

**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 2023**

**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 Joseph Lashmar Christopher Ezekiel Amanda Newbury Christine Lilley Syed Faramarzifar Linda Kissi Valerie Lashmar Joan Small Gregory Solomon Bill Chesshyre Michael Blaby Kevin Watts Sylvester Small Jenny Clarke (appointed 14 May 2023) Dr Tamsin Williams (appointed 14 May 2023) Jagoda Keshani (appointed 14 May 2023)	
Parochial church council officers:	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
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 2023

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 2023, as described in Mission Action planning (MAP16) by the PCC, are laid out in the agendas and minutes of the PCC in 2023, 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 model inclusivity and diversity
6. To make the Christian faith accessible

I am pleased to be sitting down to write our Trustees' Annual Report for the year ending 31 December 2023. Last year I wrote about 2022 as a 'Royal Year', with both the Platinum Jubilee celebrations for Her Late Majesty the Queen, and her death and funeral and how these were marked by the Parish. In 2023 that royal theme continued with the coronation of his Majesty King Charles III, but there have been many other events and issues that have demanded our attention.

Those who have followed the affairs of the parish for many years will remember frequent floods in the crypt. This was because of inadequate drainage for the church, a high water table on account of the nearness of the Thames, and possibly because of failing water mains nearby. Flooding has not been a major issue in my time as Vicar until now, but the last three years have seen repeated incidents, presumably as a result of global warming. In the spring of 2023 we had a sump dug in the eastern part of the crypt, and a sump pump installed which operates automatically with a float switch and pumps water into one of the drainage gullies at ground level. After some teething troubles this system is working well. It will always be necessary to protect the church by clearing the gullies at ground level as well as the gutters on a regular basis. Another aspect of climate change will be our need in the relatively short term to switch away from fossil fuels. Christ Church currently runs on three gas heating boilers, two large ones which heat the church and a combi boiler which heats the crypt, offices and parish room and provides all our hot water. They are about 20 years old, and they have done very well, but it would be time to replace them now anyway. It's a good moment to consider what fuel or system we switch to, going forward. We are not alone, by any means in this, all the churches of the Diocese and the Church of England must be facing the same question. We are getting advice on how to decarbonise from the Diocese.

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 2023

In February of 2023 we hosted a very positive environmental event, a Thames 21 waterline walk at twilight along the foreshore of the Thames from the Poplar Rowing Club around the 'Ness' or sandbank at the tip of the Isle of Dogs, and back to Christ Church to warm up and enjoy hot soup and fellowship. In the half darkness, watching our feet on the rocks, but also looking at the navigation lights on the river, we enjoyed great conversations with our neighbours. Thames 21 regularly use our loos when they are running clean-up days - it seems only right that we should help them in this way as they encourage residents to care for the river environment.

At the end of 2022 it was my sad duty to let you know of the death of Bill Crouch. Bill and Sunny have been supportive members of Christ Church for a long, long time. In early February it was my honour to take Bill's funeral at St Mary's Portsea, a church which is as big as a small cathedral, and is probably bigger than Portsmouth Cathedral itself. In 2023 we lost several loyal members of Christ Church and St Luke's, Angie Sheridan, Buddy Bender, Doreen Pick and Vicky Goodman. May they all rest in peace.

In the spring of 2023 we had a confirmation at Christ Church of thirteen children from St Luke's Primary School and in July the confirmation of one adult, this time not at Christ Church but in Highbury. The school confirmation is a significant piece of preparation for life beyond the nurturing environment of St Luke's School. We want our church school children to take the values they have absorbed into the wider world - confirmation gives them strength and resilience to live by what they have learned. While we are thinking about our mission statistics, we baptised 10 people in 2023, married 4 couples, and conducted 14 funerals. It was a particular joy to tie the knot between Phil Dickens and Alison Mottley, and to baptise Amelia Tjiok in a *proper* baptistry (not just a font) in Notting Hill.

The big party, of course, was for the coronation of King Charles III. As a trial run for our forthcoming Audio Visual System (now with the Diocesan Advisory Committee to discuss, and hopefully to be installed by the summer of 2024) we hired a powerful projector and watched the whole event in glorious technicolour. As we had done for the Late Queen's Jubilee, we decorated the church with bunting and laid tables down the nave of the church, tables that positively groaned with the weight of food and drink spread out on them. At the end of the ceremony we joined in shouting 'God save the King!' It was a happy day.

Holy Week and Easter, always important days for us at Christ Church, in 2023 included a Passover Seder meal led by Rabbi Nathan Godleman. Nathan represents the Progressive or Liberal end of Judaism, and is someone I have come to know through chaplaincy in the Royal Navy. The Seder (the word literally means *Order*, just as we would talk about an Order of Service) was a popular event, and we repeated it in 2024 with Rabbi Emily Rosensweig from the United States Navy.

In 2022 Jane Hodges left All Saints Poplar to take up a post as prison Chaplain at HMP Pentonville. All Saints has been taken under the care of Revd Phil Williams from St Paul's Shadwell as Priest in Charge, and there has been a re-ordering of the Poplar Team. Because Phil is also our Area Dean, there has been far more shared worship at All Saints which members from Christ Church have benefited from, and this has been enhanced by the East End Evensong Choir which has made All Saints its base.

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 2023

Christ Church continues to be the rehearsal space for the London Docklands Singers who performed the Verdi Requiem at Southwark Cathedral to great acclaim, and Andrew Campling's opera of the life of Queen Marie of Roumania at the Space in October 2023. This was much appreciated by our guests from the Amweinberggemeinde, Berlin who otherwise enjoyed staying in parishioners homes, making beer together at a craft brewery, eating, chatting, worshipping and following a guided walk in Kings Cross. This link is important to our identity as a London church with international links. In September 2024 we are visiting Berlin, and I'd like to encourage new families and individuals to come with us. Christ Church has continued to be a place where theatre companies and music ensembles can rehearse. It is the favoured rehearsal space for Merry Opera, before its pocket performances go out on tour. In 2023 Merry Opera performed The Mikado in the church. In 2023 the nave was also used for karate, street dance, foodbank and wedding receptions.

In July Gary Eaborn, who had done work experience with us at Christ Church some years before, and Selwyn Cush-Etter who is now curate at St Luke's Church were ordained deacons in St Paul's Cathedral. Gary is now curate in St John's Wood; while Selwyn is well known to us, choosing to work one day a week at Christ Church and support the school mass at the school to gain experience of both ends of the Church of England. His presence has made up, in a small way, for the loss of Mthr. Tracy who is now the Vicar of St John's and St Peter's Ladywood in Birmingham. In September a party of Christ Church members travelled to Birmingham for her licensing as Vicar. In November we trooped to the licensing of Shana Maloney as Vicar of St James Lower Clapton. To complete the hat-trick, Revd Unesu Chindabata is thriving in Barking and is now responsible for two churches and is soon to be made a canon of Chelmsford Cathedral. Congratulations to her!

Another movement has been the career move of Mrs Rebecca Abrahams who had done such a remarkable job as the Executive Headteacher of St Luke's and Harbinger Primary Schools. She has moved into the local authority sector as Headteacher of Manorfield, a three form entry primary school. Through the academic year 2022-23 St Luke's has been very ably led Alexandra Allan as Executive Headteacher. Congratulations to her and her staff on a successful Ofsted inspection in the autumn of 2023, with a renewed 'Good' rating. Harbinger School, whose Chair of Governors is Martin Young was also inspected and received a 'Good' rating.

Adult education has been a theme for 2023, with the Parish Education Programme delivering packages on Baptism, Lent, Marriage, the Eucharist, the Creed and the Old Testament. The sessions have been online, with the aim of in person Lent groups for the spring of 2024. There was also an Advent study in 2023 using Delia Smith's excellent 'A Journey into God'.

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 2023

I wrote last year that 2022 was the year when we re-established our pattern and rhythm of parish life after the pandemic. I would like to qualify that statement now, on reflection. 2022 was about getting the big blocks back into place after COVID19; 2023 has been much more about establishing a rhythm that we can live by. Like a heartbeat which carries on without us noticing it, the rhythm of church life can be unremarkable, but it is essential - the Sunday by Sunday organisation of worship and welcomers, and tea rotas; cleaning parties on a regular basis, the visiting of the housebound members in their homes by members of the congregation, the detailed preparation for summer fetes or Christmas Fayres. What we have not yet regained, and I hope that we will, is the shared feeling that coming to church is not just one among many options on Sundays and on feast days, but is our priority as the gathered people of God. It is our obligation to God, and to one another. Our mission statistics show that attendance is still down on pre-pandemic levels at Christmas and at Easter, though at All Souls 2023 there were more people at the Mass than we have seen for 20 years, so there are hopeful signs too. The autumn of 2023 saw three groups discussing how Christ Church could deliver the 2030 Diocesan vision that every Londoner should be able to experience the love of God in Jesus Christ. In the spring of 2024 these groups are completing their submissions for the PCC and the Diocese.

When Mthr. Tracy was appointed to her post in Birmingham there was concern shared among the congregation how her commitments would be met when there was only one priest at Christ Church. It has been remarkable how Christ Church members have mobilised to lead worship, to edit the e-newsletter, to preach, to monitor and refresh the website, to visit the housebound at home, to count the Sunday collection and many other tasks that otherwise come back to my desk. This is the sign of a healthy and mature church community, in my opinion, and it raises the question 'If this is what we can do if more people are motivated to contribute, what could we achieve if everyone played their part?'

This report began with building work, and 2024 also ended with practical matters. St Mildred's House, which we let out as two flats, needed a replacement kitchen on the ground floor, servicing of both heating systems and a new boiler in the lower flat. Good care of St Mildred's means that these big ticket items do not come up often, but when they do they are expensive and need to be properly addressed. I would like to thank everyone who has helped to lead and administer the Parish in 2023, particularly our churchwardens Val Lashmar and Amanda Newbury, and our PCC Officers, Andrew Warner, Michael Blaby and Rebecca Roles.

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 2023 to the date this report was approved (except where noted) are set out on page 1.

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.

**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 2023

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 £120,634 (2022: £108,346). Our congregations contributed £64,963 (2022: £56,193) (Unrestricted) of which £33,549 (2022: £33,262) was from Planned Giving. Income generated through the hiring of our properties was £36,670 (2022: £35,349) and income generated through the spire rental was £14,475 (2022: £16,075). Total expenditure from the General Fund was £125,697 (2022: £97,789), of which our contribution to the Common Fund was £44,630 (2022: £39,800). The current reserves in the CCLA accounts are a) 92,506 b) £12,369 c) 33,802.

Restricted Funds

Total income into various restricted funds as shown in Note 14 to the accounts was £17,033 (2022: £10,829). After expenditure of £620 (2022: £4,329) from these restricted funds the balance at year end was £49,429 (2022: £33,016).

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 9 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 2023

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 19/05/2024 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 2023 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.



Tim Sullivan FCA
Field Sullivan Limited
Chartered Accountants
9 Hare & Billet Road
Blackheath
London
SE3 ORB

Date: 18/6/24

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 2023

Note	Endowment funds	Restricted funds	Unrestricted funds	Total funds 2023	Endowment funds	Restricted funds	Unrestricted funds	Total funds 2022
	£	£	£	£		£	£	£
Incoming resources								
Incoming resources from generated funds:								
Donations and legacies	-	17,033	64,963	81,996	-	10,829	56,193	67,022
Other trading activities	-	-	60,711	60,711	-	-	55,233	55,233
Income from Investments	-	-	3,921	3,921	-	-	1,449	1,449
Income from charitable activities	-	-	6,470	6,470	-	-	4,252	4,252
Total incoming resources	-	17,033	136,065	153,099	-	10,829	117,127	127,956
Resources expended								
Expenditure on generating funds	-	-	935	935	-	-	884	884
Expenditure on Charitable activities	-	620	139,163	139,783	-	4,329	105,777	110,106
Total resources expended	-	620	140,098	140,718	-	4,329	106,661	110,990
Net incoming/outgoing resources	-	16,413	(4,033)	12,380	-	6,500	10,466	16,966
Gross transfers between funds	-	-	-	-	-	-	-	-
Net movement in funds	-	16,413	(4,033)	12,380	-	6,500	10,466	16,966
Reconciliation of funds								
Total funds brought forward	12,369	33,016	324,684	370,069	12,369	26,516	314,218	353,103
Total funds carried forward	<u>12,369</u>	<u>49,429</u>	<u>320,651</u>	<u>382,449</u>	<u>12,369</u>	<u>33,016</u>	<u>324,684</u>	<u>370,069</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 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	10		215,630		218,341
Total fixed assets			<u>215,630</u>		<u>218,341</u>
Current assets					
Debtors	11	6,274		5,637	
Cash at bank and in hand		<u>167,531</u>		<u>150,706</u>	
Total current assets		<u>173,805</u>		<u>156,343</u>	
Creditors: amounts falling due within one year	12	<u>(6,986)</u>		<u>(4,615)</u>	
Net current assets/(liabilities)			166,819		151,728
Total assets less current liabilities			<u>382,449</u>		<u>370,069</u>
Net assets	13		<u><u>382,449</u></u>		<u><u>370,069</u></u>
The funds of the charity:					
Restricted funds			49,429		33,016
Endowment funds			12,369		12,369
Unrestricted funds:					
Designated		229,799		228,770	
General fund		<u>90,852</u>		<u>95,914</u>	
Total unrestricted funds			320,651		324,684
Total charity funds	14		<u><u>382,449</u></u>		<u><u>370,069</u></u>

These financial statements were approved by the Trustees on 19 May 2024 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 2023

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 2023

(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 2023

2 Donations and legacies

	Restricted funds	Unrestricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Appeals and donations	-	33,549	33,549	33,262
Planned giving	-	244	244	286
Other giving	-	6,252	6,252	5,784
Collections	-	9,488	9,488	2,939
Sundry donations	9,033	15,431	24,464	18,610
Donations				
Grants				
East End Community Foundation	8,000	-	8,000	-
The Diocese of London	-	-	-	2,641
Canary Wharf Group	-	-	-	3,500
Total	17,033	64,963	81,996	67,022

3 Other trading activities

	Restricted funds	Unrestricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Church property lettings	-	36,670	36,670	35,349
Fundraising events	-	9,566	9,566	3,809
Spire rental	-	14,475	14,475	16,075
Total	-	60,711	60,711	55,233

4 Income from investments

	Restricted funds	Unrestricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Interest received	-	3,921	3,921	1,449
Total	-	3,921	3,921	1,449

5 Income from charitable activities

	Restricted funds	Unrestricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Fees - Diocesan and other	-	6,470	6,470	4,252
Total	-	6,470	6,470	4,252

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 2023

6 Costs of generating funds

	Restricted funds	Unrestricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Costs of generating voluntary income	-	935	935	884
Total	-	935	935	884

7 Charitable activities

	Note	Total funds 2023	Total funds 2022
		£	£
Ministry - common fund		44,630	39,800
Incumbent's and curates expenses		1,755	2,753
Church running expenses			
- Cleaning		4,559	2,885
- Heat, light and water		7,561	9,237
- Insurance		5,139	4,781
- Consumables		2,482	2,104
Church maintenance		5,663	2,773
Upkeep of services			
- Music and choir		981	2,062
- Sanctuary		1,895	1,446
- Organ		-	887
- Other service costs		4,206	1,481
Upkeep of churchyard		1,568	2,137
Director of music		11,294	8,366
Training and education			
- Adult		31	426
- Children and youth		120	104
- Berlin Link		94	485
Other parish activities			
- Home mission		645	261
- Plaques		-	-
- Food bank		14,401	5,196
- Flowers		620	-
- Relief and development		60	206
- Socials		1,158	2,588
Other PCC property upkeep		11,613	1,646
Depreciation		2,710	2,710
Support costs	8	16,598	15,772
Bad debts		-	-
Total		139,783	110,106

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 2023

8 Support costs

	Total funds 2023	Total funds 2022
	£	£
Support	6,552	6,176
Subscriptions	-	155
Communication and Publicity	-	-
Bank charges	170	158
Bookkeeping	4,825	4,800
Telephone, IT and stationery	3,124	2,492
Independent examination	1,926	1,872
Sundries	-	119
	16,598	15,772

9 Trustee remuneration and expenses

No trustees received any remuneration during the year. Expenses amounting to £nil (2022: £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 (2022: nil).

10 Tangible fixed assets

	Equipment	Fixtures and Fittings	Freehold properties	Total
	£	£	£	£
Cost				
At 1 January 2023	1,049	22,502	200,000	223,551
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 December 2023	1,049	22,502	200,000	223,551
Accumulated depreciation				
At 1 January 2023	210	5,000	-	5,210
Charge for the year	210	2,500	-	2,710
Disposals	-	-	-	-
At 31 December 2023	420	7,500	-	7,921
Net book value				
At 31 December 2023	629	15,002	200,000	215,630
At 31 December 2022	839	17,502	200,000	218,341

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 2023

11 Debtors

	<u>2023</u>	<u>2022</u>
	£	£
Income tax recoverable	403	486
Other debtors	3,491	1,760
Prepayments	2,380	3,391
Total	<u>6,274</u>	<u>5,637</u>

12 Creditors: amounts falling due within one year

	<u>2023</u>	<u>2022</u>
	£	£
Other creditors	4,495	1,522
Accruals	2,491	3,093
Total	<u>6,986</u>	<u>4,615</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	-	630	215,000	-	215,630
Current assets	12,369	97,208	14,799	49,429	173,805
Current liabilities	-	(6,986)	-	-	(6,986)
Net assets 31 December 2023	<u>12,369</u>	<u>90,852</u>	<u>229,799</u>	<u>49,429</u>	<u>382,449</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	-	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	<u>12,369</u>	<u>95,914</u>	<u>228,770</u>	<u>33,016</u>	<u>370,069</u>

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 2023

14 Movements in funds

Current period	At 1 January <u>2023</u> £	Incoming resources £	Outgoing resources £	Transfer between funds £	At 31 December <u>2023</u> £
Restricted funds:					
New building funds					
St Luke's project	425	-	-	-	425
Christ Church extension	3,238	-	-	-	3,238
Other restricted funds					
AV Project	-	16,000	-	-	16,000
Bazaars	294	-	-	-	294
Bishop's Fund	60	-	-	-	60
Chair fund	4,514	-	-	-	4,514
Charity fund	12,679	-	-	-	12,679
Children's fund	2,242	-	-	-	2,242
Choir musician fund	250	-	-	-	250
Christian aid	83	-	-	-	83
Christmas Party for elderley	700	-	-	-	700
Churchyard furniture	40	-	-	-	40
Crib fund	303	-	-	-	303
Epic	15	-	-	-	15
Flower fund	690	673	(620)	-	743
Food Bank	1,439	-	-	-	1,439
Night Shelter	50	-	-	-	50
Robe fund	861	-	-	-	861
Sedor fund	-	110	-	-	110
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	22	-	-	-	22
Ukraine fund	-	-	-	-	-
Women's Group	93	-	-	-	93
IT Project	2,451	-	-	-	2,451
Tracy leaving	-	250	-	-	250
Toy Library fund	1,295	-	-	-	1,295
Total restricted funds	33,016	17,033	(620)	-	49,429
Endowment funds:					
Parish Endowment fund	12,369	-	-	-	12,369
Total endowment funds	12,369	-	-	-	12,369
Unrestricted funds					
Designated					
St Mildred's House fund	200,000	-	-	-	200,000
Food bank	10,541	6,801	(14,401)	-	2,940
Garden of Remembrance	206	630	-	-	836
Retiement fund	50	-	-	-	50
Organ fund	143	8,000	-	-	8,143
Chair fund	17,502	-	-	-	17,502
Parish Link fund	328	-	-	-	328
Total designated funds	228,770	15,431	(14,401)	-	229,799
General fund	95,914	120,634	(125,697)	-	90,852
Total unrestricted funds	324,684	136,065	(140,098)	-	320,651
Total funds	370,069	153,098	(140,718)	-	382,449

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 2023

14 Movements in funds (continued)

Previous period	At 1 January <u>2022</u> £	Incoming resources £	Outgoing resources £	Transfer between funds £	At 31 December <u>2022</u> £
Restricted funds:					
New building funds					
St Luke's project	425	-	-	-	425
Christ Church extension	3,238	-	-	-	3,238
Lighting project	-	-	-	-	-
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 elderly	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	26,516	10,829	(4,329)	-	33,016
Endowment funds:					
Parish Endowment fund	12,369	-	-	-	12,369
Total endowment funds	12,369	-	-	-	12,369
Unrestricted funds					
Designated					
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
Retirement 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	228,861	8,781	(8,872)	-	228,770
General fund	85,357	108,346	(97,789)	-	95,914
Total unrestricted funds	314,218	117,127	(106,661)	-	324,684
Total funds	353,103	127,956	(110,990)	-	370,069

**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 2023

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.