



**Parochial Church Council of  
Christ Church, Selly Park**

**Annual Report and Financial  
Statements  
For the year ended  
31<sup>st</sup> 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](http://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:

<b>Clergy</b>	Vacancy	
<b>Wardens</b>	Cathie Bartlam	From APCM 2016
	Graham Romp	From APCM 2019
<b>Elected Members</b>	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
<b>Co-opted Members</b>	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 31/12/2019	
		Unrestricted funds		Restricted Funds	TOTAL	TOTAL
		General Fund	Designated Funds			
		£	£	£	£	£
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		<u>134,721</u>	<u>11,208</u>	<u>6,950</u>	<u>152,879</u>	<u>178,976</u>
EXPENDITURE ON:						
Expenditure on charitable activities	3	<u>131,186</u>	<u>19,416</u>	<u>40,393</u>	<u>190,995</u>	<u>207,953</u>
Total expenditure		<u>131,186</u>	<u>19,416</u>	<u>40,393</u>	<u>190,995</u>	<u>207,953</u>
Net income/expenditure before transfers between funds		3,535	-8,208	-33,443	-38,116	-28,977
Transfer between funds		<u>108</u>	<u>-108</u>		<u>0</u>	<u>0</u>
Net movement in funds		3,643	-8,316	-33,443	-38,116	-28,977
RECONCILIATION OF FUNDS:						
Funds brought forward		<u>214,385</u>	<u>113,253</u>	<u>1,001,543</u>	<u>1,329,181</u>	<u>1,358,158</u>
Funds carried forward		<u>218,028</u>	<u>104,937</u>	<u>968,100</u>	<u>1,291,065</u>	<u>1,329,181</u>

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

## Balance Sheet at 31 December 2020

	Note	2020 £	2020 £	2019 £	2019 £
<b>Assets and liabilities</b>					
<b>FIXED ASSETS</b>					
Tangible fixed assets for charity use	6		1,167,069		1,194,479
<b>CURRENT ASSETS</b>					
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	
<b>CURRENT LIABILITIES</b>					
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
<b>Represented by funds</b>					
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



**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.

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

**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	Designated	Funds	TOTAL	TOTAL
	Funds	Funds			
	£	£	£	£	£
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
	<u>119,669</u>	<u>9,388</u>	<u>6,950</u>	<u>136,007</u>	<u>148,521</u>
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
	<u>14,650</u>	<u>1,820</u>	<u>0</u>	<u>16,470</u>	<u>29,932</u>
2(c) Investment income					
Bank interest	402			402	523
	<u>402</u>	<u>0</u>	<u>0</u>	<u>402</u>	<u>523</u>
Total income	<u>134,721</u>	<u>11,208</u>	<u>6,950</u>	<u>152,879</u>	<u>178,976</u>

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

**3 EXPENDITURE**

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

**4 STAFF COSTS**

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

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' missionary, pastoral leader and a baby and toddler club leader.



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

**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**

		Freehold land and buildings	Church equipment	Total
Tangible fixed assets		£	£	£
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	<u>1,360,986</u>	<u>91,833</u>	<u>1,452,819</u>
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	<u>195,333</u>	<u>90,417</u>	<u>285,750</u>
Net book value	At 31 December 2020	<u>1,165,653</u>	<u>1,416</u>	<u>1,167,069</u>
	At 31 December 2019	<u>1,191,443</u>	<u>3,036</u>	<u>1,194,479</u>

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**

<b>7 FUNDS</b>	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
	<b>214,385</b>	<b>134,721</b>	<b>-131,186</b>	<b>108</b>	<b>218,028</b>
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
	<b>113,253</b>	<b>11,208</b>	<b>-19,416</b>	<b>-108</b>	<b>104,937</b>
Restricted Funds (see note 9)					
Building Fund	991,100		-23,000		968,100
CFM Fund	10,443	6,950	-17,393		0
	<b>1,001,543</b>	<b>6,950</b>	<b>-40,393</b>	<b>0</b>	<b>968,100</b>
Total Funds	<b>1,329,181</b>	<b>152,879</b>	<b>-190,995</b>	<b>0</b>	<b>1,291,065</b>

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
	<b>205,292</b>	<b>148,416</b>	<b>-139,685</b>	<b>362</b>	<b>214,385</b>
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
	<b>119,261</b>	<b>19,995</b>	<b>-25,641</b>	<b>-362</b>	<b>113,253</b>
Restricted Funds (see note 9)					
Building Fund	1,014,100		-23,000		991,100
CFM Fund	19,505	10,565	-19,627		10,443
	<b>1,033,605</b>	<b>10,565</b>	<b>-42,627</b>	<b>0</b>	<b>1,001,543</b>
Total Funds	<b>1,358,158</b>	<b>178,976</b>	<b>-207,953</b>	<b>0</b>	<b>1,329,181</b>

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

**8 ANALYSIS OF NET ASSETS BY FUND TYPE**

	Unrestricted funds		Restricted Funds	Total
	General Funds	Designated Funds		
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	<u>218,028</u>	<u>104,937</u>	<u>968,100</u>	<u>1,291,065</u>
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	<u>214,385</u>	<u>113,253</u>	<u>1,001,543</u>	<u>1,329,181</u>

**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	<u>1,500</u>	<u>1,000</u>

**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	<u>1,440</u>	<u>2,400</u>
	<u>3,360</u>	<u>4,320</u>



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

**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.

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

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			TOTAL £
	Unrestricted funds		Restricted Funds	
	General Funds £	Designated Funds £	£	
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	<u>148,416</u>	<u>19,995</u>	<u>10,565</u>	<u>178,976</u>
EXPENDITURE ON: see details next page				
Expenditure on charitable activities	<u>139,685</u>	<u>25,641</u>	<u>42,627</u>	<u>207,953</u>
Total expenditure	<u>139,685</u>	<u>25,641</u>	<u>42,627</u>	<u>207,953</u>
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	<u>205,292</u>	<u>119,261</u>	<u>1,033,605</u>	<u>1,358,158</u>
Funds carried forward	<u>214,385</u>	<u>113,253</u>	<u>1,001,543</u>	<u>1,329,181</u>
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
	<u>125,771</u>	<u>12,185</u>	<u>10,565</u>	<u>148,521</u>
Income from charitable activities				
Church lettings	20,559			20,559
Fees & similar receipts	1,563	7,810		9,373
	<u>22,122</u>	<u>7,810</u>	<u>0</u>	<u>29,932</u>
Investment income				
Bank interest	523			523
Total income	<u>148,416</u>	<u>19,995</u>	<u>10,565</u>	<u>178,976</u>

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

15 DETAILED COMPARATIVE FIGURES Continued  
STATEMENT OF FINANCIAL ACTIVITIES

EXPENDITURE	See note 3	Year ended 31 December 2019			TOTAL £
		Unrestricted funds		Restricted	
		General Funds £	Designated Funds £	Funds £	
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