

# **CHRIST CHURCH LEYTON**

## **Annual Report and Financial Statements of the Parochial Church Council**

for the year ended 31<sup>st</sup> December 2021

### **Incumbent:**

Currently vacant  
Vicarage at 52 Elm Road  
Leytonstone  
London  
E11 4DW

### **Bankers:**

Santander  
Customer Service Centre  
Bootle  
Merseyside  
L30 4GB

### **Independent Examiner:**

Jason Foxwell, [Independent-examiner.net](http://Independent-examiner.net)  
39 Enfield Road, Poole,  
BH15 3LJ

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Our Associate Minister and Wardens are leading the Church during the Interregnum assisted by our volunteer Women's Worker and the PCC. The Church lost two other members of staff at the end of August 2021 when our one-year Trainee left at the end of her contract to go to University and our volunteer Cornhill Student moved on to theological training.

The full PCC met on 6 occasions during 2021 with an average attendance of 91%. The first 5 meetings were held via Zoom with the Nov meeting taking place in person in the Church building. Following the AGM all the necessary PCC officer elections were made at the PCC meeting on 22/03/2021.

The PCC also held 4 Vicar Appointment Process (VAP) meetings from May to October 2021. Church clergy were not permitted to attend these meetings and the average attendance was also 91%.

The Task Groups set up several years ago have struggled to operate during the current pandemic. The Fabric, Mission Partner Support and Outreach groups have not met during this time and the responsibility for these Groups is basically left to one person. The Finance Task Group continued to meet either in person or via Zoom as restrictions allowed. Following the retirement of our Vicar who chaired the FTG, it was agreed that the 3 remaining members would continue to meet and report back to the PCC. The Task Groups situation will need to be reviewed and updated during 2022.

The Church Re-opening Group continue to monitor the situation and respond to changes in Government guidelines to ensure that the Church is operating within the regulations for the safety of those who enter the building. The Risk Assessment for using the building is reviewed and amended in light of the most up-to-date guidelines.

Major issues discussed by the PCC include:-

- Staff ministry reports taken on a rota basis throughout the year;
- Annual safeguarding review and implementation of Safer Recruitment procedures;
- Review of Parish Activity Plans for Youth Ministry & Spotlight;
- Vicar Appointment Process – Parish Profile, Parish Representatives, etc;
- Interregnum planning and oversight of Vicarage;
- Christmas outreach – services and carol singing;
- Financial situation reviewed throughout the year;
- Mission Partner Support payments;
- Fabric matters including new water heater, refurbishment of windows, up-lighting, electrical blow out;
- Gift Day 2021 to support our Mission Partners in Moldova;
- Fire Risk assessment & Fire Drill and other statutory responsibilities.

The Mission Task Group has the responsibility each year of proposing partners to which donations will be made. The amount of missionary giving for one year is based on 10% of the total giving, including grants received from the Josiah Trust, during the previous financial year. The list of partners recommended for support by the Group is circulated to the Josiah Trust as well as to the PCC for approval each year. In 2021, we continued to support our 3 main partners - via AWM for [REDACTED] in France, Crosslinks (Graeme & Bequi Innes) in Moldova and (Nick & Harriett Algeo) in The Gambia. Additional payments were made to AWM to support [REDACTED] on her marriage and to Crosslinks for the Innes' to return home to be vaccinated against Covid.

Mission Partner Support was also sent to The Barnabas Fund (£1000); CEF Britain (£250) for the help of Rachel Ball with Mother & Toddlers; London Gospel Partnership (£250) and ReNew Conference (£500). We continue to support Rob & Beth Plutte (£2740) in their ministry.

The Outreach Task Group aims to aid the Church in reaching out to those around us with the good news of our Lord Jesus Christ. Opportunities for outreach during 2021 have been limited due to the Covid situation but we:-

- ran an on-line Christianity Explained course early in January 2021;
- continued to stream our services for those unable to attend in person;
- had a cake and plant stall at the local community Jumble Trail at the end of May 2021. Members of the congregation were available to chat to those who visited the stall and Christian literature was available to take away;
- resumed Mother & Toddlers in Autumn 2021 with attendance limited within Government guidelines;
- have been able to leaflet drop all the houses in the Parish for Easter and Christmas 2021 services;
- held Carol Singing sessions outside the Church building and in the local Public House;
- are running an on-line 3 weeks Christian course Hope Explored in January 2022.

Communication with the congregation has been maintained throughout 2021 with a weekly e-mail of news, information and prayer points update. We are grateful to the technical members of our congregation who continue to stream services and keep the website updated.

Responsibility for Fabric has fallen on our Deputy Warden to whom we are extremely grateful. Fabric work completed during 2021 is as follows:-

- Jan 21 – uneven paving outside Vestry Door replaced;
- May 21 – Francis Room windows refurbished;
- June 21 – new water heater installed in kitchen;

In July 2021 there was a major electrical blow out probably caused by a faulty connection on the electric meter installed in 2017. The blow out resulted in damage to the photocopier, automatic glass doors to the lobby, wi-fi router and a fan in the disabled toilet. An insurance claim was successfully made and we received a pay-out of £5252 (with VAT element to be paid when work on automatic doors completed) in November 2021. The excess paid by the Church was £250.

### **Financial Review**

A copy of the accounts for y/e 31/12/2021 are attached to this report. We continue to be grateful for the on-going generous support for the ministry at Christ Church from the Josiah Trust, a charity whose objectives are in line with those of the PCC. The financial situation has been constantly reviewed during 2021 by the Finance Task Group (FTG) and the PCC with giving and expenditure figures being monitored monthly.

The regular giving to Christ Church Leyton in 2021 was up by 9.7% on 2020. During 2021 the way people give to the Church has changed. Compared to 2020, giving via envelopes and cash in the plate has dropped by 13.7% and one-off donations by 38.8%. However giving by standing orders and on-line bank transfers has risen by 23.4%. There has been a rise of 1.8% in the amount of gift aid claimed. We thank the Lord for the faithfulness of our congregation to continue to support the Ministry at Christ Church and their willingness to increase and change the way they give.

The FTG has monitored the situation throughout the year and kept the PCC apprised by providing updates on giving and projections on best and middle case scenarios of a drop in income and the effect this could have on our planned budget spend.

The congregation has been updated on the financial situation through:-

- Feb 21 – sermon on our attitude, compassion and support to the Church Family. This was followed up in the next Church e-mail with details on the ways in which donations can be made to the Church ministry;
- Mar 21 – Simplified 2020 Church accounts circulated before the AGM held on 21/03/2021. Congregation advised at AGM that the full 2020 AR & FS available if they would like a copy;
- July 21 – E-mail circulation to congregation setting out financial position at end of June 2021, Mission Partner Support and considerations for 2022 and beyond.

The Josiah Trust continued to support Christ Church Leyton in 2021. At 31/12/20 there was a shortfall in the CCL General Fund of £7903 and a request was made to the Josiah Trust to increase the 2021 monthly support from £4500 to £5000 to cover this shortfall. This was agreed and duly received. It was also necessary to request a further grant of £5000 to aid cash flow in October 2021. The total received from the Josiah Trust in 2021 was therefore £65000.

The FTG have monitored the money held in the General Fund throughout 2021 and at 31/12/2021 it stood at £1277.79. However the full amount of the Mission Partner Support (MPS) for 2021 had not been spent by the end of the year. This meant that £3216 had to be moved into a separate fund for 2022 to ensure that it is used for Mission Partner Support. This reduced the amount in the General Fund at 01/01/2022 to a shortfall of £1938.21 (£3216-£1277.79). There are no plans at present to reduce the monthly grant from the Josiah Trust and by remaining at £5000pm this should cover the shortfall in the General Fund and maintain cash flow within the bank account.

The Mission Partner Support giving for 2021 of £16599 was based on 10% of our 2020 giving income, gift aid and Josiah Trust grants. On top of this was the carry forward of unspent Mission Partner Support from 2019 of £3307. This made a total of £19906 for 2021. A total of £16690 Mission Partner Support was paid out and details of the grants can be found at Note 8 in the accounts at the end of this document. The £3216 unspent amount has been carried forward to 2022 as explained in the paragraph above.

The total 2021 Fabric Fund spend was £8660.09. This amount was covered by:-

- Insurance pay out of £5252.57 following electric blow out;
- Donation for window refurbishment of £1500;
- Transfer from General Fund of £1907.52.

Due to the General Fund position at 31/12/2021, it was not possible to fulfil the PCC commitment to put a total of £5500 in the Fabric Fund. The London over the Border grant of £2550 for up-lighting is still being held in the Fabric Fund pending approval of the project and is therefore the only carry forward amount in the Fund at 31/12/2021. It is hoped that the up-lighting project will be completed in 2022 with the help of CES Lighting & Electrical who are specialists in the area of Church lighting.

There has been no spending from the 2021 Fabric Annual Maintenance Fund. This is mainly due to the electric blow out which took up a great deal of time and effort. Due to the General Fund position at 31/12/21, it was not possible to fulfil the PCC commitment to put a total of £2000 in the Fabric Annual Maintenance Fund. There is therefore no carry forward for the Fabric Annual Maintenance Fund into 2022.

There was no expenditure from the Vicarage Fund in 2021. Again it was not possible to put the PCC commitment into this Fund of £500 as it would only increase the General Fund deficit. The carry

forward in this Fund has remained at £1319.03. There will however be additional expenditure on the Vicarage in 2022 on the appointment of our new Vicar and the need to redecorate the Vicarage. This will be included in the 2022 budget setting process.

The 2021 Gift Day appeal was for an external cause and raised £6241.25. We hoped to raise c£3000 to assist with the production and promotion of an evangelistic course on 'Grace' based on the gospel of Luke. Graeme Innes, our mission partner in Moldova, has written this course. This subject is very important in countries with a nominal Christian religious tradition. The plan is that the course will be published in Romanian and English at first with Russian being the priority after that. The PCC agreed that any amount raised over the £3000 should be used for further translations and associated ministry costs. This money was transferred to our Mission Partner through their sending organisation Crosslinks.

We have again met the full cost of the Parish Share in 2021 of £58554. The Parish Share is paid to the Chelmsford Diocesan Board of Finance through The Essex & East London Good Stewards Trust (EELGST). The PCC agreed that it would pay the full Parish Share (including the 1% discount for direct debit payments) into the EELGST from 2021. The Trust would pay the monthly amount into the Diocese but retain the 1% discount in the Trust to aid other Churches in financial difficulty.

We shall continue to:-

- Praise God for His provision in 2021 and for the continued financial support we have received from the Josiah Trust and the congregation to enable us to continue the ministry at Christ Church;
- Pray that the Lord will continue to provide for and bless ministry at Christ Church and stir His people to support it;
- Explain the situation to the congregation throughout the year and highlight the various future financial implications for levels of staff and maintenance issues;
- Encourage the congregation to continue with their commitment to regular giving and use gift aid if appropriate;
- Encourage the congregation to seriously consider and regularly review their giving.

Overall the percentages for 2021 expenditure are as follows:-

- 78% of expenditure went on ministry costs at Christ Church;
- 14 % on ministry costs elsewhere,
- 8% on bills, overheads and fabric upkeep of the Church.

### **Reserves Policy**

There is no Reserves Policy in place. The Josiah Trust, which was formed in 2004 to support Word-based ministry, has committed to supporting ministry at Christ Church. The Josiah Trust has an explicit Reserves Policy based around being able to provide for future needs at Christ Church.

Where money is donated to the Church for specific items, these amounts are accounted for separately. Any money unspent is carried forward into the next year's accounts. These funds at the end of 2020 are:-

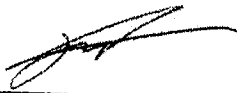
Cornhill Student Support  
Fabric Fund  
Fabric Fund – Annual Maintenance  
Gift Day 2020  
Hardship Loan Fund  
Hardship Loan Fund – Specific Appeal  
M Harvey Support Fund

Mission Partner Support  
Needy Fund  
Vicarage Fund

The following funds has been closed in 2021 due to all monies being paid out:-  
Discipleship Fund  
Gift Day 2016  
G&S Water Heater.

Approved by the PCC) on 7th February 2022 and signed on their behalf by Mr J Field (PCC  
Chairman & Warden).

Signed:



Date:

10/02/2022



**Independent Examiner's report to the Parochial Church Council  
of Christ Church, Leyton**

I report to the trustees on my examination of the accounts of the PCC for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the PCC 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**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the PCC as required by section 130 of the Act; or
2. the accounts do not accord with those records.

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.



**Jason Foxwell FCCA FCIE**

**independent-examiner.net**

39 Enfield Road, Poole, BH15 3LJ

Date: 16 February 2022

# Financial Statement for the year ended 31<sup>st</sup> December 2021

## Receipts and Payments Account

	Note	General Fund £	Other Funds £	Total 2021 £	2020 £
<b>RECEIPTS</b>					
Regular Giving					
Envs & Cheques		9151		9151	10418
Open Cash		849		849	1174
Planned Giving (SOs)		54335		54335	44025
One-offs		4625		4625	7209
Gift Aid recovered		13796		13796	13554
Total		<b>82756</b>		<b>82756</b>	<b>76380</b>
Staff Salaries & Costs	1	75218		75218	100200
Ministry Costs	2	304		304	87
Goods & Services	3	364	6753	7117	715
Church Activities	4	419	6321	6740	4545
Other receipts	5	338	10670	11008	13646
Total Receipts		<b>159399</b>	<b>23744</b>	<b>183143</b>	<b>195573</b>
<b>PAYMENTS</b>					
Parish Share		-58554		-58554	-58022
Staff Salaries & Costs	6	-62822		-62822	-94511
Ministry Costs	7	-727	-1404	-2131	-3135
Mission Giving	8	-13383	-3307	-16690	-11735
Total		<b>-135486</b>	<b>-4711</b>	<b>-140197</b>	<b>-167403</b>
Church Utilities	9	-5940		-5940	-6621
Goods & Services	10	-4287	-9285	-13572	-8978
Church Activities	11	-1645	-9293	-10938	-3287
Governance Costs	12	-375		-375	-375
Other payments	13	-577	-10817	-11394	-10763
		<b>-148310</b>	<b>-34106</b>	<b>-182416</b>	<b>-197427</b>
Excess of receipts over payments		11089		11089	4822
Deficit of payments over receipts			-10362	-10362	-6676
Transfer between funds		-5124	5124	0	0
		5965	-5238	727	-1854
Cash at bank and in hand at 1 <sup>st</sup> Jan		-7904	16649	8745	10600
End or previous year adjustment re unreconciled amounts					
Cash at bank and in hand at 31 <sup>st</sup> Dec		<b>-1938</b>	<b>11410</b>	<b>9472</b>	<b>8746</b>

## Funds held

	Balance 1 <sup>st</sup> Jan 2021 £	Receipts £	Payments £	Transfers between funds £	Balance 31 <sup>st</sup> Dec 2021 £
General Fund	-7903.66	159399.25	-148310.28	-5123.52	-1938.21
Vicarage Fund	1319.03	0.00	0.00	0.00	1319.03
Fabric Fund	2550.00		-1907.52	1907.52	2550.00
Fabric-Gen Mtce	0.00	0.00	0.00	0.00	0.00
Gift Day 2016	213.12	0.00	-213.12	0.00	0.00
Hardship Loan Fund	1042.50	534.75	-600.00	0.00	977.25
Discipleship Fund	1404.13	0.00	-1404.13	0.00	0.00
M Harvey Support	2885.00	1450.00	-2650.00	0.00	1685.00
Cornhill Student Support	242.05	1140.00	-1140.00	0.00	242.05
Needy Fund	80.12	412.50	-100.00	0.00	392.62
MPS not spent in previous year	3307.00	0.00	-3307.00	3216.00	3216.00
Gift Day 2020	2981.25	80.00	-2838.21	0.00	223.04
G&S – Water Heater	625.00	0.00	-625.00	0.00	0.00
Hardship Loan Fund – Specific Appeal	805.00	0.00	0.00	0.00	805.00

Funds closed at 31/12/2021 - Gift Day 2016/G&S – Water Heater/Discipleship Fund

Fund balances at 31/12/2021				Total
General Fund				-1938
<b>Other funds</b>				
Vicarage Fund			1319	
Fabric Fund			2550	
Hardship Loan Fund			977	
M Harvey Support			1685	
Cornhill Student Support			242	
Needy Fund			393	
Mission Partner Support			3216	
Gift Day 2020			223	
Hardship Loan Fund – Specific Appeal			805	11410

## Notes on receipts in accounts

	General Fund £	Other Funds £	Total 2021 £	2020 £
<b>1 Staff salary &amp; costs income</b>				
Josiah Trust	65000		65000	90000
Rent Contribution	10200		10200	
Reimbursed expenses	18		18	10200
	<u>75218</u>		<u>75218</u>	<u>100200</u>
<b>2 Ministry Costs Income</b>				
Adult Ministry	304		304	65
Youth Ministry	0		0	22
	<u>304</u>		<u>304</u>	<u>87</u>
<b>3 Goods &amp; Services</b>				
Goods & Services	364		364	665
Fabric Fund – Window Refurb		1500	1500	
Fabric Fund – Insurance Claim		5253	5253	
Fabric Maintenance Fund				50
	<u>364</u>	<u>6753</u>	<u>7117</u>	<u>715</u>
<b>4 Church Activities</b>				
Bible Notes	146		146	104
Church Suppers	91		91	222
Consumables	17		17	3
Evangelicals Now	165		165	240
Gift Day 2021		6241	6241	
Gift Day 2020		80	80	3976
	<u>419</u>	<u>6321</u>	<u>6740</u>	<u>4545</u>
<b>5 Other income</b>				
Donations	20	288	308	671
Fees	315		315	989
Gifts		3040	3040	855
Hardship Loan Fund		535	535	1493
Hardship Loan Specific Appeals		1585	1585	
Interest	3		3	
Needy Fund		412	412	628
Pledges – ██████████				38
Donation – L Forty		1500	1500	712
Donation – R & B Plutte		720	720	1470
Donation – M Harvey		1450	1450	4810
Donation – Cornhill Student		1140	1140	1980
	<u>338</u>	<u>10670</u>	<u>11008</u>	<u>13646</u>

# Notes on expenditure in accounts

## Note

General  
Fund  
£

Other  
Funds  
£

Total  
2021  
£

2020  
£

### 6 Staff salaries & costs exp

Vicar's Expenses	-443		-443	-756
Associate Minister Salary	-37675		-37675	-32380
2 <sup>nd</sup> Assoc Minister Salary	0		0	-37304
Associate Minister Expenses	-208		-208	-197
2 <sup>nd</sup> Assoc Minister Expenses	0		0	-20
2 <sup>nd</sup> Assoc Minister – Rent/Moving	-23400		-23400	-23400
Women's Ministry Worker Exps	-636		-636	-20
Other staff expenses	-400		-400	-71
Payroll costs	-60		-60	-363
	<u>-62822</u>		<u>-62822</u>	<u>-94511</u>

### 7 Ministry costs

Adult Ministry	-656		-656	-395
10 of those Support *	920		920	-720
Discipleship Fund		-1404	-1404	-1923
Mothers & Toddlers	-176		-176	
Services	-644		-644	
Spotlight	-140		-140	-48
Youth Ministry	-31		-31	-49
	<u>-727</u>	<u>-1404</u>	<u>-2131</u>	<u>-3135</u>

\*£1000 support paid to 10 of those in 2020. Additional credit awarded by 10 of those and held in credit account with them of £200. Credit used during 2020 was £280. Credit used in 2021 £920. The expenditure has been moved from the 10 of those support entry to the ministries against which they have been spent throughout the 2 years.

### 8 Mission Giving

John & Alma Baker				-1375
Arab World Ministries	-1193	-3307	-4500	-2750
Barnabas Fund	-1000		-1000	-700
CEF Britain	-250		-250	
Crosslinks (NA/GI)	-7450		-7450	-5500
CPAS				-200
LGP	-250		-250	
ReNew	-500		-500	
R Plutte	-2740		-2740	-1210
	<u>-13383</u>	<u>-3307</u>	<u>-16690</u>	<u>-11735</u>

### 9 Church Utilities

Electricity	-563		-563	-702
Gas	-1894		-1894	-2283
Insurance	-2263		-2263	-2238
Telephones	-985		-985	-1119
Water	-235		-235	-279
	<u>-5940</u>		<u>-5940</u>	<u>-6621</u>

Note	General Funds £	Other Funds £	Total 2021 £	2020 £
<b>10 Goods &amp; Services</b>				
Fabric Fund		-1908	-1908	-5409
Fabric Fund – Maintenance				-1326
Fabric Fund – Window Refurb		-1500	-1500	
Fabric Fund – Insurance Claim		-5252	-5252	
G&S Under £300	-841		-841	-415
G&S – Advertising	-999		-999	
G&S – Water Heater		-625	-625	
Management Software	-442		-442	-441
Photocopier rental	-1048		-1048	-839
Print	-957		-957	-548
	<u>-4287</u>	<u>-9285</u>	<u>-13572</u>	<u>-8978</u>
<b>11 Church Activities</b>				
Bible Notes	-115		-115	-120
Church Suppers	-735		-735	-240
Consumables	-615		-615	-798
Evangelicals Now	-180		-180	-225
Gift Day 16 – Fabric & Comm		-213	-213	-909
Gift Day 2020		-2839	-2839	-995
Gift Day 2021		-6241	-6241	
	<u>-1645</u>	<u>-9293</u>	<u>-10938</u>	<u>-3287</u>
<b>12 Governance Costs</b>				
Examiner's Fee	-375		-375	-375
	<u>-375</u>		<u>-375</u>	<u>-375</u>
<b>13 Other payments</b>				
Donations		-287	-287	-169
Fees	-31		-31	-91
Gifts	-546	-3040	-3586	-976
Hardship Loan Fund		-600	-600	-1050
Hardship Loan – Specific Appeals		-780	-780	
Needy Fund		-100	-100	-684
Pledges – [REDACTED]				-188
Donation – L Forty		-1500	-1500	-712
Donation – R&BPlutte		-720	-720	-1460
Donation – M Harvey		-2650	-2650	-3630
Donation – Cornhill Student		-1140	-1140	-1793
	<u>-577</u>	<u>-10817</u>	<u>-11394</u>	<u>-10753</u>

**Statement of Assets and Liabilities at 31<sup>st</sup> December 2021**

	General Fund £	Other Funds £	Total 2021 £	2020 £
Santander Current Account	-1938.21	11322.45	9384.24	8314
Cash		87.54	87.54	432
	<u>-1938.21</u>	<u>87.54</u>	<u>9471.78</u>	<u>8746</u>