

**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 2019

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.

The correspondence address is: The Vicarage, Lyncroft Gardens, London, NW6 1JU.
Telephone: 020 7435 1911
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 2019 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	from June 2019

Churchwardens:

Robert Cox
Harin Perera

Representatives on the Deanery Synod:

Mina Cummings	
Casey Hammett	
Diana Malzer	Electoral Roll Officer
Steve McNeilly	
Geoffrey Shaw	

Elected members

Sarah Barabas	
Chris Boustred	Died 31.12.19, RIP
Anthony Edwards	
Clare Fuller	PCC Secretary
Claire Hammett	
Rob Marshall	PCC Treasurer
Jilly Morris	
Doreen Nyawmweha	until APCM 19.05.2019
Carrie Reiners	
Nishi Shirley	until APCM 19.05.2019
Nadia Ouled Zaoui	
Parisa Keshtkar	

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 priest in charge, 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

Church attendance

For the year ending 2019, there are 270 parishioners on the Church Electoral Roll, 93 of whom are not resident within the parish. The average weekly attendance during the year was 303 adults and children (321 in 2018), but this number increased at festivals.

During the year 16 candidates were confirmed (3 adults and 13 children) compared with 12 candidates in 2018 (5 adults and 7 children) and there were 8 baptisms (compared with 19 in 2018). There were 3 weddings (compared with 1 in 2018).

Review of the year

The full PCC met 6 times during the year 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

In April, Father Jonathan had to undergo surgery for detached retinas in both eyes which put him out of action until Pentecost. Because of this the celebration of his Silver Jubilee, celebrating his twenty five years as a priest was postponed until 07 September when he presided at a special Eucharist at which the Bishop of Edmonton was present and the Archdeacon of Hampstead preached and the congregation at Emmanuel were joined by people from all the places in which he has served during his ordained ministry.

During Father Jonathan's absence we were more grateful than ever to our self-supporting priest, Mother Annette Fritze-Shanks and to artist and iconographer Father Regan O'Callaghan for all their pastoral care and wisdom as well as their sacramental and liturgical input throughout the year. In September we bade farewell to Father Regan as he prepares to move to Europe.

Father Andy Arnell was ordained deacon by the Bishop of London in St Paul's Cathedral at Petertide 2019 to serve his self-supporting title with us at Emmanuel. We thank Father Andy for all that he brings to our life together. It has been great to welcome Father Andy, his wife Katy and children Daniel and Rebecca to West Hampstead. God-willing, Father Andy will be ordained priest by the Bishop of Edmonton on 10 October 2020.

Father Jonathan continued as Priest in Charge of our neighbouring parish of St Cuthbert's, West Hampstead, although most of the pastoral responsibility is dedicated to the Associate Vicar there – Father Hugh Thomas. St Cuthbert's in the last year has seen the complete renewal of the church kitchen to enable a creative partnership with Foodcycle which provides a free three-course Vegetarian meal to over 60 people each week. This is a significant and welcome development in the local community. It has been good to see the congregation there grow in number during Father Hugh's time. We continue to be most grateful for the support of Mother Claire Wilson at St Cuthbert's.

Father Jonathan also continued as Area Dean of the both the North Camden and South Camden Deaneries in an experimental pattern which came to fruition in 2020 when the Deaneries formally united as a single 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 for the homeless across the Borough of Camden.

Church Officers

At the APCM 2019, Robert Cox and Harin Perera were re-elected as Churchwardens. At the first meeting of the PCC immediately after the APCM, Rob Marshall was elected as treasurer and Clare Fuller as PCC Secretary. Diana Malzer was re-elected as electoral roll officer

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.

Emmanuel Church, West Hampstead

Financial Statements for the year ended 31 December 2019

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, who throughout 2019 continued to work for three hours on Monday mornings and three hours on both Wednesday and Friday afternoons. 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.

Community Space

The community facilities at the west end of the Church were frequently in use during 2019 for a whole range of activities from baby music groups, two children's theatre and stage schools, for tap dancing, acrobatics and Brazilian Jiu Jitsu, Pilates, Yoga, Meditation, the West Hampstead branch of the Women's Institute, WHAT committee, various residents' meetings, as well as for concerts and the regular rehearsals of the Fortune Green and Cantereas Choirs and a local polling station. We have also been the venue for various activities for the campaign to release local resident Nazanin Zaghari-Ratcliffe from prison in Iran. All this is demonstrating that the new space is continuing to fulfil our vision to serve the whole community of West Hampstead in all its diversity.

Winter Night Shelter

For the third season we hosted the C4WS Winter Night Shelter for the homeless from our Borough of Camden on Tuesday nights from November to January. The facilities were well used and much appreciated by all our guests who stayed. We have the best shower and sleeping facilities of any Church who participates in the scheme. We are so grateful to all our volunteers who cooked, made beds, cleaned, to local restaurants and shops who generously donated food and to all who volunteered and cared for those who stayed with us so well.

Citizens UK

We continued in our membership of Citizens UK in its North London Chapter, tackling key issues such as the safety of our young people, gun and knife crime, gang culture and the activities of county lines, as well as housing justice and the living wage.

The Living Wage

In line with our commitment to all who work for Emmanuel Church being paid at least the London living wage, we engaged the services of Clean for Good in cleaning the community space. Clean for Good is an ethical company, based in St Georges-in-the-East and which guarantees its staff the London Living Wage and proper pension and other contributions as well as sickness and holiday pay.

Children's Work

We continued our central work with children throughout the year, not only at our 9.15 am Joyful Noise Eucharist but in our Sunday School in term during the 10.30 am Sung Eucharist. Many thanks to Claire Hammett who coordinates this work so ably and from the summer of 2019 onwards assisted by Sarah Swagler.

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 grew in numbers through the year. 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 £145,640 (2018: £142,025) and the details are in the financial statements. Donations from parishioners still account for the largest share of our income, contributing £72,623 (2018: £78,222). Our income from investments was £15,051 (2018: £14,244). The year brought continued growth in income from letting our community rooms, to £51,964 (2018 £43,899).

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.

£140,628 (2018 £152,488) was spent to provide the Christian ministry from Emmanuel Church, including a contribution of £82,800 (2018: £75,140) 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.

During 2019 we were pleased to continue another year of realising our goal of becoming a self-funding parish, making our full contribution to the Common Fund. The increase in our offer has stretched the Parish finances for 2019, but we are striving to maintain a stable financial position through the generous stewardship of our congregation and further letting activity.

Since the financial year-end, our community has been deeply affected – along with the rest of the world – by the Covid 19 pandemic. Despite the impact of Covid 19 on our lettings income in 2020, the PCC remain satisfied that the life of the parish can continue with a revised schedule for the Common Fund as agreed with the Diocese of London.

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 £31,854 at the year-end meets this target.

Approved by the PCC on 26th October 2020 and signed on their behalf



by The Revd Jonathan Kester (PCC Chair)



Rob Marshall (PCC Treasurer)

Statement of Financial Activities for year ended 31 December 2019

	Note	Unrestricted funds	Restricted funds	2019 Total	2018 Total
Income From:		£	£	£	£
Donations	2(a)	71,179	1,443	72,622	78,222
Charitable activities	2(b)	3,660	173	3,833	5,360
Other trading activities	2(c)	54,134	-	54,134	44,199
Investments	2(d)	15,051	-	15,051	14,244
Total		144,024	1,616	145,640	142,025
Expenditure On:					
Charitable activities	3	138,561	2,067	140,628	152,488
Total		138,561	2,067	140,628	152,488
Operating Income		5,463	(451)	5,012	(10,463)
Gains / (Losses) on investments	4	(6,611)	-	(6,611)	6,698
Transfers between funds					
Net Income / (Expenditure)		(1,148)	(451)	(1,599)	(3,765)
Reconciliation of Funds					
Total funds brought forward		278,328	7,844	286,172	289,937
Total funds carried forward		277,180	7,393	284,573	286,172

Balance Sheet as at 31 December 2019

	Note	2019	2018
FIXED ASSETS		£	£
Investment assets	5	245,326	251,937
CURRENT ASSETS			
Debtors	6(a)	15,129	6,129
Short term investments	6(b)	11,785	11,767
Cash at bank and in hand		18,337	18,468
TOTAL		45,251	36,364
LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR	7	(6,004)	(2,129)
NET CURRENT ASSETS		39,247	34,234
NET ASSETS	6,9	284,573	286,172
FUNDS			
Unrestricted		277,180	278,328
Restricted		7,393	7,844
TOTAL		284,573	286,172

Approved by the PCC on 26th October 2020 and signed on their behalf



by The Revd Jonathan Kester (PCC Chair)



Rob Marshall (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.

Emmanuel Church, West Hampstead
Financial Statements for the year ended 31 December 2019

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 2019**

2 INCOME AND ENDOWMENTS FROM:

	2019			2018
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
2(a) Donations				
Regular pledged giving	20,055	-	20,055	22,241
Collections (open plate) at all services	25,353	336	25,689	26,262
Sundry donations	8,078	-	8,078	14,600
Gift aid reclaim	16,693	-	16,693	9,881
Grants received	-	-	-	468
Specific donations	1,000	1,107	2,107	4,770
TOTAL	71,179	1,443	72,622	78,222
2(b) Charitable activities				
Fees received	1,797	-	1,797	1,845
Fundraising events	1,190	173	1,363	3,515
Votive Candles	673	-	673	-
TOTAL	3,660	173	3,833	5,360
2(c) Other trading activities				
Letting income	51,965	-	51,965	43,899
Other income	2,169	-	2,169	301
TOTAL	54,134	-	54,134	44,200
2(d) Income from investments				
Dividends & Interest	15,051	-	15,051	14,243
TOTAL INCOMING RESOURCES	144,024	1,616	145,640	142,025

**Emmanuel Church, West Hampstead
Financial Statements for the year ended 31 December 2019**

3 EXPENDITURE

	2019			2018
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Charitable activities:				
Gifts, donations & mission	2,154	489	2,643	1,834
Common Fund	82,800	-	82,800	75,140
Utilities & insurance	17,523	488	18,011	19,178
Lettings administration	7,081	-	7,081	6,976
Maintenance & gardening	8,894	7	8,901	4,066
Cost of services	2,529	20	2,549	2,755
Domestic, cleaning & social	5,103	990	6,093	5,637
Sundry costs	1,730	73	1,803	878
Organist & organ maintenance	5,138	-	5,138	4,958
Newsletter, printing & advertising	957	-	957	735
Church management, administration & fees	3,292	-	3,292	1,382
Costs of fundraising events	-	-	-	535
Clergy Expenses	1,360	-	1,360	1,320
Refurbishment, fixtures, fittings & equipment	-	-	-	27,095
TOTAL	138,561	2,067	140,628	152,488

4 GAINS AND LOSSES ON INVESTMENTS

	2019	2018
	£	£
Realised gain / (loss) on investments sold during the year	-	172
Unrealised gain / (loss) on investments held at year end	(6,611)	6,526
TOTAL	(6,611)	6,698

5 INVESTMENTS

	2019	2018
	£	£
CBF Church of England Property Fund units at market value	245,326	251,937

**Emmanuel Church, West Hampstead
Financial Statements for the year ended 31 December 2019**

6(a) DEBTORS

	2019	2018
	£	£
Income tax claimed	11,236	2,616
Investment dividends	3,346	3,513
Other debtors	547	-
TOTAL	15,129	6,129

6(b) SHORT TERM DEPOSITS AND INVESTMENTS

	Unrestricted funds	Restricted funds	2019 Total	2018 Total
	£	£	£	£
Deposits	-	5,400	5,400	5,382
Dorothie King Bequest	6,385	-	6,385	6,385
TOTAL	6,385	5,400	11,785	11,767

Deposits are held at the CBF Church of England Deposit Fund. The balance of £7,729 restricted funds is held by restricting £2,329 cash at hand.

7 LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Charitable activities:		
Gifts, donations and mission	(336)	-
Domestic, cleaning and food	(84)	-
Sundry	(573)	-
Organist and Choir	(375)	-
Newsletter, printing and advertising	(8)	-
Church management & administration	(1,446)	-
Letting income paid in advance	(3,182)	(1,546)
Refurbishment	-	(583)
TOTAL	(6,004)	(2,129)

**Emmanuel Church, West Hampstead
Financial Statements for the year ended 31 December 2019**

8 RESTRICTED FUNDS MOVEMENTS

	At 1 Jan 2019	Income	Expended	Transfer	At 31 Dec 2019
	£	£	£	£	£
Alfreda Hayes	181	-	-	(181)	-
Freda Kitchen	2,376	-	-	(2,376)	-
Church Organ	500	-	-	3,093	3,593
Pew Cushions	360	-	-	(360)	-
Electric Piano	176	-	-	(176)	-
Children's Society	(0)	336	(336)		(0)
Christian Aid	5	-			5
Night Shelter	3,122	1,100	(1,478)		2,744
British Legion	-	-	-		-
Syrian Refugees	1,051	-	-		1,051
Flowers	73	0	(73)		-
Gifts / Remembrance	-	173	(173)		-
Maintenance Box	-	7	(7)		-
TOTAL	7,844	1,616	(2,067)	-	7,393

9 ANALYSIS OF NET ASSETS BY FUND

	Unrestricted funds	Restricted funds	2019 Total	2018 Total
	£	£	£	£
Fixed assets	245,326	-	245,326	251,937
Current assets	37,522	7,729	45,251	36,364
Current liabilities	(5,668)	(336)	(6,004)	(2,129)
BALANCE	277,180	7,393	284,573	286,172

10 SOFA COMPARATIVES

	Unrestricted funds	Restricted funds	2018 Total
Income From:	£	£	£
Donations	73,450	4,772	78,222
Charitable activities	4,739	621	5,360
Other trading activities	44,200	-	44,200
Investments	14,243	-	14,243
Total	136,633	5,393	142,025
Expenditure On:			
Charitable activities	148,945	3,543	152,488
Total	148,945	3,543	152,488
Operating Income	(12,312)	1,850	(10,463)
Gains / (Losses) on investments	6,698	-	6,698
Transfers between funds			
Net Income / (Expenditure)	(5,615)	1,850	(3,765)
Reconciliation of Funds			
Total funds brought forward	283,943	5,994	289,937
Total funds carried forward	278,328	7,844	286,172

11 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.

One member of the PCC received reimbursement of £1,320 ministry expenses.

Members that served on the PCC on the year made a total of £7,548 of unrestricted donations to the church in the 2019 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 2019 set out on pages 6 to 14 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: 26th October 2020