

**The Parochial Church Council of the Ecclesiastical Parish of St James**

**West Streatham Southwark**

**Charity No. 1133859**

**Annual Report and Accounts**

**Year Ended 31st December 2021**

**Incumbent:**

Revd. Rob. Powell

**Bank:**

Barclays Bank Plc

Wimbledon Business Centre

8 Alexandra Road

Wimbledon

London SW19 7JZ

CAF Bank Ltd

25 Kings Hill Avenue

Kings Hill

West Malling

Kent ME19 4JQ

**Independent Examiner:**

Leroy Reid & Co

Chartered and Certified Accountants

299 Northborough Road

Norbury

London SW16 4TR

**Location:**

The Church is located at the corner of

Mitcham Lane and Welham Road

Streatham

London SW16 6NT

**Our Mission**

**At**

**St. James.**

## **All of Life for Christ**

**Empowering**

ordinary people to live extraordinary lives

**by**

**Enabling**

people to come to know Jesus as Saviour

**and**

**Equipping**

people to live for Jesus as Lord

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## Trustees Annual Report (Parochial Church Council) for the year ended 31st December 2021

The Trustees present their annual report and accounts for the year ended 31st December 2021.

The Parochial Church Council of the Ecclesiastical Parish of St James West Streatham Southwark is a registered Charity No. 1133859

### Objectives:

St. James' PCC has the responsibility of co-operating with the incumbent, in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social, and ecumenical. It also has the maintenance responsibilities for the Church Hall complex located in Welham Road and the Curate's house at 171 Mitcham Lane, Streatham.

### Parochial Church Council Members:

Trustees (Members of the PCC) are elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules including co-opted and ex-officio members.

#### Ex Officio:

Rev. Rob Powell	Team Rector	Chairman,
Rev. Johan Allen	Assistant Minister	
Marcia Gordon	Churchwarden	
John Talbot	Churchwarden	
Nick Burt	Diocesan Synod 2018-2021	
Elizabeth Gibbons	Deanery Synod 2020-2023	
Glynis Wilkinson	Deanery Synod 2020-2023	Electoral Roll Officer
Ailie Neill	Deanery Synod 2020-2023	
Alan Burrows	Deanery Synod 2020-2023	Treasurer

#### Elected Members:

Katherine Striesow	April 2019 - April 2022	
Noah Reddie	April 2019 - April 2022	
Millie Miller	April 2021 - April 2022	
Sandra Lucas	May 2021 - May 2022	Secretary
Stepheney Sulaiman	Oct 2020 - April 2023	
John Farebrother	Oct 2020 - April 2023	
Frances Christian	Oct 2020 - April 2023	
Jacqueline Gray	Oct 2020 - April 2023	Lay Chair
Peter Neill	April 2021 - April 2024	
Lisa Burrows	April 2021 - April 2024	
David Kafuko	May 2021 - May 2024	
Marlon Ganesh	May 2021 - May 2024	

#### PCC Meetings:

The PCC held 7 meetings during the year. Due to Covid restrictions these meetings were held virtually via zoom. The average attendance was 74.99% (previously 64.25%).

#### Committees:

The PCC operates through several task groups, which have met between full meetings of the PCC, to whom they are responsible and to whom they report.

## **Trustee (PCC Members) Report for the year ending 31st December 2021 (continued)**

### **Church Attendance:**

The Church Electoral Roll records 171 (previously 171) persons as members of the Church, 110 of whom are not resident within the parish.

As services were online through part 2021, The average Sunday attendance counted during October and November was 61 (previously not recorded due to covid) and 136 online views.

### **Review of the year:**

The various activity groups will highlight their activities during the year by giving reports at the APCM. The activities of the parish insofar as they impinge upon the Statement of Financial Activities have been as follows:

1. The parish's contribution to the central fund of the Diocese of Southwark (the Parish Support Fund) remains the principal item of expenditure at £80,300 for 2021 (£78,417- 2020) and has been paid in full.

2. Voluntary contributions from members of the congregation remain the principal source of income.

Income from donations for unrestricted purposes including claimed Gift Aid amounted to £145,387 (£145,440- 2020). An Advent Thanksgiving gift day was held with a commitment that the first £3,000 of donations would be divided between three projects – St Thomas Church of England (South Africa), Furzedown Youth Centre and Friends of the Heart Foundation of Jamaica. Total donations received were £17,375 including associated Gift Aid (£15,450 – 2020).

The PCC continues to encourage the congregation to give to the Church in a regular and committed way using one of the stewardship schemes. Tax efficient regular giving to the General Fund amounted to £85,739 (£90,493 - 2020) and with other Gift Aided donations, £22,583 (£20,879 - 2020) was claimed in Gift Aid for unrestricted purposes.

Other donations of £6,460 (£12,246 – 2020) included restricted donations for various areas of the Church's ministry and from the Government's Covid Furlough Scheme. The PCC's commitment to supporting all aspects of mission resulted in £36,737 (£37,213 – 2020) being granted to several causes including support for the Furzedown Youth Centre by the donation of the £21,607 for rent and utility bills. A tithe on income from giving of £12,129 (£12,512 – 2020) was split equally between two Mission partners receiving a share with Furzedown Youth Centre receiving 1/3, and "Crosslinks" receiving 2/3 in support of Alun and Debbie Burt's ministry in South Africa.

Total income amounted to £221,827 (£214,785 - 2020) of which £6,743 was restricted (£4,080 – 2020). Total expenditure amounted to £227,163 (£233,677 - 2020) of which £6,152 was expenditure on restricted items (£20,526 – 2020).

The generosity of the people of St. James continues to be a source of both encouragement and humility. It is encouraging that we have been able to welcome new faces into the congregation. It is hoped that newcomers will soon become full and active members of our Electoral Roll.

3. The churches of the Furzedown Team Ministry (St. James, St Alban's, and St. Pauls) continue to work closely together and with Mitcham Lane Baptist Church, sharing a vision of mission in the community, especially in ministry to young people both through Sunday groups and through the work of the Furzedown Youth Centre.

4. The Church continues its commitment to children and young peoples' ministry. A full-time Youth Outreach worker is jointly employed with our partner churches. Little Fishes continues to be, for many, a first introduction to church life and is currently oversubscribed. Get Set and Adventurers continue to engage with children of Primary school age during the week.

*Due to covid restrictions, it was not possible to hold our regular groups in a physical way through much of 2021. However, we continued meeting our commitments via zoom and YouTube.*

5. The Church continues its commitment to the Furzedown Youth Centre and, in partnership, work to improve the facilities of both the upper and lower halls continues to be the goal of the Community Centre Management Committee. The Church views FYC as a major resource for the young people in the surrounding community.

*Due to covid restrictions, it was not possible to let the Church Hall or centre for much of 2021.*

6. During the year the Church continued to consider the use of its buildings and possible developments that might be undertaken to further the mission of the Church in the future. A small working group under the Building for the Kingdom Project has been working on developing proposals and has fed back to the PCC and church members for further input during the year.

#### **Financial Review**

The parish's financial position has seen a net income of -£5,336 which is up in 2020's net of income of -£18,892. This was largely due to the following:

1. An introduction of contactless and online giving.

#### **Reserves Policy**

The PCC considers that the Building Reserve of £25,000 is an appropriate sum to set aside for unforeseen repairs required to the Church building. However, it is committed to increasing this reserve by a transfer of £5,000 from the General Fund each year when surplus funds are available.

The balance on the General Reserves at the end of the year was £76,311, a decrease of £5,127 from the start of the year. This higher than the agreed policy of holding reserves equal to three months' unrestricted expenditure – circa £55,253 at December 2021. Meanwhile designated funds of £13,951 are also available and could be undesignated by the PCC if required.

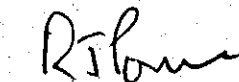
#### **Public Benefit Statement**

The PCC has considered the Charity Commission's guidance on public benefit. They try to enable all people to live out their faith as part of our parish community through worship and prayer; learning about the Gospel; developing their knowledge and trust in Jesus; provision for pastoral care for people living in the parish; serving those in need; and missionary and outreach work.

#### **Reporting Accountants**

Messrs Leroy Reid & Co. Have indicated their willingness to serve as the examiners and a resolution re-appointing them will be proposed at the annual general meeting.

Signed:

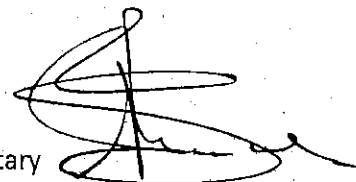


Revd. Rob Powell  
Chair

Date:

06/05/2022

Secretary



Date:

08/05/2022

### Statement of PCC Members' Responsibilities.


The law requires PCC members to prepare financial statements for each financial year which give a true and fair view of the Parochial Church Council of St James' West Streatham financial activities during the year and of its financial position at the end of the year.

In preparing financial statements we are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether applicable accounting standards and statements of recommended practices have been followed, subject to any departures disclosed and explained in the financial statements.
4. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the Parochial Church Council of St. James' will continue in operation.

The members are responsible for keeping accounting records, for safeguarding the assets of the organisation and for taking reasonable steps for the prevention and detection of fraud and other irregularities should they exist.

By order of the Board



Revd. Rob Powell  
Chairman

Date: 06/05/2022



**Independent Examiner's Report**  
**To the PCC of St. James' West Streatham**

We report on the accounts of the PCC for the year ended 31st December 2021, which are set out on pages 6 to 12.

**Respective responsibilities of trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts. You also consider that the audit requirement of section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply and that an independent examination is needed.

Having satisfied ourselves that the charity is not subject to an audit and is eligible for independent examination, it is our responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to our attention.

**Basis of Independent Examiner's report**

Our examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiner's statement**

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and those contained in the Church Accounting Regulations 1997

have not been met.

- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Leroy Reid & Co*

Leroy Reid & Co.  
Chartered Certified Accountants & Registered Auditors  
299 Northborough Road,  
Norbury,  
London, SW16 4TR.

Date: 12/5/2022

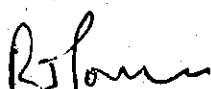
**St. James West Streatham**  
**Statement of Financial Activities**  
**For the year ended 31 December 2021**

	Note	Unrestricted £	Restricted £	Endowment £	Total £	2020 £
<b>Income and endowments from:</b>						
Donations and legacies	2	145,387	4,160	-	149,547	148,688
Charitable activities	3	41,420	2,583	-	44,003	33,334
Other trading activities	4	935	-	-	935	960
Investments	5	26,181	-	-	26,181	26,610
Other	6	1,161	-	-	1,161	5,193
<b>Total</b>		<b>215,084</b>	<b>6,743</b>	<b>-</b>	<b>221,827</b>	<b>214,785</b>
<b>Expenditure on charitable activities:</b>						
Church activities	7	137,193	3,152	-	140,345	146,727
Salaries and support costs	8	45,304	-	-	45,304	45,313
Management and administration	9	4,777	-	-	4,777	4,424
Mission giving and charitable donations	10	33,737	3,000	-	36,737	37,213
<b>Total</b>		<b>221,011</b>	<b>6,152</b>	<b>-</b>	<b>227,163</b>	<b>233,677</b>
<b>Net income/(expenditure)</b>		<b>(5,927)</b>	<b>591</b>	<b>-</b>	<b>(5,336)</b>	<b>(18,892)</b>
Transfers between funds		(5,917)	5,917	-	-	-
<b>Net movement in funds</b>		<b>(11,844)</b>	<b>6,508</b>	<b>-</b>	<b>(5,336)</b>	<b>(18,892)</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		102,106	3,411	100,613	206,130	225,017
Total funds carried forward		90,262	9,919	100,613	200,794	206,130

**St. James West Streatham**  
**Balance Sheet**  
**As at 31 December 2021**

	Note	2021	2020 £
<b>Fixed assets</b>			
Curates House 171 Mitcham Lane	15	100,613	100,613
		<u>100,613</u>	<u>100,613</u>
<b>Current assets</b>			
Cash at bank and in hand		92,611	92,588
Investments		8,659	8,659
Sundry debtors		12,574	17,206
Prepayments		1,200	1,139
		<u>115,044</u>	<u>119,592</u>
<b>Liabilities</b>			
Accrual Independent Examination		1,200	1,200
Creditor HMRC PAYE & NI		6	6
Other sundry creditors and accruals		13,657	12,869
		<u>14,863</u>	<u>14,075</u>
<b>Net current assets</b>		<u>106,924</u>	<u>105,517</u>
<b>Net assets</b>		<u>200,794</u>	<u>206,130</u>
<b>Represented by:</b>			
Unrestricted funds	11	76,311	81,438
Designated funds	12	13,951	20,668
Restricted funds	13	9,919	3,411
Endowment funds	14	100,613	100,613
		<u>200,794</u>	<u>206,130</u>

Signed:



Revd. Robert Powell: Chairman



Alan Burrows: Treasurer

## St. James West Streatham

### Notes to the Financial Statements Year ended 31st December 2021

#### 1. Accounting Policies

##### a) Basis of preparation of accounts

The financial statements have been prepared under Church Accounting Regulations 2006 in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charity is a public benefit entity for the purposes of FRS 102 and therefore the Charity has also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP) and the Charities Act 2011.

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and have taken account of pressures on donations and rental income. After making enquiries the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity group therefore continues to adopt the going concern basis in preparing its financial statements

##### b) Fund Accounting

*Unrestricted funds* are available for use at the discretion of the PCC in furtherance of the general objectives of the church.

*Restricted funds* are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

##### c) Income

All income is included in the statement of financial activities when there is entitlement to the income, the receipt is probable, and the amount can be measured reliably.

Legacies are recognised following probate and once there is sufficient evidence that receipt is probable, and the amount of the legacy receivable can be measured reliably. Where entitlement to a legacy exists, but there is uncertainty as to its receipt or the amount receivable, details are disclosed as a contingent asset until the criteria for income recognition are met.

##### d) Expenditure

Liabilities are recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

*Charitable activities* comprise those costs incurred by the church in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

##### e) Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year.

# St. James Church, West Streatham

## Notes to the Financial Statements Year ended 31 December 2021

### Analysis of income and expenditure

	Note	Un- restricted £	Restricted £	Total 2021 £	Un- restricted £	Restricted £	Total 2020 £
<b>Income and endowments from:</b>							
<b>Donations and legacies</b>	2						
Regular tax efficient giving		85,739	210	85,949	90,493	-	90,493
Other regular giving		8,877	-	8,877	5,326	-	5,326
Offertory plate collections		4,353	-	4,353	4,294	-	4,294
Gift Day donations		17,375	-	17,375	12,450	3,000	15,450
Other grants and donations		6,460	3,950	10,410	11,998	248	12,246
Legacies		-	-	-	-	-	-
Gift Aid		22,583	-	22,583	20,879	-	20,879
		<u>145,387</u>	<u>4,160</u>	<u>149,547</u>	<u>145,440</u>	<u>3,248</u>	<u>148,688</u>
<b>Charitable activities</b>	3						
Wedding and funeral fees		1,622	-	1,622	1,087	-	1,087
Children's Ministry receipts		764	-	764	557	-	557
Letting FYC		21,607	-	21,607	21,466	-	21,466
Letting other		17,417	-	17,417	9,332	-	9,332
Sundry activities receipts		10	2,583	2,593	60	832	892
		<u>41,420</u>	<u>2,583</u>	<u>44,003</u>	<u>32,502</u>	<u>832</u>	<u>33,334</u>
<b>Other trading activities</b>	4						
Fundraising events income		-	-	-	-	-	-
Trading income		240	-	240	564	-	564
Well coffee sales		695	-	695	396	-	396
		<u>935</u>	<u>-</u>	<u>935</u>	<u>960</u>	<u>-</u>	<u>960</u>
<b>Investments</b>	5						
Bank and investment interest		153	-	153	210	-	210
Rental income: 171 Mitcham Lane		26,028	-	26,028	26,400	-	26,400
		<u>26,181</u>	<u>-</u>	<u>26,181</u>	<u>26,610</u>	<u>-</u>	<u>26,610</u>
<b>Other</b>	6						
Sundry income		1,161	-	1,161	1,715	-	1,715
Cost reimbursements		-	-	-	3,478	-	3,478
		<u>1,161</u>	<u>-</u>	<u>1,161</u>	<u>5,193</u>	<u>-</u>	<u>5,193</u>
<b>Total</b>		<u><b>212,084</b></u>	<u><b>6,743</b></u>	<u><b>221,827</b></u>	<u><b>210,705</b></u>	<u><b>4,080</b></u>	<u><b>214,785</b></u>

# St. James Church, West Streatham

## Notes to the Financial Statements Year ended 31 December 2021 Analysis of income and expenditure

	Note	Un- restricted £	Restricted £	Total 2021 £	Un- restricted £	Restricted £	Total 2020 £
<b>Expenditure on charitable activities:</b>							
<b>Church activities</b>	7						
Parish Support Fund contribution		80,300	-	80,300	78,417	-	78,417
Activities and Catering		612	1,355	1,967	274	3,013	3,287
Ministry support		565	-	565	529	-	529
Upkeep of services		6,146	1,797	7,943	8,394	-	8,394
Church and Hall utilities		9,905	-	9,905	10,352	-	10,352
Church and Hall insurance		7,856	-	7,856	8,222	-	8,222
Church maintenance, repairs, equipment		20,222	-	20,222	16,606	16,056	5,325
Hall maintenance and repairs		2,013	-	2,013	1,581	-	1,581
171 Mitcham Lane maintenance & refurbishment		4,999	-	4,999	2,561	-	2,561
Children's and Youth Ministry		1,825	-	1,825	854	-	854
Costs of sales (Bible notes etc)		400	-	400	260	-	260
Music, audio, video		636	-	636	389	8,953	9,342
Fees paid to Diocese		741	-	741	902	-	902
Farewell gifts		973	-	973	645	-	645
		137,193	3,152	140,345	129,436	17,291	146,727
<b>Salaries and support costs</b>	8						
Staff salaries and support costs		45,304	-	45,304	45,313	-	45,313
Employers National Insurance		-	-	-	-	-	-
		45,304	-	45,304	45,313	-	45,313
<b>Management and administration</b>	9						
Office consumables & admin. costs		1,812	-	1,812	1,528	-	1,528
Telephone and broadband		814	-	814	988	-	988
Staff advertising		226	-	226	-	-	-
Bank charges		725	-	725	706	-	706
Independent Examination costs		1,200	-	1,200	1,200	-	1,200
		4,777	-	4,777	4,424	-	4,424
<b>Mission &amp; other charitable giving</b>	10						
Mission agencies		-	3,000	3,000	-	3,000	3,000
FYC support		21,608	-	21,608	21,466	235	21,701
Tithe on regular giving		12,129	-	12,129	12,512	-	12,512
Other charitable giving		-	-	-	-	-	-
		33,737	3,000	36,737	33,978	3,235	37,213
<b>Total</b>		<b>221,011</b>	<b>6,152</b>	<b>227,163</b>	<b>213,151</b>	<b>20,526</b>	<b>233,677</b>

# St. James Church, West Streatham

## Notes to the Financial Statements Year ended 31 December 2021 Statement of Funds

Fund	Note	Balance 01.01.21	Income	Expenditure	Transfers	Balance 31.12.21
		£	£	£	£	£
<b>Unrestricted - General Fund</b>	<b>11</b>	<b>81,438</b>	<b>179,852</b>	<b>203,251</b>	<b>18,272</b>	<b>76,311</b>
<b>Designated Fund</b>						
Building		14,214	36	6,722	-	7,528
Children's Ministry		-	774	1,875	1,100	-
Pastoral Care		603	-	-	-	603
Sibley		-	-	-	-	-
Audio & Video		6	-	-	-	6
Friendship Circle		5,050	-	30	-	5,020
Hall Trading		-	17,048	9,134	(7,914)	-
BB - Company Fund		165	-	-	-	165
Team		629	-	-	-	629
Kingsley Family		-	-	-	-	-
Advent gift day		-	17,375	-	(17,375)	-
<b>Designated funds total</b>	<b>12</b>	<b>20,668</b>	<b>35,233</b>	<b>17,761</b>	<b>(24,189)</b>	<b>13,951</b>
<b>Unrestricted &amp; Designated Funds total</b>		<b>102,106</b>	<b>215,085</b>	<b>221,012</b>	<b>(5,917)</b>	<b>90,262</b>
<b>Restricted Funds</b>						
Crosslinks A Burt		-	-	-	-	-
Hall Redevelopment		1,563	-	-	-	1,563
Church Redevelopment		-	-	-	-	-
Benevolent Fund		26	-	-	-	26
Gift Day Tithe		-	-	3,000	3,000	-
Prayer Facilities Development		3,577	-	-	-	3,577
Legacy		114	-	-	-	114
Youth Centre		-	-	-	-	-
Youth Evangelism		-	3,950	-	-	3,950
Church Day (2019)		(1,882)	2,793	1,370	460	-
Ashburnham Support		-	-	-	675	675
Sound		-	-	1,782	1,782	-
Syrian Family		13	-	-	-	13
<b>Restricted funds total</b>	<b>13</b>	<b>3,411</b>	<b>6,743</b>	<b>6,152</b>	<b>5,917</b>	<b>9,919</b>
<b>Endowment Fund</b>						
171 Mitcham Lane	14	100,613	-	-	-	100,613
<b>Total funds of the Church</b>		<b>206,130</b>	<b>221,827</b>	<b>227,163</b>	<b>-</b>	<b>200,794</b>

## **St. James Church, West Streatham**

### **Notes to the Financial Statements Year ended 31 December 2021**

#### **15. Fixed Assets**

##### **Curates House 171**

Freehold land and buildings comprise the curate's house located at 171 Mitcham Lane. The property is held in trust for the PCC by a Southwark Diocesan trust.

The gross book value (£100,613) is based on the value estimated by the PCC as at 1st January 1992 for insurance purposes (the current value for insurance purposes is £237,369). No depreciation is provided.

All other assets are written off in the year of purchase.

#### **16. Trustees benefits and transactions**

No payments or benefit has been made to any member of the PCC or persons closely connected with such members, by St James or any closely related organisation except reimbursement of expenses incurred by the Rector and other members of the PCC.

#### **17. Employees**

The PCC employed two part time members of staff during the year. Wages paid during the year were £45,304 (2020 £45,313). The salary of the Church Manager is determined by the PCC on an annual basis. The pay for the Church Cleaner is determined by reference to the London Living Wage.

#### **18. Contingent liabilities and capital commitments**

There were no contingent liabilities or capital commitments at 31 December 2021.