANSACTIONS

Apart from the items disclosed below, there were no disclosable transactions in respect of members of the PCC, persons connected with them, or other related parties.

Two (2020: one) member of the PCC received reimbursement of £1,797 (2020: £1,320) ministry expenses. This includes £100 (2020: nil) of restricted funds.

Members that served on the PCC on the year made a total of £3,960 (2020: £14,300) of unrestricted donations to the church in the 2021 financial year.

**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL
CHURCH COUNCIL OF EMMANUEL CHURCH, WEST HAMPSTEAD**

I report on the accounts for the year ended 31 December 2021 set out on pages 6 to 15 herein.

Respective responsibilities of the PCC and the independent examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission and the Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and the Regulations have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Patricia Nicholson

Miss Patricia Nicholson FCA DChA
30 Fitzwarren Gardens, London N19 3TP

Date: 23rd May 2022