

Parish of Poplar

(A Parochial Church Council registered as a charity, number: 1134962)

Financial Statements

and

Trustees' Report

for the year ended 31 December 2019

Parish of Poplar

(A Parochial Church Council registered as a charity, number: 1134962)

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Parish of Poplar

(A Parochial Church Council registered as a charity, number: 1134962)

Charity Information

for the year ended 31 December 2019

Status:	The Parochial Church Council (PCC) is a corporate body established by the Church of England. It is constituted and governed by the Parochial Church Councils (Powers) Measure 1956 (as amended) and the Church Representation Rules (2011). The members of the PCC are its trustees under charity law and are referred to as such throughout this report.
Charity name:	Parish of Poplar
Charity registration number:	1134962
Registered office:	All Saints Church Newby Place Poplar E14 0EY
Operations address:	164 St Leonard's Road London E14 6PW
Chairperson: Treasurer:	The Rev. Jane Hodges Judith Byabazire
Independent Examiner:	Anthony Armstrong FCA Armstrong & Co <i>Chartered Accountants & Statutory Auditor</i> 4a Printing House Yard Hackney Road London E2 7PR

Parish of Poplar

(A Parochial Church Council registered as a charity, number: 1134962)

Trustees' Report, incorporating the PCC Report for the year ended 31 December 2019

The Trustees of the Parish of Poplar present their report together with the financial statements for the year ended 31 December 2019.

All Saints Church, Newby Place, E14 0EY and St. Nicholas Church, Aberfeldy Street, E14 0PT, are situated in the London Borough of Tower Hamlets. The Parish Office is situated at All Saints Church, Newby Place, London E14 0EY - Telephone 020 7538 9198. The Parish of Poplar is a Team Ministry.

The Parochial Church Council is a Charity registered with the Charity Commission – Registration Number 1134962.

The Annual Parochial Church Meeting elects members of the PCC or members are co-opted onto the PCC in accordance with the Church Representation Rules. Clergy and licensed lay ministers are ex officio members of the PCC. Under charity law the members of the PCC are the Trustees of the charity.

PCC members who have served from April 2018 until the date this report was approved are:

PCC members elected at the APCM in 2018

Churchwardens:	Elizabeth Lee Albert Page
Deputy Churchwardens	Becky Magnusen Vacancy
PCC Members	Becky Allison Christine Crossley Kerry Cohen Michelle Darby Michelle Depree Denis Egbo Aristedes Georgiou Edna Howard Imaikop Mmah Laura Penny Kevin Remon Sarah Wall Jeremy Willetts Judith Byabazire (co opted as Parish Treasurer)
DEANERY SYNOD	Modupe Kenku Janice Milbank Mary Elizabeth Stout Hayley Thomas Edward Uzowuru

List of clergy & Licensed Ministers:

The Rev. Jane Hodges
The Rev. Matt Wall
The Rev Ben Bell
The Rev. Tom Duncan
The Rev. Jenny Sheldon
Philippa Downs
Modupe Kenku (LLM)

Alexandra Mulcahy (in attendance as Children and Families Worker from October 2016)
Laura Brown (in attendance as Children and Families Worker from November 2018)

PCC members elected at the APCM in 2019

Churchwardens:	Albert Page Michelle Darby
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Parish of Poplar

(A Parochial Church Council registered as a charity, number: 1134962)

Trustees' Report, incorporating the PCC Report for the year ended 31 December 2019

Deputy Churchwardens	Becky Magnusen Ian Darby
PCC Members	Becky Allison Christine Crossley Kerry Cohen Michelle Depree Aristedes Georgiou Edna Howard Margaret Keep Sobin Mathew Callie Moffat Imaikop Mmah Laura Penny Kevin Remon Sarah Wall Laurel Wisdom Judith Byabazire (co opted as Parish Treasurer)
DEANERY SYNOD	Modupe Kenku Janice Milbank Mary Elizabeth Stout Hayley Thomas Edward Uzowuru

List of clergy & Licensed Ministers:

The Rev. Jane Hodges
The Rev. Matt Wall
The Rev Ben Bell (until August 2019)
The Rev. Tom Duncan
The Rev. Jenny Sheldon
Philippa Downs (LLM)
Modupe Kenku (LLM)

Laura Brown (in attendance as Children and Families Worker from November 2018)

Liz Lee (in attendance as Youth Work Apprentice since September 2018)

Structure, governance and management

The method of election of PCC members is set out in the Church Representation Rules. All regular church attendees are encouraged to register on the Electoral Roll and vote at the APCM. PCC members are elected for a period of three years accordance with the 2004 guidance and therefore a third of the PCC is elected every year. In addition to the 2 Churchwardens (1 from each Church) and 2 Deputy Churchwardens (1 from each church) up to 8 members are elected from All Saints Church and up to 7 members are elected from St. Nicholas Church. There are 5 deanery synod representatives who are elected every 3 years. The clergy and licensed lay ministers are ex-officio members of the PCC. The treasurer is co-opted onto the PCC.

The PCC is a corporate body established by the Church of England and operates under the Parochial Church Council Powers Measure. It is responsible for implementing policies and strategies, which have been approved by the PCC and progressing organisational objectives. It meets at least 4 times a year and receives financial and operational reports. The PCC members representing All Saints and those representing St. Nicholas also meet as separate bodies to focus on mission, management and financial issues particular to their situation and report back to the full PCC. The PCC is chaired by the Team Rector.

The PCC has a Standing Committee made up of the Team Rector, Team Vicar, Churchwardens, Secretary and Treasurer. Various sub committees are formed, as needed, to address particular issues, e.g. Mission Action Planning, buildings and fabric, finance, fund raising, stewardship, children and young peoples ministry.

The Treasurer is assisted by a member of the congregation to help with Gift Aid claims.

Objectives and activities

The PCC of All Saints and St. Nicholas has the responsibility of cooperating and planning with the Team Rector, Team Vicar and clergy in promoting our pastoral, evangelistic, educational, social and ecumenical mission in the whole Parish.

Parish of Poplar

(A Parochial Church Council registered as a charity, number: 1134962)

Trustees' Report, incorporating the PCC Report for the year ended 31 December 2019

The charitable objectives of the Parish of Poplar are to serve the spiritual, pastoral and social needs of those who live in the Parish or who worship in our churches.

Electoral roll

Our electoral roll for 2019 was 235. Our revised electoral roll for 2020 is 235. The roll is fully renewed every 6 years.

2 members of our Electoral Roll died during 2019 and 2020. Evelyn Edmunds and Jean Harvey. Rosina Granger, Carol Smith and Gloria Burke also died in this time period. We continue to pray for them and their families. May they rest in peace and rise in glory.

7 new names have been added to our electoral roll, and 5 people have moved away.

Review of the year

Below are some key statistics and events over the year:

In addition to our regular services we conducted the following occasional offices in the past 12 months:

10 funerals – 6 of which were conducted in church.

4 burial of ashes in the All Saints memorial garden and one burial of ashes in a cemetery

7 baptisms at All Saints and 6 at St Nicholas

2 weddings at All Saints Church and 1 at St Nicholas

Statutory fees for services are paid to the Diocese. Fees of £2,032 were paid for 2019.

- We have continued to support the Growth night shelter in Tower Hamlets and the hall at St Nicholas was used for one night a week for a month for this purpose in 2019. We are very grateful to all the congregation members who help out each year by cooking breakfasts, washing bedding and donating toiletries and other essential items for our guests.
- We continue to be very proud of our work with children and their families and know that this is one of the key ways that we do mission in our parish. Laura Brown took up the role in November 2018 and is doing a fantastic job. The project is in its eighth year and we need to secure ongoing revenue funding to ensure its continuation. Funding has come from the Aberfeldy Big Local, Poplar HARCA and the Coopers and Lybrand Company with any shortfall being made up by the parish. Every year we reach out to numerous children and their families working both with those who would call themselves Christians and those from other faiths and none. Below is a summary of the work we do with children and their families (they are in no particular order):
 1. Junior churches at both All Saints and St Nicholas, for children aged 4-10. This is held during the main Sunday service and is flourishing at both churches. We are always seeking new volunteers. Junior Church at St Nicholas is now called Little Nicks.
 2. Messy Church, a parish wide service with crafts, worship and a shared meal, held at St Nicholas, is now very well established with a regular pattern of sessions. We have up to 80 participants at each Messy Church and for many families this is their main connection with church.
 3. Buggy Mass is held at St Nicholas every Friday and is for preschool children and their carers. It is the entry point to church for many families.
 4. Tiny Tots toddler group meets every Wednesday in term time in the St Nicholas church hall and attracts people from across the community. It is growing in numbers and provides real support and friendship for parents and carers and a good structured play environment for the children.
 5. Our Wednesday evening all age service and the junior youth group that follows is an area of growth in the parish. In May we moved the service from 7pm to 5.30pm with the youth group following rather than preceding the service. This has greatly improved the behaviour and engagement with young people at the youth group and encouraged more families to attend the 5.30pm service which works well for people with younger children. The liturgy has been amended to encourage greater participation from the congregation and we have received very positive feedback about the service which is attended by people with children and people who now come straight from work. Both the Children and Families Worker and Youth Work apprentice are involved in the service and youth group, which caters for children in school years 4-7.
 6. Seasonal activities for children and their families are very well attended. In 2019 we held parish wide Good Friday activities at St Nicholas which included children praying the stations of the cross and making Easter gardens and other crafts. The parish wide crib service was held at All Saints.
 7. We held our third light party in the crypt at All Saints at Halloween in 2019. This was again a great success attracting many people from across the community.
 8. We work with several local community primary schools and lead assemblies and workshops in schools and host school visits at All Saints and St Nicholas.
 9. We have a very close working relationship with St Saviour's, the church primary school. Clergy and staff hold assemblies in the school on a weekly basis and the whole school comes to All Saints for worship at least 5 times a year. The St Saviour's School choir sing at the All Saints carol service and we make regular prayer stations in the school to help the children develop their own prayer life.

Trustees' Report, incorporating the PCC Report for the year ended 31 December 2019

10. We host the annual deanery primary schools leaving service at All Saints every July.
 11. We participated in interfaith events and Mayflower and Manorfield Primary Schools.
 12. We have a strong relationship with Culloden Primary school on the Aberfeldy estate and they hold their Christmas concert at St Nicholas and their choir sings at the St Nicholas carol service. The staff team lead assemblies in the school and assist with religious education.
- One of our aspirations in the parish is to develop our work with 10-18 year olds. We are thrilled that we have been able to employ Liz Lee as a youth work apprentice. She took up post in September 2018 and is employed directly by the diocese but managed in the parish. The post is for an initial three years and funded by the Bishop of London's Mission Fund. Liz works across both churches and her work is already having an impact.
1. Our youth work apprentice leads the work of our junior youth group on Wednesdays particularly working with those who are transitioning from primary to secondary school and has taken a significant role in the review of our Wednesday evening worship.
 2. The Sunday youth ministry, launched in March 2019, takes place during the main Sunday services at both churches. It is a great success and it is wonderful to see both the increase in participation of young people in our services, and their growth in faith.
 3. Liz is making contact with young people who are on the edges of church life and is encouraging several young people to volunteer at church-based activities.
 4. Young people are being actively encouraged to take on a more active roll in our main Sunday worship.
 5. Our youth worker ran a very successful summer scheme which attracted nearly 40 children and young people.
 6. Our youth worker has begun assisting at a Thursday evening youth group at the Aberfeldy Centre, in partnership with Poplar HARCA.
- In September 2018 we welcomed Hannah Bailey-Evans to the team as part of the Bishop of Stepney's Intern programme. Hannah stayed for a second year in the parish and moved on to do a teacher training course in the summer of 2020.
 - Jane, our Rector, went on 3 months study leave from 1 September - 1 December. She travelled to Iona, Palestine and Israel and Northern Ireland. During that time she volunteered for the Iona Community and stayed with the Corymeela Community, an ecumenical community focused on peace and reconciliation in Northern Ireland.
 - Ben Bell, our curate, became vicar of St Anne's Hoxton in October 2019.
 - Matt Wall, Team Vicar, runs the Pilgrim Course for those wishing to explore their faith further on Thursday evenings at St Nicholas Church. This is a very active group that enables congregation members to grow in faith and discipleship. We are looking to develop more such groups.
 - The work of our Licensed Lay Ministers Modupe Kenku and Philippa Downs enhances our ministry and life together. Modupe runs a monthly prayer ministry team and together they have planned and delivered some quiet days. Philippa has begun to run after service discussion groups at All Saints. This is in addition to all the other gifts, including preaching regularly, they bring to the parish.
 - We held our first Art in Church day in March 2019 initiated by congregation members. This opened up the church to members of the community and encouraged people to appreciate the beauty of the interior of All Saints Church. Our youth work apprentice also involved a local young person to play a significant part in organising the day. We held a further two Art in church days and hope to develop this in the future.
 - Thanks to the commitment of congregation members we are able to keep All Saints open to the public three lunchtimes a week and from March 2019 this has gone up to five days a week, most weeks in 2019.
 - Anointing and prayer for healing is offered in our main service at both churches several times a year.
 - We continue to support many charities as a parish, including our commitment to the Delhi Brotherhood Society in India. Lent collections went to the Bishop of London's lent appeal, the Christmas collections this year were split between the nightshelter and the foodbank and we collected 117 chocolate Advent calendars for the food bank.
 - The Langley Hall at St Nicholas Church continues to be used very well. We hold our own toddler group, Tiny Tots, once a week and it is also used by a Vietnamese lunch club twice a week and martial arts club twice a week and a local youth group once a week. The local Children's Centre use the hall once a week building on the close working relationship they have with us through our children and families work. The hall is also used by the local community for parties and other events. We are looking to develop the use of the crypt at All Saints and it has been successfully hired out for a wedding reception and a book launch.
 - The Patronal Festivals at both churches were very well attended with The Reverend Sister Judith Blackburn SSM preaching at All Saints and Matt Wall preaching at St Nicholas.
 - The carol services at both churches have continued to be a great success involving many members of the local community. The choir from St Saviour's school sing at the All Saints carol service and the choir from Culloden School sing at the St Nicholas carol service. Culloden School also hold their Christmas concert at St Nicholas Church.

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Trustees' Report, incorporating the PCC Report for the year ended 31 December 2019

- We are very grateful to volunteers at both churches who enable us to worship and reach out to others. Volunteers are involved in a wide range of activities including: working with children and young people, helping at the nightshelter, leading prayers and reading in church, serving at the altar, washing the altar linen, welcoming people, keeping the church open for visitors and so much more.
- Clergy from the parish conduct the Remembrance Day service at Billingsgate each year. It is well attended by market porters and stallholders as well as other community members.
- We held an annual Service of Remembrance in November, for the friends and families of those whose funerals we have conducted in the year.
- The ministers of the local churches (Churches together in Poplar) continue to meet regularly and organise the Good Friday walk of witness around Crisp Street market.
- The Docklands Singers continue to use All Saints Church for at least two concerts each year under the leadership of their Director of Music, Andrew Campling. In March 2019 we were also happy to welcome the HSBC choir and their director David Knotts for a very successful 'come and sing' day.

The parish administers three trusts and the churchwardens, rector and Philippa Downs are the trustees. The Team Vicar also attends trustee meetings. The trusts are:

- **The St Frideswide Trust** - for ecclesiastical purposes in either church.
- **The St Matthias Trust** - registered with the Charities Commission and available for educational purposes within the parish such as materials and equipment for our various children's activities. Grants are also available to parishioners who need help to cover educational costs (such as textbooks or exam fees).
- **The Poplar Benevolent Fund** - registered with the Charities Commission. It is available for small grants to parishioners in need, or for church work with those in poverty, such as the night shelter. Referrals are usually via the clergy or St Saviours School.

In 2017 we became part of the Parish Giving Scheme. This is a tax efficient way for people to give to the church and saves us a great deal of administration. Donors give to the church by direct debit and the gift aid is claimed on our behalf at no additional cost to us. By April 2019 31 people had signed up to the scheme. This indicates that some people have joined since the last APCM and some have left when they have moved away or died. Some people still give regularly via the envelope scheme and we are trying to encourage more people to give via the Parish Giving Scheme, as this is the best way for us to plan ahead financially.

Public Benefit

Parish of Poplar benefits the public by way of: regular worship that is open to all, the provision of sacred space for personal prayer and contemplation, pastoral work (including the visiting of the sick and the bereaved), teaching Christianity through sermons, courses and small groups, taking school assemblies, promoting the whole mission of the church through its assistance to older people, parents and children, and supporting charities in the UK and overseas.

Financial Review

The results of the period and financial position of the PCC are shown in the annexed financial statements.

The Statement of Financial Activities shows net outgoing resources for the year of £58,723 and reserves of £843,991.

Tangible fixed assets for use by the charity

Fixed assets are set out in Note 9 to the accounts.

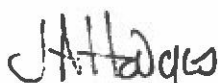
Reserves Policy

The trustees consider that a policy of holding a minimum of 3 months income as a general reserve is appropriate for the charity.

Independent Examiner

The Independent Examiner, Anthony Armstrong FCA of Armstrong & Co, Chartered Accountants and Statutory Auditor, has indicated his willingness to be proposed for re-appointment.

The financial statements were approved by the Board of Trustees on 13 October 2020 and signed on its behalf by:



The Rev. Jane Hodges, PCC Chairperson
Trustee

Parish of Poplar

(A Parochial Church Council registered as a charity, number: 1134962)

Statement of Trustees' Responsibilities for the year ended 31 December 2019

Statement of trustees' responsibilities

The trustees are responsible for preparing the report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Charity law in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Parish of Poplar

(A Parochial Church Council registered as a charity, number: 1134962)

Independent Examiner's Report

to the Parochial Church Council of the Parish of Poplar

I report on the accounts of Parish of Poplar for the period from 1 January 2019 to 31 December 2019 set out on pages 11 to 21. My report is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and the Charities Act 2011 ('the 2011 Act').

This report is made solely to the members of the PCC as a body in accordance with section 145 of the 2011 Act and regulations made under section 154 of that Act. My examination has been undertaken so that I might state to the PCC members those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the PCC and its members as a body, for my examination, for this report, or for the opinions I have formed.

Respective responsibilities of members of the PCC and the examiner

As described on page 9, as PCC members you are responsible for the preparation of the accounts, and you consider that an audit is not required for this year under the Regulations or under section 144(2) of the 2011 Act and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's report

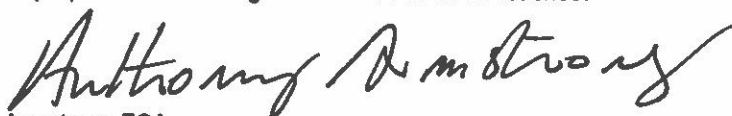
My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Church Council 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 material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the 2011 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 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.



Anthony Armstrong FCA
of Armstrong & Co
Chartered Accountants & Statutory Auditor

Dated: 13 October 2020

4a Printing House Yard
Hackney Road
London
E2 7PR

Parish of Poplar

(A Parochial Church Council registered as a charity, number: 1134962)

Statement of Financial Activities for the year ended 31 December 2019

				2019	2018
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Notes	£	£	£	£
Income from:					
	3	93,238	11,187	104,425	111,523
Other trading activities	4	99,831	-	99,831	109,191
Investments	5	324	-	324	1,375
Total income		193,393	11,187	204,580	222,089
Expenditure on:					
Raising funds	6	23,059	-	23,059	15,409
Charitable activities	7	219,566	20,678	240,244	349,374
Total expenditure		242,625	20,678	263,303	364,783
Net income/(expenditure) for the year		(49,232)	(9,491)	(58,723)	(142,694)
Net movement in funds		(49,232)	(9,491)	(58,723)	(142,694)
Reconciliation of funds:					
Total funds brought forward	12	877,633	25,081	902,714	1,045,408
Total funds carried forward	12	828,401	15,590	843,991	902,714

The accompanying accounting policies and notes form an integral part of these financial statements.

Parish of Poplar

(A Parochial Church Council registered as a charity, number: 1134962)

Statement of Financial Position as at 31 December 2019

		31 December 2019		31 December 2018	
	Notes	£	£	£	£
Fixed assets:					
Tangible assets	9		683,892		684,060
Total fixed assets			<u>683,892</u>		<u>684,060</u>
Current assets:					
Cash at bank and in hand	10	<u>190,284</u>		<u>254,305</u>	
Total current assets		<u>190,284</u>		<u>254,305</u>	
Creditors: amounts falling due within one year	11	<u>30,185</u>		<u>35,651</u>	
Net current assets			160,099		218,654
Total net assets			<u>843,991</u>		<u>902,714</u>
The funds of the charity:					
Restricted funds	16		15,590		25,081
Unrestricted funds	12		828,401		877,633
Total charity funds	12		<u>843,991</u>		<u>902,714</u>

Approved by the PCC on 13 October 2020 and signed on their behalf by:



Judith Byabazire, PCC Treasurer
Trustee



The Rev. Jane Hodges, PCC Chairperson
Trustee

The notes on pages 14 to 21 form part of these accounts.

Parish of Poplar

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Statement of Cash Flows

for the year ended 31 December 2019

	Notes	2019 £	2018 £
Cash flows from operating activities:			
Net cash used in operating activities	1	(64,345)	(136,007)
Cash flows from investing activities:			
Dividends, interest and rents from investments		324	1,375
Net cash provided by investing activities		324	1,375
Change in cash and cash equivalents in the reporting period		(64,021)	(134,632)
Cash and cash equivalents at the beginning of the reporting period	2	254,305	388,937
Cash and cash equivalents at the end of the reporting period	2	190,284	254,305

Notes to Cash Flow Statement

	2019 £	2018 £
1 Reconciliation of net income/(expenditure) to net cash flow from operating activities		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(58,723)	(142,694)
Adjustments for:		
Depreciation charges	168	198
Dividends, interest and rents from investments	(324)	(1,375)
(Increase)/decrease in debtors	-	400
Increase/(decrease) in creditors	(5,466)	7,463
Net cash provided by (used in) operating activities	(64,345)	(136,007)
2 Analysis of cash and cash equivalents		
Cash in hand	190,284	254,305
Total cash and cash equivalents	190,284	254,305

Parish of Poplar

(A Parochial Church Council registered as a charity, number: 1134962)

Accounting Policies

for the year ended 31 December 2019

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with:

- a) Applicable UK accounting standards, including the provisions of section 1A (Small Entities) of Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".
- b) 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) - (Charities SORP FRS 102);
- c) The Charities Act 2011.

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

Going concern

There are no material uncertainties about the charity's ability to continue operating and accordingly the accounts have been prepared on a going concern basis.

Income recognition

Voluntary income and donations (including legacies) are accounted for once the PCC has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for once the tax reclaim has been applied for. Grant income is recognised on a receivable basis.

The income from trading activities include rental income from the letting of church premises temporarily surplus to requirement, and is accounted for when earned. It is shown gross, with the associated costs included in fundraising costs.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Income from property held for its rental returns is included in Investments when due.

Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The PCC is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations and property maintenance costs.

Charitable expenditure includes those costs expended in fulfilling the PCC's principal objects, as outlined in the Report of the PCC. These include grants payable, governance costs and an apportionment of support costs.

- Grants payable are payments made to third parties in furtherance of the PCC's objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the PCC.
- Governance costs comprise all costs involving the public accountability of the PCC and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.
- Rentals under operating leases are charged as incurred over the term of the lease.

Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

Unrestricted Funds

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

Parish of Poplar

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Accounting Policies

for the year ended 31 December 2019

Designated Funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Tangible Fixed Assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold buildings	- No depreciation charged
Fixtures & fittings	- 15% WDV

Consecrated Property and Moveable Church Furnishings

Consecrated land and benefice property such as the church building and vicarage is excluded from the accounts in accordance with s10 of the Charities Act 2011. Moveable church contents are held by the vicar and churchwardens on special trust for the PCC and require a faculty for disposal are accounted as inalienable property unless consecrated. All expenditure incurred on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is expensed within the Statement of Financial Activities.

Investments

Investments are shown in the balance sheet at closing market value. Surpluses or deficits on valuation are credited or charged to the SOFA.

Parish of Poplar

(A Parochial Church Council registered as a charity, number: 1134962)

Notes to the Accounts

for the year ended 31 December 2019

1 Incoming resources

The incoming resources and surplus are attributable to the principal activities of the charity.

2 Net outgoing resources

Net outgoing resources are stated after charging:

Independent Examiners fees - Independent Examination services

Independent Examiners fees - Other services

Depreciation - owned assets

2019 2018

£ £

600 600

1,368 1,440

168 198

Trustees' emoluments

Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services.

3 Income from donations and legacies

Grant income

Donations

Stewardship

Parish giving

Collections in church

St Nicholas collections

Votive candle boxes

PCC & Diocesan fees

Fundraising

Fair & Bazaar - PCC

Unrestricted

Restricted

2019

Total

2018

Total

£ £

38,887 10,000 48,887 50,950

11,919 1,187 13,106 6,559

13,034 - 13,034 15,133

15,768 - 15,768 17,897

5,202 - 5,202 8,295

1,473 - 1,473 2,121

710 - 710 1,011

5,557 - 5,557 8,913

219 - 219 644

469 - 469 -

93,238 11,187 104,425 111,523

4 Income from other trading activities

6 Mountague Place

11 Mountague Place

St Frideswide site

Regular bookings

Occasional bookings

Unrestricted

Restricted

2019

Total

2018

Total

£ £

27,234 - 27,234 30,428

35,721 - 35,721 53,860

901 - 901 3,003

30,320 - 30,320 16,233

5,655 - 5,655 5,667

99,831 - 99,831 109,191

5 Income from investments

Interest received

Unrestricted

Restricted

2019

Total

2018

Total

£ £

324 - 324 1,375

324 - 324 1,375

6 Expenditure on raising funds

6 Mountague Place

11 Mountague Place

Depreciation

Unrestricted

Restricted

2019

Total

2018

Total

£ £

12,423 - 12,423 5,239

10,468 - 10,468 9,972

168 - 168 198

23,059 - 23,059 15,409

Parish of Poplar

(A Parochial Church Council registered as a charity, number: 1134962)

Notes to the Accounts

for the year ended 31 December 2019

7 Expenditure on charitable activities	Unrestricted	Restricted	2019 Total	2018 Total
	£	£	£	£
Ministry	1,810	-	1,810	3,197
Churches utility bills	13,132	-	13,132	16,636
Churches running expenses	11,958	-	11,958	22,827
Churches/crypt repairs & maintenance	118,038	-	118,038	205,632
Organ	4,878	-	4,878	4,674
Staff costs	10,101	19,076	29,177	36,127
Education	2,451	1,602	4,053	2,352
London Diocesan Fund (Common Fund)	52,625	-	52,625	50,000
London Diocesan Fund (Assigned Fees)	2,032	-	2,032	3,604
Bank charges	373	-	373	-
Donations	200	-	200	2,285
Independent Examiner's fees	1,968	-	1,968	2,040
	<u>219,566</u>	<u>20,678</u>	<u>240,244</u>	<u>349,374</u>

8 Staff costs	2019	2018
	£	£
Staff salaries	28,829	35,843
Staff pensions	348	284
	<u>29,177</u>	<u>36,127</u>

Average number of employees during the year was:

3	3
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No remuneration was paid to any Trustee or their associates for services as a trustee during the year ended 31 December 2019 nor to 31 December 2018.

Employees paid in excess of £60,000 during the current year and previous year:

None	None
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9 Tangible fixed assets	Freehold buildings	Fixtures & fittings	Total
	£	£	£
Cost			
As at 1 January 2019	682,938	5,928	688,866
As at 31 December 2019	<u>682,938</u>	<u>5,928</u>	<u>688,866</u>
Depreciation			
As at 1 January 2019	-	4,806	4,806
Charge for the year	-	168	168
As at 31 December 2019	<u>-</u>	<u>4,974</u>	<u>4,974</u>
Net book value			
As at 31 December 2019	<u>682,938</u>	<u>954</u>	<u>683,892</u>
As at 31 December 2018	<u>682,938</u>	<u>1,122</u>	<u>684,060</u>

Parish of Poplar

(A Parochial Church Council registered as a charity, number: 1134962)

Notes to the Accounts

for the year ended 31 December 2019

10 Bank and cash in hand

	2019	2018
	£	£
CCLA Fabric fund	12,955	12,858
CCLA Properties	12,844	12,748
CBF deposit account	8,068	8,007
Barclays PCC account	3,137	20,883
Barclays Halls & Properties account	93,942	150,018
HSBC current account	53,690	44,155
Barclays BPA	5,556	5,545
Petty cash	92	91
	<u>190,284</u>	<u>254,305</u>

11 Creditors: amounts falling due within one year

	2019	2018
	£	£
Payroll taxes	3,050	1,497
Pensions	172	20
Net wages	1,401	3,308
LDF loan	18,400	20,000
Accruals	7,162	10,826
	<u>30,185</u>	<u>35,651</u>

12 The funds of the charity: current period

	Opening balance	Resources arising	Resources utilised	Other movements	Closing balance
	£	£	£	£	£
<u>Restricted funds</u>					
Restricted income funds	25,081	11,187	(20,678)	-	15,590
<u>Unrestricted funds</u>					
Designated funds	684,060	-	(168)	-	683,892
General funds	193,573	193,393	(242,457)	-	144,509
<i>Total unrestricted funds</i>	<u>877,633</u>	<u>193,393</u>	<u>(242,625)</u>	<u>-</u>	<u>828,401</u>
	<u>902,714</u>	<u>204,580</u>	<u>(263,303)</u>	<u>-</u>	<u>843,991</u>

13 The funds of the charity: prior period

	Opening balance	Resources arising	Resources utilised	Other movements	Closing balance
	£	£	£	£	£
<u>Restricted funds</u>					
Restricted income funds	16,937	52,577	(44,978)	545	25,081
<u>Unrestricted funds</u>					
Designated funds	684,258	-	(198)	-	684,060
General funds	344,213	169,512	(319,607)	(545)	193,573
<i>Total unrestricted funds</i>	<u>1,028,471</u>	<u>169,512</u>	<u>(319,805)</u>	<u>(545)</u>	<u>877,633</u>
	<u>1,045,408</u>	<u>222,089</u>	<u>(364,783)</u>	<u>-</u>	<u>902,714</u>

14 Designated funds : current period

	Opening balance	Resources arising	Resources utilised	Transfers & adjustments	Closing balance
	£	£	£	£	£
Fixed asset funds	684,060	-	(168)	-	683,892
	<u>684,060</u>	<u>-</u>	<u>(168)</u>	<u>-</u>	<u>683,892</u>

Parish of Poplar

(A Parochial Church Council registered as a charity, number: 1134962)

Notes to the Accounts

for the year ended 31 December 2019

	Opening balance	Resources arising	Resources utilised	Transfers & adjustments	Closing balance
	£	£	£	£	£
15 Designated funds : prior period					
Fixed asset funds	684,258	-	(198)	-	684,060
	<u>684,258</u>	<u>-</u>	<u>(198)</u>	<u>-</u>	<u>684,060</u>

Fixed asset funds

This fund represents the amount of charity funds locked up in freehold land and buildings and other fixed assets which are needed for operational purposes. The funds are carried at the net book value of the fixed assets at the balance sheet date, after deducting any outstanding loans, endowment funds or restricted funds used to finance their acquisition.

	Opening balance	Incoming resources	Resources expended	Transfers & adjustments	Closing balance
	£	£	£	£	£
16 Restricted funds: current period					
Christian Aid	10	-	-	-	10
Children & Families Work	14,662	10,400	20,678	-	4,384
Church Railings	8,731	-	-	-	8,731
Crisis	516	-	-	-	516
Children's Society	196	-	-	-	196
Delhi Brotherhood	-	46	-	-	46
Disaster Fund	550	-	-	-	550
Lent Appeal	-	740	-	-	740
Poppy Appeal	201	-	-	-	201
Seeds of Hope	214	-	-	-	214
	<u>25,081</u>	<u>11,187</u>	<u>20,678</u>	<u>-</u>	<u>15,590</u>

	Opening balance	Incoming resources	Resources expended	Transfers & adjustments	Closing balance
	£	£	£	£	£
17 Restricted funds: prior period					
Christian Aid	10	-	-	-	10
Children & Families Work	6,075	31,279	22,692	-	14,662
Church Railings	8,731	-	-	-	8,731
Crisis	516	-	-	-	516
Children's Society	196	-	-	-	196
Delhi Brotherhood	(91)	74	300	317	-
Bishop of Stepney Discretionary Fund	-	179	279	100	-
Disaster Fund	550	-	-	-	550
Lent Appeal	260	1,046	1,434	128	-
Poppy Appeal	201	-	-	-	201
LDF Roof grant	-	20,000	20,000	-	-
Seeds of Hope	214	-	-	-	214
Richard House Hospice	272	-	272	-	-
	<u>16,937</u>	<u>52,578</u>	<u>44,977</u>	<u>545</u>	<u>25,081</u>

Parish of Poplar

(A Parochial Church Council registered as a charity, number: 1134962)

Notes to the Accounts

for the year ended 31 December 2019

Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.

Christian Aid	Is an international organization providing relief and help to people throughout the world.
Children & Families Work	Fund to support work specifically for children, young people and their families, organised by the parish.
Church Railings	Funds received to repair the Church railings.
Crisis	Help for homeless.
Children's Society	Help for children in need.
Church Urban Fund	Funds from the Church Urban Fund for Youth Club.
Delhi Brotherhood	Work with poor in Delhi, India and training.
Disaster Fund	International organization providing help and relief for people in need.
Lent Appeal	Money raised over Lent and Easter for designated charities.
National Lottery Charities Board	Work on developing Langley Hall for community use.
Poppy Appeal	Royal British Legion.
Seeds of Hope	Helping orphans around the world.
HSBC - Youth Project	Work with facilities for young people on the Aberfeldy Estate and on the Art Studio in the Langley Hall (St Nicholas).

	General funds	Designated funds	Restricted funds	Endowment funds	Total
18 Transfers between funds: current period					
Designated to general	168	(168)	-	-	-
	<u>168</u>	<u>(168)</u>	<u>-</u>	<u>-</u>	<u>-</u>

	General funds	Designated funds	Restricted funds	Endowment funds	Total
19 Transfers between funds: prior period					
General to restricted	(545)	-	545	-	-
Designated to general	198	(198)	-	-	-
	<u>(347)</u>	<u>(198)</u>	<u>545</u>	<u>-</u>	<u>-</u>

	General funds	Designated funds	Restricted funds	Endowment funds	Total
20 Net assets attributable to funds: current period					
		£	£	£	£
Tangible fixed assets	-	683,892	-	-	683,892
Current assets	174,694	-	15,590	-	190,284
Current liabilities	(30,185)	-	-	-	(30,185)
Net assets represented by funds	<u>144,509</u>	<u>683,892</u>	<u>15,590</u>	<u>-</u>	<u>843,991</u>

	General funds	Designated funds	Restricted funds	Endowment funds	Total
21 Net assets attributable to funds: prior period					
		£	£	£	£
Tangible fixed assets	-	684,060	-	-	684,060
Current assets	229,226	-	25,081	-	254,307
Current liabilities	(35,653)	-	-	-	(35,653)
Net assets represented by funds	<u>193,573</u>	<u>684,060</u>	<u>25,081</u>	<u>-</u>	<u>902,714</u>

Parish of Poplar

(A Parochial Church Council registered as a charity, number: 1134962)

Notes to the Accounts

for the year ended 31 December 2019

22 Taxation

The PCC is a registered charity. Accordingly, it is exempt from taxation in respect of income and capital gains to the extent that these are applied to its charitable objects.

23 Post balance sheet events

There were no significant post balance sheet events.

24 Pension commitments

The charity contributes to both employee defined contribution (DC) stakeholder pension and employee defined benefit (DB) schemes. The assets of the schemes are held separately from those of the charity in independently administered funds.

The unpaid contributions outstanding at the year end were:	£	2019 172	£	2018 20
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25 Contingent liabilities

The charity had no material contingent liabilities at 31 December 2019 nor at 31 December 2018.

26 Related parties

During the year the members of the PCC and their related parties made aggregate donations of £15,037 (2018: £11,734).

27 Gifts in kind and volunteers

During the year the charity benefited from unpaid work performed by volunteers.

