THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH SELLY PARK

England & Wales · Charity number 1127755

Details

Other names	CHRIST CHURCH SELLY PARK
Status	Registered
Legal form	Previously excepted
Registered	2009-01-28
Register	View on the Charity Commission register

Contact

Address	Christ Church 953 Pershore Road Selly Park Birmingham B29 7PS
Phone	01214712379
Email	info@christchurchb29.org
Website	www.christchurchb29.org

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Christ Church is a Church of England Parish Church which seeks to promote the Christian faith through worship and community action within the local community.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

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Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£208,412	£239,220	-	-
2023-12-31	£245,709	£230,218	-	-
2022-12-31	£256,101	£211,731	-	-
2021-12-31	£173,740	£209,050	-	-
2020-12-31	£152,879	£190,995	-	-

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Trustees

Name	Role	Appointed
Anne Christina Haddon	Chair	2026-04-26
ADRIAN LAURENCE JONES		2016-04-10
David John Lucking		2026-04-26
Denise Karen Lucking		2026-04-26
Dr Alison Jane Page		2025-05-11
Graham Lee Romp		2025-01-20
James Jonathan Williams		2024-04-14
Joanna Carey Mason		2024-04-14
Kathleen Routley		2022-05-30
Miriam Valerie Banting		2024-04-14
Nicola Helen Moorcroft		2026-04-26
Rev Benjamin Charles Green		2021-08-03
Robert Clive Haddon		2026-04-24
Sarah Crooks		2023-05-21
Stephen James Thomas		2024-04-14
Stephen Marshall Baines		2026-04-26
Susan Haynes		2025-01-20

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THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH SELLY P

England & Wales - Charity number 1127755

Accounts

The Parochial Church Council of Christ Church, Selly Park Registered Charity No. 1127755

Trustees' Annual Report and Financial Statements for the year ended 31 December 2024

953 Pershore Road, Selly Park, Birmingham, B29 7PS
www.christchurchb29.org
0121 471 2379

Vicar:	Revd Ben Green 16 Over Mill Drive Selly Park Birmingham B29 7JL
Bank:	The Co-operative Bank p.l.c. P O Box 250 Skelmersdale WN8 6WT
Bank:	Lloyds Bank plc PO Box 1000 Andover BX1 1LT
Bank:	CBF Church of England Deposit Fund CCLA Investment Management Limited One Angel Lane London EC4R 3AB
Independent Examiner:	Teresa Fennell It Doesn't Have to Cost the Earth Ltd 47 St Dunstan's Close, Worcester WR5 2AJ

Trustees' Report

Aims and purposes

The Parochial Church Council ('the PCC') of Christ Church Selly Park ('Christ Church') has the responsibility of cooperating with the incumbent, the Reverend Ben Green, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Objectives and activities

The trustees' report covers the principal activities during 2024; supplementary reporting to the APCM may take place.

When planning and reviewing activities the PCC considers the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. The PCC complies with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

Advancing the mission of Christ Church

1. We are passionate about providing opportunities for people to explore the Christian faith – for the first time or as a refresher. We ran the 321 Course by Speak Life in the evenings during February and during the day in March. We also offered 1-2-1 meetings to those exploring faith.
2. We continue to run small groups midweek for people to gather, pray, study the Bible and share their lives together, which we call 'Life Groups'.
3. Our intergenerational service 'Explore' ran monthly. These services are planned by a small team, and are intended to be different each month. For example, sometimes we sit around tables, sometimes we plan activities throughout the building for people to move around.
4. We offer a number of hospitality ministries during the week, based around food. Warm Welcome runs on Tuesday lunchtimes and Friday evenings, offering a warm and friendly space and free food. Lunch Club continues to meet on Wednesdays, and Coffee Mates on Fridays. These are predominantly attended by people from the local area and help to demonstrate our commitment to provide a public benefit.
5. A group of our young people attended Satellites, a five-day Christian youth festival in August. It was a great success, again, and we have booked to take a group in August 2025.
6. Five people went on a trip to visit our mission partners in Kenya in September 2024. Such visits are vital to strengthen our partnerships with other Christians around the world.

Achievements and performance

Worship and prayer

Our main service each Sunday is in the morning at 10:30am, which is broadcast on Zoom for those who are unable to attend in person. In October we relaunched and increased the frequency of our early service to twice monthly and moved it to start at 8.30am. We also started a new evening gathering called 'Praise & Pray' aiming to be 'charismatic, open, joyful, spontaneous & flexible'. The PCC will review both of these changes in summer 2025.

In 2024 our teaching themes included:

- Disciples of Jesus – looking at mission statement 'making, growing, sending disciples of Jesus'.
- God's good news – exploring different aspects of the gospel.
- Mark: who is Jesus? – working through the first eight chapters of Mark's gospel.
- Covenant & Kingdom – an overview of the Old Testament.

Regular prayer meetings for the country, overseas mission, and the life of the church have taken place on Zoom or in person. In January 2024 we formed a Prayer Team which has led our Whole Church Prayer Meetings through the year (focusing on different aspects of church life and events), in the autumn we ran The Prayer Course through our Life Groups.

Electoral roll

Our electoral roll was refreshed before the 2024 annual meeting. We are pleased to have seen adults and children joining our congregation during the year but as in any congregation we have also seen individuals moving location and church.

Pastoral care

The Pastoral Care Team is made up of a part time Pastoral Care Co-ordinator and a team of volunteers who provide help and support to anyone in our church family or community. This could involve practical support and pastoral visits at home or in hospital. The team are also active in supporting the weekly Lunch Club, Toddler Group, Bereavement Group and Coffee Mates. Regular team meetings are held throughout the year to share pastoral needs, receive training and pray for those in need. The PCC recognises with gratitude the valuable pastoral work undertaken by the team.

Community benefit

The Church building is used by a variety of community groups including Scouts, Guides and a choir. Our own Lunch Club, Coffee Mates, Toddler Group, Youth Group and Bereavement Group all provide services to residents. Local organisations often use our building to run training courses for staff and volunteers. We have risk assessments and processes in place to address the safety of those using our building.

Volunteers

All of the activities described in this trustees' report are dependent on the volunteers who lead and give of their time to enable all areas of the Church to function. The scale of the work of the charity is greatly enhanced by the input of all the members of the Church; because of the difficulties in quantifying these gifts their financial effect has not been quantified.

Mission work and wider church impact

The church continued its financial and prayer support for Mission partners and other organisations and individuals. The main mission partners are:

- Amani Centre for Street Children based in Moshi, Tanzania
- Richard Fairhead and media outreach based in Cyprus (TLA Charitable Trust)
- The Anglican Diocese of Bolivia (Churches in Bolivia)
- The African Interior Church and The Kenya Navigators

Our building

Although we have seen a reduction in rental income we recognise the value of the continued opportunity to provide a meeting space within the local community. We are grateful to the members of the Site Committee who provide support for issues related to the building and report regularly to PCC. Two major projects to update our facilities took place in 2024:

- half of the kitchen was updated including the installation of a combi steam oven and a commercial dishwasher;
- a revamp of the audio visual system included replacing the projectors with TV screens, connecting a TV for live feed of our service to the creche, and installing a permanent TV in the Youth Room / Lounge.

Policies and procedures

The PCC has a planned programme for updating policies and procedures and during the year a number were updated.

Reference and administrative details

Registered charity name; The Parochial Church Council Of The Ecclesiastical Parish Of Christ Church Selly Park, registered number 1127755. Known as "Christ Church, Selly Park" the parish is situated in Selly Park, Birmingham and it is part of the Diocese of Birmingham within the Church of England. The principal address is 953 Pershore Road, Selly Park, Birmingham B29 7PS.

Birmingham Diocesan Trust holds the title of land on behalf of the PCC – see note 6.

During the year the following served as trustees and members of the PCC:

Clergy	Ben Green	
Wardens	Graham Romp	From APCM 2019 until APCM 2024
	Janet Chalmers	From APCM 2022
	Peter Frere	From APCM 2024
Elected members	Miriam Banting	Until APCM 2025 (first term)
	Sarah Crooks	Until APCM 2026 (first term)
	Martin Garrod	Resigned from APCM 2024
	Cheryl Homer	Until APCM 2024
	Adrian Jones	Until APCM 2027 (second term)
	Jo Mason	Until APCM 2025 (first term)
	Becky Parnell	Resigned from 24 October 2024
	Kate Routley	Until APCM 2025 (first term)
	Steve Thomas	Until APCM 2027 (first term)
	Tony Ward	Until APCM 2026 (first term)
	James Williams	Until APCM 2027 (first term)
Co-opted members	Pat Clayton	From 23 May 2023 until APCM 2024

From January 2025 the three Deanery Synod representatives Jane Clarke, Susan Haynes and Graham Romp have become trustees.

From April 2024 Peter Frere (previously Graham Romp) was elected as lay chair of PCC.

The Parish Administrator who is PCC secretary attended PCC meetings to take minutes.

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC is a registered charity and operates under the Parochial Church Council (Powers) Measure 1956. Members of the PCC are either ex officio, co-opted or elected by the Annual Parochial Church Meeting ('APCM') in accordance with the Church Representation Rules. The PCC is made up of the Vicar, two Churchwardens, and nine further elected members. Our Deanery Synod Representatives do not normally attend PCC meetings. The Parish Administrator takes minutes. Elected members serve for three years, with an option to stand again at the end of that period for a further three years. No elected member may serve for more than six consecutive years. There must be a gap of at least one year before they can stand for election again.

The PCC held seven business meetings during the year (January, March, April, June, September, October and December) as well as the APCM which took place on 14 April 2024. The PCC has three permanent subcommittees: Standing, Finance and Site. All subcommittees report to the PCC on a regular basis and provide recommendations to PCC. All matters of policy and finance are determined by the PCC with limited powers delegated to subcommittees; however detailed implementation of PCC decisions may be delegated to specific subcommittees from time to time as determined by PCC. Membership of the subcommittees is approved by the PCC to whom they report.

Standing Committee

This is the only committee required by law. It has power to transact the business of the PCC that arises from time to time between PCC meetings, subject to any direction given by the Council, in accordance with the Church Representation Rules. The committee is made up of the vicar, the wardens, the treasurer plus one other PCC member. During 2024 the standing committee conducted business by email with resolutions reported to the next PCC meeting.

Finance Committee

This committee consists of the vicar, a church warden, two elected PCC members and the treasurer. It meets on a quarterly basis to monitor overall income and expenditure in the Parish, prepare the budget and advise the PCC on relevant issues.

Site Committee

The committee consists of the vicar and church wardens, plus a number of others appointed for their expertise and experience. This group has responsibility for general management and capital expenditure for the building, Health and Safety and rentals of the church. They also organise regular maintenance mornings for the upkeep of the site. There were six meetings of the committee during the year

Ministry Teams

We also have a number of ministry teams that meet regularly to oversee certain aspects of our work, and other groups that plan ad-hoc one one-off events.

Operations Team

The Operations Team is comprised of the clergy, staff, Readers and office volunteers. It is chaired by the vicar and meets twice a month, though some members only come once a month for a meeting of the full team. Whilst the PCC sets the overall strategy, the Operations Team deals with issues and plans events on an operational level.

Prayer Team

Formed in January 2024 this team exists to 'encourage and equip Christ Church in prayer, together and as individuals.' It is chaired by the vicar and meets monthly to discuss matters relating to prayer across the whole of church life.

Eco Team

Takes a lead on our membership of A Rocha's 'Eco Church' programme (we hold the silver award); they also organised a Lent Challenge, a visiting speaker from A Rocha, and support the Site Committee in gardening and building matters, including hosting a consultation on developing the mound.

Overseas Mission Team

This group seeks to put into practice the mission part of the church's Mission and Outreach Policy, including making recommendations regarding the church's missionary giving, building links with our mission partners and organising regular overseas mission prayer meetings.

Discipleship Team

In the autumn the PCC commissioned a new team to operate on the same basis as the Prayer Team, but focusing on discipleship. We expect this to start meeting in 2025.

Financial review

Giving in 2024 from regular and occasional giving has remained strong. There is no legacy income to report this year. The PCC acknowledges with great thanks the generosity of church members. We are also grateful for grants received in the year; from Birmingham City Council for our Warm Welcome work and from the St Martins Trust who contributed towards the costs of young people attending the Satellites event in August 2024.

Total income in the financial year to 31 December 2024 was £208,412, there was a deficit of income over expenditure and a decrease in total funds carried forward of £30,808 (in 2023 a surplus of £15,491). The accounts split income and expenditure into General Fund, Designated Funds and Restricted Funds; in 2024 the Finance committee reviewed how the funds account for fixed assets held by the church and PCC approved transfers to ensure that all fixed assets (except the building and land) are carried in the fixed asset fund, details of funds are provided in notes 7 and 9.

General Fund

The General Fund showed a surplus of £13,783 (2023 surplus £10,218) before taking into account the transfers to designated funds.

In 2024 regular donations to the general fund, our largest source of income, were at similar levels to 2023; our lettings income was £13,000 lower than in 2023 (St Andrews stopped regular hiring) but bank interest was £3k higher. The majority of the total income to the general fund was given by members of the congregation. The PCC is grateful for all giving and notes that there was one large one off donation in the year.

Our expenditure through the general fund was £178,091 (2023: £181,411); general fund staff costs fell by £17k which was the impact of not employing a CFM and Youth Worker in 2024; the increased cost of utilities was £7k reflecting much higher market prices.

The PCC allocates 10% of the previous year's voluntary General Fund income to Mission Giving at home and overseas. During 2024 our total giving was £16,768 details of mission giving over £1,000 is set out in note 10 to the financial statements.

Designated Funds

Within designated funds the charity has three significant reserves at 31 December 2024. The Legacies Fund is represented by cash and £16,178 of accrued legacies, £36,070 was spent on specific projects during the year. The Fixed Assets Fund represents the book value of all fixed assets except for the land and buildings, £9,698 depreciation was is charged in the year. The Refurbishment Fund provides for repairs, maintenance or upgrades required to the building; income of £3,930 was received this year (2023: £4,433), expenditure in the year included £2,900 on painting the main hall and £2,500 on an energy report. Assets with a net book value of £12,752 were transferred to the Fixed Assets fund. The level of the Refurbishment Fund at the year-end was £22,497 and this is all 'cash backed'.

Restricted Funds

In 2024 there were three restricted funds. The Building Fund is closed to further donations; the cost of the building is being depreciated over 50 years and depreciation of £23,040 was charged in the year.

An appeal was made for the congregation to contribute to support people across the community initially during the winter of 2022-23, the work is continuing into 2025. This initiative became known as Warm Welcome so a restricted fund was created to account for gifts and grants received against which relevant expenditure has been charged.

A restricted fund 'events and appeals' is used where money is given to meet specific costs and it is therefore restricted. The most significant part of the transactions relate to youth work (the Satellites trip and the purchase of branded goods such as hoodies). The balance on the fund at the year end is overdrawn but we expect income in 2025 (mostly to purchase the Satellites tickets) to cover this.

Reserves policy and going concern

The PCC policy is to maintain a balance on unrestricted general funds which represent 3-6 months' anticipated payments. This provides cover for any emergency situations that may arise from time to time. The level of general fund reserves in net current assets at 31 December 2024 (£91,902) represents approximately 6 months' anticipated payments, based on general fund expenditure budgeted for 2025.

The financial position of the church is built around our Christian faith. We are a community worshipping the Lord Jesus Christ in a building designed for that purpose and for the use of the wider community. Our congregation through personal giving contribute most (this year 80%) of our general fund income with the balance coming from rental income and fees paid by service users. We budget our expenditure each year to ensure that a prudent approach is taken to expenditure but it is a matter of faith that the Lord will continue to provide through giving and other sources of income. The balance sheet is strong and the trustees have concluded that there is good reason to conclude that the charity remains a going concern.

Investment policy

The trustees' policy is to invest funds in easy access and low risk bank accounts and similar deposits.

Funds held as custodian trustee on behalf of others

CAP is passionate about releasing people in our nation from a life sentence of debt, poverty and their causes. It works with local churches to bring good news, hope and freedom. Christ Church is one of the local churches that together supported the CAP South Birmingham Debt Centre but in 2024 the churches decided that the debt centre would close and CAP are running the process to close case files. In 2024 Christ Church Selly Park received £20 and paid £3,932 as agent on behalf of the local Christians Against Poverty Debt Centre. The cash balance held at 31 December 2024 by Christ Church on behalf of CAP South Birmingham was £nil (2023: £3,070).

Plans for future periods

We are looking for the right candidate to work alongside us as an Evangelism & Discipleship Assistant. This important role will help us continue the excellent work we are already doing among youth and young adults, but also support our wider efforts to make sure evangelism and discipleship are at the heart of who we are and all we do.

We are also excited about the potential for the new Discipleship Team to help us in these things. There is much informal (and some formal) discipleship at Christ Church – the hope is not to replace but build on what already happens, as we work together on our mission: making, growing, sending disciples of Jesus.

Vicar's comments from Revd Ben Green

The highlight of the first part of 2024 for me was running the relaunched 321 Course – in the evening and at lunchtime. It was wonderful to share the Christian faith with several people, and to see it work alongside Warm Welcome and Bereavement Group. My prayer for our hospitality ministries is always that as well as serving and supporting people's needs, they might give us opportunities and help us build relationships strong enough to share the gospel – this was a great example of how that can happen.

We continue to see various ministries flourishing, with record numbers attending our midweek groups. As well as that, I estimate that we now have 50+ people attending our children's, youth and young adult groups, several of whom are being supported with discipleship mentoring. The Lord is giving us amazing opportunities to share our faith and grow disciples – the word is 'be ready'. Are we ready, not only to share our faith but also to help new believers take their first steps – and grow as disciples ourselves?

Between Easter and the summer holiday I took a three-month Sabbatical, and am hugely grateful to the wardens, Readers, staff and all those who stepped up to help cover additional things while I was away – especially making sure the kitchen upgrades happened as planned! The Sabbatical was a time of blessing for both me and Jess, and I came back refreshed. It was a joy to spend my first week after the Sabbatical with a dozen of our young people camping at the Satellites youth festival.

In the autumn I was pleased that the next phase of the A/V system was finished, so the new system is almost complete. I hope it will last us for many years to come, as the old one did.

I would like to thank all those who give so much of their time, talents and treasure to support God's work through the ministries of Christ Church. None of what we do would be possible without the love and dedication of so many.

This report was approved by the PCC on 18 March 2025 and signed on its behalf by Peter Frere, Lay Chair of the PCC.

P Frere

Independent Examiner's Report to the Parochial Church Council of Christ Church Selly Park

I report to the trustees on my examination of the accounts of the Parochial Church Council of Christ Church Selly Park ("the Church") for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Church's accounts 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.

Independent examiner's statement

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

1 accounting records were not kept in respect of the Church as required by section 130 of the Act; or

2 the accounts do not accord with those records; or

3 the accounts 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 accounts to be reached.

Signed: T Fennell

Date: 09/04/2025

Teresa Fennell, Chartered Institute of Management Accountants

It Doesn't Have to Cost the Earth Ltd
47 St Dunstan's Close
Worcester
WR5 2AJ

Statement of Financial Activities

For the year ended 31 December 2024

		Year ended 31 December 2024				Year ended
		Unrestricted funds		Restricted		31/12/2023
		General Fund	Designated Funds	Funds	TOTAL	TOTAL
		£	£	£	£	£
INCOME FROM:						
Income from donations and legacies	2(a)	155,441	5,932	8,742	170,115	198,279
Income from charitable activities	2(b)	27,944		1,864	29,808	40,583
Investment income	2(c)	8,489			8,489	5,191
Other income	2(d)					1,656
Total income		191,874	5,932	10,606	208,412	245,709
EXPENDITURE ON:						
Expenditure on charitable activities	3	178,091	30,485	30,644	239,220	230,218
Total expenditure		178,091	30,485	30,644	239,220	230,218
Net income/expenditure before transfers between funds		13,783	-24,553	-20,038	-30,808	15,491
Transfer between funds	7	-10,613	10,613		0	
Net movement in funds		3,170	-13,940	-20,038	-30,808	15,491
RECONCILIATION OF FUNDS:						
Funds brought forward		238,732	177,859	899,025	1,315,616	1,300,125
Funds carried forward		241,902	163,919	878,987	1,284,808	1,315,616

The notes on pages 11 to 19 form part of these financial statements

Balance Sheet at 31 December 2024

	Note	2024 £	2024 £	2023 £	2023 £
Assets and liabilities					
FIXED ASSETS					
Tangible fixed assets for charity use	6		1,096,770		1,099,308
CURRENT ASSETS					
Debtors					
Income tax reclaimable		860		665	
Rental debtors		948		3,715	
Prepayments and accrued income		20,074		39,240	
Total debtors		21,882		43,620	
Cash at bank and in hand					
Short term deposits		176,596		186,289	
Total current assets		198,478		229,909	
CURRENT LIABILITIES					
Creditors due within one year					
Accruals and deferred income		-10,440		-13,601	
Total creditors due within one year		-10,440		-13,601	
NET CURRENT ASSETS			188,038		216,308
NET ASSETS			1,284,808		1,315,616
Represented by funds					
Unrestricted Funds					
General fund			241,902		238,732
Designated Funds			163,919		177,859
Restricted Funds			878,987		899,025
Total Funds	7		1,284,808		1,315,616

Approved by the Parochial Church Council on 18th March 2025 and signed on its behalf by:

P Frere

Peter Frere - Lay Chair of PCC and Churchwarden
The notes on pages 11 to 19 form part of these financial statements

Notes to the Financial Statements
For the year ended 31 December 2024

1 ACCOUNTING POLICIES

Basis of preparation

The PCC is a public benefit entity within the meaning of Financial Reporting Standard 102 ("FRS 102").
The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, the Regulations' "true and fair view" provisions, together with FRS 102 as the applicable accounting standard and the second edition of Accounting and Reporting by Charities: the Statement of Recommended Practice (Charities SORP (FRS 102)).
The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church-related groups that owe their main affiliation to another body or those that are informal gatherings of church members.

Going concern

The PCC considers that Christ Church, Selly Park is a going concern and the accounts have been prepared on that basis.

Funds

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

A restricted fund is formed when a donor specifies the purposes for which expenditure can be made.

The net book value of fixed assets is represented by the sum of the Fixed Assets, Land and Building funds. When assets are purchased a transfer will be made from the relevant fund to the Fixed Assets fund.

Details of all funds at the year end are provided in note 9.

Income

Collections and other forms of giving are recognised when received by the PCC. Income tax recoverable on Gift Aid donations is recognised when the donation is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount is quantifiable and its ultimate receipt by the PCC is probable. Residual legacies, where the full legacy has not been received, are estimated based on the latest assets and liabilities statement; a deduction is made, normally of up to 20% of the estimated amounts, to represent uncertainty .

Funds raised by events are accounted for gross.

Rental income from the letting of church premises is recognised when the rental is due.
Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. Common Fund is accounted for when paid.

Employee Benefits - Pensions

The costs of post employment benefits are recognised as a liability and an expense. Where applicable the pension expense is charged to the designated or restricted fund which bears the relevant employee costs, or to the general fund. Employees of Christ Church are entitled to be members of one of two pension schemes both of which are accounted for as defined contribution schemes. Details are provided in note 14.

Notes to the Financial Statements (continued)
For the year ended 31 December 2024

1 ACCOUNTING POLICIES (CONTINUED)

Fixed assets

All property, plant and equipment is recognised at cost less any accumulated depreciation and any accumulated impairment losses. Property is depreciated on a straight line basis over 50 years.
items of plant and equipment are depreciated on a straight line basis over 4 - 20 years. Individual (or grouped) items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.
Land is not depreciated unless there is a permanent impairment. No cost information is available for the land on which the church building is located and so it is included at deemed cost of £150,000 being its value transferred on creation of the Parish in 2004.

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 either the CBF Church of England Funds or at the bank, as well as small balances of petty cash.

2 INCOME

		Year ended 31 December 2024				Year ended
		Unrestricted funds		Restricted		31/12/2023
		General Funds	Designated Funds	Funds	TOTAL	TOTAL
		£	£	£	£	£
2(a)	Income from donations and legacies					
	Monthly standing orders	111,563	3,452	240	115,255	118,218
	Other regular giving	5,288			5,288	6,085
	One off and occasional giving	14,557	516	607	15,680	11,771
	Cash and card collections	1,227	109	26	1,362	535
	Sundry donations	1,273	1,289	701	3,263	3,384
	Income tax recoverable	21,533	566	168	22,267	23,789
	Grants			7,000	7,000	3,497
	Legacies				0	31,000
		155,441	5,932	8,742	170,115	198,279
2(b)	Income from charitable activities					
	Church lettings	17,678			17,678	30,344
	Fees and similar receipts	10,266		1,864	12,130	10,239
		27,944	0	1,864	29,808	40,583
2(c)	Investment income					
	Bank interest	8,489			8,489	5,191
		8,489	0	0	8,489	5,191
2(d)	Other income					
	Insurance claims				0	827
	Surplus on sale of Fixed Assets				0	829
		0	0	0	0	1,656
	Total income	191,874	5,932	10,606	208,412	245,709

Notes to the Financial Statements (continued)
For the year ended 31 December 2024

3 EXPENDITURE

	Year ended 31 December 2024				Year ended
	Unrestricted funds		Restricted		31/12/2023
	General Funds	Designated Funds	Funds	TOTAL	TOTAL
	£	£	£	£	£
Expenditure on charitable activities					
Ministry: Common Fund	63,582			63,582	61,117
Clergy expenses	1,589			1,589	2,627
Clergy property expenses	1,309			1,309	1,190
Church: Utilities	21,463			21,463	14,641
Insurance	2,042			2,042	1,794
Maintenance & improvements	5,996	15,287		21,283	13,730
Cleaning and similar costs	7,101			7,101	6,746
Staff costs	38,506			38,506	60,908
Training and recognition	1,626			1,626	1,209
Church and mission overseas	16,769	417	244	17,430	13,553
Home missions, parish evangelism & events	754	4,633	4,188	9,575	5,615
Costs of activities, refreshments	6,785	254		7,039	6,485
Upkeep of services	1,372			1,372	1,805
Youth and Children's work	2,887		3,144	6,031	3,566
Website, printing and publicity	1,667			1,667	1,540
Professional costs and music licences	1,299			1,299	1,269
Governance costs	660			660	710
Other administration and office costs	2,351		28	2,379	2,432
Other charitable giving	333	196		529	1,551
Depreciation		9,698	23,040	32,738	27,730
Total expenditure	178,091	30,485	30,644	239,220	230,218

4 STAFF COSTS

	Year ended 31/12/2024	Year ended 31/12/2023
	£	£
Wages and salaries	37,576	57,766
Pension costs (see note 14)	363	2,873
	37,939	60,639

The average number of people employed by the PCC in the year was 4 (2023: 6). The PCC employed an administrator, pastoral care co-ordinator, a toddler group co-ordinator and a caretaker.

Notes to the Financial Statements (continued)
For the year ended 31 December 2024

5 TRUSTEES AND RELATED PARTY TRANSACTIONS

No Trustee received any form of remuneration or other benefit from the parish in the year (2023: none).

As part of its insurance policy the church pays for trustee indemnity insurance.

Donations of £44,820 (2023: £31,117) were received from PCC members and their connected parties.

The parish paid Revd. Ben Green the following expenses in 2024:

Mileage paid at diocesan rates of 45p per mile (30p per mile outside the Diocese) £472 (2023: £671)

Broadband & telephone costs £416, books £628 (2023 £357 and £408)

Vicarage water rates paid by the parish amounted to £1,189 (2023 £810)

Becky Parnell's husband is a trustee of "THEN" a UK charity through whom the PCC made gifts (in 2023 of £1,194) for teacher training and medical work in Nepal.

There were no further related party transactions during the year.

6 FIXED ASSETS FOR USE BY THE PCC

Tangible fixed assets

		Freehold land and buildings	Church equipment	Total
		£	£	£
Actual/deemed cost	At 1 January 2023	1,360,986	97,995	1,458,981
	Additions		7,399	7,399
	Disposals		-3,669	-3,669
	At 31 December 2023 / 1 January 2024	1,360,986	101,725	1,462,711
	Additions		30,200	30,200
	Disposals		-23,633	-23,633
	At 31 December 2024	1,360,986	108,292	1,469,278
Depreciation	At 1 January 2023	246,943	92,399	339,342
	Charge for the year	25,968	1,762	27,730
	Disposals		-3,669	-3,669
	At 31 December 2023 / 1 January 2024	272,911	90,492	363,403
	Charge for the year	25,890	6,848	32,738
	Disposals		-23,633	-23,633
	At 31 December 2024	298,801	73,707	372,508
Net book value	At 31 December 2024	1,062,185	34,585	1,096,770
	At 31 December 2023	1,088,075	11,233	1,099,308

The freehold land and buildings comprise the land of the Christ Church site and the direct construction costs of the Christ Church building. The land is held on behalf of the PCC by Birmingham Diocesan Trustees Registered as Custodian Trustees because the PCC is not permitted by law to be the registered owner of land.

The level of capitalised interest included within the cost of Freehold land and buildings is £18,040 (2023: £18,040.)

Notes to the Financial Statements (continued)
For the year ended 31 December 2024

7 FUNDS see note 9 for details

	At 1 Jan 24	Income	Expenditure	Transfers	At 31 Dec 24
Unrestricted Funds	£	£	£	£	£
Parish General Fund	88,732	191,874	-178,091	-10,613	91,902
Property Fund (Land - see note 1)	150,000				150,000
	238,732	**191,874**	**-178,091**	**-10,613**	**241,902**
Designated funds					
Philippians Fund	3,069	100	-196		2,973
Encounter/Bolivia Fund	526	1,269	-671		1,124
Refurbishment Fund	37,759	3,930	-6,440	-12,752	22,497
Warm Welcome Fund	5,264	133			5,397
Legacies Fund	96,000		-11,047	-25,023	59,930
Fixed Assets Fund	32,060		-9,698	48,388	70,750
Evangelism Fund	3,181	500	-2,433		1,248
	177,859	**5,932**	**-30,485**	**10,613**	**163,919**
Restricted Funds					
Building Fund	899,060		-23,040		876,020
Warm Welcome Fund	774	7,041	-3,789		4,026
Events and Appeals	-809	3,565	-3,815		-1,059
	899,025	**10,606**	**-30,644**	**0**	**878,987**
Total Funds	1,315,616	208,412	-239,220	0	1,284,808

Comparative figures - 2023

	At 1 Jan 23	Income	Expenditure	Transfers	At 31 Dec 23
Unrestricted Funds	£	£	£	£	£
Parish General Fund	73,919	191,629	-181,411	4,595	88,732
Property Fund (Land - see note 1)	150,000				150,000
	223,919	191,629	-181,411	4,595	238,732
Designated funds					
Youth Fund	1,065	1,007	-1,007	-1,065	0
Baby and Toddler Club	251	2,585	-2,610	-226	0
Lunch Club	2,468	3,655	-3,897	-2,226	0
Monday Fellowship	18		-18		0
Philippians Fund	3,069				3,069
Coffee Mates	1,078	928	-928	-1,078	0
Encounter/Bolivia Fund	826	1,502	-1,802		526
Refurbishment Fund	38,429	4,433	-5,103		37,759
Warm Welcome Fund	5,070	194			5,264
Legacies Fund	65,000	31,000			96,000
Fixed Assets Fund	34,460		-2,400		32,060
Evangelism Fund	3,279		-98		3,181
	155,013	45,304	-17,863	-4,595	177,859
Restricted Funds					
Building Fund	922,100		-23,040		899,060
Warm Welcome Fund	-907	4,849	-3,168		774
Events and Appeals		477	-1,286		-809
CFM Fund		3,450	-3,450		0
	921,193	8,776	-30,944	0	899,025
Total Funds	1,300,125	245,709	-230,218	0	1,315,616

Transfers:

In 2024 a decision was taken to transfer the net book value at 1 January 2024 of fixed assets held in the general fund and the refurbishment fund to the Fixed Assets Fund. During the year the amount spent on fixed assets from the General Fund and the Legacies Fund was also transferred to the Fixed Assets Fund.

In 2023 the PCC took the view that our Youth work and the activities of Monday Fellowship, Baby and Toddler Club, Lunch Club and Coffee Mates are all integral aspects of the mission of the church and therefore closed the designated funds and transferred the balances at 31 December 2023 to the general fund.

Notes to the Financial Statements (continued)
For the year ended 31 December 2024

8 ANALYSIS OF NET ASSETS BY FUND TYPE

	Unrestricted funds		Restricted	
	General Funds	Designated Funds	Funds	Total
At 31 December 2024	£	£	£	£
Fixed assets for church use	150,000	70,750	876,020	1,096,770
Current assets	102,342	93,169	2,967	198,478
Current liabilities	-10,440			-10,440
Funds	241,902	163,919	878,987	1,284,808
At 31 December 2023	£	£	£	£
Fixed assets for church use	155,436	44,812	899,060	1,099,308
Current assets	96,088	133,047	774	229,909
Current liabilities	-12,792		-809	-13,601
Funds	238,732	177,859	899,025	1,315,616

9 FUNDS

In preparing these accounts the trustees have reviewed all funds and provide this summary:

Unrestricted funds:

The Parish General Fund is used to pay for the running costs and maintenance of the church, non-clergy staff, the Diocesan Common Fund, building insurance, clergy housing and other parish expenses.

The Property Fund represents the deemed cost of land transferred on creation of the Parish in 2004. Land is not depreciated unless there is a permanent impairment.

Designated funds are unrestricted; they represent amounts designated by the PCC for specific purposes.

a. The Refurbishment Fund provides for repairs, maintenance or upgrades to the building
b. The Legacies Fund is the fund into which new legacies are posted. Subsequent expenditure will be charged to this fund or where appropriate transfers made to other funds
c. The Fixed Assets Fund is a fund created to carry the value of all fixed assets except the land and buildings .
d. The Warm Welcome designated fund was created for unrestricted gifts which were motivated by the warm welcome initiative
e. The Philippians Fund is a support fund to be spent at the discretion of the vicar
f. The Evangelism Fund was created when the donors expressed the wish that the unrestricted gift be used for Mission, Evangelism and Prayer Retreat activities.

Restricted funds:

a. Gifts made specifically for the re-building of Christ Church were included in the Building Fund. The fund is now a fixed asset fund against which annual depreciation of the building is charged.
b. The CFM Fund covered some of the costs of our Children's and Families' Missioner. Following the resignation of the CFM the fund was closed in 2023.
c. Following an appeal for donations to provide hospitality and a warm space to members of the community a Warm Welcome Restricted fund was created and grants received have also been credited to this fund.
d. An events and appeals fund has been created. Money received for specific events and appeals will be posted to this account and relevant expenditure recorded against it. At 31 December 2024 the balance represents costs expended on tickets for Satellites 2025 less amounts received to date.

Notes to the Financial Statements (continued)
For the year ended 31 December 2024

10 MISSION GIVING

Expenditure in note 3 includes donations of £1,000 or more to the following charitable organisations:

	Year ended 31/12/2024	Year ended 31/12/2023
	£	£
The TLA Charitable Trust	2,278	1,936
Amani Children's Home, Tanzania	2,278	1,936
Churches and missionaries in Bolivia (2023 includes gifts)	2,278	2,740
African Interior Church	2,278	1,936
Costs related to parish mission to Kenya	1,000	
A Rocha International for A Rocha Kenya	1,373	
Then for Nepal		1,194

11 CAPITAL COMMITMENTS

There was no capital expenditure authorised and contracted for but not provided for in the financial statements (2023: £nil).

12 OPERATING LEASE COMMITMENTS

There were no operating lease commitments at the year end (2023 £480 due in less than one year).

13 INDEPENDENT EXAMINER

The amount payable to the independent examiner for the year is £670 (2023: £650).

14 PENSION BENEFITS

Employees are normally part of the auto enrolment compliant Birmingham Diocesan Board of Finance Group Pension Scheme however where employees transfer from employment of the Diocese under the TUPE regulations membership may be of the Church Workers Pension Fund. The assets of the schemes are held separately from those of the charity.

DIOCESE OF BIRMINGHAM SCHEME

The diocese provides a defined contribution Friends Life Flexible Retirement Account group pension scheme. The pensions cost charged to the Statement of Financial Activities in the year was £363 (2023 £361).

CHURCH WORKERS PENSION FUND ("CWPF")

Christ Church participated in the Pension Builder Scheme section of CWPF for lay staff who transferred from employment by the Diocese. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the scheme separately from those of Christ Church and the other participating employers.

Christ Church's last active member left this scheme on 31st October 2023 and the CWPF confirmed on 21st November 2023 that the parish had no further liabilities to the scheme.

Notes to the Financial Statements (continued)
For the year ended 31 December 2024

15 DETAILED COMPARATIVE FIGURES

STATEMENT OF FINANCIAL ACTIVITIES together with details of income and expenditure (see notes 2 and 3)

	Year ended 31 December 2023			
	Unrestricted funds		Restricted	
	General Funds	Designated Funds	Funds	TOTAL
	£	£	£	£
INCOME FROM: see details below				
Income from donations and legacies	151,844	38,136	8,299	198,279
Income from charitable activities	32,938	7,168	477	40,583
Investment income	5,191			5,191
Other income	1,656			1,656
Total income	191,629	45,304	8,776	245,709
EXPENDITURE ON: see details next page				
Expenditure on charitable activities	181,411	17,863	30,944	230,218
Total expenditure	181,411	17,863	30,944	230,218
Net income/expenditure before transfers between funds	10,218	27,441	-22,168	15,491
Transfer between funds	4,595	-4,595	0	0
Net movement in funds	14,813	22,846	-22,168	15,491
RECONCILIATION OF FUNDS:				
Funds brought forward	223,919	155,013	921,193	1,300,125
Funds carried forward	238,732	177,859	899,025	1,315,616
INCOME See Note 2	£	£	£	£
Income from donations and legacies				
Monthly standing orders	111,766	3,642	2,810	118,218
Other regular giving	6,085			6,085
One off and occasional giving	10,326	1,335	110	11,771
Cash collections	495		40	535
Sundry donations	1,260	205	1,919	3,384
Income tax recoverable	21,912	957	920	23,789
Grants		997	2,500	3,497
Legacies		31,000		31,000
	151,844	38,136	8,299	198,279
Income from charitable activities				
Church lettings	30,344			30,344
Fees & similar receipts	2,594	7,168	477	10,239
	32,938	7,168	477	40,583
Investment income				
Bank interest	5,191			5,191
Other income				
Insurance claims	827			827
Surplus on sale of Fixed Assets	829			829
	1,656	0	0	1,656
Total income	191,629	45,304	8,776	245,709

Notes to the Financial Statements (continued)
For the year ended 31 December 2024

15 DETAILED COMPARATIVE FIGURES Continued
STATEMENT OF FINANCIAL ACTIVITIES

EXPENDITURE	See note 3	Year ended 31 December 2023			
		Unrestricted funds		Restricted	
		General Funds	Designated Funds	Funds	TOTAL
		£	£	£	£
Expenditure on charitable activities					
Ministry:	Common Fund	61,117			61,117
	Clergy expenses	2,627			2,627
	Clergy property expenses	1,190			1,190
Church:	Utilities	14,311	330		14,641
	Insurance	1,794			1,794
	Maintenance	9,747	3,983		13,730
	Cleaning and similar costs	6,746			6,746
Upkeep of services		1,805			1,805
Training and recognition		1,209			1,209
Children's work		148			148
Youth work		1,125	1,007	1,286	3,418
Staff costs		55,858	1,600	3,450	60,908
Costs of trading, refreshments		1,053	5,432		6,485
Website, printing and publicity		1,540			1,540
Professional costs and music licences		1,269			1,269
Governance costs		710			710
Depreciation		1,170	3,520	23,040	27,730
Other administration and office costs		2,432			2,432
Church and mission overseas		11,751	1,802		13,553
Home missions, parish evangelism & events		2,309	138	3,168	5,615
Other charitable giving		1,500	51		1,551
Total expenditure		181,411	17,863	30,944	230,218

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH SELLY P

England & Wales - Charity number 1127755

Accounts

Christ Church SELLY PARK

making | growing | sending | disciples of Jesus

The Parochial Church Council of Christ Church, Selly Park
a registered charity (No. 1127755)

Annual Report and Financial Statements for the year ended 31st December 2023

953 Pershore Road, Selly Park, Birmingham, B29 7PS
www.christchurchb29.org
0121 471 2379

Vicar:	Revd Ben Green 16 Over Mill Drive Selly Park Birmingham B29 7JL
Bank:	The Co-operative Bank p.l.c. P O Box 250 Skelmersdale WN8 6WT
Bank:	Lloyds Bank plc P O Box 1000 Andover BX1 1LT
Bank:	CBF Church of England Deposit Fund CCLA Investment Management Limited One Angel Lane London EC4R 3AB
Independent Examiner:	Teresa Fennell It Doesn't Have to Cost the Earth Ltd 47 St Dunstan's Close, Worcester WR5 2AJ

Trustees' Report

Aims and Purposes

The Parochial Church Council ("the PCC") of Christ Church Selly Park ("Christ Church") has the responsibility of cooperating with the incumbent, the Reverend Ben Green, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Objectives and Activities

The trustees' report covers the principal activities during 2023; supplementary reporting to the APCM may take place.

When planning and reviewing activities the PCC considers the Charity Commission's guidance on public benefit and the supplementary guidance on charities for the advancement of religion. The PCC complies with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

Advancing the mission of Christ Church

1 We are passionate about providing opportunities for people to explore the Christian faith - for the first time or as a refresher. We ran an Alpha Course with Anchor Church from January until Easter, and a new course called 'Hymns we Love' aimed at older people, before our regular Lunch Club.

2 We continue to run small groups midweek for people to gather, pray, study the Bible and share their lives together. By the end of 2023 all these groups were meeting in-person again.

3 Our intergenerational service 'Explore' ran monthly. These services are planned by a small team, and are intended to be different each month. For example, sometimes we sit round tables, sometimes we plan activities throughout the building for people to move around.

4 We extended our first winter of Warm Welcome Spaces to the end of March as it was proving so popular. It continued on Fridays once a month during the summer, before opening again twice a week from November. This helps us make connections with people in the local community - both as visitors and helpers.

5 Over the coronation weekend we held a community BBQ in our car park, with the local neighbourhood forum, Anchor Church and Selly Park Baptist Church. This and Warm Welcome has helped strengthen our links to our local parish community and demonstrates our commitment to provide a public benefit.

6 A group of our young people attended Satellites, a five-day Christian youth festival in August. It was a huge success, and (thanks largely to them talking about how good it was) we plan to take a larger group in August 2024.

7 In September 2023 we restarted in-person overseas mission trips with a couple visiting Kenya for the first time since before COVID. Such visits are vital to strengthen our partnerships with other Christians around the world.

Achievements and performance

Worship and Prayer

Our main service each Sunday is in the morning at 10:30am. A monthly 9am service continues to run for those who are anxious about returning with large numbers of people. We also continue to broadcast our 10.30am services on Zoom for those who are unable to attend in person. In 2023 our teaching themes included: Come and Go (looking at Jesus' commands to 'come' to him and 'go' out into the world), Whole Life Worship (helping us to see the whole of life as worship), Job: Out of the Storm (working through the book of Job, looking at questions of suffering and pain), Fruitfulness on the Frontline (LICC's resource about everyday evangelism), and Advent Words: Hope, Peace, Joy and Love.

Regular prayer meetings for the country, overseas mission, and the life of the church have taken place on Zoom or in person. We also held a couple of whole church prayer meetings, one focused on the life of the church, the other on praying for our Christmas services and events.

Electoral Roll

Our electoral roll was refreshed before the 2023 annual meeting. We are pleased to have seen adults and children joining our congregation during the year but as in any congregation we have also seen individuals moving location and church.

Pastoral Care

The Pastoral Care Team is made up of a part time Pastoral Care Co-ordinator and a team of volunteers who provide help and support to anyone in our church family or community. This could involve practical support and pastoral visits at home or in hospital. The team are also active in supporting the weekly Lunch Club, Toddler Club, Bereavement Group and Coffee Mates. Regular team meetings are held throughout the year to share pastoral needs, receive training and pray for those in need. The PCC recognises with gratitude the valuable pastoral work undertaken by the team.

Community Benefit

The Church building is used by a variety of local community groups including scouts, guides and music societies. The Lunch Club, Coffee Mates, Baby and Toddler Group, Youth group and Bereavement Group all provide services to local residents. We also provide a venue for several organisations to hold training courses for staff and volunteers. We have risk assessments and processes in place to address the safety of those using our building.

Volunteers

All of the activities described in this trustees' report are dependent on the volunteers who lead and give of their time to enable all areas of the Church to function. The scale of the work of the charity is greatly enhanced by the input of all the members of the Church; because of the difficulties in quantifying these gifts their financial effect has not been quantified.

Mission Work and wider church impact

The church continued its financial and prayer support for Mission partners and other organisations and individuals. The main mission partners are:

- Amani Centre for Street Children based in Moshi, Tanzania
- Richard Fairhead and media outreach based in Cyprus (TLA Charitable Trust)
- The Anglican Diocese of Bolivia (Churches in Bolivia)
- The African Interior Church and The Kenya Navigators

Our building

We recognise the value of rental income that is generated and the opportunity to provide a meeting space within the local community. We are grateful to the members of the Site Committee who provide support for the issues related to the building and report regularly to PCC. In the summer we undertook a major piece of work replacing our sound system which broke - thankfully during August when the building was being used less.

Policies and procedures

The PCC has a planned programme for updating policies and procedures and during the year a number were updated.

Vicar's comments from Revd Ben Green

The common theme through 2023 (apart from my ongoing health issues) was the Action Plan agreed by PCC in January, the first to help us implement our mission statement 'making, growing, sending disciples of Jesus'. I formed three working groups to look at 1) reviewing our ministries, 2) a discipleship plan and 3) improving our structures and accountability. A questionnaire helped us identify strengths and weaknesses in our ministries - the question is what next? The discipleship group identified some things we'd like to try - the next step is to ask how and when? The structures group designed a helpful chart which we have started to implement - there is a lot more to do.

A large chunk of the first half of 2023 was taken up with conversations about sexuality and marriage, along with much of the rest of the Church of England. We had an afternoon with Andy Robinson (Living Out) in March. I wrote a pastoral letter to the church in April, making clear my own position in support of the church's historic teaching on marriage and sexuality (which is what I will teach and ask to be taught at Christ Church), and following John Stott I encouraged us to be people of 'truth softened by love and love strengthened by truth'. Following the letter I had a series of conversations, ranging from formal to informal, individual to group, primarily to listen to people's views and provide a forum for people to share their concerns, hopes and fears.

In October our Children's, Families and Youth Missioner Rach Fasham left to work at another local church. We held an evening celebrating and thanking her for her ministry among us, and sending her off with our prayers. Discussions about what staffing we need to serve our vision and mission are ongoing.

I would like to thank all those who give so much of their time, talents and treasure to support God's work through the ministries of Christ Church. We do a lot - perhaps too much? - but none of it would be possible without the love and dedication of so many.

Reference and Administrative Details

Registered charity name; The Parochial Church Council Of The Ecclesiastical Parish Of Christ Church Selly Park, registered number 1127755. Known as "Christ Church, Selly Park" the parish is situated in Selly Park, Birmingham and it is part of the Diocese of Birmingham within the Church of England. The principal address is 953 Pershore Road, Selly Park, Birmingham B29 7PS.

Birmingham Diocesan Trustees Registered as Custodian Trustees hold the title of land on behalf of the PCC because the PCC is not permitted by law to be the registered owner of land.

During the year the following served as trustees/members of the PCC:

Clergy	Ben Green	
Wardens	Graham Romp	From APCM 2019
	Janet Chalmers	From APCM 2022
Elected members	Pat Clayton	Until APCM 2023
	Sarah Crooks	Until APCM 2026
	Peter Frere	Until APCM 2025
	Martin Garrod	Until APCM 2025
	Cheryl Homer	Until APCM 2024
	Adrian Jones	Until APCM 2024
	Becky Parnell	Until APCM 2026
	Kate Routley	Until APCM 2025
	Ellie Wallace-Howell	Resigned with effect from 31 May 2023
	Tony Ward	Until APCM 2026
Co-opted members	Pat Clayton	From 23 May 2023

Graham Romp was nominated as lay chair of PCC by Revd Ben Green.
The Parish Administrator who is PCC secretary attended PCC meetings to take minutes.

Structure, Governance and Management

The PCC is a corporate body established by the Church of England. The PCC is a registered charity and operates under the Parochial Church Council (Powers) Measure 1956. Members of the PCC are either ex officio, co-opted or elected by the Annual Parochial Church Meeting ("APCM") in accordance with the Church Representation Rules. The PCC is made up of the Vicar, two Churchwardens, and ten further elected members. Our two Deanery Synod Representatives do not normally attend PCC meetings. The Parish Administrator attends to take minutes. Elected members serve for three years, with an option to stand again at the end of that period for a further three years. No elected member may serve for more than six consecutive years. There must be a gap of at least one year before they can stand for election again.

The PCC held six business meetings during the year (January, March, May, July, September and November) as well as the APCM which took place on 21 May 2023. The PCC has four permanent subcommittees – Standing, Finance, Site (Previously Management Group) and Mission. All subcommittees report to the PCC on a regular basis and provide recommendations to PCC. All matters of policy and finance are determined by the PCC with limited powers delegated to subcommittees; however detailed implementation of PCC decisions may be delegated to specific subcommittees from time to time as determined by PCC. Membership of the subcommittees is approved by the PCC to whom they report.

Standing Committee

This is the only committee required by law. It has power to transact the business of the PCC that arises from time to time between PCC meetings, subject to any direction given by the Council, in accordance with the Church Representation Rules. The committee is made up of the vicar, the wardens, the treasurer plus one other PCC member. During 2023 the standing committee conducted business by email with resolutions reported to the next PCC meeting.

Finance Committee

This committee consists of the vicar, a church warden, two elected PCC members and the treasurer. It meets on a quarterly basis to monitor overall income and expenditure in the Parish, prepare the budget and advise the PCC on relevant issues.

Site Committee

The committee consists of the vicar and church wardens, plus a number of others appointed for their expertise and experience. This group has responsibility for general management and capital expenditure for the building, Health and Safety and rentals of the church. They also organise regular maintenance mornings for the upkeep of the site. There were six meetings of the committee during the year

Missions Team

This group seeks to put into practice the mission part of the church's Mission and Outreach Policy, including making recommendations regarding the church's missionary giving.

Ministry Team (Operations Team)

The Ministry Team shares in leadership of the church alongside the PCC. It is comprised of the clergy, staff, Readers and office volunteers. It is chaired by the vicar and meets weekly, though some members only come once a month for a meeting of the full team. Whilst the PCC sets the overall strategy, the Ministry Team deals with issues and plans events on an operational level. To reflect this, in 2024 it has been renamed the 'Operations Team'.

Other groups exist on an ad hoc basis to deal with specific matters.

Financial Review

We have seen strong giving in 2023, a new legacy received in the year and a £10k increase in the estimate of the legacy first accounted for in 2022. The PCC acknowledges with great thanks the generosity of church members. We are also grateful for grants received in the year; from Birmingham City Council and Thrive Birmingham for our Warm Welcome work and from the St Martins Trust who contributed towards the costs of young people attending the Satellites event in August 2023.

Total income in the financial year to 31 December 2023 was £245,709, there was a surplus of income over expenditure and an increase in total funds carried forward of £15,491 (in 2022 a surplus of £44,370). The accounts split income and expenditure into General Fund, Designated Funds and Restricted Funds; in 2023 the Finance committee reviewed the designated funds held by the church and PCC approved the transfer of some designated funds to general fund which is our main fund, details of funds are provided in notes 7 and 9.

General Fund

The General Fund showed a surplus of £10,218 (2022 deficit £4,919) before taking into account the transfers from designated funds.

In 2023 regular donations to the general fund, our largest source of income, were almost £16,000 higher than 2022; our lettings income was £2,000 lower than in 2022 but bank interest was £4k higher. The majority of the total income to the general fund was given by members of the congregation, the PCC is grateful for all giving and notes that there were 2 large one off donations in the year.

Our expenditure through the general fund was £181,411 (2022: £170,376); a number of costs were higher in 2023 but the largest increase was the cost of utilities where historic fixed rate contracts came to an end at a time of much higher market prices.

The PCC allocates 10% of the previous year's voluntary General Fund income to Mission Giving at home and overseas. During 2023 our total giving was £15,560 details of mission giving over £1,000 is set out in note 10 to the financial statements.

Designated Funds

Within designated reserves the charity has three significant reserves at 31 December 2023. The Legacies Fund is represented by £60k in cash and £36k of accrued legacies and the trustees have approved budgets to spend £55k on specific projects. At 31-12-23 the Fixed Asset Fund represents the cost of solar panels less the depreciation which is charged each year.

The Refurbishment Fund was created at the end of 2012 to provide for repairs, maintenance or upgrades required to the building. Income of £4,433 was received this year (2022: £4,503). Refurbishment expenditure in the year included new LED lighting £2,208 and repairs to the gents toilets £1,284, depreciation of £768 was charged. The level of the Refurbishment Fund at the year-end was £37,759.

A designated Warm Welcome Fund exists for gifts arising where the use was not restricted.

Restricted Funds

In 2023 there were three restricted funds. The Building Fund is closed to further donations; the cost of the building is being depreciated over 50 years and depreciation of £23,040 was charged in the year.

Following an appeal to fund the employment of a Children's and Families' Missioner all income arising is accounted for in a restricted CFM fund. The income in the year of £3,450 was used towards the CFM employment costs, there is a zero balance in the fund at the year end and the fund has been closed following the resignation of the CFM during 2023.

An appeal was made for the congregation to contribute to support people across the community initially during the winter of 2022-23, the work is continuing into 2024. This initiative became known as Warm Welcome so a restricted fund was created to account for gifts and grants received against which relevant expenditure has been charged.

Reserves Policy

The PCC policy is to maintain a balance on unrestricted general funds which cover fixed assets and represent three to six months' anticipated payments. This provides cover for any emergency situations that may arise from time to time. The level of general fund reserves in net current assets at 31 December 2023 (£78,700) represents between 4 to 5 months' anticipated payments, based on the total expenditure budgeted for 2024.

The financial position of the church is built around our Christian faith. We are a community worshipping the Lord Jesus Christ in a building designed for that purpose and for the use of the wider community. Our congregation through personal giving contribute most (this year 73%) of our general fund income with the balance coming from rental income and fees paid by service users. We budget our expenditure each year to ensure that a prudent approach is taken to expenditure but this is a matter of faith that the Lord will continue to provide through giving and other sources of income.

Investment policy

The trustees' policy is to invest funds in easy access and low risk bank accounts and similar deposits.

Funds Held as Custodian Trustee on Behalf of Others

Christ Church Selly Park has received £4,025 (including £1,500 from Christ Church) and paid £6,647 as agent on behalf of the local Christians Against Poverty Debt Centre. Christ Church is one of the local churches that together support the CAP South Birmingham Debt Centre. CAP is passionate about releasing people in our nation from a life sentence of debt, poverty and their causes. It works with local churches to bring good news, hope and freedom. The cash balance held at 31 December 2023 by Christ Church on behalf of CAP South Birmingham was £3,070 (2022: £5,692).

Plans for future periods

2024 will begin with a teaching series on our vision and mission, and the formation of a Prayer Team to help lead us in prayer individually and together. We will also explore starting a youth discipleship mentoring scheme, and run more courses for those seeking to know more about the Christian faith. We hope and pray that these things and more will help us build on the work we have been doing for years to be more focused on making, growing and sending disciples of Jesus.

The PCC has also begun to approve expenditure from the generous legacies we have received in the past couple of years. We will be supporting mission trips to Kenya, one of young leaders in a gap year with UCCF, refurbishing our kitchen, refreshing and replacing more of our sound and visual system, etc. The planned expenditure covers approximately half of the value of the legacies, conversations about how to use the rest are ongoing.

We will continue to explore appropriate models of oversight, decision making and accountability - identified as a key issue by the structures working group.

This report was approved by the PCC on 19 March 2024 and signed on its behalf by Graham Romp, Lay Chair of the PCC

G Romp

Independent Examiner's Report
to the Parochial Church Council of Christ Church Selly Park

I report to the trustees on my examination of the accounts of the Parochial Church Council of Christ Church Selly Park ("the Church") for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Church's accounts 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.

Independent examiner's statement

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

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

Signed: *Teresa Fennell*

Date: 24 March 2024

Teresa Fennell, Chartered Institute of Management Accountants

It Doesn't Have to Cost the Earth Ltd
47 St Dunstan's Close,
Worcester, WR5 2AJ

Statement of Financial Activities

For the year ended 31 December 2023

		Year ended 31 December 2023				Year ended
		Unrestricted funds		Restricted		31/12/2022
		General Fund	Designated Funds	Funds	TOTAL	TOTAL
		£	£	£	£	£
INCOME FROM:						
Income from donations and legacies	2(a)	151,844	38,136	8,299	198,279	212,666
Income from charitable activities	2(b)	32,938	7,168	477	40,583	41,812
Investment income	2(c)	5,191			5,191	1,123
Other income	2(d)	1,656			1,656	500
Total income		191,629	45,304	8,776	245,709	256,101
EXPENDITURE ON:						
Expenditure on charitable activities	3	181,411	17,863	30,944	230,218	211,731
Total expenditure		181,411	17,863	30,944	230,218	211,731
Net income/expenditure before transfers between funds		10,218	27,441	-22,168	15,491	44,370
Transfer between funds	7	4,595	-4,595		0	0
Net movement in funds		14,813	22,846	-22,168	15,491	44,370
RECONCILIATION OF FUNDS:						
Funds brought forward		223,919	155,013	921,193	1,300,125	1,255,755
Funds carried forward		238,732	177,859	899,025	1,315,616	1,300,125

The notes on pages 11 to 19 form part of these financial statements

Balance Sheet at 31 December 2023

.	Note	2023 £	2023 £	2022 £	2022 £
Assets and liabilities					
FIXED ASSETS					
Tangible fixed assets for charity use	6		1,099,308		1,119,639
CURRENT ASSETS					
Debtors					
Income tax reclaimable		665		7,602	
Rental debtors		3,715		4,407	
Prepayments and accrued income		39,240		66,137	
Total debtors		43,620		78,146	
Cash at bank and in hand					
Short term deposits		186,289		114,405	
Total current assets		229,909		192,551	
CURRENT LIABILITIES					
Creditors due within one year					
Accruals and deferred income		-13,601		-12,065	
Total creditors due within one year		-13,601		-12,065	
NET CURRENT ASSETS			216,308		180,486
NET ASSETS			1,315,616		1,300,125
Represented by funds					
Unrestricted Funds					
General fund			238,732		223,919
Designated Funds			177,859		155,013
Restricted Funds			899,025		921,193
Total Funds	7		1,315,616		1,300,125

Approved by the Parochial Church Council on 19th March 2024 and signed on its behalf by:

G Romp

Graham Romp - Lay Chair of PCC and Churchwarden
The notes on pages 11 to 19 form part of these financial statements

Notes to the Financial Statements
For the year ended 31 December 2023

1 ACCOUNTING POLICIES

Basis of preparation

The PCC is a public benefit entity within the meaning of Financial Reporting Standard 102 ("FRS 102").

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, the Regulations' "true and fair view" provisions, together with FRS 102 as the applicable accounting standard and the second edition of Accounting and Reporting by Charities: the Statement of Recommended Practice (Charities SORP (FRS 102)).

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church-related groups that owe their main affiliation to another body or those that are informal gatherings of church members.

Going concern

Christ Church is dependent upon the regular donations of its members. Excluding the £31,000 legacy income there was a deficit in 2023 of £15,000, however the balance sheet remains strong with £83,296 of net current assets in the Parish General Fund at the year end. The PCC considers that Christ Church, Selly Park is a going concern.

Funds

Please see note 9 which explains changes to funds in 2023 and provides details of all funds at the year end.

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

A restricted fund is formed when expenditure can only be used for the purposes specified.

Income

Collections and other forms of giving are recognised when received by the PCC. Income tax recoverable on Gift Aid donations is recognised when the donation is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount is quantifiable and its ultimate receipt by the PCC is probable. Grants which relate to plant and equipment are recognised at the same rate as the assets are depreciated. Residual legacies, where the full legacy has not been received, are estimated based on the latest assets and liabilities statement; a deduction is made, normally of up to 20% of the estimated amounts, to represent uncertainty .

Funds raised by events are accounted for gross.

Rental income from the letting of church premises is recognised when the rental is due.

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

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. Common Fund is accounted for when paid.

Employee Benefits - Pensions

The costs of post employment benefits are recognised as a liability and an expense. Where applicable the pension expense is charged to the designated or restricted fund which bears the relevant employee costs, or to the general fund. Employees of Christ Church are entitled to be members of one of two pension schemes both of which are accounted for as defined contribution schemes. Details are provided in note 14.

1 ACCOUNTING POLICIES (CONTINUED)

Fixed assets

All property, plant and equipment is recognised at cost less any accumulated depreciation and any accumulated impairment losses. Property is depreciated on a straight line basis over 50 years.
Plant and equipment are depreciated on a straight line basis over 4 - 20 years. Individual (or grouped) items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.
Land is not depreciated unless there is a permanent impairment. No cost information is available for the land on which the church building is located and so it is included at deemed cost of £150,000 being its value transferred on creation of the Parish in 2004.

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 either the CBF Church of England Funds or at the bank, as well as small balances of petty cash.

2 INCOME

		Year ended 31 December 2023				Year ended
		Unrestricted funds		Restricted		31/12/2022
		General Funds	Designated Funds	Funds	TOTAL	TOTAL
		£	£	£	£	£
2(a)	Income from donations and legacies					
	Monthly standing orders	111,766	3,642	2,810	118,218	103,397
	Other regular giving	6,085			6,085	5,932
	One off and occasional giving	10,326	1,335	110	11,771	12,796
	Cash collections	495		40	535	383
	Sundry donations	1,260	205	1,919	3,384	1,677
	Income tax recoverable	21,912	957	920	23,789	22,850
	Grants		997	2,500	3,497	631
	Legacies		31,000		31,000	65,000
		151,844	38,136	8,299	198,279	212,666
2(b)	Income from charitable activities					
	Church lettings	30,344			30,344	32,442
	Fees and similar receipts	2,594	7,168	477	10,239	9,370
		32,938	7,168	477	40,583	41,812
2(c)	Investment income					
	Bank interest	5,191			5,191	1,123
		5,191	0	0	5,191	1,123
2(d)	Other income					
	Insurance claims	827			827	500
	Surplus on sale of Fixed Assets	829			829	0
		1,656	0	0	1,656	500
	Total income	191,629	45,304	8,776	245,709	256,101

3 EXPENDITURE

		Year ended 31 December 2023				Year ended
		Unrestricted funds		Restricted		31/12/2022
		General Funds	Designated Funds	Funds	TOTAL	TOTAL
		£	£	£	£	£
Expenditure on charitable activities						
Ministry:	Common Fund	61,117			61,117	61,000
	Clergy expenses	2,627			2,627	1,366
	Clergy property expenses	1,190			1,190	941
Church:	Utilities	14,311	330		14,641	8,480
	Insurance	1,794			1,794	1,636
	Maintenance	9,747	3,983		13,730	6,275
	Cleaning and similar costs	6,746			6,746	6,551
Upkeep of services		1,805			1,805	1,689
Training and recognition		1,209			1,209	2,696
Children's work		148			148	326
Youth work		1,125	1,007	1,286	3,418	894
Staff costs		55,858	1,600	3,450	60,908	60,290
Costs of trading, refreshments		1,053	5,432		6,485	5,929
Website, printing and publicity		1,540			1,540	2,935
Professional costs and music licences		1,269			1,269	869
Governance costs		710			710	1,080
Depreciation		1,170	3,520	23,040	27,730	26,786
Other administration and office costs		2,432			2,432	2,264
Church and mission overseas		11,751	1,802		13,553	12,405
Home missions, parish evangelism & events		2,309	138	3,168	5,615	4,073
Other charitable giving		1,500	51		1,551	3,246
Total expenditure		181,411	17,863	30,944	230,218	211,731

4 STAFF COSTS

	Year ended 31/12/2023	Year ended 31/12/2022
	£	£
Wages and salaries	57,766	53,593
National Insurance		-229
Pension costs (see note 14)	2,873	3,161
	60,639	56,525

The average number of people employed by the PCC in the year was 6 (2022: 5). The PCC employed an administrator, pastoral leader, a baby and toddler club leader, a caretaker and until 31 October a youth worker & children's and families' missioner.

5 TRUSTEES AND RELATED PARTY TRANSACTIONS

No Trustee received any form of remuneration or other benefit from the parish in the year (2022: none).

As part of its insurance policy the church pays for trustee indemnity insurance.

Donations of £31,117 (2022: £32,789) were received from PCC members and their spouses.

The parish paid Revd. Ben Green the following expenses in 2023:

Mileage paid at diocesan rates of 45p per mile (30p per mile outside the Diocese) £671

Broadband & telephone costs £357, books £408

Vicarage water rates paid by the parish amounted to £810.

Becky Parnell's husband is a trustee of "THEN" a UK charity through whom the PCC made gifts (in 2023 £1,194 and in 2022 £933) for teacher training and medical work in Nepal.

There were no further related party transactions during the year.

6 FIXED ASSETS FOR USE BY THE PCC

Tangible fixed assets

		Freehold land and buildings	Church equipment	Total
		£	£	£
Actual/deemed cost	At 1 January 2022	1,360,986	93,027	1,454,013
	Additions		4,968	4,968
	Disposals			0
	At 31 December 2022 / 1 January 2023	1,360,986	97,995	1,458,981
	Additions		7,399	7,399
	Disposals		-3,669	-3,669
	At 31 December 2023	1,360,986	101,725	1,462,711
Depreciation	At 1 January 2022	221,123	91,433	312,556
	Charge for the year	25,820	966	26,786
	Disposals			0
	At 31 December 2022 / 1 January 2023	246,943	92,399	339,342
	Charge for the year	25,968	1,762	27,730
	Disposals		-3,669	-3,669
	At 31 December 2023	272,911	90,492	363,403
Net book value	At 31 December 2023	1,088,075	11,233	1,099,308
	At 31 December 2022	1,114,043	5,596	1,119,639

The freehold land and buildings comprise the land of the Christ Church site and the direct construction costs of the Christ Church building. The land is held on behalf of the PCC by Birmingham Diocesan Trustees Registered as Custodian Trustees because the PCC is not permitted by law to be the registered owner of land.

The level of capitalised interest included within the cost of Freehold land and buildings is £18,040 (2022: £18,040.)

7 FUNDS see note 9 for details	At 1 Jan 23	Income	Expenditure	Transfers	At 31 Dec 23
Unrestricted Funds	£	£	£	£	£
Parish General Fund	73,919	191,629	-181,411	4,595	88,732
Property Fund (Land - see note 1)	150,000				150,000
	223,919	**191,629**	**-181,411**	**4,595**	**238,732**
Designated funds					
Youth Fund	1,065	1,007	-1,007	-1,065	0
Baby and Toddler Club	251	2,585	-2,610	-226	0
Lunch Club	2,468	3,655	-3,897	-2,226	0
Monday Fellowship	18		-18		0
Philippians Fund	3,069				3,069
Coffee Mates	1,078	928	-928	-1,078	0
Encounter/Bolivia Fund	826	1,502	-1,802		526
Refurbishment Fund	38,429	4,433	-5,103		37,759
Warm Welcome Fund	5,070	194			5,264
Legacies Fund	65,000	31,000			96,000
Fixed Assets Fund	34,460		-2,400		32,060
Evangelism Fund	3,279		-98		3,181
	155,013	**45,304**	**-17,863**	**-4,595**	**177,859**
Restricted Funds					
Building Fund	922,100		-23,040		899,060
Warm Welcome Fund	-907	4,849	-3,168		774
Events and Appeals		477	-1,286		-809
CFM Fund	0	3,450	-3,450		0
	921,193	**8,776**	**-30,944**	**0**	**899,025**
Total Funds	1,300,125	245,709	-230,218	0	1,315,616

Comparative figures - 2022	At 1 Jan 22	Income	Expenditure	Transfers	At 31 Dec 22
Unrestricted Funds	£	£	£	£	£
Parish General Fund	77,685	165,957	-170,376	653	73,919
Property Fund (Land - see note 1)	150,000				150,000
	227,685	165,957	-170,376	653	223,919
Designated funds					
Youth Fund	1,065	181	-181		1,065
Baby and Toddler Club	84	2,511	-2,344		251
Lunch Club	2,423	3,036	-2,991		2,468
Monday Fellowship	162	188	-332		18
Philippians Fund	2,406	1,313	-650		3,069
Coffee Mates	1,069	1,431	-769	-653	1,078
Encounter/Bolivia Fund	826	250	-250		826
Refurbishment Fund	34,694	4,503	-768		38,429
Warm Welcome Fund		5,070			5,070
Legacies Fund	0	65,000			65,000
Solar Panels Fund (now Fixed Assets Fund)	36,800		-2,340		34,460
Community	0	188	-188		0
B1 Fund	3,441		-162		3,279
	82,970	83,671	-10,975	-653	155,013
Restricted Funds					
Building Fund	945,100		-23,000		922,100
Warm Welcome Fund		1,543	-2,450		-907
CFM Fund	0	4,930	-4,930		0
	945,100	6,473	-30,380	0	921,193
Total Funds	1,255,755	256,101	-211,731	0	1,300,125

8 ANALYSIS OF NET ASSETS BY FUND TYPE

	Unrestricted funds		Restricted	
	General Funds	Designated Funds	Funds	Total
At 31 December 2023	£	£	£	£
Fixed assets for church use	155,436	44,812	899,060	1,099,308
Current assets	96,088	133,047	774	229,909
Current liabilities	-12,792		-809	-13,601
Funds	238,732	177,859	899,025	1,315,616
At 31 December 2022	£	£	£	£
Fixed assets for church use	154,578	42,961	922,100	1,119,639
Current assets	80,458	112,093		192,551
Current liabilities	-11,117	-41	-907	-12,065
Funds	223,919	155,013	921,193	1,300,125

9 FUNDS

In preparing these accounts the trustees have reviewed all funds and provide this summary:

Unrestricted funds:

The Parish General Fund is used to pay for the running costs and maintenance of the church, non-clergy staff, the Diocesan Common Fund, building insurance, clergy housing and other parish expenses.

The Property Fund represents the deemed cost of land transferred on creation of the Parish in 2004. Land is not depreciated unless there is a permanent impairment.

Designated funds are unrestricted; they represent amounts designated by the PCC for specific purposes.

a. The Refurbishment Fund provides for any repairs, maintenance or upgrades to the building
b. The Legacies Fund is the fund into which new legacies are posted. Subsequent expenditure will be charged to this fund or where appropriate transfers made to other funds
c. The Fixed Assets Fund (previously Solar Panels Fund) is a fixed asset fund created after a legacy and gifts.
d. The Warm Welcome designated fund was created for unrestricted gifts which were motivated by the warm welcome initiative
e. The Philippians Fund is a support fund to be spent at the discretion of the vicar
f. The Evangelism Fund (previously B1 Fund) was created when the donors expressed the wish that the unrestricted gift be used for Mission, Evangelism and Prayer Retreat activities.
g. The PCC has taken the view that our Youth work and the activities of Monday Fellowship, Baby and Toddler Club, Lunch Club and Coffee Mates are all integral aspects of the mission of the church and therefore closed the funds and transferred the balances at 31 December 2023 to the general fund.

Restricted funds:

a. Gifts made specifically for the re-building of Christ Church were included in the Building Fund. The fund is now a fixed asset fund against which annual depreciation of the building is charged.
b. The CFM Fund covered some of the costs of our Children's and Families' Missioner. Following the resignation of the CFM the fund has been closed.
c. Following an appeal for donations to provide hospitality and a warm space to members of the community a Warm Welcome Restricted fund was created and grants received have also been credited to this fund.
d. An events and appeals fund has been created. Money received for specific events and appeals will be posted to this account and relevant expenditure recorded against it. At 31 December 2023 the balance represents costs expended on tickets for Satellites 2024 less amounts received to date.

10 MISSION GIVING

Expenditure in note 3 includes donations of £1,000 or more to the following charitable organisations:

	Year ended 31/12/2023	Year ended 31/12/2022
	£	£
The TLA Charitable Trust	1,936	2,000
Amani Children's Home, Tanzania	1,936	2,000
Churches and missionaries in Bolivia (includes gifts)	2,740	2,250
African Interior Church	1,936	2,000
Barnabas Fund for Pakistan Flood appeal		1,000
Then for Nepal	1,194	933

11 CAPITAL COMMITMENTS

There was no capital expenditure authorised and contracted for but not provided for in the financial statements (2022: £1,440)

12 OPERATING LEASE COMMITMENTS

Operating lease commitments at the year end, which relate to plant and equipment, comprise:

	2023	2022
	£	£
Payments due in less than one year	480	960
Payments due between one and two years		480
	480	1,440

13 INDEPENDENT EXAMINER

The amount payable to the independent examiner for the year is £650 (2022: £610.)

14 PENSION BENEFITS

Employees are normally part of the auto enrolment compliant Birmingham Diocesan Board of Finance Group Pension Scheme however where employees transfer from employment of the Diocese under the TUPE regulations membership may be of the Church Workers Pension Fund. The assets of the schemes are held separately from those of the charity.

DIOCESE OF BIRMINGHAM SCHEME

The diocese provides a defined contribution Friends Life Flexible Retirement Account group pension scheme. The pensions cost charged to the Statement of Financial Activities in the year was £361 (2022 £312).

CHURCH WORKERS PENSION FUND ("CWPF")

Christ Church participated in the Pension Builder Scheme section of CWPF for lay staff who transferred from employment by the Diocese. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the scheme separately from those of Christ Church and the other participating employers.

The CWPF has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Pension Builder Scheme of the CWPF is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes, Christ Church uses only the 2014 element.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme. The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and this means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the Statement of Financial Activities in the year are contributions payable of £2,512 (2022 £2,849).

Christ Church's last active member left this scheme on 31st October 2023 and the CWPF confirmed on 21st November 2023 that the parish has no further liabilities to the scheme.

15 DETAILED COMPARATIVE FIGURES

STATEMENT OF FINANCIAL ACTIVITIES together with details of income and expenditure (see notes 2 and 3)

	Year ended 31 December 2022			
	Unrestricted funds		Restricted	
	General Funds	Designated Funds	Funds	TOTAL
	£	£	£	£
INCOME FROM: see details below				
Income from donations and legacies	129,501	76,692	6,473	212,666
Income from charitable activities	34,833	6,979	0	41,812
Investment income	1,123	0	0	1,123
Total income	165,457	83,671	6,473	255,601
EXPENDITURE ON: see details next page				
Expenditure on charitable activities	170,376	10,975	30,380	211,731
Total expenditure	170,376	10,975	30,380	211,731
Net income/expenditure before transfers between funds	-4,919	72,696	-23,907	43,870
Transfer between funds	653	-653	0	0
Net movement in funds	-4,266	72,043	-23,907	43,870
RECONCILIATION OF FUNDS:				
Funds brought forward	227,685	82,970	945,100	1,255,755
Funds carried forward	223,419	155,013	921,193	1,299,625
INCOME See Note 2	£	£	£	£
Income from donations and legacies				
Monthly standing orders	96,061	3,636	3,700	103,397
Other regular giving	5,932			5,932
One off and occasional giving	5,712	5,456	1,628	12,796
Cash collections	145	238		383
Sundry donations	507	1,170		1,677
Income tax recoverable	20,694	1,011	1,145	22,850
Grants	450	181		631
Legacies		65,000		65,000
	129,501	76,692	6,473	212,666
Income from charitable activities				
Church lettings	32,442			32,442
Fees & similar receipts	2,391	6,979		9,370
	34,833	6,979	0	41,812
Investment income				
Bank interest	1,123			1,123
Other income				
Insurance claims	500			500
Surplus on sale of Fixed Assets				0
	500	0	0	500
Total income	165,957	83,671	6,473	256,101

15 DETAILED COMPARATIVE FIGURES Continued

STATEMENT OF FINANCIAL ACTIVITIES

EXPENDITURE	See note 3	Year ended 31 December 2022			
		Unrestricted funds		Restricted	
		General Funds	Designated Funds	Funds	TOTAL
		£	£	£	£
Expenditure on charitable activities					
Ministry:	Common Fund	61,000			61,000
	Clergy expenses	1,366			1,366
	Clergy property expenses	941			941
Church:	Utilities	8,480			8,480
	Insurance	1,636			1,636
	Maintenance	6,275			6,275
	Cleaning and similar costs	6,551			6,551
Upkeep of services		1,689			1,689
Training and recognition		2,362	130	204	2,696
Children's work		326			326
Youth work		713	181		894
Staff costs		54,130	1,230	4,930	60,290
Costs of trading, refreshments		1,097	4,472	360	5,929
Website, printing and publicity		2,082	162	691	2,935
Professional costs and music licences		869			869
Governance costs		1,080			1,080
Depreciation		678	3,108	23,000	26,786
Other administration and office costs		2,246		18	2,264
Church and mission overseas		12,155	250		12,405
Home missions, parish evangelism & events		2,700	196	1,177	4,073
Other charitable giving		2,000	1,246		3,246
Total expenditure		170,376	10,975	30,380	211,731

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH SELLY P

England & Wales - Charity number 1127755

Accounts

Parochial Church Council of Christ Church, Selly Park

Annual Report and Financial Statements For the year ended 31st December 2022

The PCC of Christ Church, Selly Park is a registered charity (No. 1127755)

Christ Church, Selly Park

953 Pershore Road, Selly Park, Birmingham, B29 7PS
www.christchurchb29.org
0121 471 2379

Vicar:	Revd Ben Green 16 Over Mill Drive Selly Park Birmingham
Bank:	Co-operative Bank Colmore Row Birmingham
Bank:	Lloyds Bank 142 Edgbaston Park Road Birmingham
Bank:	CBF Church of England Deposit Fund CCLA Investment Management Limited Senator House 85 Queen Victoria Street London
Independent Examiner:	Teresa Fennell It Doesn't Have to Cost the Earth Ltd 47 St Dunstan's Close, Worcester, WR5 2AJ

Trustees' Report

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC is a registered charity and operates under the Parochial Church Council (Powers) Measure 1956. The PCC is made up of the Vicar, two Churchwardens, and ten further elected members. Our two Deanery Synod Representatives do not normally attend PCC meetings. The Parish Administrator attends to take minutes. Members of the PCC are either ex officio, co-opted or elected by the APCM in accordance with the Church Representation Rules. Elected members serve for three years, with an option to stand again at the end of that period for a further three years. No elected member may serve for more than six consecutive years. There must be a gap of at least one year before they can stand for election again.

The PCC considers the Charity Commission's guidance on public benefit when reviewing the policies and activities of Christ Church and has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

The PCC held six business meetings during the year (January, March, May, July, September and November) as well as the APCM which took place on 30 May 2022. The PCC has four permanent subcommittees – Standing, Finance, Management Group and Mission. All subcommittees report to the PCC on a regular basis and provide recommendations to PCC. All matters of policy and finance are determined by the PCC with limited powers delegated to subcommittees; however detailed implementation of PCC decisions may be delegated to specific subcommittees from time to time as determined by PCC. Membership of the subcommittees is approved by the PCC to whom they report.

Aims and Purposes

Christ Church Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Ben Green, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Objectives and Activities

The objectives of the PCC (Parochial Church Council) are

1. To enable the church to play its part in God's mission to the world
2. To co-operate with the incumbent in ensuring leadership
3. To act as the Charity trustees
4. To care for the church building
5. To be a channel of consultation with the world-wide church.

The PCC reports here on the principal activities during 2021 supplementary reporting to the APCM may take place.

Advancing the mission of Christ Church

1. We recognise the need to provide appropriate opportunities for new Christians or those seeking the Lord to meet together and develop their understanding. This year this has been done though joining in with small groups, most of which are now meeting in person again.

2. We ran an Alpha Course with Anchor Church either side of the Easter holiday, and combined it with a visit from +David to conduct baptisms and confirmations on Easter Sunday.

3. We created a new service called 'Explore' as a successor to our All-In and All-Age services. Its intention is to be intergenerational and approachable for guests by looking at relevant themes and topics (e.g. poverty).

4. Our CFM started offering school assemblies again this year, and additional school support work in person.

5. In September we had a leadership away day looking particularly at discipleship, let by Guy Donegan-Cross. After that a working group was formed to discern a fresh vision and mission and an action plan for taking that forward in 2023 and beyond.

6. As a Cost of Living crisis grew – in particular causing the cost of energy to rise significantly – a small working group met to create a plan for opening the church building over the winter as a warm and comfortable place with free food and drink. We did this under the banner of the national 'Warm Welcome' campaign, offering existing provision free of charge (Lunch Club and Coffee Mates) and opening at additional times (Tuesday all day and Friday evenings), starting in November. We made a number of connections with people in the local community, both through people attending and offering to help support and run the provision.

Achievements and performance

Worship and Prayer

Our main service each Sunday is in the morning at 10:30am and a midweek prayer service takes place on Wednesday mornings at 8am. A monthly 9am service continues to run for those who are anxious about returning with large numbers of people. We also continue to broadcast our 10.30am services on Zoom for those who are unable to attend in person. In 2022 our teaching themes included: Light and Glory (Christmas and Epiphany), Rooted Disciples (based on John Stott's book), Resurrection People (what does it mean to live in Jesus' resurrection power), Big Church Little Church (the value of cell church) and 1 & 2 Thessalonians: Walking Worthily (how to live as gospel people in the world).

Regular prayer meetings for the country, overseas mission, and the life of the church have taken place on Zoom, and many still meet online to save travel. Since 2021 Christ Church has hosted Anchor Church – which holds a Church of England Birmingham Bishop's Mission Order – on Sunday afternoons for their main gathering, and a weekly event called Meals & Music for unaccompanied child refugees.

Electoral Roll

Our electoral roll was refreshed before the 2022 annual meeting. We are pleased to have seen adults and children joining our congregation during the year but as in any congregation we have also seen individuals moving location and church.

Pastoral Care

The Pastoral Care Team is made up of a part time Pastoral Care Co-ordinator and a team of volunteers who provide help and support to anyone in our church family or community. This could involve practical support and pastoral visits at home or in hospital. The team are also active in supporting the weekly Lunch Club, Toddler Club and Coffee Mates. Regular team meetings are held throughout the year to share pastoral needs, receive training and pray for those in need. The PCC recognises with gratitude the valuable pastoral work undertaken by the team.

Community Benefit

The Church building is used by a variety of local community groups, such as Scouts and Guides, health groups and music societies. The Lunch Club, Coffee Mates, Baby and Toddler Group, and Youth groups all provide services to local residents. We also provide a venue for several charities to hold training courses for staff and volunteers. We have risk assessments and processes in place to ensure the safety of those using our building. We have particularly aimed to ensure that a local hospital facility that uses the church for statutory training has been able to continue to do this safely.

Volunteers
All of the activities described in this trustees' report are dependent on the volunteers who lead and give of their time to enable all areas of the Church to function. The scale of the work of the charity is greatly enhanced by the input of all the members of the Church; because of the difficulties in quantifying these gifts their financial effect has not been quantified.

Mission Work and wider church impact
The church continued its financial and prayer support for Mission partners and other organisations and individuals. The main mission partners are:

- Amani Centre for Street Children based in Moshi, Tanzania
- Richard Fairhead and media outreach based in Cyprus (TLA Charitable Trust)
- The Anglican Diocese of Bolivia (Churches in Bolivia)
- The African Interior Church and The Kenya Navigators

Our building
We recognise the value of rental income that is generated and the opportunity to provide a meeting space within the local community. We are grateful to the members of the Management Group who provide support for the issues related to the building and report regularly to PCC.

Policies and procedures
The PCC has a planned programme for updating policies and procedures and during the year a number were updated.

Reference and Administrative Details

Christ Church, Selly Park is situated in Selly Park, Birmingham. It is part of the Diocese of Birmingham within the Church of England. The correspondence address is 953 Pershore Road, Selly Park, Birmingham B29 7PS. Registered charity number 1127755.

During the year the following served as members of the PCC:

Clergy	Ben Green (Vicar)	
Wardens	Cathie Bartlam	Until APCM 2022
	Graham Romp	From APCM 2019
	Janet Chalmers	From APCM 2022
Elected Members	Richard Fasham	Until APCM 2022
	Pat Clayton	Until APCM 2023
	Peter Frere	Until APCM 2025
	Martin Garrod	Until APCM 2025
	Alan Haynes	Until APCM 2022
	Cheryl Homer	Until APCM 2024
	Adrian Jones	Until APCM 2024
	Becky Parnell	Until APCM 2023
	Kate Routley	Until APCM 2025
	Ellie Wallace-Howell	Until APCM 2024

Graham Romp was nominated as lay chair of PCC by Revd Ben Green.
The Parish Administrator who is PCC secretary attended PCC meetings to take minutes.

Committees of the PCC and other groups

Standing Committee

This is the only committee required by law. It has power to transact the business of the PCC that arises from time to time between PCC meetings, subject to any direction given by the Council, in accordance with the Church Representation Rules. The committee is made up of the vicar, the wardens, the treasurer plus one other PCC elected member. During 2022 the standing committee conducted business by email with resolutions reported to the next PCC meeting.

Finance Committee

This committee consists of the vicar, two elected PCC members and the treasurer. It meets on a quarterly basis to monitor overall income and expenditure in the Parish, prepare the budget and advise the PCC on relevant issues.

Management Committee

Chaired by Graham Chalmers, this group has responsibility for general management and capital expenditure for the building, Health and Safety and rentals of the church. There were six meetings of the management group during the year.

Mission Committee

This group seeks to put into practice the mission part of the church's Mission and Outreach Policy, including making recommendations regarding the church's missionary giving.

Ministry Team

The Ministry Team shares in leadership of the church alongside the PCC. It is comprised of the clergy, Children's and Families' Missioner, Lay Readers and the Administrator and meets on a weekly basis. Once a month the Toddler Co-ordinator and Pastoral Team Co-ordinator are invited to that meeting. An Extended Ministry Team was created in response to the pandemic, but no longer meets regularly. The Team is chaired by the Vicar. Whilst the PCC sets the overall strategy, the Ministry Team deals with issues and plans events on an operational level.

Other groups exist on an ad hoc basis to deal with specific matters.

Vicar's comments from Revd Ben Green

2022 was a topsy-turvy year for me personally due to some significant health issues, mixed with the joys of running Alpha, bringing people to baptism and confirmation, working on a fresh vision and mission document, and teaching on discipleship, cell church and 1 & 2 Thessalonians. I am grateful to all those who carried on and took on extra responsibility when I was unwell, and for all those who do so much to serve God in this place. Special thanks go to Cathie Bartlam who stepped down as Warden after a number of years of faithful service, not least during a pandemic-affected vacancy. 2023 holds much to pray about as we engage with the wider Church of England conversation about sexuality and marriage – and much to be excited about as we explore what making, growing and sending disciples of Jesus might look like in practice.

Financial Review

In commenting on the financial results of 2022 it is important that the trustees highlight and explain the legacy income figure of £65,000 shown in note 2(a) and within the top line of the Statement of Financial Activities. In 2021 we were notified of a residual legacy but we were not able to gain sufficient information from the solicitors handling the estate to include a figure in our 2021 accounts. Although we have not yet received any of the legacy, at 31 December 2022 the administration of the estate had reached a stage where, in accordance with UK accounting principles and our income policy set out in note 1, the PCC could make a reasonable and prudent estimate of the likely income. £65,000 has been included in the 2022 accounts and recorded in a designated fund so as not to distort income in the general fund.

Largely due to the legacy there was a surplus of income over expenditure the financial year to 31 December 2022 and an increase in total funds carried forward of £44,370 (in 2021 a deficit of £35,310). The accounts split income and expenditure into General Fund, Designated Funds and Restricted Funds. In total in 2022 we had an increase in both income and in expenditure; each year we write off approx. £27,000 of expenditure made in previous years to buy assets (this is shown in the accounts as depreciation) and this year the legacy income and gift aid claim had not been received so in cash terms we made a small deficit (2021: deficit of £8,000).

General Fund

The General Fund showed a deficit in 2022 of £3,766 (2021 surplus £9,657) after taking into account a transfer of £653 from the Coffee Mates designated fund.

In 2022 donations to the general fund were about £1,000 higher than 2021; our lettings income was £12,000 higher than in 2021. The majority of the total income to the general fund was given by members of the congregation, and the PCC is grateful for the continuing financial support for general use and to support other funds e.g. Warm Welcome and Refurbishment Funds.

Our expenditure through the general fund was £170,376 (2021: £147,210); a number of costs were higher in 2022 but the largest increase was in staff costs. In total staff costs rose by £7,000 but less was charged to restricted and designated funds so the increase in staff costs charged to the general fund was £20,000.

The PCC allocates 10% of the previous year's voluntary General Fund income to Mission Giving at home and overseas. During 2022 our total giving was £13,200 details of giving over £1,000 is set out in note 10 to the financial statements.

Designated Funds

As in previous years, the income and expenditure of a number of activities of the church have been included in the financial statements as designated funds, for example Baby & Toddler Club, Lunch Club and Coffee Mates. These groups continue to be mainly self-financing or grant funded, but their inclusion is required by the Charities Act.

The Refurbishment Fund was created at the end of 2012 to provide for repairs, maintenance or upgrades required to the building. Income of £4,503 was received this year (2021: £5,343). No items of expenditure in the year were charged to this account, depreciation of £768 was charged. The level of the Refurbishment Fund at the year-end was £38,429.

A designated Warm Welcome Fund was created for gifts arising from the winter crisis but where the use was not restricted.

Restricted Funds

At 31 December 2022 there are three restricted funds. The Building Fund is closed to further donations; the cost of the building is being depreciated over 50 years and depreciation of £23,000 was charged in the year.

Following an appeal to fund the employment of a Children's and Families' Missioner all income arising is accounted for in a restricted CFM fund. The income in the year of £4,930 is used towards the CFM employment costs, there is a zero balance in the fund at the year end. Donations in 2023 will be used to fund employment costs of the CFM with the balance of costs being charged to the general fund.

An appeal was made for the congregation to contribute to the intentions of the PCC to support people across the community during the winter of 2022-23. This initiative became known as Warm Welcome so a restricted fund was created to account for gifts and to record expenditure. At 31 December 2022 expenditure exceeded income by £907 but a transfer was not made from general funds as we were aware of gifts in 2023 which would cover the deficit.

Reserves Policy
The PCC policy is to maintain a balance on unrestricted general funds which cover fixed assets and represent three to six months' anticipated payments. This provides cover for any emergency situations that may arise from time to time. The level of unrestricted reserves in net current assets at 31 December 2022 (£69,000) represents approximately 4 months' anticipated payments, based on the total expenditure budgeted for 2023.

The financial position of the church is built around our Christian faith. We are a community worshipping the Lord Jesus Christ in a building designed for that purpose and for the use of the wider community. Our congregation through personal giving contribute most (this year over 76%) of our regular income with the balance coming from rental income and fees paid by service users. We budget our expenditure each year to ensure that a prudent approach is taken to expenditure but this is a matter of faith that the Lord will continue to provide through giving and other sources of income.

Funds Held as Custodian Trustee on Behalf of Others
Christ Church Selly Park has received £4,676 (including £2,000 from Christ Church) and paid £6,136 as agent on behalf of the local Christians Against Poverty Debt Centre. Christ Church is one of the local churches that together support the CAP South Birmingham Debt Centre. CAP is passionate about releasing people in our nation from a life sentence of debt, poverty and their causes. It works with local churches to bring good news, hope and freedom. The cash balance held at 31 December 2022 by Christ Church on behalf of CAP South Birmingham was £5,692 (2021: £7,152).

Plans for future periods

During late 2022 we refreshed the parish's vision and mission and set our focus as making, growing and sending disciples of Jesus. We also embarked on developing our support of the local community through the initiatives undertaken under the Warm Welcome banner. In 2023 we are continuing the community initiatives and looking at ways to fund that work to provide longer term solutions to meet the needs of our neighbours in Selly Park. We are working in small groups and gaining wider input as we develop our vision and mission process to ensure that Christ Church is a place where people can meet Jesus for the first time, grow as his disciples, and send each other out into our daily lives confident in Jesus.

In anticipation of receiving the legacy referred to in the financial review the PCC will be looking at investment and development projects (e.g. kitchen, audio/visual system, prayer room) which might otherwise be difficult to finance from the general fund.

We have enjoyed welcoming all our mission partners to online prayer meetings and Walter and Adela Toro in August after the Lambeth Conference – but we hope to restart in-person visits in 2023.

A group of our young people will be taking part in Satellites, a five-day Christian youth event in August 2023.

This report was approved by the PCC on 21 March 2023 and signed on its behalf by Graham Romp, Lay Chair of the PCC

G Romp

Independent Examiner's Report
to the Parochial Church Council of Christ Church Selly Park

I report to the trustees on my examination of the accounts of the Parochial Church Council of Christ Church Selly Park ("the Church") for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Church's accounts 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.

Independent examiner's statement

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

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

Signed: Teresa Fennell

Date: 21 March 2023

Teresa Fennell, Chartered Institute of Management Accountants

It Doesn't Have to Cost the Earth Ltd
47 St Dunstan's Close,
Worcester, WR5 2AJ

Statement of Financial Activities

For the year ended 31 December 2022

		Year ended 31 December 2022				Year ended
		Unrestricted funds		Restricted		31/12/2021
		General Fund	Designated Funds	Funds	TOTAL	TOTAL
		£	£	£	£	£
INCOME FROM:						
Income from donations and legacies	2(a)	129,501	76,692	6,473	212,666	150,036
Income from charitable activities	2(b)	35,333	6,979		42,312	23,663
Investment income	2(c)	1,123			1,123	41
Total income		165,957	83,671	6,473	256,101	173,740
EXPENDITURE ON:						
Expenditure on charitable activities	3	170,376	10,975	30,380	211,731	209,050
Total expenditure		170,376	10,975	30,380	211,731	209,050
Net income/expenditure before transfers between funds		-4,419	72,696	-23,907	44,370	-35,310
Transfer between funds		653	-653		0	0
Net movement in funds		-3,766	72,043	-23,907	44,370	-35,310
RECONCILIATION OF FUNDS:						
Funds brought forward		227,685	82,970	945,100	1,255,755	1,291,065
Funds carried forward		223,919	155,013	921,193	1,300,125	1,255,755

The notes on pages 11 to 19 form part of these financial statements

Balance Sheet at 31 December 2022

	Note	2022 £	2022 £	2021 £	2021 £
Assets and liabilities					
FIXED ASSETS					
Tangible fixed assets for charity use	6		1,119,639		1,141,457
CURRENT ASSETS					
Debtors					
Income tax reclaimable		7,602		210	
Rental debtors		4,407		2,226	
Prepayments and accrued income		66,137		4,289	
Total debtors		78,146		6,725	
Cash at bank and in hand					
Short term deposits		114,405		117,668	
Total current assets		192,551		124,393	
CURRENT LIABILITIES					
Creditors due within one year					
Accruals and deferred income		-12,065		-10,095	
Total creditors due within one year		-12,065		-10,095	
NET CURRENT ASSETS			180,486		114,298
NET ASSETS			1,300,125		1,255,755
Represented by funds					
Unrestricted Funds					
General fund			223,919		227,685
Designated Funds			155,013		82,970
Restricted Funds			921,193		945,100
Total Funds	7		1,300,125		1,255,755

Approved by the Parochial Church Council on 21 March 2023 and signed on its behalf by:

G Romp

Graham Romp - Lay Chair of PCC and Churchwarden
The notes on pages 11 to 19 form part of these financial statements

Notes to the Financial Statements
For the year ended 31 December 2022

1 ACCOUNTING POLICIES

Basis of preparation

The PCC is a public benefit entity within the meaning of Financial Reporting Standard 102 ("FRS 102").
The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, the Regulations' "true and fair view" provisions, together with FRS 102 as the applicable accounting standard and the second edition of Accounting and Reporting by Charities: the Statement of Recommended Practice (Charities SORP (FRS 102)).
The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

Going concern

Christ Church is dependent upon the regular donations of its members. Excluding the accrued legacy income there was a deficit in 2022 of £21,000, however the balance sheet remains strong with £69,000 of net current assets in the Parish General Fund at the year end. The PCC considers that Christ Church, Selly Park is a going concern.

Funds

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. The Parish General Fund, which is an unrestricted fund, is used to pay for the running costs and maintenance of the church, non-clergy staff, the Diocesan Common Fund, building insurance, clergy housing and other parish expenses. Funds designated for a particular purpose by the PCC are also unrestricted.

The Charities Act requires the church to include income, expenditure and assets relating to activities such as Monday Fellowship, Baby and Toddler Club, Lunch Club and Coffee Mates within the accounts of the Church. These have been treated as designated funds along with amounts of unrestricted income designated by the PCC for specific purposes e.g. Refurbishment Fund and Philippians Fund. In 2022 a Legacies Fund was created and a designated Warm Welcome Fund for monies given to support that work but with a clear statement from the donors that the funds were not restricted.
The solar panels fund represents a fixed asset fund rather than a cash fund and it is being written off each year as the assets are depreciated.

A restricted fund is formed when expenditure can only be used for the purposes specified. Restricted funds comprise the Building Fund, the CFM Fund and a Warm Welcome Fund, the latter being monies raised to enable the PCC to provide a warm space and hospitality to the community in the winter of 22-23.

Income

Collections and other forms of giving are recognised when received by the PCC. Income tax recoverable on Gift Aid donations is recognised when the donation is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount is quantifiable and its ultimate receipt by the PCC is probable. Grants which relate to plant and equipment are recognised at the same rate as the assets are depreciated. Residual legacies, where the full legacy has not been received, are estimated based on the latest assets and liabilities statement; a deduction is made, normally of up to 20% of the estimated amounts, to represent uncertainty .
Funds raised by events are accounted for gross.
Rental income from the letting of church premises is recognised when the rental is due.
Interest entitlements are accounted for as they accrue. Tax recoverable on such income is recognised in the same accounting period.

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. Common Fund is accounted for when paid.

Employee Benefits - Pensions

The costs of post employment benefits are recognised as a liability and an expense. Where applicable the pension expense is charged to the designated or restricted fund which bears the relevant employee costs, or to the general fund. Employees of Christ Church are entitled to be members of one of two pension schemes both of which are accounted for as defined contribution schemes. Details are provided in note 14.

1 ACCOUNTING POLICIES (CONTINUED)

Fixed assets

All property, plant and equipment is recognised at cost less any accumulated depreciation and any accumulated impairment losses. Property is depreciated on a straight line basis over 50 years.

Plant and equipment are depreciated on a straight line basis over 4 - 20 years. Individual (or grouped) items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Land is not depreciated unless there is a permanent impairment. No cost information is available for the land on which the church building is located and so it is included at deemed cost of £150,000 being its value transferred on creation of the Parish in 2004.

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 either the CBF Church of England Funds or at the bank, as well as small balances of petty cash.

2 INCOME

	Year ended 31 December 2022				Year ended
	Unrestricted funds		Restricted		31/12/2021
	General Funds	Designated Funds	Funds	TOTAL	TOTAL
	£	£	£	£	£
2(a) Income from donations and legacies					
Monthly standing orders	96,061	3,636	3,700	103,397	100,282
Other regular giving	5,932			5,932	2,263
One off and occasional giving	5,712	5,456	1,628	12,796	14,000
Cash collections	145	238		383	186
Sundry donations	507	1,170		1,677	2,772
Income tax recoverable	20,694	1,011	1,145	22,850	24,698
Grants	450	181		631	1,825
Legacies		65,000		65,000	4,010
	129,501	76,692	6,473	212,666	150,036
2(b) Income from charitable activities					
Church lettings	32,442			32,442	19,970
Fees and similar receipts	2,891	6,979		9,870	3,693
	35,333	6,979	0	42,312	23,663
2(c) Investment income					
Bank interest	1,123			1,123	41
	1,123	0	0	1,123	41
Total income	165,957	83,671	6,473	256,101	173,740

3 EXPENDITURE

	Year ended 31 December 2022				Year ended
	Unrestricted funds		Restricted		31/12/2021
	General Funds	Designated Funds	Funds	TOTAL	TOTAL
	£	£	£	£	£
Expenditure on charitable activities					
Ministry: Common Fund	61,000			61,000	61,000
Clergy expenses	1,366			1,366	665
Clergy property expenses	941			941	6,218
Church: Utilities	8,480			8,480	8,251
Insurance	1,636			1,636	1,567
Maintenance	6,275			6,275	23,774
Cleaning and similar costs	6,551			6,551	4,794
Upkeep of services	1,689			1,689	1,362
Training and recognition	2,362	130	204	2,696	449
Children's work	326			326	68
Youth work	713	181		894	302
Staff costs	54,130	1,230	4,930	60,290	53,268
Costs of trading, refreshments	1,097	4,472	360	5,929	1,984
Website, printing and publicity	2,082	162	691	2,935	1,535
Professional costs and music licences	869			869	828
Governance costs	1,080			1,080	575
Depreciation	678	3,108	23,000	26,786	26,806
Other administration and office costs	2,246		18	2,264	1,362
Church and mission overseas	12,155	250		12,405	10,722
Home missions, parish evangelism & events	2,700	196	1,177	4,073	737
Other charitable giving	2,000	1,246		3,246	2,783
Total expenditure	170,376	10,975	30,380	211,731	209,050

4 STAFF COSTS

	Year ended 31/12/2022	Year ended 31/12/2021
	£	£
Wages and salaries	53,593	49,673
National Insurance	-229	229
Pension costs (see note 14)	3,161	3,099
	56,525	53,001

The average number of people employed by the PCC in the year was 5 (2021: 5). The PCC employed an administrator, a youth worker, children's and families' missioner, pastoral leader and a baby and toddler club leader.

5 RELATED PARTY TRANSACTIONS

Revd. Ben Green received the following non specific expenses:

Mileage which was paid at Diocesan rates of 45p per mile (30p per mile outside the Diocese).

Contributions to housing and IT costs in line with PCC recommendations.

Members of the PCC had the following transactions with the parish during the year:

Expenses of £2,865 (2021: £457) were reimbursed to PCC members in respect of expenditure on youth work, travelling expenses, items for use in services and reimbursement of other expenses.

During 2022 payments totalling £500 (2021: £7,000) were made to Phil Homer, the spouse of PCC member Cheryl Homer, for decorating and handyman services. The PCC member had no influence over the awarding of any contracts or the amount paid.

Donations of £32,789 (2021: £24,551) were received from PCC members.

Becky Parnell's husband is a trustee of "THEN" a UK charity through whom the PCC made gifts (in 2022 £933 and in 2021 £1,000) for teacher training and medical work in Nepal.

There were no further related party transactions during the year.

6 FIXED ASSETS FOR USE BY THE PCC

Tangible fixed assets

		Freehold land and buildings	Church equipment	Total
		£	£	£
Actual/deemed cost	At 1 January 2021	1,360,986	91,833	1,452,819
	Additions		1,194	1,194
	Disposals			0
	At 31 December 2021 / 1 January 2022	1,360,986	93,027	1,454,013
	Additions		4,968	4,968
	Disposals			0
	At 31 December 2022	1,360,986	97,995	1,458,981
Depreciation	At 1 January 2021	195,333	90,417	285,750
	Charge for the year	25,790	1,016	26,806
	Disposals			0
	At 31 December 2021 / 1 January 2022	221,123	91,433	312,556
	Charge for the year	25,820	966	26,786
	Disposals			0
	At 31 December 2022	246,943	92,399	339,342
Net book value	At 31 December 2022	1,114,043	5,596	1,119,639
	At 31 December 2021	1,139,863	1,594	1,141,457

The freehold land and buildings comprise the land of the Christ Church site and the direct construction costs of the Christ Church building. The land is held on behalf of the PCC by Birmingham Diocesan Trustees Registered as Custodian Trustees because the PCC is not permitted by law to be the registered owner of land.

The level of capitalised interest included within the cost of Freehold land and buildings is £18,040 (2021: £18,040.)

Notes to the Financial Statements (continued)
For the year ended 31 December 2022

7 FUNDS	At 1 Jan 22	Income	Expenditure	Transfers	At 31 Dec 22
Unrestricted Funds	£	£	£	£	£
Parish General Fund	77,685	165,957	-170,376	653	73,919
Property Fund (Land - see note 1)	150,000				150,000
	227,685	**165,957**	**-170,376**	**653**	**223,919**
Designated funds					
Youth Fund	1,065	181	-181		1,065
Baby and Toddler Club	84	2,511	-2,344		251
Lunch Club	2,423	3,036	-2,991		2,468
Monday Fellowship	162	188	-332		18
Philippians Fund	2,406	1,313	-650		3,069
Coffee Mates	1,069	1,431	-769	-653	1,078
Encounter/Bolivia Fund	826	250	-250		826
Refurbishment Fund	34,694	4,503	-768		38,429
Warm Welcome Fund	0	5,070			5,070
Legacies Fund	0	65,000			65,000
Solar Panels Fund	36,800		-2,340		34,460
Community	0	188	-188		0
B1 Fund	3,441		-162		3,279
	82,970	**83,671**	**-10,975**	**-653**	**155,013**
Restricted Funds (see note 9)					
Building Fund	945,100		-23,000		922,100
Warm Welcome Fund	0	1,543	-2,450		-907
CFM Fund	0	4,930	-4,930		0
	945,100	**6,473**	**-30,380**	**0**	**921,193**
Total Funds	1,255,755	256,101	-211,731	0	1,300,125

Comparative figures - 2021	At 1 Jan 21	Income	Expenditure	Transfers	At 31 Dec 21
Unrestricted Funds	£	£	£	£	£
Parish General Fund	68,028	156,735	-147,210	132	77,685
Property Fund (Land - see note 1)	150,000				150,000
	218,028	156,735	-147,210	132	227,685
Designated funds					
Youth Fund	1,065				1,065
Baby and Toddler Club	150	1,218	-1,284		84
Lunch Club	2,483	590	-650		2,423
Monday Fellowship	198	50	-86		162
Philippians Fund	1,924	482			2,406
Coffee Mates	1,026	331	-156	-132	1,069
Encounter Fund	826				826
Refurbishment Fund	42,510	5,343	-13,159		34,694
Solar Panels Fund	39,100		-2,300		36,800
Community	0	2,758	-2,758		0
B1 Fund	3,441				3,441
Children's and Families' Missioner	12,214		-12,214		0
	104,937	10,772	-32,607	-132	82,970
Restricted Funds (see note 9)					
Building Fund	968,100		-23,000		945,100
CFM Fund	0	6,233	-6,233		0
	968,100	6,233	-29,233	0	945,100
Total Funds	1,291,065	173,740	-209,050	0	1,255,755

8 ANALYSIS OF NET ASSETS BY FUND TYPE

	Unrestricted funds		Restricted	
	General Funds	Designated Funds	Funds	Total
At 31 December 2022	£	£	£	£
Fixed assets for church use	154,578	42,961	922,100	1,119,639
Current assets	80,458	112,093		192,551
Current liabilities	-11,117	-41	-907	-12,065
Funds	223,919	155,013	921,193	1,300,125
At 31 December 2021	£	£	£	£
Fixed assets for church use	151,056	45,301	945,100	1,141,457
Current assets	86,683	37,710		124,393
Current liabilities	-10,054	-41		-10,095
Funds	227,685	82,970	945,100	1,255,755

9 RESTRICTED FUNDS

The PCC has identified three restricted funds:

Gifts made specifically for the re-building of Christ Church were applied to the construction and fitting out of the church building. The building was completed during 2008. All outstanding loans were repaid in full in May 2013. No further donations to the fund have been sought after that date and any monies subsequently received have been and will be applied for the purposes of maintaining the property, by including them within the Refurbishment Fund which is a designated fund.

During 2018 the church made an appeal to fund the employment of a Children's and Families' Missioner. Amounts pledged are accounted for in this fund as received. Employment costs commenced in January 2019 and are charged against the fund.

In 2022 the PCC made an appeal for donations to support work to provide hospitality and a warm space to members of the community during the 22-23 winter and a restricted fund was created.

10 MISSION GIVING

Expenditure in note 3 includes donations of £1,000 or more to the following charitable organisations:

	Year ended 31/12/2022	Year ended 31/12/2021
	£	£
The TLA Charitable Trust	2,000	1,795
Amani Children's Home, Tanzania	2,000	1,795
Churches and missionaries in Bolivia (includes gifts)	2,250	2,000
African Interior Church	2,000	1,795
Barnabus Fund for Pakistan Flood appeal	1,000	0
Then for Nepal	933	1,000

11 CAPITAL COMMITMENTS

There was £1,440 of capital expenditure authorised and contracted for but not provided for in the financial statements (2021: £nil)

12 OPERATING LEASE COMMITMENTS

Operating lease commitments at the year end, which relate to plant and equipment, comprise:

	2022	2021
	£	£
Payments due in less than one year	960	960
Payments due between one and two years	480	960
Payments due between two and five years		480
	1,440	2,400

13 INDEPENDENT EXAMINER

The amount payable to the independent examiner for the year is £610 (2021: £575.)

14 PENSION BENEFITS

Employees are normally part of the auto enrolment compliant Birmingham Diocesan Board of Finance Group Pension Scheme however where employees transfer from employment of the Diocese under the TUPE regulations membership may be of the Church Workers Pension Fund. The assets of the schemes are held separately from those of the charity.

DIOCESE OF BIRMINGHAM SCHEME

The diocese provides a defined contribution Friends Life Flexible Retirement Account group pension scheme. The pensions cost charged to the Statement of Financial Activities in the year was £312 (2021 £271).

CHURCH WORKERS PENSION FUND ("CWPF")

Christ Church participates in the Pension Builder Scheme section of CWPF for lay staff who transferred from employment by the Diocese. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the scheme separately from those of Christ Church and the other participating employers.

The CWPF has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Pension Builder Scheme of the CWPF is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes, Christ Church uses only the 2014 element.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and this means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the Statement of Financial Activities in the year are contributions payable of £2,849 (2021 £2,828).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, Christ Church could become responsible for paying a share of that employer's pension liabilities.

15 DETAILED COMPARATIVE FIGURES

STATEMENT OF FINANCIAL ACTIVITIES together with details of income and expenditure (see notes 2 and 3)

	Year ended 31 December 2021			
	Unrestricted funds		Restricted	
	General Funds	Designated Funds	Funds	TOTAL
	£	£	£	£
INCOME FROM: see details below				
Income from donations and legacies	135,144	8,659	6,233	150,036
Income from charitable activities	21,550	2,113		23,663
Investment income	41			41
Total income	156,735	10,772	6,233	173,740
EXPENDITURE ON: see details next page				
Expenditure on charitable activities	147,210	32,607	29,233	209,050
Total expenditure	147,210	32,607	29,233	209,050
Net income/expenditure before transfers between funds	9,525	-21,835	-23,000	-35,310
Transfer between funds	132	-132	0	0
Net movement in funds	9,657	-21,967	-23,000	-35,310
RECONCILIATION OF FUNDS:				
Funds brought forward	218,028	104,937	968,100	1,291,065
Funds carried forward	227,685	82,970	945,100	1,255,755
INCOME See Note 2	£	£	£	£
Income from donations and legacies				
Monthly standing orders	91,990	4,282	4,010	100,282
Other regular giving	2263			2,263
One off and occasional giving	13,000		1,000	14,000
Cash collections	110	76		186
Sundry donations	119	2,653		2,772
Income tax recoverable	21,827	1,648	1,223	24,698
Grants	1,825			1,825
Legacies	4,010			4,010
	135,144	8,659	6,233	150,036
Income from charitable activities				
Church lettings	19,970			19,970
Fees & similar receipts	1,580	2,113		3,693
	21,550	2,113	0	23,663
Investment income				
Bank interest	41			41
Total income	156,735	10,772	6,233	173,740

15 DETAILED COMPARATIVE FIGURES Continued
STATEMENT OF FINANCIAL ACTIVITIES

EXPENDITURE	See note 3	Year ended 31 December 2021			
		Unrestricted funds		Restricted	
		General Funds	Designated Funds	Funds	TOTAL
		£	£	£	£
Expenditure on charitable activities					
Ministry:	Common Fund	61,000			61,000
	Clergy expenses	665			665
	Clergy property expenses	6,218			6,218
Church:	Utilities	8,251			8,251
	Insurance	1,567			1,567
	Maintenance	9,974	13,800		23,774
	Cleaning and similar costs	4,794			4,794
Upkeep of services		1,362			1,362
Training and recognition		379	70		449
Children's work		68			68
Youth work		302			302
Staff costs		34,206	12,829	6,233	53,268
Costs of trading, refreshments		527	1,457		1,984
Website, printing and publicity		1,535			1,535
Professional costs and music licences		1,403			1,403
Depreciation		138	3,668	23,000	26,806
Other administration and office costs		1,362			1,362
Church and mission overseas		10,722			10,722
Home missions, parish evangelism		737			737
Other charitable giving		2,000	783		2,783
Total expenditure		147,210	32,607	29,233	209,050

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH SELLY P

England & Wales - Charity number 1127755

Accounts

Parochial Church Council of Christ Church, Selly Park

Annual Report and Financial Statements For the year ended 31st December 2021

The PCC of Christ Church, Selly Park is a registered charity (No. 1127755)

Christ Church, Selly Park

953 Pershore Road, Selly Park, Birmingham, B29 7PS
www.christchurchb29.org
0121 471 2379

Vicar:	Rev Ben Green (from 3 August 2021) 16 Over Mill Drive Selly Park Birmingham
Bank:	Co-operative Bank Colmore Row Birmingham
Bank:	Lloyds Bank 142 Edgbaston Park Road Birmingham
Bank:	CBF Church of England Deposit Fund CCLA Investment Management Limited Senator House 85 Queen Victoria Street London
Independent Examiner:	Teresa Fennell It Doesn't Have to Cost the Earth Ltd 47 St Dunstan's Close, Worcester, WR5 2AJ

Trustees' Report

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC is a registered charity and operates under the Parochial Church Council (Powers) Measure 1956. The PCC is made up of the Vicar, two Churchwardens, and ten further elected members. Our two Deanery Synod Representatives do not normally attend PCC meetings. The Parish Administrator attends to take minutes. Members of the PCC are either ex officio, co-opted or elected by the APCM in accordance with the Church Representation Rules. Elected members serve for three years, with an option to stand again at the end of that period for a further three years. No elected member may serve for more than six consecutive years. There must be a gap of at least one year before they can stand for election again.

The PCC considers the Charity Commission's guidance on public benefit when reviewing the policies and activities of Christ Church and has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

Due to the Covid 19 pandemic, PCC meetings took place virtually via the Zoom video conferencing platform to ensure good governance continued during the public health emergency and reverted to face to face meetings in September 2021. The PCC held five business meetings during the year (January, March, June, September and November) as well as the APCM which took place on 25 April 2021. The PCC has four permanent subcommittees – Standing, Finance, Management Group and Mission. All subcommittees report to the PCC on a regular basis and provide recommendations to PCC. All matters of policy and finance are determined by the PCC with limited powers delegated to subcommittees; however detailed implementation of PCC decisions may be delegated to specific subcommittees from time to time as determined by PCC. Membership of the subcommittees is approved by the PCC to whom they report.

Aims and Purposes

Christ Church Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Ben Green, in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Objectives and Activities

The objectives of the PCC (Parochial Church Council) are

1. To enable the church to play its part in God's mission to the world
2. To co-operate with the incumbent in ensuring leadership
3. To act as the Charity trustees
4. To care for the church building
5. To be a channel of consultation with the world-wide church.

The PCC reports here on the principal activities during 2021 supplementary reporting to the APCM may take place.

Advancing the mission of Christ Church

1. We recognise the need to provide appropriate opportunities for new Christians or those seeking the Lord to meet together and develop their understanding. This year this has been done though joining in with on line small groups, and as pandemic restrictions have been relaxed in person and at home.

2. Due to Covid and restrictions we have not been able to arrange events and courses for those interested in exploring the Christian faith. Church members have been sharing the links to our on-line services and been encouraged to engage in personal conversations regarding faith when appropriate.

3. All-In services, overseen by our Children's and Families' Missioner (CFM), continued throughout the year.

4. Our CFM was able to offer video sessions to the local school, and in-person assemblies as pandemic restrictions have been relaxed.

5. In the autumn term we were able to restart almost all of our midweek groups.

Achievements and performance

Worship and Prayer

Our main service each Sunday is in the morning at 10:30am and a midweek prayer service takes place on Wednesday mornings at 8am. The evening service is currently not taking place, but a monthly 9am service has been running for those who are anxious about returning with large numbers of people. During lockdowns we offered a Sunday service online either as a recording or live streamed when we were able to hold services in the building. When in the building we have adhered to Covid safe restrictions and kept records of those attending in person in line with Government Policy. In 2021 our teaching themes included: Ephesians (God's Purposes for his People), The Character of Christ, 1-4 Corinthians (Seeing the Son), and Micah (Life through Judgement).

Regular prayer meetings for the country, overseas mission, and the life of the church have taken place on Zoom, and many still meet online to save travel. Since November Christ Church has hosted Anchor Church – which holds a Church of England Birmingham Bishop's Mission Order – on Sunday afternoons for their main gathering, and a weekly event called Meals & Music for unaccompanied child refugees.

Electoral Roll

Our electoral roll was refreshed before the 2021 annual meeting. We are pleased to have seen adults and children joining our congregation during the year but as in any congregation we have also seen individuals moving location and church. Until services took place in person again, it was difficult to identify who has been accessing our online services but we know that people who are not members of our usual Sunday congregation have been accessing them.

Pastoral Care

The Pastoral Care Team is made up of a part time Pastoral Care Co-ordinator and a team of volunteers who provide help and support to anyone in our church family or community. This could involve practical support and pastoral visits at home or in hospital. The team are also active in supporting the weekly Lunch Club, toddler groups, and Coffee Mates. Regular team meetings are held throughout the year to share pastoral needs, receive training and pray for those in need. The team has worked incredibly hard during the pandemic to provide extra support, particularly during the first lockdown. In the autumn the PCC agreed to make the Pastoral Team Co-ordinator role permanent, with additional hours to include Lunch Club. The PCC recognises with gratitude the valuable pastoral work undertaken by the team.

Community Benefit

The Church building is used by a variety of local community groups, such as Scouts and Guides, health groups and music societies – though some groups have not continued after the lockdowns. The Lunch Club, Coffee Mates, Baby and Toddler Group, and Youth groups all provide services to local residents. We also provide a venue for several charities to hold training courses for staff and volunteers. The use of our building was curtailed for much of the year due to the need to close because of Covid 19 restrictions. We have risk assessments and processes in place to ensure the safety of those using our building. We have particularly aimed to ensure that a local hospital facility that uses the church for statutory training has been able to continue to do this safely.

Volunteers
All of the activities described in this trustees' report are dependent on the volunteers who lead and give of their time to enable all areas of the Church to function. The scale of the work of the charity is greatly enhanced by the input of all the members of the Church; because of the difficulties in quantifying these gifts their financial effect has not been quantified.

Mission Work and wider church impact
The church continued its financial and prayer support for Mission partners and other organisations and individuals. The main mission partners are:

- Amani Centre for Street Children based in Moshi, Tanzania
- Richard Fairhead and media outreach based in Cyprus (TLA Charitable Trust)
- The Anglican Diocese of Bolivia (Churches in Bolivia)
- The African Interior Church and The Kenya Navigators

Our building
We continued to use our building during lockdowns but were pleased when we were able to reopen fully in the autumn, and we recognise the value of rental income that is generated. We are grateful to the members of the Management Group who provide support for the issues related to the building and report regularly to PCC.

Policies and procedures
The PCC has a planned programme for updating policies and procedures and during the year a number were updated.

Reference and Administrative Details

Christ Church, Selly Park is situated in Selly Park, Birmingham. It is part of the Diocese of Birmingham within the Church of England. The correspondence address is 953 Pershore Road, Selly Park, Birmingham B29 7PS. Registered charity number 1127755.

During the year the following served as members of the PCC:

Clergy	Ben Green (Vicar)	From 3 August 2021
Wardens	Cathie Bartlam	From APCM 2016
	Graham Romp	From APCM 2019
Elected Members	Richard Fasham	Until APCM 2023
	Pat Clayton	Until APCM 2023
	Cheryl Homer	Until APCM 2024
	Janet Chalmers	Until APCM 2022
	Alan Haynes	Until APCM 2022
	Becky Parnell	Until APCM 2023
	Ellie Wallace-Howell	Until APCM 2024
	Adrian Jones	Until APCM 2024
Co-opted Members	Adrian Jones (Treasurer)	Until APCM 2021

Graham Romp was lay chair of PCC during the vacancy, and continued in that role after Ben Green arrived. The Parish Administrator who is PCC secretary attended PCC meetings to take minutes.

Committees of the PCC and other groups

Standing Committee
This is the only committee required by law. It has power to transact the business of the PCC that arises from time to time between PCC meetings, subject to any direction given by the Council, in accordance with the Church Representation Rules. The committee is made up of the vicar, the wardens, the treasurer plus one other PCC elected member. During 2021 the standing committee conducted business by email with resolutions reported to the next PCC meeting.

Finance Committee
This committee consists of the vicar, two elected PCC members and the treasurer. It meets on a quarterly basis to monitor overall income and expenditure in the Parish, prepare the budget and advise the PCC on relevant issues.

Management Committee
Chaired by Graham Chalmers, this group has responsibility for general management and capital expenditure for the building, Health and Safety and rentals of the church. There were six meetings of the management group during the year.

Mission Committee
This group seeks to put into practice the mission part of the church's Mission and Outreach Policy, including making recommendations regarding the church's missionary giving.

Ministry Team
The Ministry Team shares in leadership of the church alongside the PCC. It is comprised of the clergy, Children's and Families' Missioner, Lay Readers and the Administrator and meets on a weekly basis. Once a month the Toddler Co-ordinator and Pastoral Team Co-ordinator are invited to that meeting. An Extended Ministry Team was created in response to the pandemic, but no longer meets regularly. The Team is chaired by the Vicar. Whilst the PCC sets the overall strategy, the Ministry Team deals with issues and plans events on an operational level.

Other groups exist on an ad hoc basis to deal with specific matters.

Vicar

The parish and the PCC were delighted to welcome the Revd Ben Green and his wife Jess to the parish with the Bishop of Birmingham licensing Ben as Priest in Charge on 3 August 2021. He writes, 'We would like to thank the Christ Church family for making us feel so welcome and loved. We have settled quickly and that is largely down to you. We are excited about what God has in store for us in the years ahead.'

Financial Review

The financial year to 31 December 2021 was again affected by the pandemic. There was a deficit of income over expenditure and consequently a decline in total funds carried forward of £35,310. The accounts split income and expenditure into General Fund, Designated Funds and Restricted Funds. Overall in 2021 we had an increase in income and in expenditure; each year we write off approx. £27K of expenditure made in previous years to buy assets (this is shown in the accounts as depreciation) our deficit this year is therefore about £8,000 in cash terms.

General Fund

The General Fund showed a surplus in 2021 of £9,657 after taking into account a transfer of £132 from the Coffee Mates designated fund.

In 2021 our donations to the general fund were £15,500 higher than 2020; our lettings income was £6.5K higher than in 2020.

Our expenditure through the general fund was £147,000; costs began to increase again as the building was open for more of the year, the salary costs increased in part due to restricted and designated funds having been fully utilised.

This year's income to the General Fund included a further £4,010 accrued legacy income from Mark Cooper's generous legacy and almost £22,000 of income tax reclaimed through the Government's Gift Aid scheme. The majority of the total income was given by members of the congregation, and the PCC is grateful for the continuing financial support. The PCC recognises that members of the congregation have also been generous during 2021 in donations to other funds e.g. the CFM and Refurbishment Funds.

The PCC allocates 10% of the previous year's voluntary General Fund income to Mission Giving at home and overseas. During 2021 our total giving was almost £11K details of giving over £1,000 is set out in note 10 to the financial statements.

Designated Funds

As in previous years, the income and expenditure of a number of activities of the church have been included in the financial statements as designated funds, for example Baby & Toddler Club, Lunch Club and Coffee Mates. These groups continue to be mainly self-financing or grant funded, but their inclusion is required by the Charities Act.

The designated CFM fund was charged with costs of £12,214 this year (2020: £1,954) and this fund has now been fully utilised.

The Refurbishment Fund was created at the end of 2012 to provide for repairs, maintenance or upgrades required to the building. Income of £5,343 was received this year. The major items of expenditure this year related to the new LED lighting and the replacement of the second boiler. The level of the Refurbishment Fund at the year-end was £34,964.

Restricted Funds
At 31 December 2021 there are two restricted funds. The Building Fund is closed to further donations; the cost of the building is being depreciated over 50 years and depreciation of £23,000 was charged in the year.

Following an appeal to fund the employment of a Children's and Families' Missioner all income arising is accounted for in a restricted CFM fund. The income in the year £6,233 is used towards the CFM employment costs, there is a zero balance in the fund at the year end. Donations in 2022 will be used to fund employment costs of the CFM with the balance of costs being charged to the general fund.

Reserves Policy
The PCC policy is to maintain a balance on unrestricted general funds which cover fixed assets and represent three to six months' anticipated payments. This provides cover for any emergency situations that may arise from time to time. The level of reserves in net current assets at 31 December 2021 (£76,000) represents over 4 months' anticipated payments, based on the total expenditure budgeted for 2022.

The financial position of the church is built around our Christian faith. We are a community worshipping the Lord Jesus Christ in a building designed for that purpose and for the use of the wider community. Our congregation through personal giving contribute most (this year over 83%) of our income with the balance coming from rental income and fees paid by service users. We budget our expenditure each year to ensure that a prudent approach is taken to expenditure but this is a matter of faith that the Lord will continue to provide through giving and other sources of income.

Funds Held as Custodian Trustee on Behalf of Others
Christ Church Selly Park has received £6,800 (including £2,000 from Christ Church) and paid £6,986 as agent on behalf of the local Christians Against Poverty Debt Centre. This church is one of six local churches that together operate the CAP South Birmingham Debt Centre. CAP is passionate about releasing people in our nation from a life sentence of debt, poverty and their causes. It works with local churches to bring good news, hope and freedom. The cash balance held at 31 December 2021 by Christ Church on behalf of CAP South Birmingham was £7,152 (2020: £7,565).

Plans for future periods

During 2022 we will be asking God 'what next' for our church family: building on what has gone before, discerning what needs to change, and listening for the new things God is calling us to. In particular we need to look at the way we engage with and serve our local communities – our parish and where we each live – and how we can grow younger in terms of families and young adults.

We were advised in 2021 that the PCC was the beneficiary in a Will, the solicitors acting for the deceased have not been able to indicate the value of the legacy or give an indication as to when funds might be paid to us. In these circumstances we have not been able to include any figure for the anticipated income in the 2021 accounts; we expect to report the income, which is not subject to any restrictions on its use, in the 2022 accounts.

This report was approved by the PCC on 15 March 2022 and signed on its behalf by Graham Romp, Lay Chair of the PCC

G Romp

Independent Examiner's Report
to the Parochial Church Council of Christ Church Selly Park

I report to the trustees on my examination of the accounts of the Parochial Church Council of Christ Church Selly Park ("the Church") for the year ended 31 December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Church's accounts 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.

Independent examiner's statement

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

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

Signed: *T Fennell*

Date: 15 March 2022

Teresa Fennell, Chartered Institute of Management Accountants

It Doesn't Have to Cost the Earth Ltd
47 St Dunstan's Close,
Worcester, WR5 2AJ

Statement of Financial Activities

For the year ended 31 December 2021

		Year ended 31 December 2021				Year ended
		Unrestricted funds		Restricted		31/12/2020
		General Fund	Designated Funds	Funds	TOTAL	TOTAL
		£	£	£	£	£
INCOME FROM:						
Income from donations and legacies	2(a)	135,144	8,659	6,233	150,036	136,007
Income from charitable activities	2(b)	21,550	2,113		23,663	16,470
Investment income	2(c)	41			41	402
Total income		156,735	10,772	6,233	173,740	152,879
EXPENDITURE ON:						
Expenditure on charitable activities	3	147,210	32,607	29,233	209,050	190,995
Total expenditure		147,210	32,607	29,233	209,050	190,995
Net income/expenditure before transfers between funds		9,525	-21,835	-23,000	-35,310	-38,116
Transfer between funds		132	-132		0	0
Net movement in funds		9,657	-21,967	-23,000	-35,310	-38,116
RECONCILIATION OF FUNDS:						
Funds brought forward		218,028	104,937	968,100	1,291,065	1,329,181
Funds carried forward		227,685	82,970	945,100	1,255,755	1,291,065

The notes on pages 11 to 19 form part of these financial statements

Balance Sheet at 31 December 2021

	Note	2021 £	2021 £	2020 £	2020 £
Assets and liabilities					
FIXED ASSETS					
Tangible fixed assets for charity use	6		1,141,457		1,167,069
CURRENT ASSETS					
Debtors					
Income tax reclaimable		210		325	
Rental debtors		2,226		0	
Prepayments and accrued income		4,289		948	
Total debtors		6,725		1,273	
Cash at bank and in hand					
Short term deposits		117,668		132,114	
Total current assets		124,393		133,387	
CURRENT LIABILITIES					
Creditors due within one year					
Other creditors		0		-176	
Accruals and deferred income		-10,095		-9,215	
Total creditors due within one year		-10,095		-9,391	
NET CURRENT ASSETS			114,298		123,996
NET ASSETS			1,255,755		1,291,065
Represented by funds					
Unrestricted Funds					
General fund			227,685		218,028
Designated Funds			82,970		104,937
Restricted Funds			945,100		968,100
Total Funds	7		1,255,755		1,291,065

Approved by the Parochial Church Council on 15 March 2022 and signed on its behalf by:

G Romp

Graham Romp - Lay Chair of PCC and Churchwarden
The notes on pages 11 to 19 form part of these financial statements

Notes to the Financial Statements
For the year ended 31 December 2021

1 ACCOUNTING POLICIES

Basis of preparation

The PCC is a public benefit entity within the meaning of Financial Reporting Standard 102 ("FRS 102").

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, the Regulations' "true and fair view" provisions, together with FRS 102 as the applicable accounting standard and the second edition of Accounting and Reporting by Charities: the Statement of Recommended Practice (Charities SORP (FRS 102)).

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

Going concern

Christ Church is dependent upon the regular donations of its members. Although there was a deficit in 2021, the balance sheet remains strong with £76,629 of net current assets in the Parish General Fund at the year end. The PCC considers that Christ Church, Selly Park is a going concern.

Funds

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. The Parish General Fund, which is an unrestricted fund, is used to pay for the running costs and maintenance of the church, non-clergy staff, the Diocesan Common Fund, building insurance, clergy housing and other parish expenses. Funds designated for a particular purpose by the PCC are also unrestricted.

The Charities Act requires the church to include income, expenditure and assets relating to activities such as Monday Fellowship, Baby and Toddler Club, Lunch Club and Coffee Mates within the accounts of the Church. These have been treated as designated funds along with amounts of unrestricted income designated by the PCC for specific purposes e.g. Refurbishment Fund, Philippians Fund and funds set aside for Youth and Children's work.

The solar panels fund represents a fixed asset fund rather than a cash fund and it is being written off each year as the assets are depreciated.

A restricted fund is formed when expenditure can only be used for the purposes specified. Restricted funds comprise the Building Fund and the CFM Fund, the latter being monies raised to enable the PCC to employ a Children's and Families' Missioner.

Income

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the donation is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount is quantifiable and its ultimate receipt by the PCC is probable. Grants which relate to plant and equipment are recognised at the same rate as the assets are depreciated.

Funds raised by events are accounted for gross.

Rental income from the letting of church premises is recognised when the rental is due.

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

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. Common Fund is accounted for when paid.

Employee Benefits - Pensions

The costs of post employment benefits are recognised as a liability and an expense. Where applicable the pension expense is charged to the designated or restricted fund which bears the relevant employee costs, or to the general fund. Employees of Christ Church are entitled to be members of one of two pension schemes both of which are accounted for as defined contribution schemes. Details are provided in note 14.

1 ACCOUNTING POLICIES (CONTINUED)

Fixed assets

All property, plant and equipment is recognised at cost less any accumulated depreciation and any accumulated impairment losses. Property is depreciated on a straight line basis over 50 years.
Plant and equipment are depreciated on a straight line basis over 4 - 20 years. Individual (or grouped) items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.
Land is not depreciated unless there is a permanent impairment. No cost information is available for the land on which the church building is located and so it is included at deemed cost being its value transferred on creation of the Parish of £150,000 in 2004.

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 either the CBF Church of England Funds or at the bank, as well as small balances of petty cash.

2 INCOME

		Year ended 31 December 2021				Year ended
		Unrestricted funds		Restricted		31/12/2020
		General Funds	Designated Funds	Funds	TOTAL	TOTAL
		£	£	£	£	£
2(a)	Income from donations and legacies					
	Gift Aid donations	101,588	4,668	5,010	111,266	100,894
	Income tax recoverable	21,827	1,648	1,223	24,698	22,747
	Other planned giving	5,560			5,560	4,000
	Cash collections	110	76		186	1,532
	Sundry donations	224	2,267		2,491	1,834
	Grants	1,825			1,825	0
	Legacies	4,010			4,010	5,000
		135,144	8,659	6,233	150,036	136,007
2(b)	Income from charitable activities					
	Church lettings	19,970			19,970	13,321
	Fees and similar receipts	1,580	2,113		3,693	3,149
		21,550	2,113	0	23,663	16,470
2(c)	Investment income					
	Bank interest	41			41	402
		41	0	0	41	402
	Total income	156,735	10,772	6,233	173,740	152,879

3 EXPENDITURE

	Year ended 31 December 2021				Year ended
	Unrestricted funds		Restricted		31/12/2020
	General Funds	Designated Funds	Funds	TOTAL	TOTAL
	£	£	£	£	£
Expenditure on charitable activities					
Ministry: Common Fund	61,000			61,000	60,705
Clergy expenses	665			665	331
Clergy property expenses	6,218			6,218	925
Church: Utilities	8,251			8,251	6,265
Insurance	1,567			1,567	1,547
Maintenance	9,974	13,800		23,774	6,600
Cleaning and similar costs	4,794			4,794	3,801
Upkeep of services	1,362			1,362	1,182
Training and recognition	379	70		449	217
Children's work	68			68	643
Youth work	302			302	351
Staff costs	34,206	12,829	6,233	53,268	53,046
Costs of trading, refreshments	527	1,457		1,984	1,188
Website, printing and publicity	1,535			1,535	3,638
Professional costs and music licences	1,403			1,403	1,263
Depreciation	138	3,668	23,000	26,806	27,410
Other administration and office costs	1,362			1,362	1,981
Church and mission overseas	10,722			10,722	14,868
Home missions, parish evangelism	737			737	1,779
Other charitable giving	2,000	783		2,783	3,255
Total expenditure	147,210	32,607	29,233	209,050	190,995

4 STAFF COSTS

	Year ended 31/12/2021	Year ended 31/12/2020
	£	£
Wages and salaries	49,673	49,994
National Insurance	229	
Pension costs (see note 14)	3,099	2,669
	53,001	52,663

The average number of people employed by the PCC in the year was 5 (2020: 5). The PCC employed an administrator, a youth worker, children's and families' missioner, pastoral leader and a baby and toddler club leader.

5 RELATED PARTY TRANSACTIONS

In 2020 there were no vicar's expenses but during 2021 Revd. Ben Green received the following non specific expenses:
Mileage which was paid at Diocesan rates of 45p per mile (30p per mile outside the Diocese).
Contributions to housing and IT costs in line with PCC recommendations.

The following members of the PCC had the following transactions with the parish during the year:
Expenses of £457 (2020: £609) were reimbursed to PCC members in respect of expenditure on youth work, training, travelling expenses, stationery, maintenance and items for use in services.
During 2021 payments totalling £7,000 (2020: £150) were made to Phil Homer, the spouse of PCC member Cheryl Homer, for decorating and handyman services, payments of £170 were made to Sam Haynes, adult son of PCC member Alan Haynes, for caretaking services. The PCC member had no influence over the awarding of any contracts or the amount paid.

Donations of £24,551 (2020: £31,715) were received from PCC members.
Cathie Bartlam was a trustee of Friends of Amani (UK) until December 2020, amounts paid to the charity as part of the PCC's charitable giving are disclosed in note 10. Since March 2020 Becky Parnell's husband is a trustee of "THEN" a UK charity through whom the PCC made gifts (in 2021 £1,000 and in 2020 £600) for teacher training and medical work in Nepal.
There were no further related party transactions during the year.

6 FIXED ASSETS FOR USE BY THE PCC

Tangible fixed assets

		Freehold land and buildings	Church equipment	Total
		£	£	£
Actual/deemed cost	At 1 January 2020	1,360,986	91,833	1,452,819
	Additions			0
	Disposals			0
	At 31 December 2020 / 1 January 2021	1,360,986	91,833	1,452,819
	Additions		1,194	1,194
	Disposals			0
	At 31 December 2021	1,360,986	93,027	1,454,013
Depreciation	At 1 January 2020	169,543	88,797	258,340
	Charge for the year	25,790	1,620	27,410
	Disposals			0
	At 31 December 2020 / 1 January 2021	195,333	90,417	285,750
	Charge for the year	25,790	1,016	26,806
	Disposals			0
	At 31 December 2021	221,123	91,433	312,556
Net book value	At 31 December 2021	1,139,863	1,594	1,141,457
	At 31 December 2020	1,165,653	1,416	1,167,069

The freehold land and buildings comprise the land of the Christ Church site and the direct construction costs of the Christ Church building. The land is held on behalf of the PCC by Birmingham Diocesan Trustees Registered as Custodian Trustees because the PCC is not permitted by law to be the registered owner of land.

The level of capitalised interest included within the cost of Freehold land and buildings is £18,040 (2020: £18,040.)

Notes to the Financial Statements (continued)
For the year ended 31 December 2021

7 FUNDS	At 1 Jan 21	Income	Expenditure	Transfers	At 31 Dec 21
Unrestricted Funds	£	£	£	£	£
Parish General Fund	68,028	156,735	-147,210	132	77,685
Property Fund (Land - see note 1)	150,000				150,000
	218,028	**156,735**	**-147,210**	**132**	**227,685**
Designated funds					
Youth Fund	1,065				1,065
Baby and Toddler Club	150	1,218	-1,284		84
Lunch Club	2,483	590	-650		2,423
Monday Fellowship	198	50	-86		162
Philippians Fund	1,924	482			2,406
Coffee Mates	1,026	331	-156	-132	1,069
Encounter Fund	826				826
Refurbishment Fund	42,510	5,343	-13,159		34,694
Solar Panels Fund	39,100		-2,300		36,800
Community	0	2,758	-2,758		0
B1 Fund	3,441				3,441
Children's and Families' Missioner	12,214		-12,214		0
	104,937	**10,772**	**-32,607**	**-132**	**82,970**
Restricted Funds (see note 9)					
Building Fund	968,100		-23,000		945,100
CFM Fund	0	6,233	-6,233		0
	968,100	**6,233**	**-29,233**	**0**	**945,100**
Total Funds	1,291,065	173,740	-209,050	0	1,255,755

Comparative figures - 2020	At 1 Jan 20	Income	Expenditure	Transfers	At 31 Dec 20
Unrestricted Funds					
Parish General Fund	64,385	134,721	-131,186	108	68,028
Property Fund (Land - see note 1)	150,000				150,000
	214,385	134,721	-131,186	108	218,028
Designated funds					
Youth Worker Fund	3,848		-3,848		0
Youth Fund	1,165	50	-150		1,065
Baby and Toddler Club	214	735	-799		150
Lunch Club	2,389	825	-731		2,483
Monday Fellowship	190	58	-50		198
Philippians Fund	2,709		-785		1,924
Coffee Mates	942	270	-78	-108	1,026
Encounter Fund	1,236	10	-420		826
Refurbishment Fund	41,471	6,878	-5,839		42,510
Kenya Kindergarten	0				0
Legacy Fund / Solar Panels Fund	41,400		-2,300		39,100
Bolivia	80	2,382	-2,462		0
B1 Fund	3,441				3,441
Children's and Families' Missioner	14,168		-1,954		12,214
	113,253	11,208	-19,416	-108	104,937
Restricted Funds (see note 9)					
Building Fund	991,100		-23,000		968,100
CFM Fund	10,443	6,950	-17,393		0
	1,001,543	6,950	-40,393	0	968,100
Total Funds	1,329,181	152,879	-190,995	0	1,291,065

8 ANALYSIS OF NET ASSETS BY FUND TYPE

	Unrestricted funds		Restricted	
	General Funds	Designated Funds	Funds	Total
At 31 December 2021	£	£	£	£
Fixed assets for church use	151,056	45,301	945,100	1,141,457
Current assets	86,683	37,710		124,393
Current liabilities	-10,054	-41		-10,095
Funds	227,685	82,970	945,100	1,255,755
At 31 December 2020	£	£	£	£
Fixed assets for church use	150,000	48,969	968,100	1,167,069
Current assets	77,267	56,009	111	133,387
Current liabilities	-9,239	-41	-111	-9,391
Funds	218,028	104,937	968,100	1,291,065

9 RESTRICTED FUNDS

The PCC has identified two restricted funds:

Gifts made specifically for the re-building of Christ Church were applied to the construction and fitting out of the church building. The building was completed during 2008. All outstanding loans were repaid in full in May 2013. No further donations to the fund have been sought after that date and any monies subsequently received have been and will be applied for the purposes of maintaining the property, by including them within the Refurbishment Fund which is a designated fund.

During 2018 the church made an appeal to fund the employment of a Children's and Families' Missioner. Amounts pledged are accounted for in this fund as received. Employment costs commenced in January 2019 and are charged against the fund.

10 MISSION GIVING

Expenditure in note 3 includes donations of £1,000 or more to the following charitable organisations:

	Year ended 31/12/2021	Year ended 31/12/2020
	£	£
The TLA Charitable Trust	1,795	1,886
Amani Children's Home, Tanzania	1,795	1,887
Churches and missionaries in Bolivia (2020 incl. special collection)	2,000	4,679
African Interior Church	1,795	2,307
Open Doors	700	1,000
Then for Nepal	1,000	600
Tear Fund	500	1,500

11 CAPITAL COMMITMENTS

There was no capital expenditure authorised and contracted for but not provided for in the financial statements (2020: £nil)

12 OPERATING LEASE COMMITMENTS

Operating lease commitments at the year end, which relate to plant and equipment, comprise:

	2021	2020
	£	£
Payments due in less than one year	960	960
Payments due between one and two years	960	960
Payments due between two and five years	480	1,440
	2,400	3,360

13 INDEPENDENT EXAMINER

The amount payable to the independent examiner for the year is £575 (2020: £575.)

14 PENSION BENEFITS

Employees are normally part of the auto enrolment compliant Birmingham Diocesan Board of Finance Group Pension Scheme however where employees transfer from employment of the Diocese under the TUPE regulations membership may be of the Church Workers Pension Fund. The assets of the schemes are held separately from those of the charity.

DIOCESE OF BIRMINGHAM SCHEME

The diocese provides a defined contribution Friends Life Flexible Retirement Account group pension scheme. The pensions cost charged to the Statement of Financial Activities in the year was £271 (2020 £297).

CHURCH WORKERS PENSION FUND ("CWPF")

Christ Church participates in the Pension Builder Scheme section of CWPF for lay staff who transferred from employment by the Diocese. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the scheme separately from those of Christ Church and the other participating employers.

The CWPF has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Pension Builder Scheme of the CWPF is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes, Christ Church uses only the 2014 element.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have discretionary bonuses added by the Board before retirement, the bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and this means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the Statement of Financial Activities in the year are contributions payable of £2,828 (2020 £2,372).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022.

For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, Christ Church could become responsible for paying a share of that employer's pension liabilities.

15 DETAILED COMPARATIVE FIGURES

STATEMENT OF FINANCIAL ACTIVITIES together with details of income and expenditure (see notes 2 and 3)

	Year ended 31 December 2020			
	Unrestricted funds		Restricted	
	General Funds	Designated Funds	Funds	TOTAL
	£	£	£	£
INCOME FROM: see details below				
Income from donations and legacies	119,669	9,388	6,950	136,007
Income from charitable activities	14,650	1,820		16,470
Investment income	402			402
Total income	134,721	11,208	6,950	152,879
EXPENDITURE ON: see details next page				
Expenditure on charitable activities	131,186	19,416	40,393	190,995
Total expenditure	131,186	19,416	40,393	190,995
Net income/expenditure before transfers between funds	3,535	-8,208	-33,443	-38,116
Transfer between funds	108	-108	0	0
Net movement in funds	3,643	-8,316	-33,443	-38,116
RECONCILIATION OF FUNDS:				
Funds brought forward	214,385	113,253	1,001,543	1,329,181
Funds carried forward	218,028	104,937	968,100	1,291,065
INCOME See Note 2	£	£	£	£
Income from donations and legacies				
Gift Aid donations	88,907	6,387	5,600	100,894
Income tax recoverable	19,800	1,597	1,350	22,747
Other planned giving	4,000			4,000
Cash collections	1,464	68		1,532
Sundry donations	498	1,336		1,834
Legacies	5,000			5,000
	119,669	9,388	6,950	136,007
Income from charitable activities				
Church lettings	13,321			13,321
Fees & similar receipts	1,329	1,820		3,149
	14,650	1,820	0	16,470
Investment income				
Bank interest	402			402
Total income	134,721	11,208	6,950	152,879

15 DETAILED COMPARATIVE FIGURES Continued
STATEMENT OF FINANCIAL ACTIVITIES

EXPENDITURE	See note 3	Year ended 31 December 2020			
		Unrestricted funds		Restricted	
		General Funds	Designated Funds	Funds	TOTAL
		£	£	£	£
Expenditure on charitable activities					
Ministry:	Common Fund	60,705			60,705
	Clergy expenses	331			331
	Clergy property expenses	925			925
Church:	Utilities	6,265			6,265
	Insurance	1,547			1,547
	Maintenance	2,870	3,730		6,600
	Cleaning and similar costs	3,801			3,801
Upkeep of services		1,182			1,182
Training and recognition		217			217
Children's work		643			643
Youth work		202	149		351
Staff costs		29,251	6,402	17,393	53,046
Costs of trading, refreshments		180	1,008		1,188
Website, printing and publicity		3,638			3,638
Professional costs and music licences		1,263			1,263
Depreciation			4,410	23,000	27,410
Other administration and office costs		1,981			1,981
Church and mission overseas		12,406	2,462		14,868
Home missions, parish evangelism		1,779			1,779
Other charitable giving		2,000	1,255		3,255
Total expenditure		131,186	19,416	40,393	190,995

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH SELLY P

England & Wales - Charity number 1127755

Accounts

Parochial Church Council of Christ Church, Selly Park

Annual Report and Financial Statements For the year ended 31st December 2020

The PCC of Christ Church, Selly Park is a registered charity (No. 1127755)

Christ Church, Selly Park

953 Pershore Road, Selly Park, Birmingham, B29 7PS
www.christchurchb29.org
0121 471 2379

Vicar:	Vacancy
Bank:	Co-operative Bank Colmore Row Birmingham
Bank:	Lloyds Bank 142 Edgbaston Park Road Birmingham
Bank:	CBF Church of England Deposit Fund CCLA Investment Management Limited Senator House 85 Queen Victoria Street London
Independent Examiner:	Teresa Fennell It Doesn't Have to Cost the Earth Ltd 47 St Dunstan's Close, Worcester, WR5 2AJ

Trustees' Report

Structure, Governance and Management

The Parochial Church Council is a corporate body established by the Church of England. The PCC is a registered charity and operates under the Parochial Church Council (Powers) Measure 1956. The PCC is made up of the Vicar, two Churchwardens, ten further elected members including up to two Deanery Synod Representatives, plus a co-opted Treasurer. The Parish Administrator also attends to take minutes. Members of the PCC are either ex officio, co-opted or elected by the APCM in accordance with the Church Representation Rules. Elected members serve for three years, with an option to stand again at the end of that period for a further three years. No elected member may serve for more than six consecutive years. There must be a gap of at least one year before they can stand for election again.

The PCC considers the Charity Commission's guidance on public benefit when reviewing the policies and activities of Christ Church and has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to the House of Bishops' guidance on safeguarding children and vulnerable adults.

Due to the Covid 19 pandemic, since April 2020, all meetings have taken place virtually via the Zoom video conferencing platform to ensure good governance continues during the public health emergency. The PCC held five business meetings during the year (January, March, June, September and November) as well as the APCM which was delayed until October. The PCC has four permanent subcommittees – Standing, Finance, Management Group and Mission. All subcommittees report to the PCC on a regular basis and provide recommendations to PCC. All matters of policy and finance are determined by the PCC with limited powers delegated to subcommittees; however detailed implementation of PCC decisions may be delegated to specific subcommittees from time to time as determined by PCC. Membership of the subcommittees is approved by the PCC to whom they report.

Objectives and Activities

The objectives of the PCC (Parochial Church Council) are

1. To enable the church to play its part in God's mission to the world
2. To co-operate with the minister in ensuring leadership
3. To act as the Charity trustees
4. To care for the buildings
5. To be a channel of consultation with the world-wide church.

The PCC reports here on the principal activities during 2020 supplementary reporting to the APCM may take place.

Advancing the mission of Christ Church

1. We recognise the need to provide appropriate opportunities for new Christians or those seeking the Lord to meet together and develop their understanding This year this has been done though joining in with on line small groups

2. Due to Covid and restrictions we have not been able to arrange events and courses for those interested in exploring the Christian faith. Church members have been sharing the links to our on line services and been encouraged to engage in personal conversations regarding faith when appropriate

3. All-In services, overseen by our Children's and Families' Missioner (CFM), continued throughout the year

4. In January our CFM was able to offer sessions at the local school but since March this has not been possible. However contact has been maintained

5. Since March it became clear that Messy Church was not achieving its aims and the PCC agreed to halt Messy Church after advice from the CFM. This is an area for our new vicar to explore when appointed.

Achievements and performance

Worship and Prayer

Our main service each Sunday is in the morning at 10:30am, the evening service is at 6:30pm and a midweek prayer service takes place on Wednesday mornings at 8am. Since the lockdown in March we have offered a Sunday service online either as a recording or live streamed when we have been able to hold services in the building. When in the building we have adhered to Covid safe restrictions and kept records of those attending in person in line with Government Policy. In 2020 our Sermon themes have included: Important Figures in the Bible, The Names of God, The Good and Beautiful Life and Being Church in a Covid World.

Electoral Roll

As required a new electoral roll was prepared before the 2021 annual meeting. We are pleased to have seen adults and children joining our congregation during the year but as in any congregation we have also seen individuals moving location and church. Since March it has been difficult to identify who has been accessing our online services but we know that people who are not members of our usual Sunday congregation have been accessing them.

Pastoral Care

The Pastoral Care Team is made up of a part time Pastoral Care Co-ordinator and a team of volunteers who provide help and support to anyone in our church family or community. This could involve practical support and pastoral visits at home or in hospital. The team are also active in supporting the weekly Lunch Club, toddler groups and services at Neville Williams House. Regular team meetings are held throughout the year to share pastoral needs, receive training and pray for those in need. The team has worked incredibly hard during the pandemic to provide extra support, particularly during the first lockdown. The PCC agreed to extend the Pastoral Team Co-ordinator contract in light of the pandemic. The PCC recognises with gratitude the valuable pastoral work undertaken by the team.

Community Benefit

The Church building is used by a variety of local community groups, such as Scouts and Guides, Tea Dance, Zumba, health groups and music societies. The Lunch Club, Coffee Mates, Baby and Toddler Group, Youth groups, Summer Drop-ins and a refugee support group all provide services to local residents. We also provide a venue for several charities to hold training courses for staff and volunteers. The use of our building has been curtailed due to the need to close because of Covid 19 restrictions. We have risk assessments and processes in place to ensure the safety of those using our building. We have particularly aimed to ensure that a local hospital facility that uses the church for statutory training has been able to continue to do this safely.

Volunteers
All of the activities described in this trustees' report are dependent on the volunteers who lead and give of their time to enable all areas of the Church to function. The scale of the work of the charity is greatly enhanced by the input of all the members of the Church; because of the difficulties in quantifying these gifts their financial effect has not been quantified.

Mission Work and wider church impact
The church continued its financial and prayer support for Mission partners and other organisations and individuals. The main mission partners are:

- Amani Centre for Street Children based in Moshi, Tanzania
- Richard Fairhead and media outreach based in Cyprus (TLA Charitable Trust)
- The Anglican Diocese of Bolivia (Churches in Bolivia)
- The African Interior Church and The Kenya Navigators

Our building
For the first three months of 2020 our building continued to be well used and we recognise the value of rental income that is generated. We are grateful to the members of the Management Group who provide support for the issues related to the building and report regularly to PCC. Obviously, the use of our building has been adversely affected by the pandemic.

Policies and procedures
The PCC has a planned programme for updating policies and procedures and during the year a number were updated.

Reference and Administrative Details

Christ Church, Selly Park is situated in Selly Park, Birmingham. It is part of the Diocese of Birmingham within the Church of England. The correspondence address is 953 Pershore Road, Selly Park, Birmingham B29 7PS. Registered charity number 1127755.

During the year the following served as members of the PCC:

Clergy	Vacancy	
Wardens	Cathie Bartlam	From APCM 2016
	Graham Romp	From APCM 2019
Elected Members	Richard Fasham	Until APCM 2023
	Pat Clayton	Until APCM 2023
	Cheryl Homer	Until APCM 2021
	Jacky Romp	Until APCM 2021
	Phil Banting	Until APCM 2021
	Janet Chalmers	Until APCM 2022
	Alan Haynes	Until APCM 2022
	Becky Parnell	Until APCM 2023
Co-opted Members	Adrian Jones (Treasurer)	

The Parish Administrator who is PCC secretary attended PCC meetings to take minutes.

Committees of the PCC and other groups

Standing Committee
This is the only committee required by law. It has power to transact the business of the PCC that arises from time to time between PCC meetings, subject to any direction given by the Council, in accordance with the Church Representation Rules. The committee is made up of the vicar, the wardens, the treasurer plus one other PCC elected member. During 2020 the standing committee conducted business by email with resolutions reported to the next PCC meeting.

Finance Committee
This committee consists of the vicar, two elected PCC members and the treasurer. It meets on a quarterly basis to monitor overall income and expenditure in the Parish, prepare the budget and advise the PCC on relevant issues.

Management Committee
Chaired by Graham Chalmers, this group has responsibility for general management and capital expenditure for the building, Health and Safety and rentals of the church. There were three meetings of the management group during the year (the final meeting held virtually using Zoom).

Mission Committee
This group seeks to put into practice the mission part of the church's Mission and Outreach Policy, including making recommendations regarding the church's missionary giving.

Ministry Teams
The Ministry Team shares in leadership of the church alongside the PCC. It is comprised of the clergy, Youth Worker, Children's and Families' Missioner, Lay Readers and the Administrator and meets on a weekly basis. An Extended Ministry Team was created in response to the pandemic. The Team is made up of all paid staff (CFM, Pastoral Care Co-ordinator, Toddler Club leader and the Administrator) two Lay Readers and a volunteer with technical support expertise. The Team is chaired by one of the Church Wardens Whilst the PCC sets the overall strategy, the Ministry Team deals with issues and plans events on an operational level.

Other groups exist on an ad hoc basis to deal with specific matters.

Vicar

Geoff Lanham officially left Christ Church on 31 August 2019 and the Notice of Vacancy was issued on 11 September 2019. The PCC appointed a Vacancy Team and a parish profile was prepared. The post of Vicar at Christ Church was first advertised in December 2019 and we had four rounds of recruitment during 2020 and have yet to officially appoint a new incumbent.

Financial Review

The financial year to 31 December 2020 was of course affected by the pandemic. There was a deficit of income over expenditure and consequently a decline in total funds carried forward of £38,116. The accounts split income and expenditure into General Fund, Designated Funds and Restricted Funds

General Fund

The General Fund showed a surplus in 2020 of £3,643 after taking into account a transfer of £108 from the Coffee Mates designated fund. This is better than the budget approved by PCC at the beginning of the year which had an income budget of £143,000 with an expenditure budget of £146,000 giving rise to a projected deficit of £3,000.

In 2020 our donations to the general fund were £11,000 lower than last year; £6K less from donations reflected individuals' changes in 2019 and £5,000 less from cash and sundry gifts because of the building closure. Our lettings income was £7K less than in 2019. However, we were extremely grateful to have received a £5K legacy to our general fund from Mark Cooper.

Our expenditure through the general fund was £131,000; biggest savings against budget were lower spend on cleaning, maintaining and heating the building (£8K), lower salary costs (£4K) and £3K less due to the vacancy and fewer activities due to the pandemic.

This year's income to the General Fund included £19,800 of income tax reclaimed through the Government's Gift Aid scheme. The majority of the total income was given by members of the congregation, and the PCC is grateful for the continuing financial support. The PCC recognises that members of the congregation have also been generous during 2020 in donations (including Gift Aid recovered) to other funds e.g. the CFM and Refurbishment Funds both received £6.9K.

The PCC allocates 10% of the previous year's voluntary General Fund income to Mission Giving at home and overseas. During 2020 our total giving was over £16K some of which arose from specific gifts and some from amounts brought forward at 1 January 2020. Details of giving over £1,000 is set out in note 10 to the financial statements.

Designated Funds

As in previous years, the income and expenditure of a number of activities of the church have been included in the financial statements as designated funds, for example Baby & Toddler Club, Lunch Club and Coffee Mates. These groups continue to be mainly self-financing or grant funded, but their inclusion is required by the Charities Act.

The Youth Worker Fund was fully used in 2020 by employment costs of £3,848 (2019 £3,926) the balance of costs was charged to the general fund. The designated CFM fund was charged with costs this year (£1,954) after the restricted CFM fund had been fully utilised.

The Refurbishment Fund was created at the end of 2012 to provide for repairs, maintenance or upgrades required to the building. Income of £6,878 was received this year. The only major item of expenditure this year related to the boilers. The level of the Refurbishment Fund at the year-end was £42,510, the proposed installation of LED lighting in the two halls will be charged to this fund in 2021.

Restricted Funds
At 31 December 2020 there are two restricted funds. The Building Fund is closed to further donations; the cost of the building is being depreciated over 50 years and depreciation of £23,000 was charged in the year.

Following an appeal to fund the employment of a Children's and Families' Missioner all income arising is accounted for in a restricted CFM fund. Employment costs of £17,393 have been charged against the fund in 2020 which has left no funds at the year end. Donations in 2021 will be used to fund employment costs of the CFM with the balance being charged to the designated fund.

Reserves Policy
The PCC policy is to maintain a balance on unrestricted general funds which cover fixed assets and represent three to six months' anticipated payments. This provides cover for any emergency situations that may arise from time to time. The level of reserves in net current assets at 31 December 2020 (£68,000) represents approximately 6 months' anticipated payments, based on the budget for 2021.

The financial position of the church is built around our Christian faith. We are a community worshipping the Lord Jesus Christ in a building designed for that purpose and for the use of the wider community. Our congregation through personal giving contribute most (this year over 88%) of our income with the balance coming from rental income and fees paid by service users. We budget our expenditure each year to ensure that a prudent approach is taken to expenditure but this is a matter of faith that the Lord will continue to provide through giving and other sources of income.

Funds Held as Custodian Trustee on Behalf of Others
Christ Church Selly Park has received £8,623 (including £2,000 from Christ Church) and paid £6,986 as agent on behalf of the local Christians Against Poverty Debt Centre. This church is one of six local churches that together operate the CAP South Birmingham Debt Centre. CAP is passionate about releasing people in our nation from a life sentence of debt, poverty and their causes. It works with local churches to bring good news, hope and freedom. The cash balance held at 31 December 2020 by Christ Church on behalf of CAP South Birmingham was £7,565 (2019: £5,928).

Plans for future periods

We look forward to welcoming a new vicar to the parish in 2021. We have a strong parish and a caring congregation and it is our hope that the new incumbent will bring fresh ideas and inspire the congregation in the journey of faith. We look forward to the arrival of a new incumbent and as pandemic restrictions are eased re-opening our building. The Ministry Team, Church Wardens and PCC will continue to work to build up our church, enable people to grow in their faith and serve our community.

This report was approved by the PCC on 15 March 2021 and signed on its behalf by Graham Romp, Churchwarden

Graham Romp 17/3/21

Independent Examiner's Report
to the Parochial Church Council of Christ Church Selly Park

I report to the trustees on my examination of the accounts of the Parochial Church Council of Christ Church Selly Park ("the Church") for the year ended 31 December 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the Church's accounts 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.

Independent examiner's statement

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

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

Signed: T Fennell

Date: 17th March 2021

Teresa Fennell, Chartered Institute of Management Accountants

It Doesn't Have to Cost the Earth Ltd
47 St Dunstan's Close,
Worcester, WR5 2AJ

Statement of Financial Activities

For the year ended 31 December 2020

		Year ended 31 December 2020				Year ended
		Unrestricted funds		Restricted		31/12/2019
		General Fund	Designated Funds	Funds	TOTAL	TOTAL
		£	£	£	£	£
INCOME FROM:						
Income from donations and legacies	2(a)	119,669	9,388	6,950	136,007	148,521
Income from charitable activities	2(b)	14,650	1,820		16,470	29,932
Investment income	2(c)	402			402	523
Total income		134,721	11,208	6,950	152,879	178,976
EXPENDITURE ON:						
Expenditure on charitable activities	3	131,186	19,416	40,393	190,995	207,953
Total expenditure		131,186	19,416	40,393	190,995	207,953
Net income/expenditure before transfers between funds		3,535	-8,208	-33,443	-38,116	-28,977
Transfer between funds		108	-108		0	0
Net movement in funds		3,643	-8,316	-33,443	-38,116	-28,977
RECONCILIATION OF FUNDS:						
Funds brought forward		214,385	113,253	1,001,543	1,329,181	1,358,158
Funds carried forward		218,028	104,937	968,100	1,291,065	1,329,181

The notes on pages 11 to 19 form part of these financial statements

Balance Sheet at 31 December 2020

	Note	2020 £	2020 £	2019 £	2019 £
Assets and liabilities					
FIXED ASSETS					
Tangible fixed assets for charity use	6		1,167,069		1,194,479
CURRENT ASSETS					
Debtors					
Income tax reclaimable		325		773	
Prepayments and accrued income		948		1,798	
Total debtors		1,273		2,571	
Cash at bank and in hand					
Short term deposits		132,114		144,451	
Total current assets		133,387		147,022	
CURRENT LIABILITIES					
Creditors due within one year					
Other creditors		-176		-473	
Accruals and deferred income		-9,215		-11,847	
Total creditors due within one year		-9,391		-12,320	
NET CURRENT ASSETS			123,996		134,702
NET ASSETS			1,291,065		1,329,181
Represented by funds					
Unrestricted Funds					
General fund			218,028		214,385
Designated Funds			104,937		113,253
Restricted Funds			968,100		1,001,543
Total Funds	7		1,291,065		1,329,181

Approved by the Parochial Church Council on 15th March 2021 and signed on its behalf by:

Graham Romp 17/3/21

Graham Romp - Churchwarden
The notes on pages 11 to 19 form part of these financial statements

Notes to the Financial Statements
For the year ended 31 December 2020

1 ACCOUNTING POLICIES

Basis of preparation

The PCC is a public benefit entity within the meaning of Financial Reporting Standard 102 ("FRS 102").

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, together with the regulations "true and fair view" provisions, together with FRS 102 as the applicable accounting standard and the second edition of Accounting and Reporting by Charities: the Statement of Recommended Practice (Charities SORP (FRS 102)).

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body or those that are informal gatherings of church members.

Going concern

Christ Church is dependent upon the regular donations of its members. The balance sheet remains strong with £68,000 of net current assets in the Parish General Fund at the year end. The PCC considers that Christ Church, Selly Park is a going concern.

Funds

Unrestricted funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. The Parish General Fund, which is an unrestricted fund, is used to pay for the running costs and maintenance of the church, non-clergy staff, the Diocesan Common Fund, building insurance, clergy housing and other parish expenses. Funds designated for a particular purpose by the PCC are also unrestricted.

The Charities Act requires the church to include income, expenditure and assets relating to activities such as Monday Fellowship, Baby and Toddler Club, Lunch Club and Coffee Mates within the accounts of the Church. These have been treated as designated funds along with amounts of unrestricted income designated by the PCC for specific purposes e.g. Refurbishment Fund, Philippians Fund and funds set aside for Youth and Children's work.

The solar panels fund represents a fixed asset fund rather than a cash fund and it is being written off each year as the assets are depreciated.

A restricted fund is formed when expenditure can only be used for the purposes specified. Restricted funds comprise the Building Fund and the CFM Fund, the latter being monies raised to enable the PCC to employ a Children's and Families' Missioner.

Income

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aid donations is recognised when the donation is received.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount is quantifiable and its ultimate receipt by the PCC is probable. Grants which relate to plant and equipment are recognised at the same rate as the assets are depreciated.

Funds raised by events are accounted for gross.

Rental income from the letting of church premises is recognised when the rental is due.

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

Expenditure

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. Common Fund is accounted for when paid.

Employee Benefits - Pensions

The costs of post employment benefits are recognised as a liability and an expense. Where applicable the pension expense is charged to the designated or restricted fund which bears the relevant employee costs, or to the general fund. Employees of Christ Church are entitled to be members of one of two pension schemes both of which are accounted for as defined contribution schemes. Details are provided in note 14.

1 ACCOUNTING POLICIES (CONTINUED)

Fixed assets

All property, plant and equipment is recognised at cost less any accumulated depreciation and any accumulated impairment losses. Property is depreciated on a straight line basis over 50 years.

Plant and equipment are depreciated on a straight line basis over 4 - 20 years. Individual (or grouped) items of equipment with a purchase price of £1,000 or less are written off when the asset is acquired.

Land is not depreciated unless there is a permanent impairment. No cost information is available for the land on which the church building is located and so it is included at deemed cost being its value transferred on creation of the Parish of £150,000 in 2004.

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 either the CBF Church of England Funds or at the bank, as well as small balances of petty cash.

2 INCOME

	Year ended 31 December 2020				Year ended
	Unrestricted funds		Restricted		31/12/2019
	General Funds	Designated Funds	Funds	TOTAL	TOTAL
	£	£	£	£	£
2(a) Income from donations and legacies					
Gift Aid donations	88,907	6,387	5,600	100,894	106,266
Income tax recoverable	19,800	1,597	1,350	22,747	24,033
Other planned giving	4,000			4,000	8,275
Cash collections	1,464	68		1,532	5,813
Sundry donations	498	1,336		1,834	4,134
Legacies	5,000			5,000	0
	119,669	9,388	6,950	136,007	148,521
2(b) Income from charitable activities					
Church lettings	13,321			13,321	20,559
Fees and similar receipts	1,329	1,820		3,149	9,373
	14,650	1,820	0	16,470	29,932
2(c) Investment income					
Bank interest	402			402	523
	402	0	0	402	523
Total income	134,721	11,208	6,950	152,879	178,976

3 EXPENDITURE

		Year ended 31 December 2020				Year ended
		Unrestricted funds		Restricted		31/12/2019
		General Funds	Designated Funds	Funds	TOTAL	TOTAL
		£	£	£	£	£
Expenditure on charitable activities						
Ministry:	Common Fund	60,705			60,705	59,644
	Clergy expenses	331			331	1,525
	Clergy property expenses	925			925	602
Church:	Utilities	6,265			6,265	8,985
	Insurance	1,547			1,547	1,655
	Maintenance	2,870	3,730		6,600	12,190
	Cleaning and similar costs	3,801			3,801	7,959
Upkeep of services		1,182			1,182	1,818
Training and recognition		217			217	1,514
Children's work		643			643	314
Youth work		202	149		351	2,185
Staff costs		29,251	6,402	17,393	53,046	55,184
Costs of trading, refreshments		180	1,008		1,188	5,005
Website, printing and publicity		3,638			3,638	1,804
Professional costs and music licences		1,263			1,263	1,406
Depreciation			4,410	23,000	27,410	26,718
Other administration and office costs		1,981			1,981	1,957
Church and mission overseas		12,406	2,462		14,868	13,396
Home missions, parish evangelism		1,779			1,779	1,102
Other charitable giving		2,000	1,255		3,255	2,990
		131,186	19,416	40,393	190,995	207,953
Total expenditure		131,186	19,416	40,393	190,995	207,953

4 STAFF COSTS

	Year ended 31/12/2020	Year ended 31/12/2019
	£	£
Wages and salaries	49,994	50,679
National Insurance		2,088
Pension costs (see note 14)	2,669	2,417
	52,663	55,184

The average number of people employed by the PCC in the year was 5 (2019: 5). The PCC employed an administrator, a youth worker, caretaker, children's and families' missioner, pastoral leader and a baby and toddler club leader.

5 RELATED PARTY TRANSACTIONS

In 2020 there were no vicar's expenses but during 2019 Revd. Geoff Lanham received the following non specific expenses:

Mileage which was paid at Diocesan rates of 45p per mile (30p per mile outside the Diocese).

Contributions to housing and IT costs in line with PCC recommendations.

The following members of the PCC had the following transactions with the parish during the year:

During 2020 payments totalling £150 (2019: £240) were made to Phil Homer, the spouse of PCC member Cheryl Homer, for caretaking and handyman services. The PCC member had no influence over the awarding of any contracts or the amount paid.

Expenses of £609 (2019: £2,108) were reimbursed to PCC members in respect of expenditure on youth work, training, travelling expenses, stationery, maintenance and items for use in services.

Donations of £31,715 (2019: £30,982) were received from PCC members.

Cathie Bartlam was a trustee of Friends of Amani (UK) until December 2020, amounts paid to the charity as part of the PCC's charitable giving are disclosed in note 10. Since March 2020 Becky Parnell's husband is a trustee of "THEN" a UK charity through whom the PCC made gifts (in 2020 a total of £600) for teacher training and medical work in Nepal.

There were no further related party transactions during the year.

6 FIXED ASSETS FOR USE BY THE PCC

Tangible fixed assets

		Freehold land and buildings	Church equipment	Total
		£	£	£
Actual/deemed cost	At 1 January 2019	1,357,386	91,865	1,449,251
	Additions	3,600	1,078	4,678
	Disposals		-1,110	-1,110
	At 31 December 2019 / 1 January 2020	1,360,986	91,833	1,452,819
	Additions			0
	Disposals			0
	At 31 December 2020	1,360,986	91,833	1,452,819
Depreciation	At 1 January 2019	143,753	88,332	232,085
	Charge for the year	25,790	928	26,718
	Disposals		-463	-463
	At 31 December 2019 / 1 January 2020	169,543	88,797	258,340
	Charge for the year	25,790	1,620	27,410
	Disposals			0
	At 31 December 2020	195,333	90,417	285,750
Net book value	At 31 December 2020	1,165,653	1,416	1,167,069
	At 31 December 2019	1,191,443	3,036	1,194,479

The freehold land and buildings comprise the land of the Christ Church site and the direct construction costs of the Christ Church building. The land is held on behalf of the PCC by Birmingham Diocesan Trustees Registered as Custodian Trustees because the PCC is not permitted by law to be the registered owner of land.

The level of capitalised interest included within the cost of Freehold land and buildings is £18,040 (2019: £18,040.)

Notes to the Financial Statements (continued)
For the year ended 31 December 2020

7 FUNDS	At 1 Jan 20	Income	Expenditure	Transfers	At 31 Dec 20
Unrestricted Funds	£	£	£	£	£
Parish General Fund	64,385	134,721	-131,186	108	68,028
Property Fund (Land - see note 1)	150,000				150,000
	214,385	**134,721**	**-131,186**	**108**	**218,028**
Designated funds					
Youth Worker Fund	3,848		-3,848		0
Youth Fund	1,165	50	-150		1,065
Baby and Toddler Club	214	735	-799		150
Lunch Club	2,389	825	-731		2,483
Monday Fellowship	190	58	-50		198
Philippians Fund	2,709		-785		1,924
Coffee Mates	942	270	-78	-108	1,026
Encounter Fund	1,236	10	-420		826
Refurbishment Fund	41,471	6,878	-5,839		42,510
Solar Panels Fund	41,400		-2,300		39,100
Bolivia	80	2,382	-2,462		0
B1 Fund	3,441				3,441
Children's and Families' Missioner	14,168		-1,954		12,214
	113,253	**11,208**	**-19,416**	**-108**	**104,937**
Restricted Funds (see note 9)					
Building Fund	991,100		-23,000		968,100
CFM Fund	10,443	6,950	-17,393		0
	1,001,543	**6,950**	**-40,393**	**0**	**968,100**
Total Funds	1,329,181	152,879	-190,995	0	1,291,065

By 31 December 2020 the restricted CFM fund had been fully spent, £1,954 was charged to the designated CFM fund.

Comparative figures - 2019	At 1 Jan 19	Income	Expenditure	Transfers	At 31 Dec 19
Unrestricted Funds					
Parish General Fund	55,292	148,416	-139,685	362	64,385
Property Fund (Land - see note 1)	150,000				150,000
	205,292	148,416	-139,685	362	214,385
Designated funds					
Youth Worker Fund	7,774		-3,926		3,848
Youth Fund	381	2,026	-1,242		1,165
Baby and Toddler Club	201	3,208	-3,195		214
Lunch Club	1,594	3,209	-2,414		2,389
Monday Fellowship	462	197	-469		190
Philippians Fund	669	2,500	-460		2,709
Coffee Mates	749	906	-351	-362	942
Encounter Fund	2,735	1,241	-2,853	113	1,236
Refurbishment Fund	43,094	6,708	-8,331		41,471
Kenya Kindergarten	113			-113	0
Legacy Fund / Solar Panels Fund	43,700		-2,300		41,400
Bolivia	80				80
B1 Fund	3,541		-100		3,441
Children's and Families' Missioner	14,168				14,168
	119,261	19,995	-25,641	-362	113,253
Restricted Funds (see note 9)					
Building Fund	1,014,100		-23,000		991,100
CFM Fund	19,505	10,565	-19,627		10,443
	1,033,605	10,565	-42,627	0	1,001,543
Total Funds	1,358,158	178,976	-207,953	0	1,329,181

8 ANALYSIS OF NET ASSETS BY FUND TYPE

	Unrestricted funds		Restricted	
	General Funds	Designated Funds	Funds	Total
At 31 December 2020	£	£	£	£
Fixed assets for church use	150,000	48,969	968,100	1,167,069
Current assets	77,267	56,009	111	133,387
Current liabilities	-9,239	-41	-111	-9,391
Funds	218,028	104,937	968,100	1,291,065
At 31 December 2019 (as amended)	£	£	£	£
Fixed assets for church use	150,000	53,379	991,100	1,194,479
Current assets	76,489	59,915	10,618	147,022
Current liabilities	-12,104	-41	-175	-12,320
Funds	214,385	113,253	1,001,543	1,329,181

9 RESTRICTED FUNDS

The PCC has identified two restricted funds:

Gifts made specifically for the re-building of Christ Church were applied to the construction and fitting out of the church building. The building was completed during 2008. All outstanding loans were repaid in full in May 2013. No further donations to the fund have been sought after that date and any monies subsequently received have been and will be applied for the purposes of maintaining the property, by including them within the Refurbishment Fund which is a designated fund.

During 2018 the church made an appeal to fund the employment of a Children's and Families' Missioner. Amounts pledged are accounted for in this fund as received. Employment costs commenced in January 2019 and are charged against the fund.

10 MISSION GIVING

Expenditure in note 3 includes donations of £1,000 or more to the following charitable organisations:

	Year ended 31/12/2020	Year ended 31/12/2019
	£	£
The TLA Charitable Trust	1,886	2,000
Amani Children's Home, Tanzania	1,887	2,000
Churches and missionaries in Bolivia (incl. special collection)	4,679	1,600
African Interior Church (part from 1.1.20 balance)	2,307	2,500
Open Doors	1,000	0
Tear Fund	1,500	1,000

11 CAPITAL COMMITMENTS

There was no capital expenditure authorised and contracted for but not provided for in the financial statements (2019: £nil)

12 OPERATING LEASE COMMITMENTS

Operating lease commitments at the year end, which relate to plant and equipment, comprise:

	2020	2019
	£	£
Payments due in less than one year	960	960
Payments due between one and two years	960	960
Payments due between two and five years	1,440	2,400
	3,360	4,320

13 INDEPENDENT EXAMINER

The amount payable to the independent examiner for the year is £575 (2019: £600.)

14 PENSION BENEFITS

Employees are normally part of the auto enrolment compliant Birmingham Diocesan Board of Finance Group Pension Scheme however where employees transfer from employment of the Diocese under the TUPE regulations membership may be of the Church Workers Pension Fund. The assets of the schemes are held separately from those of the charity.

DIOCESE OF BIRMINGHAM SCHEME

The diocese provides a defined contribution Friends Life Flexible Retirement Account group pension scheme. The pensions cost charged to the Statement of Financial Activities in the year was £297 (2019 £340).

CHURCH WORKERS PENSION FUND ("CWPF")

Christ Church participates in the Pension Builder Scheme section of CWPF for lay staff who transferred from employment by the Diocese. The Scheme is administered by the Church of England Pensions Board, which holds the assets of the scheme separately from those of Christ Church and the other participating employers.

The CWPF has a section known as the Defined Benefits Scheme, a deferred annuity section known as Pension Builder Classic and a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

The Pension Builder Scheme of the CWPF is made up of two sections, Pension Builder Classic and Pension Builder 2014, both of which are classed as defined benefit schemes, Christ Church uses only the 2014 element.

Pension Builder 2014 is a cash balance scheme that provides a lump sum that members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. This account may have bonuses added by the Board before retirement. The bonuses depend on investment experience and other factors. There is no requirement for the Board to grant any bonuses. The account, plus any bonuses declared, is payable from members' Normal Pension Age.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and this means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the Statement of Financial Activities in the year are contributions payable of £2,372 (2019 £2,077).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent was carried out as at 31 December 2016. A valuation as at 31 December 2019 was under way as at 31 December 2020.

For the Pension Builder 2014 section, the valuation revealed a surplus of £1.8m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, Christ Church could become responsible for paying a share of that employer's pension liabilities.

15 DETAILED COMPARATIVE FIGURES

STATEMENT OF FINANCIAL ACTIVITIES together with details of income and expenditure (see notes 2 and 3)

	Year ended 31 December 2019			
	Unrestricted funds		Restricted	
	General Funds	Designated Funds	Funds	TOTAL
	£	£	£	£
INCOME FROM: see details below				
Income from donations and legacies	125,771	12,185	10,565	148,521
Income from charitable activities	22,122	7,810		29,932
Investment income	523			523
Total income	148,416	19,995	10,565	178,976
EXPENDITURE ON: see details next page				
Expenditure on charitable activities	139,685	25,641	42,627	207,953
Total expenditure	139,685	25,641	42,627	207,953
Net income/expenditure before transfers between funds	8,731	-5,646	-32,062	-28,977
Transfer between funds	362	-362	0	0
Net movement in funds	9,093	-6,008	-32,062	-28,977
RECONCILIATION OF FUNDS:				
Funds brought forward	205,292	119,261	1,033,605	1,358,158
Funds carried forward	214,385	113,253	1,001,543	1,329,181
INCOME See Note 2	£	£	£	£
Income from donations and legacies				
Gift Aid donations	90,407	7,779	8,080	106,266
Income tax recoverable	20,463	1,505	2,065	24,033
Other planned giving	7,795	60	420	8,275
Cash collections	5,475	338		5,813
Sundry donations	1,631	2,503		4,134
	125,771	12,185	10,565	148,521
Income from charitable activities				
Church lettings	20,559			20,559
Fees & similar receipts	1,563	7,810		9,373
	22,122	7,810	0	29,932
Investment income				
Bank interest	523			523
Total income	148,416	19,995	10,565	178,976

15 DETAILED COMPARATIVE FIGURES Continued
STATEMENT OF FINANCIAL ACTIVITIES

EXPENDITURE	See note 3	Year ended 31 December 2019			
		Unrestricted funds		Restricted	
		General Funds	Designated Funds	Funds	TOTAL
		£	£	£	£
Expenditure on charitable activities					
Ministry:	Common Fund	59,644			59,644
	Clergy expenses	1,525			1,525
	Clergy property expenses	602			602
Church:	Utilities	8,985			8,985
	Insurance	1,655			1,655
	Maintenance	5,092	7,098		12,190
	Cleaning and similar costs	7,959			7,959
Upkeep of services		1,595	223		1,818
Training and recognition		1,318	196		1,514
Children's work		314			314
Youth work		1,003	1,182		2,185
Staff costs		29,711	5,846	19,627	55,184
Costs of trading, refreshments		1,070	3,935		5,005
Printing and publicity		1,804			1,804
Professional costs and licences		1,406			1,406
Depreciation		185	3,533	23,000	26,718
Other administration and office costs		1,922	35		1,957
Church and mission overseas		10,543	2,853		13,396
Home missions, parish evangelism		1,002	100		1,102
Other charitable giving		2,350	640		2,990
Total expenditure		139,685	25,641	42,627	207,953