

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL  
PARISH OF CHRIST AND SAINT JOHN WITH SAINT LUKE, ISLE OF  
DOGS**

Known as the Parish of the Isle of Dogs

CHARITY NO: 1130764

**REPORT AND ACCOUNTS**

for the year ended  
31 December 2022

**FIELD SULLIVAN LIMITED  
CHARTERED ACCOUNTANTS**

9 Hare & Billet Road  
Blackheath  
London  
SE3 0RB

**The Parochial Church Council of the Ecclesiastical Parish of Christ and Saint  
John with Saint Luke, Isle of Dogs**

**Status:** Charity registration No. 1130764

**Working name:** Parish of the Isle of Dogs

**Incumbent:** Rev. Thomas Pyke

**Parochial church council members:** Rev. Thomas Pyke  
Sandra Ireland (appointed 22 May 2022)  
Joseph Lashmar (appointed 22 May 2022)  
Christopher Ezekiel  
Amanda Newbury  
Kathleen McTasney  
Christine Lilley  
Syed Faramarzifar  
Linda Kissi  
Valerie Lashmar  
Joan Small  
Gregory Solomon  
Bill Chesshyre  
Andrew Warner  
Michael Blaby  
Kevin Watts  
David Longbottom  
Sylvester Small

<b>Parochial church council officers:</b>	Rebecca Roles Tony Lashmar Lisa Mitchell Dennis Tjiok Julien Lee Mthr. Tracy Browne Colin Todd	Safeguarding Officer Deputy Churchwarden Parish Administrator Director of Music (resigned July 2022) Acting Director of Music (from July 2022) Curate (temporary ex officio) Book Keeper
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**Address:** Christ Church  
Manchester Road  
Isle of Dogs  
London  
E14 3BN

**Independent examiner:** Field Sullivan  
Chartered Accountants  
9 Hare & Billet Road  
London SE3 0RB

**Bankers:** HSBC Bank Plc  
196A Piccadilly  
London  
W1V 0DY

The CBF Church of England Deposit Fund  
Senator House  
85 Queen Victoria Street  
London  
EC4V 4ET

# The Parochial Church Council of the Ecclesiastical Parish of Christ and Saint John with Saint Luke, Isle of Dogs

Trustees' Report  
for the year ended  
31 December 2022

The PCC is committed to enabling as many people as possible to worship at Christ Church and at St Luke's Millwall and to become part of our parish community on the Isle of Dogs. The PCC understands its mission, and the mission of the whole Church, to fall into five main categories: 1) proclamation of the Good News of the Kingdom of God 2) baptising and nurturing new believers 3) responding to human need through loving service 4) transforming unjust structures in our society 5) safeguarding the integrity of creation through wise and careful use of its resources. These themes we sum up in the banner statement 'Building a healthy community through our Christian faith'

## Objectives and Activities

When planning our activities for the year, the Incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. The objectives for 2022, as described in Mission Action planning (MAP16) by the PCC, are laid out in the agendas and minutes of the PCC in 2022, and are a matter of public record. The objectives of the Mission Action Plan are:

1. To make Christ Church a place to be
2. To create connections
3. To encourage an engaged community
4. For Christ Church to be the first port of call for support and sanctuary
5. To celebrate and role model inclusivity and diversity
6. To make the Christian faith accessible

I am pleased to be compiling our Trustees' Annual Report for the year ending 31 December. Last year I wrote about how important it was that our annual accounts capture the events of the year that has passed, especially in years of turmoil like those we are currently experiencing. We may be beyond the COVID19 pandemic in the UK (though the virus is still very much a present reality), but we are involved in a European war at arms length in Ukraine, and living through a cost of living crisis here in the UK. This report will reflect how the Parish of Christ and Saint John, Isle of Dogs has adapted to these and other events.

2022 began with a number of concerts which celebrated an old world order, and brought us face to face with the new. In January we marked Russian Old New Year with music and poetry and Russian food, led by Dasha Papyshcheva and her fiancé Dennis Tjiok. Putin's Russian forces were already mustering on the borders with Ukraine and in Belarus, and in February they invaded Ukraine in an unprovoked act of aggression. At Christ Church we hosted a successful concert raising funds for humanitarian work in Ukraine, and we were honoured to welcome the Ukrainian lead baritone from the Royal Opera, Yuri Yurchuk, and other young performers from London conservatoires. Concerts and recitals for peace with justice continued through the spring of 2022, organised by our Director of Music, Dennis Tjiok.

In February too, on a lighter note, we cooked a very late Christmas Lunch for our volunteers who week by week staff the Island Gardens Foodbank in the church. They are so dependable in their care for the most vulnerable members of our community. Currently we are able to provide advice on filling out digital forms for benefits and housing advice and the like. Thank you if you volunteer for our foodbank - it is important work in a year when everyone is worried about money. Our lunch for Christmas 2022 was celebrated early, by contrast, on 7th December 2022.

# The Parochial Church Council of the Ecclesiastical Parish of Christ and Saint John with Saint Luke, Isle of Dogs

Trustees' Report  
for the year ended  
31 December 2022

2022 will be remembered as a Royal Year. On the 6th February we marked the 70th anniversary of Her Late Majesty Queen Elizabeth's accession to the throne. We planted a tree for her Jubilee Canopy on the Mudchute Farm and we began our plans for the main Platinum Jubilee celebrations. Our initial thought had been to hold our street part on Glenworth Avenue, which has become a 'school street' between St Luke's School and the Glenworth Canary Wharf College. In the end we chose to use our own church building, and do without the fuss of finding power sources and toilets for our guests. The Big Lunch that we ran in Christ Church was an entirely open affair. Guests came without needing to book, were encouraged to take food and to sit down and chat with their neighbours, and watch the ceremonial parade on our big screen. At the end of the day (and this never happens, in my experience) the food we had cooked and brought with us exactly matched the number of guests who came. I am deeply grateful to Cosmin Bebu-Vijianu who took a lead role in encouraging and organising our festivities. Cosmin assembled industrial quantities of ingredients so that we could all sample the national competition Platinum Jubilee pudding (a mandarin trifle).

In September our rejoicing at the Platinum Jubilee was turned into sorrow at Her Late Majesty's death. We had our part to play in the commemoration of her life by a special service and the proclamation of the new King's accession. A book of remembrance proved a popular way for the community to say how much Her Majesty meant to us all. Some of us joined the 12 hour queue to file past the Queen's coffin, and to pay our respects to a sovereign who had set the gold standard for public service during her reign. There was a moving civic memorial service for Her Late Majesty at All Saints Poplar, supported by the churches and lay organisations of Tower Hamlets. What struck me then, as never before, was how much Her Majesty had done personally to establish the rightful place of the Moslem community in the UK. I reflected on this when visiting the Docklands Community Organisation in their splendid new mosque in Tiller Road at the end of the week of the Royal Funeral. As a parish we are looking forward to celebrating the coronation of King Charles III in early May 2023. There will be more to say in next year's Annual Report. God Save the King!

There are some events in the Church's year that lend themselves to collaboration with the churches of the Deanery. For Lent 2022 we studied Living in love and Faith together, a course about identity, sexuality, relationships and marriage. The feedback from this course was used by the House of Bishops to navigate 'where next?' for how the Church accepts and marks human relationships. In June Bishop Joanne, the Deanery clergy and its lay people (including an excellent brass quartet) led a joyful procession for Corpus Christi through the heart of Bethnal Green. Our diocesan 2030 vision is to enable every Londoner to have an encounter with the Lord Jesus Christ. I can think of no better way of doing this than that procession. It's not just the Deanery that we work with, there are also the Island churches of other denominations, and church affiliated organisations. I help out with the youth clubs at Cafe Forever, and I am chaplain to the new Isle of Dogs Sea Cadet unit. Mthr. Tracy is a leader of 'Squirrels' at the 2nd East London Scout Group.

2022 saw the midpoint of Mthr. Tracy's ministry with us as Curate at Christ Church. She continued to host, chivvy and encourage the Women on Thursday group leading up to the Parish Fete in early July and to develop her skills of preaching and leading worship. In 2022 she was invited to be the guest preacher at the 55th Anniversary of the independence of Antigua and Barbuda, which was a great honour, she also created and organised a delightful Pet Service around St Francis-tide in October. Mthr. Tracy has lots to teach all of us about making and taking time for people. She has a quite remarkable memory for the names of the children at St Luke's School, which would put most headteachers to shame. I think she works on the basis of adding one name at a time, along with a related piece of family information to cement the name in her memory, but it is a bit of a trade secret, and she's keeping mum about how she does it. While we think of St Luke's School for a moment, in 2023 we will be saying 'Goodbye and thank you' to Mrs Rebecca Abrahams who has done such a remarkable job as the Executive Headteacher of St Luke's and Harbinger Schools. We are very proud that she is moving into the local authority sector as Headteacher of Manorfield, a three form entry primary school. It is a well-deserved promotion.

# The Parochial Church Council of the Ecclesiastical Parish of Christ and Saint John with Saint Luke, Isle of Dogs

Trustees' Report  
for the year ended  
31 December 2022

2022 was our recovery and consolidation year at Christ Church following the COVID pandemic. It was time for us to re-establish our pattern and rhythm for running the church's year. On most Sundays we have noticed people returning to Mass after a long absence and we have welcomed new-comers. They don't all come at the same time, or course, but they are coming. In the same vein, our summer fete was a good re-start after two years without one, and gave us a good idea of what we needed to polish up and renew to make the fete as successful as it has been in the past. The same could be said of our visit to Berlin for the Parish Exchange. We were a very small group going there, but we were made so welcome by our friends from the amWeinberg parish. There are some adjustments that we will make, on both sides, for this partnership in the future, one of which is not filling the programme as full as we used to think we needed to. Berliners like free time in London; we like free time to wander in Berlin. Who knew?

2022 was also the time for our user-groups to get busy once more. The London Docklands Singers have been particularly busy, performing both the St Matthew Passion at All Saints Poplar and Messiah at St Paul's Covent Garden. The East London Evensong Choir has led choral evensong regularly and performed Stainer's Crucifixion at All Saints Poplar. Our own choir is growing in numbers and in confidence under the guidance of Julien Lee. At Christmas 2022 the choir robed up in its blue gowns to lead a Parish Carol Service. Well done to them!

Some of the adjustment to life after COVID is to lay down the tools that we needed to come through the pandemic. We can still live-stream, but we only do this for special services. However, there are some things that we started in the pandemic which we will want to continue, for example the digital newsletter which is posted out on ChurchDesk every week and the Parish Education Programme on Monday evenings on Zoom. There is real advantage in having some events happening on Zoom, particularly training and teaching which lends itself to this way of working. The Parish Education Programme is recorded each week and reaches 16 people. The digital newsletter is opened by 100-110 people per week, far more than we see in church. For some, with busy lives, it is the living link they need with Christ Church.

We said 'Goodbye' to DennisTjiok in the summer, when he left us to take up a post as Director of Music at St Mary's Islington. It took some time to arrange a date for a final recital by him and the choir, but in October 2022 we had a lovely evening reminiscing about the music we had learnt and sung during the pandemic and afterwards, including Ubi Caritas et Amor, James Quinn) and Love Bade me Welcome, Ralph Vaughan Williams. Dennis' contribution to how we managed through COVID cannot be underestimated. The technological know-how that he brought to bear meant that there were always suggestions and solutions to problems, and that brought and encouraged inventiveness in others. Other families have moved from the area, among them we are missing Kelly and Richard and their children Eloise and Jesse. Sadly, we have also lost longstanding members and associates of the church, among them Zak Herbert (Joan Small's father), Christine Abadir and Angie Sheridan and Bill Crouch (both in early 2023).

## **Structure, governance and management**

The method of appointment of PCC members is set out in the Church Representation Rules. At Isle of Dogs the membership of the PCC consists of the incumbent (our vicar), churchwardens, and members elected by those members of the congregation who are on the electoral roll of the church. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

The members of the PCC, all of whom have served from 1 January 2022 to the date this report was approved (except where noted) are set out on page 1.

# **The Parochial Church Council of the Ecclesiastical Parish of Christ and Saint John with Saint Luke, Isle of Dogs**

Trustees' Report  
for the year ended  
31 December 2022

## **Public Benefit**

The PCC confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit and the supplementary public benefit guidance for charities whose aims include advancing religion when reviewing the PCC's aims and objectives and in planning future activities. The objectives for 2021 were published and available to the public as the Parish's Mission Action Plan 2014.

## **Risk assessment**

The PCC regularly identifies and reviews major risks facing the charity and have put measures in place to mitigate them.

## **Financial Review**

Total income into the General Fund was £108,346 (2021: £93,785). Our congregations contributed £56,193 (2021: £64,252) (Unrestricted) of which £33,262 (2021: £32,749) was from Planned Giving. Income generated through the hiring of our properties was £35,349 (2021: £28,081) and income generated through the spire rental was £16,075 (2021: £14,300). Total expenditure from the General Fund was £97,789 (2021: £97,738), of which our contribution to the Common Fund was £39,800 (2021: £36,600). The current reserves in the CCLA accounts are a) £74,496 b) £12,369 c) £24,552.

## **Restricted Funds**

Total income into various restricted funds as shown in Note 14 to the accounts was £10,829 (2021: £1,426). After expenditure of £4,329 (2021: £4,835) from these restricted funds the balance at year end was £33,016 (2021: £26,516).

## **Endowment Fund**

The Parish Endowment Fund was instigated in 2009 to encourage congregation members to include the Parish as a beneficiary in their wills in order to provide long-term investment income for the parish.

## **Reserves Policy**

The PCC policy for reserves prioritises the ability to pay 6 months of full operating costs, to include the agreed payments to the Common Fund, and maintenance of Christ Church. Reserves are not to include tangible fixed assets relating to St Mildred's House.

**The Parochial Church Council of the Ecclesiastical Parish of Christ and Saint John**  
**with Saint Luke, Isle of Dogs**

Trustees' Report  
for the year ended  
31 December 2022

**Statement of Trustees' Responsibilities**

The PCC members, as charity trustees, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities 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:

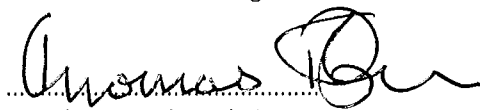
- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and accounting estimates that are reasonable and prudent;
- d) state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC members are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and 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 trust deed. They 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.

The PCC members are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Board on 14<sup>th</sup> May 2023 and signed on its behalf.

On behalf of the Management Committee



Rev Thomas Pyke - Chair PCC

**Independent Examiner's Report to the Trustees of The Parochial Church Council of the Ecclesiastical Parish of Christ and Saint John with Saint Luke, Isle of Dogs**

I report to the trustees on my examination of the financial statements of The Parochial Church Council of the Ecclesiastical Parish of Christ and Saint John with Saint Luke, Isle of Dogs ('the charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet and related notes.

This report is made solely to the charity's trustees, as a body, in accordance with section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this 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 charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

**Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 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.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the financial statements. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently I express no opinion as to whether the financial statements present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

**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:

- accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do 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 financial statements to be reached.



Kirsty Nicholls ACA  
Field Sullivan Limited  
Chartered Accountants  
9 Hare & Billet Road  
Blackheath  
London  
SE3 0RB

Date: 14/6/23



# The Parochial Church Council of the Ecclesiastical Parish of Christ and Saint John with Saint Luke, Isle of Dogs

## Statement of financial activities for the year ended 31 December 2022

Note	Endowment funds	Restricted funds	Unrestricted funds	Total funds 2022	Endowment funds	Restricted funds	Unrestricted funds	Total funds 2021
	£	£	£	£	£	£	£	£
<b>Incoming resources</b>								
Incoming resources from generated funds:								
Donations and legacies	-	10,829	56,193	67,022	-	1,426	64,252	65,678
Other trading activities	-	-	55,233	55,233	-	-	43,934	43,934
Income from Investments	-	-	1,449	1,449	-	-	59	59
Income from charitable activities	-	-	4,252	4,252	-	-	5,088	5,088
<b>Total incoming resources</b>	-	10,829	117,127	127,956	-	1,426	113,333	114,759
<b>Resources expended</b>								
Expenditure on generating funds	-	-	884	884	-	-	241	241
Expenditure on Charitable activities	-	4,329	105,777	110,106	-	4,835	116,673	121,508
<b>Total resources expended</b>	-	4,329	106,661	110,990	-	4,835	116,914	121,749
<b>Net incoming/outgoing resources</b>	-	6,500	10,466	16,966	-	(3,409)	(3,581)	(6,990)
<b>Gross transfers between funds</b>	-	-	-	-	-	-	-	-
<b>Net movement in funds</b>	-	6,500	10,466	16,966	-	(3,409)	(3,581)	(6,990)
<b>Reconciliation of funds</b>								
Total funds brought forward	12,369	26,516	314,218	353,103	12,369	29,925	317,799	360,093
<b>Total funds carried forward</b>	<u>12,369</u>	<u>33,016</u>	<u>324,684</u>	<u>370,069</u>	<u>12,369</u>	<u>26,516</u>	<u>314,218</u>	<u>353,103</u>

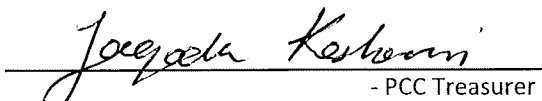
**The Parochial Church Council of the Ecclesiastical Parish of Christ and Saint John with  
Saint Luke, Isle of Dogs**

Balance sheet  
as at  
31 December 2022

	Note	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	10		218,341		220,002
<b>Total fixed assets</b>			218,341		220,002
<b>Current assets</b>					
Debtors	11	5,637		4,832	
Cash at bank and in hand		150,706		133,923	
<b>Total current assets</b>		156,343		138,755	
<b>Creditors: amounts falling due within one year</b>	12	(4,615)		(5,654)	
<b>Net current assets/(liabilities)</b>			151,728		133,101
<b>Total assets less current liabilities</b>			370,069		353,103
<b>Net assets</b>	13		370,069		353,103
<b>The funds of the charity:</b>					
Restricted funds			33,016		26,516
Endowment funds			12,369		12,369
Unrestricted funds:					
Designated		228,770		228,861	
General fund		95,914		85,357	
<b>Total unrestricted funds</b>			324,684		314,218
<b>Total charity funds</b>	14		370,069		353,103

These financial statements were approved by the Trustees on 14th of May 23 and signed on its behalf by:

  
Rev Thomas Pyke - Chair PCC

  
- PCC Treasurer

# The Parochial Church Council of the Ecclesiastical Parish of Christ and Saint John with Saint Luke, Isle of Dogs

Notes to the accounts  
for the year ended  
31 December 2022

## 1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and in the preceding year.

### (i) Basis of accounting

The PCC is a public benefit entity within the meaning of FRS 102. 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) - Second edition October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements have been prepared under the historical cost convention.

### (ii) Fund accounting

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 13.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the financial statements of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

### (iii) Incoming resources

Donated services and facilities are included at the value to the charity where this can be quantified.

The value of services provided by volunteers has not been included in these accounts.

Voluntary income and capital sources:

- Collections are recognised when received by or on behalf of the PCC.
- Planned giving under Gift Aid is recognised only when received.
- Tax recoverable on Gift Aid donations is recognised when the donation is recognised.
- Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonable certain.
- Income from fundraising and similar events is accounted for gross.

Other income

Rental income from the letting of church premises is recognised on an accruals basis.

Income from investments

Interest entitlements are accounted for as they accrued. Tax recoverable on such income is recognised in the same accounting year.

### (iv) Resources expended

Expenditure is accounted on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

- Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.
- The diocesan parish share is accounted for when due. Any parish share unpaid at 31 December is provided for in these financial statements as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

**The Parochial Church Council of the Ecclesiastical Parish of Christ and Saint John with  
Saint Luke, Isle of Dogs**

Notes to the accounts  
for the year ended  
31 December 2022

(v) Fixed assets

Consecrated property and moveable church furnishings

- Consecrated and beneficed property of any kind is excluded from the accounts by s96(2)a Charities Act 2011.
- No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC which require a faculty for disposal.
- All expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off.

Other tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The rates used are as follows:

Fixtures and fittings	Straight line over 10 years
Equipments	Straight line over 5 years

(vi) Current assets

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

(vii) Debtors

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the trust will not be able to collect all amount due according to the original terms of the receivables.

(viii) Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

(ix) Creditors

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method. Short term trade creditors are measured at the transaction price.

Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

# The Parochial Church Council of the Ecclesiastical Parish of Christ and Saint John with Saint Luke, Isle of Dogs

Notes to the accounts  
for the year ended  
31 December 2022

## 2 Donations and legacies

	Restricted funds	Unrestricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Appeals and donations				
Planned giving	-	33,262	33,262	32,749
Other giving	-	286	286	245
Collections	-	5,784	5,784	6,210
Sundry donations	-	2,939	2,939	5,500
Donations	7,329	11,281	18,610	20,974
Grants				
The Diocese of London	-	2,641	2,641	-
Canary Wharf Group	3,500	-	3,500	-
<b>Total</b>	<b>10,829</b>	<b>56,193</b>	<b>67,022</b>	<b>65,678</b>

## 3 Other trading activities

	Restricted funds	Unrestricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Church property lettings	-	35,349	35,349	28,081
Fundraising events	-	3,809	3,809	1,553
Spire rental	-	16,075	16,075	14,300
<b>Total</b>	<b>-</b>	<b>55,233</b>	<b>55,233</b>	<b>43,934</b>

## 4 Income from investments

	Restricted funds	Unrestricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Interest received	-	1,449	1,449	59
<b>Total</b>	<b>-</b>	<b>1,449</b>	<b>1,449</b>	<b>59</b>

## 5 Income from charitable activities

	Restricted funds	Unrestricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Fees - Diocesan and other	-	4,252	4,252	5,088
<b>Total</b>	<b>-</b>	<b>4,252</b>	<b>4,252</b>	<b>5,088</b>

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**6 Costs of generating funds**

	Restricted funds	Unrestricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Costs of generating voluntary income	-	884	884	241
Total	-	884	884	241

**7 Charitable activities**

	Note	Total funds 2022	Total funds 2021
		£	£
Ministry - common fund		39,800	36,600
Incumbent's and curates expenses		2,753	2,326
Church running expenses			
- Cleaning		2,885	3,420
- Heat, light and water		9,237	7,472
- Insurance		4,781	4,438
- Consumables		2,104	1,259
Church maintenance		2,773	9,600
Upkeep of services			
- Music and choir		2,062	745
- Sanctuary		1,446	1,484
- Organ		887	498
- Other service costs		1,481	2,395
Upkeep of churchyard		2,137	2,611
Director of music		8,366	7,663
Training and education			
- Adult		426	359
- Children and youth		104	-
- Berlin Link		485	-
Other parish activities			
- Home mission		261	167
- Plaques		-	471
- Food bank		5,196	18,280
- Flowers		-	-
- Relief and development		206	250
- Socials		2,588	846
Other PCC property upkeep		1,646	4,109
Depreciation		2,710	2,500
Support costs	8	15,772	14,013
Bad debts		-	-
Total		110,106	121,508

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**8 Support costs**

	<b>Total funds 2022</b>	<b>Total funds 2021</b>
	<b>£</b>	<b>£</b>
Support	6,176	5,660
Subscriptions	155	358
Communication and Publicity	-	201
Bank charges	158	-
Bookkeeping	4,800	4,200
Telephone, IT and stationery	2,492	1,890
Independent examination	1,872	1,704
Sundries	119	-
	<u>15,772</u>	<u>14,013</u>

**9 Trustee remuneration and expenses**

No trustees received any remuneration during the year. Expenses amounting to £nil (2021: £nil) were reimbursed to trustees.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year (2021: nil).

**10 Tangible fixed assets**

	<b>Equipment</b>	<b>Fixtures and Fittings</b>	<b>Freehold properties</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 January 2022	-	22,502	200,000	222,502
Additions	1,049	-	-	1,049
Disposals	-	-	-	-
At 31 December 2022	<u>1,049</u>	<u>22,502</u>	<u>200,000</u>	<u>223,551</u>
<b>Accumulated depreciation</b>				
At 1 January 2022	-	2,500	-	2,500
Charge for the year	210	2,500	-	2,710
Disposals	-	-	-	-
At 31 December 2022	<u>210</u>	<u>5,000</u>	<u>-</u>	<u>5,210</u>
<b>Net book value</b>				
At 31 December 2022	<u>839</u>	<u>17,502</u>	<u>200,000</u>	<u>218,341</u>
At 31 December 2021	<u>-</u>	<u>20,002</u>	<u>200,000</u>	<u>220,002</u>

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**11 Debtors**

	<u>2022</u>	<u>2021</u>
	£	£
Income tax recoverable	486	617
Other debtors	1,760	2,740
Prepayments	3,391	1,475
Total	<u>5,637</u>	<u>4,832</u>

**12 Creditors: amounts falling due within one year**

	<u>2022</u>	<u>2021</u>
	£	£
Other creditors	1,522	2,672
Accruals	3,093	2,982
Total	<u>4,615</u>	<u>5,654</u>

**13 Analysis of net assets between funds**

**Current period**

	<u>Endowment funds</u>	<u>General funds</u>	<u>Designated funds</u>	<u>Restricted funds</u>	<u>Total funds</u>
	£	£	£	£	£
Tangible fixed assets	-	839	217,502	-	218,341
Current assets	12,369	99,690	11,268	33,016	156,343
Current liabilities	-	(4,615)	-	-	(4,615)
Net assets 31 December 2022	<u>12,369</u>	<u>95,914</u>	<u>228,770</u>	<u>33,016</u>	<u>370,069</u>

**Previous period**

	<u>Endowment funds</u>	<u>General funds</u>	<u>Designated funds</u>	<u>Restricted funds</u>	<u>Total funds</u>
	£	£	£	£	£
Tangible fixed assets	-	-	220,002	-	220,002
Current assets	12,369	91,011	8,859	26,516	138,755
Current liabilities	-	(5,654)	-	-	(5,654)
Net assets	<u>12,369</u>	<u>85,357</u>	<u>228,861</u>	<u>26,516</u>	<u>353,103</u>



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**14 Movements in funds**

Current period	At 1 January <u>2022</u> £	Incoming resources £	Outgoing resources £	Transfer between funds £	At 31 December <u>2022</u> £
<b><i>Restricted funds:</i></b>					
New building funds					
St Luke's project	425			-	425
Christ Church extension	3,238	-	-	-	3,238
Other restricted funds					
Bazaars	294	-	-	-	294
Bishop's Fund	-	60		-	60
Chair fund	2,596	2,050	(132)	-	4,514
Charity fund	12,879	-	(200)	-	12,679
Children's fund	2,242	-	-	-	2,242
Choir musician fund	250	-	-	-	250
Christian aid	-	83	-	-	83
Christmas Party for elderley	200	500	-	-	700
Churchyard furniture	40	-	-	-	40
Crib fund	303	-	-	-	303
Epic	15	-	-	-	15
Flower fund	556	137	(3)	-	690
Food Bank	-	3,500	(2,061)	-	1,439
Night Shelter	50	-	-	-	50
Robe fund	861	-	-	-	861
Social fund	276	-	-	-	276
Sponsor Hymn Organ fund	60	-	-	-	60
Staff fund	679	-	-	-	679
Story telling project	197	-	-	-	197
Sunday School	60	-	-	-	60
Pakistan Flood Relief	-	462	(440)	-	22
Ukraine fund	-	444	(444)	-	-
Women's Group	-	93	-	-	93
IT Project	-	3,500	(1,049)	-	2,451
Toy Library fund	1,295	-	-	-	1,295
Total restricted funds	<u>26,516</u>	<u>10,829</u>	<u>(4,329)</u>	<u>-</u>	<u>33,016</u>
<b><i>Endowment funds:</i></b>					
Parish Endowment fund	12,369	-	-	-	12,369
Total endowment funds	<u>12,369</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,369</u>
<b><i>Unrestricted funds</i></b>					
<b>Designated</b>					
St Mildred's House fund	200,000	-	-	-	200,000
Food bank	7,451	8,286	(5,196)	-	10,541
Garden of Remembrance	-	495	(289)	-	206
Retiement fund	50	-	-	-	50
Organ fund	1,030	-	(887)	-	143
Chair fund	20,002	-	(2,500)	-	17,502
Parish Link fund	328	-	-	-	328
Total designated funds	<u>228,861</u>	<u>8,781</u>	<u>(8,872)</u>	<u>-</u>	<u>228,770</u>
General fund	85,357	108,346	(97,789)		95,914
Total unrestricted funds	<u>314,218</u>	<u>117,127</u>	<u>(106,661)</u>	<u>-</u>	<u>324,684</u>
<b>Total funds</b>	<u><u>353,103</u></u>	<u><u>127,956</u></u>	<u><u>(110,990)</u></u>	<u><u>-</u></u>	<u><u>370,069</u></u>

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**14 Movements in funds (continued)**

Previous period	At 1 January <u>2021</u> £	Incoming resources £	Outgoing resources £	Transfer between funds £	At 31 December <u>2021</u> £
<b><i>Restricted funds:</i></b>					
New building funds					
St Luke's project	425	-	-	-	425
Christ Church extension	3,238	-	-	-	3,238
Lighting project	280	-	(280)	-	-
Other restricted funds					
Bazaars	294	-	-	-	294
Black history night	-	71	(71)	-	-
Chair fund	2,596	-	-	-	2,596
Charity fund	12,879	-	-	-	12,879
Children's fund	2,180	62	-	-	2,242
Choir musician fund	250	-	-	-	250
Christmas Party for elderley	200	-	-	-	200
Churchyard furniture	40	-	-	-	40
Crib fund	303	-	-	-	303
Epic	15	-	-	-	15
Flower fund	377	179	-	-	556
Food Bank	3,083	1,114	(4,197)	-	-
Night Shelter	50	-	-	-	50
Robe fund	861	-	-	-	861
Social fund	276	-	-	-	276
Sponsor Hymn Organ fund	60	-	-	-	60
Staff fund	679	-	-	-	679
Story telling project	484	-	(287)	-	197
Sunday School	60	-	-	-	60
Toy Library fund	1,295	-	-	-	1,295
Total restricted funds	<u>29,925</u>	<u>1,426</u>	<u>(4,835)</u>	<u>-</u>	<u>26,516</u>
<b><i>Endowment funds:</i></b>					
Parish Endowment fund	12,369	-	-	-	12,369
Total endowment funds	<u>12,369</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,369</u>
<b><i>Unrestricted funds</i></b>					
<b>Designated</b>					
St Mildred's House fund	200,000	-	-	-	200,000
Food bank	2,791	18,743	(14,083)	-	7,451
Garden of Remembrance	570	805	(1,375)	-	-
Retiement fund	50	-	-	-	50
Organ fund	2,248	-	(1,218)	-	1,030
Chair fund	22,502	-	(2,500)	-	20,002
Parish Link fund	328	-	-	-	328
Total designated funds	<u>228,489</u>	<u>19,548</u>	<u>(19,176)</u>	<u>-</u>	<u>228,861</u>
General fund	89,310	93,785	(97,738)	-	85,357
Total unrestricted funds	<u>317,799</u>	<u>113,333</u>	<u>(116,914)</u>	<u>-</u>	<u>314,218</u>
<b>Total funds</b>	<u><u>360,093</u></u>	<u><u>114,759</u></u>	<u><u>(121,749)</u></u>	<u><u>-</u></u>	<u><u>353,103</u></u>

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**14 Movements in funds (continued)**

Purposes of Restricted Funds:

Restricted funds fall into two groups:

New building funds

These funds relate to major planned building projects on the relevant sites. Expenditure has been incurred in advance of fundraising, for example on fees, hence these funds are currently in deficit.

The PCC anticipates that as the projects progress funds will become available to cover these costs.

Other funds

These represent funds where income has been gifted or raised for a specific purpose. In some cases a transfer is made from general funds to cover a shortfall in income. In the case of the Charity Fund the PCC has determined to transfer into this fund a sum equivalent to 5% of its unrestricted income, which is then given to various charitable causes alongside money raised from specific appeals.

Purposes of Designated Funds:

The major fund represents the value attributed to St. Mildred's House. The PCC are not aware of any restrictions arising from the original transfer of the house to the parish but for clarity consider that the property value should be included separately to the remainder of the PCC's funds.

Other designated funds have been raised or ear-marked for a purpose or project.

No verbal or written restriction is in force. With the completion of the purpose or project, funds will return to the general fund.

The church purchased 100 chairs, spending the restricted funds. As the chairs were capitalised, the net value after depreciation should be included separately to the remainder of the PCC's funds, so it was transferred to designated accounts.

Purposes of Endowment Funds:

The fund represents an endowment where the capital must be retained by the PCC but the income may be used for any general purpose of the PCC. Income from the fund is therefore included as part of the general fund.