



**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 31/12/2020	
		Unrestricted funds		Restricted Funds	TOTAL	TOTAL
		General Fund	Designated Funds			
		£	£	£	£	£
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		<u>156,735</u>	<u>10,772</u>	<u>6,233</u>	<u>173,740</u>	<u>152,879</u>
EXPENDITURE ON:						
Expenditure on charitable activities	3	<u>147,210</u>	<u>32,607</u>	<u>29,233</u>	<u>209,050</u>	<u>190,995</u>
Total expenditure		<u>147,210</u>	<u>32,607</u>	<u>29,233</u>	<u>209,050</u>	<u>190,995</u>
Net income/expenditure before transfers between funds		9,525	-21,835	-23,000	-35,310	-38,116
Transfer between funds		<u>132</u>	<u>-132</u>		<u>0</u>	<u>0</u>
Net movement in funds		9,657	-21,967	-23,000	-35,310	-38,116
RECONCILIATION OF FUNDS:						
Funds brought forward		<u>218,028</u>	<u>104,937</u>	<u>968,100</u>	<u>1,291,065</u>	<u>1,329,181</u>
Funds carried forward		<u>227,685</u>	<u>82,970</u>	<u>945,100</u>	<u>1,255,755</u>	<u>1,291,065</u>

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.

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

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 31/12/2020	
	Unrestricted funds		Restricted Funds	TOTAL	TOTAL
	General Funds	Designated Funds			
	£	£	£		
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
	<u>135,144</u>	<u>8,659</u>	<u>6,233</u>	<u>150,036</u>	<u>136,007</u>
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
	<u>21,550</u>	<u>2,113</u>	<u>0</u>	<u>23,663</u>	<u>16,470</u>
2(c) Investment income					
Bank interest	41			41	402
	<u>41</u>	<u>0</u>	<u>0</u>	<u>41</u>	<u>402</u>
Total income	<u>156,735</u>	<u>10,772</u>	<u>6,233</u>	<u>173,740</u>	<u>152,879</u>

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

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	<u>147,210</u>	<u>32,607</u>	<u>29,233</u>	<u>209,050</u>	<u>190,995</u>

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

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

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

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	<u>1,360,986</u>	<u>93,027</u>	<u>1,454,013</u>
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	<u>221,123</u>	<u>91,433</u>	<u>312,556</u>
Net book value	At 31 December 2021	<u>1,139,863</u>	<u>1,594</u>	<u>1,141,457</u>
	At 31 December 2020	<u>1,165,653</u>	<u>1,416</u>	<u>1,167,069</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 (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

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

8 ANALYSIS OF NET ASSETS BY FUND TYPE

	Unrestricted funds		Restricted Funds	Total
	General Funds	Designated Funds		
	£	£	£	£
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	<u>227,685</u>	<u>82,970</u>	<u>945,100</u>	<u>1,255,755</u>
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>

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	<u>500</u>	<u>1,500</u>

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
	<u>2,400</u>	<u>3,360</u>

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

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.

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

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	TOTAL
	General	Designated	Funds	
	Funds	Funds		
	£	£	£	£
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	<u>134,721</u>	<u>11,208</u>	<u>6,950</u>	<u>152,879</u>
EXPENDITURE ON: see details next page				
Expenditure on charitable activities	<u>131,186</u>	<u>19,416</u>	<u>40,393</u>	<u>190,995</u>
Total expenditure	<u>131,186</u>	<u>19,416</u>	<u>40,393</u>	<u>190,995</u>
Net income/expenditure before transfers between funds	3,535	-8,208	-33,443	-38,116
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
RECONCILIATION OF FUNDS:				
Funds brought forward	<u>214,385</u>	<u>113,253</u>	<u>1,001,543</u>	<u>1,329,181</u>
Funds carried forward	<u>218,028</u>	<u>104,937</u>	<u>968,100</u>	<u>1,291,065</u>
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
	<u>119,669</u>	<u>9,388</u>	<u>6,950</u>	<u>136,007</u>
Income from charitable activities				
Church lettings	13,321			13,321
Fees & similar receipts	1,329	1,820		3,149
	<u>14,650</u>	<u>1,820</u>	<u>0</u>	<u>16,470</u>
Investment income				
Bank interest	402			402
Total income	<u>134,721</u>	<u>11,208</u>	<u>6,950</u>	<u>152,879</u>

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

15 DETAILED COMPARATIVE FIGURES Continued
STATEMENT OF FINANCIAL ACTIVITIES

EXPENDITURE	See note 3	Year ended 31 December 2020			TOTAL £
		Unrestricted funds General Funds £	Designated Funds £	Restricted Funds £	
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

