

## Administrative information

St Stephen's Church is situated on the corner of St Stephen's Road and the Avenue, West Ealing. It is part of the Diocese of London within the Church of England. The correspondence address is:  
St Stephen's Church, St Stephen's Road, West Ealing, London W13 8HB.

The Parochial Church Council (PCC) is registered with the Charity Commission (No. 1133772).

### ***PCC members who have served in the period 1 January until 31 December 2023:***

<i>Incumbent</i>	The Revd Steve Newbold (Chair)	
<i>Curate</i>	The Revd Ruth Robinson	
<i>Churchwardens</i>	Mary Ann Auckland (Vice Chair)	
	Ann Toley	
<i>Representatives on the Deanery Synod:</i>	Liz Cooper	
	David Gillingham	
	James Morrow	from 21 May 2023
	Linda Rivans	to 21 May 2023
<i>Elected members:</i>	Alice Zhang	to 25 Sep 2023
	John Anniss	to 21 May 2023
	James Morrow	to 21 May 2023
	Sue Charlton	
	Jon Yarrall	
	Janet Sehgal	
	Xiaoe Li	
	Jen Whadcoat (also Safeguarding Officer)	
	Ewen McKinnon	from 21 May 2023
	Linda Rivans	from 21 May 2023
<i>Secretary (co-opted)</i>	Jane Maffett	
<i>Treasurer (co-opted)</i>	Sanjay Joshi	

*And the following who is not a member  
of the PCC*

*Associate Vicar* The Revd Caroline Newbold

## 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.

The PCC also appoints Trustees to the St Luke's Hall Trust, a separate charity with the stated aim of managing the assets of the Trust 'for use for the religious and other charitable purposes of the Church of England in the Ecclesiastical Parish of St Stephen, Ealing.' The Vicar is an ex-officio Trustee and Chair.

The Vicar is also, ex-officio, a Trustee of the Gurnell Grove Community Trust, active in the parish.

## Objectives and activities

The PCC has the responsibility of co-operating with the Vicar in promoting in the ecclesiastical parish the whole mission of the Church – pastoral, evangelistic, social and ecumenical. Our Vision Statement is:

*Community growing in the love of Jesus*

The PCC has maintenance responsibilities for the Church buildings which include the hall and a cottage for residential use. The PCC also owns and maintains a separate house at 26 Drayton Gardens, currently occupied by our curate.

## General statistics

### Church membership

The Electoral Roll saw a small decrease so that on 31 December 2023 there were 180 people on the Roll. Of these 50% were resident in the parish, 63% were female and 37% were male.

### Occasional offices

During 2023, there were eight baptisms but no confirmations. There were no marriages at Church. The clergy conducted the funerals of four parishioners (one of these services was at St Stephen's).

## Review of the year

The Annual Parochial Church Meeting (at which two new PCC members were elected) and the Annual Meeting of Parishioners (at which two churchwardens were elected) were held on Sunday 21 May 2023 in accordance with the Church Representation Rules and The Churchwardens Measure. The full PCC met seven times during 2023 with an average level of attendance of 80% of members.

In the autumn, a Connect Group ran Alpha. Six guests undertook the course and were committed attenders. We enjoyed lively discussions with guests who were not afraid to ask searching, deep and challenging questions! Our Holy Spirit Day was a particular highlight as we took a mini road trip to Acton and learned more about the Spirit and enjoyed delicious Lebanese food. It was a great opportunity for the members of the Connect Group to serve together as well as being a safe space for the guests to explore the Christian faith in a deeper way. All the guests continue to attend St Stephens regularly and we look forward to accompanying them further in their faith journey.

Mid-week Connect Groups continued with almost 50% of active church members attending a group. In addition the People and Planet Group and weekly TeaTimers group gathered a wider range of people, some of whom are not yet church members.

Our Pastoral Care Team, Connect Group Leaders and the Leadership Team continued to support church members through a variety of means.

There were several staffing changes during the year. Our curate Ruth Robinson was ordained as a priest in June and as a result could share in leading services of Holy Communion. In the summer, we were able to appoint Stephen Turner as our new Worship Pastor. We continued to have a vacancy for a Youth Leader, but Caroline Newbold retained responsibility for this work and led attempts to try to recruit a replacement.

Throughout the year, we continued to livestream our 10.30am Sunday morning service and there is a steady number watching the service within 24 hours of its broadcast.

A large part of our local mission is actively to support The Grove Community Church (*The Grove*) on the Gurnell Grove Estate in the Parish. This is overseen by a separate charitable trust (Gurnell Grove Community Trust). As well as direct giving by the PCC, several people have been involved in the running the weekly Sunday afternoon service. Mark Tate (leader of The Grove) continues to serve as a member of the St Stephen's Leadership Team although because of increasing demands on The Grove attends less frequently.

St Stephen's is committed to the Eco Church award process and gained a silver award in 2020. We continue to pursue an eco-agenda in the wider decisions and actions that we take. However, achievement of the gold Eco Church award is likely to be some way off as the standard is rightly demanding.

In November 2023 it was announced that after 15 years in post, Steve Newbold (Vicar) would be leaving to take up a new role in the Diocese of Oxford. As a result, work began to mark his departure and to start to plan towards the appointment of a new Vicar, hopefully in 2024.

The PCC continues to be grateful to the St Luke's Hall Trust for their ongoing and generous financial support.

Much of the work of the PCC is conducted in its formal subcommittee structure. The four subcommittees or teams continued: Finance, Buildings, Mission and the Children and Youth Teams.

Key activities are described in the individual reports below.

#### Leadership Team

The Leadership Team met regularly to support the Vicar in the day-to-day management of Church life. Most of its time was spent focusing on issues of discipleship, outreach in the local community and resourcing the Church for future growth. The Leadership Team shares with the Vicar in pastoral responsibility for the Church and regularly discusses and responds to individual situations.

#### Finance Team

The Finance Team – comprising the Vicar, Treasurer, a Churchwarden, Giving Coordinator, and two other PCC nominees – and the Standing Committee oversaw the financial position throughout the year. Their work included review and discussion of the annual accounts, the forecast versus actual results, and levels of planned giving income. The latter was particularly important during the pandemic when we expected – and saw – drops in giving and hall rental income. We continued to manage budgets carefully, in order to monitor more closely the Church's finances and plan for the future. More detailed information is given below.

#### Buildings Team

2023 has been an eventful year. We have not made as much progress on the Entrance Improvement Project as we had hoped but we did secure a Section 106 order to remove the tree leading to granting of planning permission from the Council as well as a faculty from the Diocese to start the work. By the end of the year we were working towards Building Regulations permission. Our plan is to lay the foundations and then proceed with the much-needed relaying of the car park before the main construction of the entrance. Meanwhile some brickwork on the east side of the apex of the worship area roof fell down during a 9:00am Sunday service. The repair and replacement took longer than anticipated being a specialist bricklaying task. A main branch of one of the mature oak trees on west side of the Church Centre also fell, resulting in the tree having to be removed. This will be replaced by three small new trees in the grounds, as requested by the Council (as the old oak tree had a Tree Preservation Order). During the year we organised two 'Sleeves Up Saturday' events, in April and November, with many members of the Church community coming, with great enthusiasm, to help with repairs, cleaning and redecorating jobs around the Church Centre.

#### Mission Team

The Team managed St Stephen's relationship with the wider world at local, national and international levels aiming to increase awareness and understanding of issues as well as providing practical and financial help. Four guest speakers from our Mission Partners were invited to speak at services through the year. The Team reviewed our six core Mission Partners, suggesting that Ealing Soup Kitchen (ESK) had good financial support from other sources. The PCC agreed we advise ESK that we end regular funds from our tithe but continue to support them with practical help. The PCC also agreed to add new Mission Partners: A Rocha UK (who manage Eco Church) and Ellie Maffett, (former member of St. Stephen's, who is working with a church in Athens through UFM). The policy of the PCC is to give 10% of our regular giving to Christian mission charities and this was divided between these core partners. Additional monies were raised by events and special appeals for other specific causes. Programmes of social action were led by members of this Team and involved people from St Stephen's. Following the Pandemic, Ealing Churches Winter Night Shelter (ECWNS) was able to return to churches hosting homeless people. So, from mid-February to end of March we ran the Shelter for 10 men on Friday evenings/Saturday mornings with over 40 members of church volunteering. Our Christmas Fair raised £4,400 for the work of ECWNS. Money was raised in Lent for the London Diocesan Appeal for ALMA, and 78 boxed Easter eggs were donated to the Marylebone Project for Homeless Women. Christian Aid Week fundraising included a successful outdoor Fair, a Concert, delivery-only distribution of envelopes, a sponsored Freedom Walk in Central London and a Sunday service featuring the work of Christian Aid. Nine Hampers of Christmas goods were assembled by Connect Groups and delivered to individuals and families living in the Borough and engaging with Christians against Poverty. Ealing Foodbank benefitted from donations of food and money at Harvest. With the demise of Traidcraft in February 2023, the Mission Team agreed to change Fairtrade Sales from monthly to seasonal occasions and organised stalls for Fairtrade Fortnight in March, Christian Aid Fair in May, and Christmas cards and Advent Calendars at the Christmas Fair.

### Children and Youth Teams

These Teams seek to ensure that the needs of children, young people and their families are met within the life of the Church and that the Church vision is enacted. The Leadership Team ensures that our activities are in line with the 'children' element of our Safeguarding Policy and that we follow the best practice processes of the Diocese and Church of England (including the identification of a 'Children's Champion').

Children's activities continue to be focused on four strands: our junior Church (known as JAM); Youth group; Shining Stars midweek toddler group; and children's activities at outreach events.

**JAM (Jesus and Me)** – Throughout 2023 the number of children attending JAM continued to build and sessions are both exciting and engaging. We now have six leaders running two age related groups and are looking to expand our team to eventually have three age groups. Children continue to participate in church services with readings, and our children have led two full services which involved the children leading, reading, writing and delivering prayers and this year filming aspects for a service. More engagement is planned in 2024.

**Our youth** – Caroline Newbold has continued to cover the Youth Leader post since the last report and we are currently in contact with 18 young people in the 11-18 age group (though not all attend Sunday services at St Stephen's).

In the past year, thanks to a committed team of volunteers, we have been able to increase the number of sessions that we offer and there is a youth session during the 10:30 service most weeks as well as regular social events at St Stephen's and elsewhere. Attendance is variable at our Sunday morning sessions as family events, sporting fixtures and schoolwork sometimes take priority, but we persevere because it's so important to encourage and inspire our young people as they grow into their own personal faith in Jesus and play their part in the life of the church. It's certainly been encouraging to see young people serving in ministries such as Music and Welcome and playing a role in services in different ways and we were delighted when three young people were baptised over the past year. We hope that a Confirmation service with our Bishop can be arranged in the near future.

**Shining Stars** – is a Tuesday morning Christian group led by members of our staff and congregation for toddlers and their parents/carers. Each session begins with free-play and the children have a variety of toys, ride-ons or craft to entertain them. We charge £1 per child to cover over-head costs enabling the replacement of broken toys, end of term/year parties and purchase small gifts at Easter and Christmas. Fresh tea and coffee are provided for the adults giving adults a time to relax and chat with each other as well as the team. A Bible Story and action songs finish each session, and this ensures a strong Christian focus. Parents and carers are regularly invited to events or services at church and the team prays weekly for those who attend. Shining Stars continues to be a very popular toddler group with many commenting how friendly the team is and how clean and tidy the toys and venue are.

**Other events** – in the spring we again ran a Children's Party with 23 attendees. We did not run a Light Party in 2023 as we had a shortage of volunteers and there were several other local churches running similar events at the same time. On Christmas Eve we held our popular Carols, Nativity and Christingle service with almost 200 people in attendance.

### 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 the House of Bishops' guidance on safeguarding children and vulnerable adults. We have also adopted the Diocesan safeguarding policy, and continue to review, and where necessary strengthen, our processes to ensure the safeguarding of vulnerable people (children, young people and vulnerable adults) whilst at the same time trying to avoid too much bureaucracy in our various ministries. Key to all decisions is the assessment of risk and the core adherence to our policy.

### Outreach

Outreach and mission are integral to all aspects of Church life throughout the year. We participated in a prayer stall at Light up the Lane but sadly have not re-established our Community Fete in Cleveland Park (last run six years ago), as we are rebuilding our core church base from which we draw volunteers and need to think how this fits our mission plan. Outreach also includes the streaming of services, enabling a wider audience to join with us from home and from overseas.

TeaTimers, our Friday afternoon drop-in café aimed at the over 60s continues and is much appreciated by those both inside and outside church membership.

### Deanery Synod

The Ealing Deanery and its Synod met three times in the year. The first meeting was in-person with an online option and subsequent ones were in-person only. In February the focus was on school governors with Penny Roberts Director of Education at the London Diocesan Board of Schools speaking about the Board's purpose, vision & challenges. The Chair of Governors from Ada Lovelace School spoke of her experience in the role & emphasised that governors are critical friends. At the July meeting Deanery Mission bids from nine churches were announced and the Synod voted to grant money to all. Most of the October meeting concerned the Bishop of Willesden's Roadshow where he and other senior leaders in the Area presented the 2030 Diocese of London's Vision.

## Financial review

A formal budget process was again followed during the year to assist with financial planning. Full details of the accounts are provided in the independently examined and signed-off Financial Statements.

Total receipts on ordinary unrestricted funds were £245,166, similar to last year: a small 2% reduction in Regular Giving (Stewardship) and giving at services (including Gift Aid) was offset by an increase in one-off donations. Hall rentals up nearly £4,000 compensated for £5,000 loss of rental income due to the fact that the house in Drayton Gardens is now occupied by our curate.

In the autumn, as usual, the Church asked all donors to review and update their giving pledges and encouraged new givers. And the ability to donate by card or on the website has been increasingly helpful.

Total unrestricted expenditure amounted to £222,784 was marginally higher than last year. This provided the Christian ministry of St Stephen's Church, including the contribution to the Diocesan parish share which largely provides the stipends and other clergy overheads (including housing for the clergy). And in our share we contribute a higher % than the amount requested in order to support less 'well-off' parishes. It includes the costs of two employee roles: Premises Manager and Communications Manager.

The St Luke's Hall Trust continued with their very welcome annual donation into the St Luke's Restricted Fund (SLRF) – the expected £40,000. This Fund had expenditure of £35,172 including:

- An annual grant of £7,500 to The Grove Missional Community
- the costs of our Children's Worker and our Worship Pastor from August
- the costs of our Associate Vicar, covering the Youth Pastor vacancy for the whole year

The Worship Pastor (8 months) and Youth Pastor (all year) roles were partially / fully vacant leading to lower than expected salary costs in the SLRF so the PCC has agreed that £15,000 of the year-end balance is still earmarked for the planned car park repair project.

A new restricted fund was opened in 2022 for the special donations from St Luke's Hall Trust for the Entrance Improvement Project (SLPRF).

Lent, Harvest and Christmas Appeals continued and were generously supported, as was the Christmas Fair raising charity funds. And we made it a priority to continue to tithe 10% of regular giving to our Mission Partners. Together these led to the church giving over £41,000 in missionary and charitable giving to other organisations, exceeding pre-pandemic levels.

Overall expenditure during 2023 was £290,379, almost the same as the previous year, with circa £20,000 project costs replacing the essential spend in 2022 of £22,000 on the cottage (so the Premises manager could move in) and the property in Drayton Gardens (so the Curate could move in).

The loan raised for our 2018 buildings project was finally paid off during the year, also a loan from a congregation member of £5,000.

**Overall we report a net surplus for the year, across all accounts, of £28,462 (£21,815 unrestricted and £6,646 restricted). Income has held up well during a cost of living crisis and with well managed expenditure resulted in a surplus that will enable us once again to start 'saving' for essential building work ahead – a real blessing.**

After adding reserves brought forward at the beginning of the year, the balances carried forward at 31<sup>st</sup> December totalled £308,122 (£155,477 Unrestricted, £57,868 Restricted and £94,777 Endowment).

**The PCC reports that we continue to operate as an ongoing concern:**

- **Our reserves position is strong, although we will need to use some of these for essential building work**
- **We also continue to be prudent in our expenditure**
- **Our regular income is steady, rental income has increased and St Luke's Hall Trust grant of £40k continues**
- **We continue to monitor finances closely on an ongoing basis**
- **The Entrance Improvement Project, still at planning stage, is proceeding with the committed financial support of the St Luke's Hall Trust**
- **The PCC is confident that we can continue to meet our critical commitments.**

### Reserves policy

The PCC aims to maintain a balance on free reserves of around two months' worth of average unrestricted expenditure, which is currently equivalent to £37,130 and with our general reserve at £155,477, (of which £93,144 is not designated for specific future spend) we are comfortably in excess of this. Appropriate reserves will continue to be set aside in anticipation of future spending on the Church buildings, through the Maintenance Reserve.

## **Conclusion**

For the first time since the Covid pandemic, 2023 provided a full year without any social restrictions or particular concerns about the virus. Throughout the year church life looked like it had before March 2020 although like most churches St Stephen's had a slightly smaller congregation, and a weakened volunteer base. Our aim is that in 2024 we will see new opportunities to share the good news of Jesus with our community and to enable our Vision Statement to be enacted as fully as possible.

**Mary Ann Auckland**  
**Acting Chair (Lay)**  
**September 2024**

# St Stephen's Ealing

Parochial Church Council of St. Stephen, Castle Hill, Ealing  
(also known as St Stephen's Ealing PCC)

## ACCOUNTS FOR THE YEAR 2023

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**STATEMENT OF FINANCIAL ACTIVITIES**  
**For the year ended 31 December 2023**

	Note	Unrestricted	Restricted	Endowment	TOTAL FUNDS	
		Funds	Funds	Funds	2023	2022
		£	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>						
Donations & legacies	2a	203,176	68,704	0	271,879	272,254
Other trading activities	2b	37,763	4,971	0	42,734	38,324
Income from investments	2c	171	0	0	171	5,099
Income from church activities	2d	4,056	0	0	4,056	4,491
<b>TOTAL INCOME AND ENDOWMENTS</b>		<b>245,166</b>	<b>73,675</b>	<b>0</b>	<b>318,841</b>	<b>320,169</b>
<b>RESOURCES EXPENDED ON CHARITABLE ACTIVITIES</b>						
Missionary & Charitable Giving	3a	22,483	19,077	0	41,561	36,181
The Work of the Church	3b	110,610	552	0	111,162	114,512
Church Management & Administration	3c	89,690	47,966	0	137,656	142,339
<b>TOTAL RESOURCES EXPENDED</b>		<b>222,784</b>	<b>67,595</b>	<b>0</b>	<b>290,379</b>	<b>293,031</b>
<b>NET INCOMING/EXPENDITURE</b>		22,382	6,079	0	28,462	27,138
<b>NET TRANSFERS</b>		-567	567	0	0	0
<b>NET MOVEMENT IN FUNDS</b>		21,815	6,646	0	28,462	27,137
<b>BALANCES BROUGHT FORWARD</b>						
<b>AT 1 JANUARY 2023</b>		133,661	51,222	94,777	279,660	252,522
<b>BALANCES CARRIED FORWARD</b>						
<b>AT 31 DECEMBER 2023</b>		<b>155,477</b>	<b>57,868</b>	<b>94,777</b>	<b>308,122</b>	<b>279,660</b>

<i>Previous year</i>				
<b>STATEMENT OF FINANCIAL ACTIVITIES</b>	Unrestricted	Restricted	Endowment	TOTAL
<b>For the year ended 31 December 2022</b>	Funds	Funds	Funds	FUNDS
	£	£	£	2022
	£	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>				
Donations & legacies	204,585	67,669	0	272,254
Other trading activities	34,089	4,235	0	38,324
Income from investments	5,099	0	0	5,099
Income from church activities	4,491	0	0	4,491
<b>TOTAL INCOME AND ENDOWMENTS</b>	<b>248,265</b>	<b>71,904</b>	<b>0</b>	<b>320,169</b>
<b>RESOURCES EXPENDED ON CHARITABLE ACTIVITIES</b>				
Missionary & Charitable Giving	18,720	17,461	0	36,181
The Work of the Church	112,409	2,103	0	114,512
Church Management & Administration	86,650	55,688	0	142,339
<b>TOTAL RESOURCES EXPENDED</b>	<b>217,779</b>	<b>75,252</b>	<b>0</b>	<b>293,031</b>
<b>NET INCOMING/EXPENDITURE</b>	30,486	-3,348	0	27,138
<b>NET TRANSFERS</b>	-3,000	3,000	0	0
<b>NET MOVEMENT IN FUNDS</b>	27,486	-348	0	27,137
<b>BALANCES BROUGHT FORWARD</b>				
<b>AT 1 JANUARY 2022</b>	106,175	51,570	94,777	252,522
<b>BALANCES CARRIED FORWARD</b>				
<b>AT 31 DECEMBER 2022</b>	<b>133,661</b>	<b>51,222</b>	<b>94,777</b>	<b>279,660</b>



For the year ended 31 December 2023

	Note	2023 £	2022 £
<b>FIXED ASSETS</b>			
26 Drayton Gardens	1	94,777	94,777
Missional Housing Bond	1	5,000	5,000
		99,777	99,777
<b>CURRENT ASSETS</b>			
Debtors & prepaid expenses	5	19,539	25,598
CBF Deposit Fund		5,440	5,271
Bank balances	6	187,292	166,372
		212,271	197,240
<b>LIABILITIES (less than one Year)</b>			
Amounts falling due within one year			
Diocesan Interest Free Loan		0	4,000
Congregation Loan		0	5,000
Creditors & accrued expenses	7	3,926	8,357
		3,926	17,357
<b>NET CURRENT ASSETS</b>		208,345	179,883
<b>LIABILITIES (over one Year)</b>			
		0	-
<b>TOTAL NET ASSETS</b>		<b>308,122</b>	<b>279,660</b>
<b>FUNDS</b>			
<b>Unrestricted Funds</b>			
General Fund		93,144	84,329
<b>Designated Funds:</b>			
Mission Fund		3,430	4,576
Maintenance Reserve Fund		31,415	17,714
Special Purposes Fund		26,905	27,043
Support to People In Need		583	-
	8	155,477	133,662
<b>Restricted Funds</b>			
Mission Fund		734	117
St Luke's Fund		57,133	52,305
St Luke's Project Fund		0	-1,200
	9	57,868	51,222
<b>Endowment Fund</b>			
Drayton Gardens Property		94,777	94,777
<b>TOTAL FUNDS</b>		<b>308,122</b>	<b>279,660</b>

Notes on pages 3 to 8 form part of these accounts

Mary-Ann Auckland  
Acting Chair and Churchwarden

Ann Toley  
Churchwarden

Date

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2023****1 ACCOUNTING POLICIES**

The principal accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are as follows:

**Basis of preparation**

Basis of preparation needs to be updated to - The financial statements have been prepared in accordance with 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 2019) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

St Stephens meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

**Going Concern**

The PCC have considered the resources available and current plans. St Stephen's is well placed to meet these activities and have adequate resources for the foreseeable future. Accordingly the PCC continues to adopt the going concern basis in the preparation of the financial statements.

**Incoming Resources**

Incoming resources are included in the Statement of Financial Activities (SOFA) when:

1. the PCC becomes legally entitled to the benefit of use of the resources;
2. their ultimate receipt is virtually certain; and
3. the monetary value can be measured with sufficient reliability.

Funds raised by the Fair and similar events are reported gross.

Grants, donations and legacies are included in the SOFA when any pre-conditions preventing their use by the PCC have been met. For collections and planned giving this is when the funds are received.

Gift Aid and other tax claims are included in the SOFA at the same time as the cash donations to which they relate.

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

Investment income is accounted for when receivable.

The value of any voluntary help is not included in the accounts but is described in the annual report.

**Expenditure and Liabilities**

Liabilities are recognised as soon as the legal or constructive obligation arises.

Grants and donations are recognised when a commitment has been made externally and there are no pre-conditions still to be met for entitlement to the grant which remain within the control of the PCC.

The costs of clergy (Vicar and Curate) are accounted for in the payments made to the London Diocese Fund. The London Diocese is responsible for paying the stipend and housing costs of both individuals, as is standard practise in the Church of England.

**Fixed Assets**

Consecrated and benefice property of any kind is excluded from the financial statements by Sections 10(2) (a) and (c) of the Charities Act 2011. All expenditure on such property, whether improvement or maintenance, is written off in the year it is incurred. The buildings and contents are insured for £6,650,000. Such buildings include the Church, Church Hall (both) and Church Cottage (buildings only).

No value is placed on any movable church furnishings that cannot be disposed of without a faculty, and which are regarded as "inalienable" property held on special trust on behalf of the PCC, and forming part of the consecrated property excluded from the financial statements by the Charities Act 2011.

Other tangible fixed assets may be capitalised if they can be used for more than one year and cost at least £5,000. They are otherwise written off in the year of acquisition. All significant items are included in the Church's inventory.

The house in Drayton Gardens is usually occupied by a curate and is a freehold property valued at its purchase price in 1992. It is not depreciated as its estimated residual value is not less than its carrying value and it has an expected useful life in excess of 50 years, so any depreciation charge would be immaterial. It is maintained in good order and is insured for a rebuilding cost of £437,795.

During 2022, the PCC agreed to rollover a sum of £5000 for a further 3 years with the Missional Housing Bond Fund. The issue is unsecured but believed to be relatively low risk given the nature of the underlying assets (London housing stock). The Bond is operated by Affordable Christian Housing, ("ACH") a Christian housing association with over 20 years' experience in providing affordable housing to key Christian workers. It is registered with the Financial Conduct Authority and has charitable status. ACH followed FCA guidance in determining how to issue the bond. As an Industrial and Provident Society, ACH did not require FCA approval to issue the Bond.

**Funds**

Unrestricted funds represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC, including amounts designated by the PCC for fixed assets for its own use, or for spending on a future project and which are therefore not included in its "free reserves" as disclosed in the Annual Report.

Restricted funds are income funds that must be spent on restricted purposes and details of the funds held and restrictions provided are shown in the notes to the accounts.

**Charitable Giving**

The PCC has a long standing policy of allocating 10% of regular income (stewardship, tax refunds, cash collections and gift aid donations in church), for giving to charity. See Note 11 for further details.

**Trustees and related party Remuneration & Expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the Trustees.

Caroline Newbold, wife of Steve Newbold (the Vicar and Chair of the PCC) was employed directly by the PCC for the year, as the salaried Associate Vicar, in the absence of a Youth Worker. See Note 12.

There have been no other related party transactions in the reporting period.

Normal expenses incurred on church activities were reimbursed to clergy, trustees and church workers.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2023**

	Unrestricted	Restricted	TOTAL FUNDS	
	Funds £	Funds £	2023 £	2022 £
<b>2</b>				
<b>2a Donations and legacies</b>				
Regular Giving	156,316	-	156,316	162,820
Collections at Services	3,271	-	3,271	1,070
Gift Aid Recovered (Note 4)	36,209	-	36,209	36,020
Cash Collections at Services	993	-	993	493
Sub-total (Note 11)	196,789	-	196,789	200,403
Mission Collections		6,984	6,984	6,173
Legacies			-	
Special Donations	6,387	-	6,387	4,183
St. Lukes Hall Trust		61,720	61,720	61,496
	203,176	68,704	271,879	272,254
<b>2b Other Trading Activities</b>				
Christmas Bazaar/Craft Fair	-	4,971	4,971	4,235
Hall Lettings	37,763	-	37,763	34,089
	37,763	4,971	42,734	38,324
<b>2c Income from Investments</b>				
Rent from 26DG	-	-	-	5,000
CBF interest	169	-	169	68
Housing Bond and Bank Interest	2	-	2	31
	171	-	171	5,099
<b>2d Income from Church Activities</b>				
Fairtrade Stall	775	-	775	1,422
Social Events, Courses & Other Activities	611	-	611	753
Shining Stars	485	-	485	719
Banns, Funeral Fees, Verger Fees	346	-	346	1,522
Rebates and one-off	1,839	-	1,839	75
	4,056	-	4,056	4,491
<b>TOTAL INCOME AND ENDOWMENTS</b>	<b>245,166</b>	<b>73,675</b>	<b>318,841</b>	320,169

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31 December 2023

	Unrestricted	Restricted	TOTAL FUNDS	
	Funds £	Funds £	2023 £	2022 £
<b>EXPENDITURE ON CHARITABLE ACTIVITIES</b>				
<b>3a</b>	<b>Missionary and Charitable Giving</b>			
Amos Trust	2,800	-	2,800	2,800
Christian Solidarity Worldwide	2,800	-	2,800	2,800
Church Army	2,800	383	3,183	2,800
Ealing Soup Kitchen	2,800	-	2,800	2,800
Ealing Christians Against Poverty	2,800	-	2,800	2,800
LAMB Health Foundation	2,800	-	2,800	2,800
Tearfund	-	2,269	2,269	1,704
Ealing Churches Winter Night Shelter	266	5,444	5,710	837
Lent Project - Diocese of London	-	1,256	1,256	1,713
Bible Society	-	-	-	-
Christian Aid	-	729	729	489
Ealing Foodbank	-	1,326	1,326	2,920
Support to People in Need	1,418	-	1,418	147
A Rocha	2,000	-	2,000	-
UFM	2,000	-	2,000	-
MacMillan Cancer Support	-	171	171	166
The Grove Missional Community	-	7,500	7,500	11,405
	22,483	19,077	41,561	36,181
<b>3b</b>	<b>The Work of the Church</b>			
Diocesan Fund	98,000	-	98,000	96,000
Vicar's Expenses	644	-	644	1,101
Outside Speakers	56	-	56	105
Curate's Expenses	456	-	456	134
Associate Vicar's Expenses	155	-	155	439
Training / Staff Training / Retreat	1,222	-	1,222	567
Children	458	-	458	1,008
Youth	322	-	322	-
Discipleship	135	-	135	-
Music & Copyright Licensing	3,195	-	3,195	3,748
Outreach	580	-	580	861
Outreach - Children Categories	542	-	542	806
Publicity	747	-	747	825
Fairtrade Stall	213	-	213	1,360
Social Events	794	-	794	1,295
Community Fete Costs	-	-	-	-
Covid-19 Emergency Shopping	-	-	-	-
Christmas Bazaar + Cost of Raising Funds	141	326	467	330
Craft Fair	-	-	-	-
Play Expenses	-	-	-	-
Refreshments	748	-	748	508
Gifts	607	-	607	1,427
Flowers	369	-	369	476
Communion & Worship Costs	760	-	760	781
Diocesan Fees	466	-	466	1,044
Worship Minister Expenses	-	90	90	950
Youth Worker Expenses	-	-	-	200
Ministry Assistant Expenses	-	136	136	238
Families & Children's Worker Expenses	-	-	-	68
	110,610	552	111,162	114,512
<b>CARRIED FWD TO NEXT PAGE</b>	133,094	19,629	152,723	150,693

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2023**

	Unrestricted	Restricted	TOTAL FUNDS	
	Funds £	Funds £	2023 £	2022 £
<b>BROUGHT FORWARD FROM LAST PAGE</b>	133,094	19,629	152,723	150,693
<b>3c Church Management and administration for running of charitable activities</b>				
Printing, stationery & Postage	2,646	-	2,646	1,784
Salary Costs	34,504	25,127	59,631	47,717
Recruitment		2,319	2,319	-
Computing & Website	3,419	-	3,419	1,975
Payroll & Accounting Software	644	-	644	640
Subscriptions, Licences etc	552	-	552	1,144
PCC/Leadership		-	-	-
Independent Examiner Fee	360	-	360	360
	<b>42,125</b>	<b>27,446</b>	<b>69,570</b>	<b>53,620</b>
Centre Running Costs	17,393	-	17,393	10,631
Water, Light and Heat	8,710	-	8,710	9,692
Telephone, Broadband	527	-	527	633
Insurance	3,740	-	3,740	3,434
Council Tax	3,299	-	3,299	2,112
Cleaning	1,252	-	1,252	5,149
	<b>34,921</b>	<b>-</b>	<b>34,921</b>	<b>31,650</b>
Maintenance Costs	11,846	-	11,846	12,088
Maintenance Costs (Project)	-	20,520	20,520	22,696
Cottage Maintenance	798	-	798	16,823
Drayton Gardens Maintenance	-	-	-	5,461
	<b>12,644</b>	<b>20,520</b>	<b>33,164</b>	<b>57,068</b>
Church Management & Administration	89,690	47,966	137,656	142,339
	<b>222,784</b>	<b>67,595</b>	<b>290,379</b>	<b>293,031</b>
<b>TOTAL RESOURCES EXPENDED</b>	<b>222,784</b>	<b>67,595</b>	<b>290,379</b>	<b>293,031</b>

## NOTES TO THE FINANCIAL STATEMENTS

### For the year ended 31 December 2023

#### 4 Gift Aid Recovered

In addition to the tax reclaims disclosed in note 2a, relating to planned giving, other voluntary donations include tax reclaims in their totals:

	2023 £	2023 £	2023 £	2022 £
	Unrestricted	Restricted	Total	Total
Tax reclaims on planned giving (2a)	36,209	-	36,209	36,020
Tax reclaims on other voluntary donations	-	-	-	-
	<u>36,209</u>	<u>-</u>	<u>36,209</u>	<u>36,020</u>

#### 5 Debtors & prepaid expenses

	2023 £	2022 £
Prepaid expenses - Insurance	3,756	3,434
Tax refunds due on gift aid donations	11,876	17,711
Sundry debtors *	3,908	4,453
	<u>19,539</u>	<u>25,598</u>

\* Includes £3,858 which is long outstanding and being investigated

#### 6 Bank balances

	2023 £	2022 £
Current account	187,287	166,367
Stewardship account	5	5
	<u>187,292</u>	<u>166,372</u>

#### 7 Creditors and accrued expenses

	2023 £	2022 £
Charitable payment accruals	2,286	8,357
Sundry year-end expense accruals	1,640	-
	<u>3,926</u>	<u>8,357</u>

#### 8 Unrestricted Funds

	Brought Forward £	Additions Income £	Transfers £	Amounts Used £	Carried Forward £
Designated Funds					
Mission Fund	4,576	-	19,654	(20,800)	3,430
Maintenance Reserve Fund	17,714	-	15,000	(1,298)	31,415
Special Projects Fund	27,043	-	-	(138)	26,905
People in Need fund	-	2,000	-	(1,418)	583
	<u>49,333</u>	<u>2,000</u>	<u>34,654</u>	<u>(23,654)</u>	<u>62,333</u>
26 Drayton Gardens	94,777	-	-	-	94,777
General Fund	84,328	243,166	(35,221)	(199,130)	93,144
Total Unrestricted Funds	<u>228,438</u>	<u>245,166</u>	<u>(567)</u>	<u>(222,784)</u>	<u>250,254</u>

The Mission Fund represents Tithes based on planned giving designated for nominated charities (see Notes 1 and 11).

During 2023, in line with the stated aim of the PCC to allocate 10% of charitable giving to tithe, £19,654 was transferred into the Fund.

The Maintenance Reserve Fund represents funds designated for spending on long term maintenance and improvement of the church buildings.

The Special Projects Fund represents excess General Funds designated for future projects, as yet unspecified.

The People in Need fund represents a donation designated for assisting individuals in need of financial support towards specific expenses, as approved by the Vicar.

**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 31 December 2023****9 Restricted Funds**

	Brought Forward	Additions Income	Transfers	Amounts Used	Carried Forward
	£	£	£	£	£
Mission Fund	117	11,955	567	(11,904)	£734
St. Luke's Fund	52,305	40,000	-	(35,172)	£57,133
St Luke's Project Fund (SLPR)	(1,200)	21,720	-	(20,520)	£0
<b>Total Restricted Funds</b>	<b>51,222</b>	<b>73,675</b>	<b>567</b>	<b>(67,595)</b>	<b>£57,868</b>

The Mission Fund represents donations for missionary and charitable giving as disclosed in Note 3a.

St. Luke's Fund represents a set donation from the St. Luke's Trust.

St. Luke's Project Fund represents a set donation from the St. Luke's Hall Trust for a specific Entrance Improvement project and is segregated from the main St. Luke's Fund.

**10 Analysis of Net Assets By Fund**

	Unrestricted	Restricted	Total 2023	2022
	£	£	£	£
Fixed Assets:				
26 Drayton Gardens	94,777	-	94,777	94,777
Missional Housing Bond	5,000	-	5,000	5,000
Net Current Assets	208,345	57,868	266,213	231,105
<b>Total Net Assets</b>	<b>308,122</b>	<b>57,868</b>	<b>365,990</b>	<b>330,882</b>

**11 Payments to Mission Partners from Tithe**

Per Note 1, the PCC has a long standing policy of allocating 10% of regular giving to charity.

During 2023, charitable payments were made to the following charities from regular giving:

	2023	2022
	£	£
Amos Trust	2,800	2,800
Ealing Soup Kitchen	2,800	2,800
Church Army	2,800	2,800
Ealing Christians Against Poverty	2,800	2,800
LAMB Health Foundation	2,800	2,800
Christian Solidarity Worldwide	2,800	2,800
A Rocha	2,000	-
UFM	2,000	-
	<b>20,800</b>	<b>16,800</b>

Tithe payment in 2023 includes payments of £4,000 from the 2022 surplus (£2k each to new mission partners A Rocha and UFM).

**12 Related party relationships and transactions**

During the year the following Trustees were also Trustees of related entities (see below for details):

**Related organisation or party**

Revd Steve 1 - 'Ex-officio' Chair of Trustees of St Luke's Hall trust (charity number 1069790)  
Newbold 2 - 'Ex-officio' Trustee of Gurnell Grove Community Trust (charity number 1174906)

3 - Revd Caroline Newbold (wife) was a part time paid employee, as Youth Pastor (whole year) and Associate Minister (first half of the year) of St Stephens Ealing. Her salary (including pension) for the year was £10,710, and she claimed expenses of £155. She continued as paid Youth Pastor, but has reverted to her previous unpaid role as non-stipendiary minister

Jane Maffett Trustee, and Treasurer of Gurnell Grove Community Trust (charity number 1174906).  
(Also since 19 May 2024 Treasurer of St Stephen's.)

**Transactions** - During the year the following either made payments to or were in receipt of payments from or St Stephen's Ealing PCC:

**St Luke's Hall Trust (SLHT):** St Luke's Trustees agreed the following grant payments to St Stephen's Ealing PCC:

- £40,000 to support the work of the church and parish
- £21,720 for the project for improving the Entrance of the Church Buildings

Both are routed through separate Restricted funds.

(The history here is that St Luke's in the early 20th century was a church plant from St Stephen's on the edge of the parish. After that church closed, a Trust was set up for its church hall, which was still in place, to be used mainly for community activities, then set up with the Charity Commission in the 80s. When that building was sold in 2015, the proceeds were invested by the Trust, and the trustees have been making annual donations of circa £40k to the PCC from the income.

The Trust is written for the benefit of the geographic parish, and here is an extract from their 2020 accounts:

*The objects of the Trust are to use the permanent endowment assets of the Trust for the religious and other charitable purposes of the Church of England in the Ecclesiastical Parish of St. Stephen, Ealing.)*

In accordance with its constitution the Trustees of SLHT are appointed by the PCC of St Stephen's Ealing.

**Gurnell Grove Community Trust (GGCT):** grant payments totalling £7,500 were made by the PCC to GGCT for the work of The Grove Community.

(The Grove Community was a church plant initially from St Paul's Ealing with the support of St Stephen's Ealing, then run independently under its own charity from October 2016 - St Stephens's has been making donations from the start. The annual donation is just one of many from churches and individuals. There are 4 trustees, with the vicar 'ex-officio' and currently 1 other from St Stephen's - the other trustees have no links to St Stephen's and the PCC has no power over the appointment of Trustees.)



**Section A**

**Independent Examiner's Report**

**Report to the trustees**

Char  
**Parochial Church Council of St. Stephen, Castle Hill, Ealing**  
ity Name

**On accounts for the year  
ended**

31 December 2023

**Charity no  
(if any)**

1133772

**Set out on pages**

1-8

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31 December 2023.

**Responsibilities and  
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below \*) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

\* Please delete the words in the brackets if they do not apply.

**Signed:**

*V. Steward*

**Date:**

05 September 2024

**Name:**

Valerie Steward



**Relevant professional qualification(s) or body (if any):**

BSc BFP FCA FCCA FRSA

**Address:**

Greenfield Farm 23 West Street Hibaldstow DN20 9NY

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

None