

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH WARE

England & Wales · Charity number 1129563

Details

Other names CHRIST CHURCH WARE PCC

Status Registered

Legal form Previously excepted

Registered 2009-05-13

Register [View on the Charity Commission register](#)

Contact

Address Christ Church
New Road
Ware
SG12 7BS

Phone 01920487267

Email office@christchurchware.co.uk

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Activities

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

Activities: Promotion of the Christian faith through teaching and living that faith out in acts of love

Classification

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

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£423,844	£435,617	-	-
2023-12-31	£577,762	£363,547	£793,865	8
2022-12-31	£438,109	£338,584	-	-
2021-12-31	£430,840	£372,504	-	-
2020-12-31	£429,128	£256,573	-	-

Trustees

Name	Role	Appointed
Rev John Leonard Walter Hookway	Chair	2011-07-15
Allan Cameron Ross		2020-10-07
Caroline Oakes		2026-05-20
David Pierce		2025-05-21
Hannah Celano		2026-05-20
Isobel Smith		2023-05-17
Mary Salter		2023-05-17
Monique Mathys-Graaff		2023-05-17
Ola Stevens		2026-05-20
Paul Davies		2024-05-15
Robert Barker		2024-05-15
Sam Rich		2018-04-25
Sian Woodward		2026-05-20
geoff Madge		2025-05-21

Accounts



Christ Church Ware
Jesus led, Spirit empowered, Grace based.

CHRIST CHURCH WARE

TRUSTEES REPORT AND ACCOUNTS

FOR YEAR ENDING

31 DEC 2024

For presentation and approval at
The ANNUAL PAROCHIAL CHURCH MEETING on
WEDNESDAY 21st MAY 2025

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REFERENCE AND ADMINISTRATIVE DETAILS

TRUSTEES

Revd John L W Hookway
Mr Richard Marlow – Church Warden
Mrs Monique Mathys-Graaff – Church Warden
Mr Peter Yates
Mr Samuel Woodward
Mr Allan Ross
Mr David Briggs

Revd Marcus Hart
Mrs Diana Perkins
Mr Paul Davies
Mr Robert Barker
Mrs Isobel Smith
Miss Mary Salter

SECRETARY AND TRUSTEE

Mr David Lowrie

TREASURER AND TRUSTEE

Mrs Samantha Rich

OFFICE

Christ Church Office
New Road, Ware
Herts
SG12 7BS

INDEPENDENT EXAMINER

Archie McDowall BA CA
Stewardship
1 Lamb's Passage
London EC1Y 8AB

BANKS

CAF Bank
25 Kings Hill Ave
Kings Hill
West Malling
Kent ME19 4JQ

Lloyds Bank
1 Legg Street
Chelmsford
Essex
CM1 1JS

REGISTERED CHARITY NUMBER

1129563

TRUSTEES' REPORT

The Trustees present their report and accounts for the year ended 31st December 2024. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: *Accounting and Reporting by Charities* preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued on 16th July 2014. The report takes account of the requirement for Trustees to report annually on public benefit and the Trustees have had regard to the Charity Commission's guidance on public benefit.

STATEMENT OF PAROCHIAL CHURCH COUNCIL RESPONSIBILITIES

Under the Charities Act 2011 the PCC is required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of affairs of the church.

We are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the policies adopted are in accordance with the Church Accounting Regulations and with applicable accounting standards.
4. Prepare the financial statements on a going concern basis.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the church and to ensure that such accounts comply with applicable accounting standards and with the Statement of Recommended Practice and the Regulations made under Section 130 of the Charities Act 2011. We also have a responsibility to safeguard the assets of the church and to take reasonable steps for the prevention of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council (PCC) ("the Charity") was established in 1858 and is governed by two pieces of Church of England Legislations (called measures). These are The Parochial Church Council (Powers) Measure 1956 as amended and The Church Representation Rules. Additionally the Trustees Act 2000 sets out additional duties and powers of unincorporated charities. The PCC became a registered charity on 13th May 2009, number 1129563. The Charity was established in 1858 to serve the parishioners of the newly formed parish of Christ Church, Ware. The Charity is funded by voluntary giving and occasional grants. We seek to continue the vision desired by the benefactor, Robert Hanbury, who financed the building of Christ Church and its associated buildings.

The PCC members are the Trustees of the charity and they are appointed according to the Church representation rules.

At the regular PCC meetings, the Trustees agree the strategy and areas of activity for the Charity, including vision, mission and ministry, consideration of grant making, investment, reserves, risk management, safeguarding, premises and performance. The day to day operational requirements of the charity are delegated to the staff team, including the Vicar, Curate and Operations Manager.

The Trustees who served during the year 2024 were as follows:-

Revd John L W Hookway
Revd Marcus Hart (appointed 07/2022)
Mr Robert Barker (elected 05/2024)
Mrs Monique Mathys-Graaff (elected Warden 05/2024)
Mr Richard Marlow (elected Warden 05/2023)
Mrs Isobel Smith (elected 11/2023)
Mr David Lowrie (elected 11/2024)
Mr Peter Yates
Mr Samuel Woodward
Mrs Samantha Rich
Miss Mary Salter
Mrs Diana Perkins
Mr Paul Davies (elected 05/2024)
Mr Allan Ross
Mr David Briggs
Mr Keith Chamberlain (retired 05/2024)
Mr Gary Parkes (retired 05/2024)
Mrs Lucy Davies (retired 05/2024)

At the 10 PCC meetings of the trustees held between January and December 2024, there was an average attendance of 72.66%.

The following sub-committees are appointed by the PCC:

- **Standing Committee:** This is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the council.
- **Sub-Committee to look at Missions Policy**
- **Sub-Committee to look at Finances**
- **Sub-Committee to look at allocation of tithed monies from building project**

Day to day management of the charity is the responsibility of the staff team. Strategic direction for the charity is set by the PCC in consultation with the staff team and budgets are set and approved by the PCC.

New trustees are introduced to the responsibilities of the PCC at the beginning of their tenure. They are required to sign the Trustee eligibility and Fit and Proper Persons Declaration and complete appropriate safeguarding training and undergo an appropriate DBS check. Additionally each new PCC member is provided with a job description and “The Essential Trustee: what you need to know, what you need to do” (Charity Commission)

Staff salaries are set by the remuneration committee, which is comprised of Vicar, Wardens and Treasurer. Christ Church is committed to paying a living wage (as set by the Living Wage Foundation) to all staff and is committed to remunerating staff fairly. Relevant benchmarks are considered when reviewing staff salaries and benefits.

OBJECTIVES AND ACTIVITIES

The principal activity in the year under review was that of a Parochial Church Council to a Church of England Parish Church. Christ Church has adopted the appropriate governing documents with the primary objective of “Promoting in the Ecclesiastical Parish the whole mission of the Church”. The PCC (Powers) Measure 1956 states that the PCC is ‘to co-operate with the minister in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical’. Christ Church is committed to:

- regular public worship open to all
- teaching Christianity through sermons, courses and small groups
- the provision of children’s and youth work with a Christian ethos
- the promoting of Christianity through staging of events, meetings and encouragement to live out the teachings of Jesus Christ
- promoting the whole mission of the Church through provision of activities for senior citizens, parents & toddlers and other special need groups.

The PCC has adopted the Mission Statement “Jesus led, Spirit empowered, Grace based”.

The PCC is also responsible for maintaining church property located in the parish, namely the Church Centre and the house in Cromwell Road.

Christ Church currently appoints five Foundation Governors and recommends two Diocesan Governors out of the 12 governors of Christ Church C of E (Voluntary Aided) Primary School and Nursery, and the incumbent is an ex-officio Foundation Governor.

The PCC employs a full time Youth and Children’s Pastor, and part-time Assistant Pastors, Assistant Children’s Worker, part-time Operations Manager, Parish Administrator, PA to the Vicar and a Cleaner, all who support the clergy in management of the church.

VOLUNTEERS

Volunteers are vital to the effective functioning of our church. They are integral to the structure and operations of the church as a charity, and contribute strongly towards its aims and objectives. There is almost no function of the church that would operate without the support of our volunteers.

The Parochial Church Council (PCC) is composed of elected volunteers plus clergy and relies on those people giving their time and effort to make it an effective decision-making and governing body. Other volunteers support the PCC by giving their time to carry out roles which have been initiated by, or agreed with, the PCC.

Christ Church Ware has a volunteer policy that was agreed by PCC July 2019. This is reviewed annually and amended as necessary. No payment, other than the reimbursement of agreed expenses, is made by the PCC to people who give their time as volunteers.

Where there is a requirement for them to do so, i.e. working with children or vulnerable adults, volunteers are DBS checked in line with our Safer Recruitment policy.

Christ Church Ware PCC has sufficient insurance policies to cover employed staff and volunteers.

The PCC ensure that all details about volunteers are handled in accordance with data protection rules under the definition of 'personal data' in the Data Protection Act 1998

REVIEW OF VISION, ACHIEVEMENTS AND PERFORMANCE

At all meetings

- Monthly accounts are presented and discussed and actions taken to ensure income and expenditure track against budgets.
- The vicar provides an update on any crucial parish affairs including pastoral and his own workloads and things that are on his mind and heart.

January 2024

An overall view of 2023 was discussed. The final accounts of 2023 were circulated with thanks to all for their efforts. The strategic plan and mission action plan were discussed. Wedding and funeral fees were approved.

February 2024

The operations manager gave the 6 monthly review of Safeguarding. There were no reportable safeguarding incidents. Safeguarding polices were reviewed with thanks to the many volunteers who serve in the church. The state of the building, heating and the external wall were discussed. The trees on the church site need to be pollarded and was agreed to go ahead. New IT was talked about with Church Suite data program. The treasurer reported a healthy budget. The missions budget was discussed.

March 2024

The chair of the Mission Advisory Committee presented meeting minutes about the various mission partners that the church supports with some new partners for consideration. Louise Brett shared her highlights of the past year as women's ministry and ministry leaders. John Hookway gave a communications and vicar's update

April 2024

Accounts and APCM report for 2023 were presented and approved in draft form. The treasurer gave a brief update and stated that the PCC is now debt free.

May 2024

Children's worker updated the PCC on past efforts and vision for the future. The new sensory room has opened. A brief discussion on the operations was given by the chair. The new PCC was welcomed and their responsibilities outlined.

June 2024

The church trees were pollarded due the May half term. Pastoral care assistant gave an update. Bereavement journey was well received and increase in attendance to Service of the Word. The treasurer gave an update with finances with proposal for new office purchase card approved by committee. The legacy fund committee gave an update with minutes from their discussions. Suggestions for future donations were presented. Vicar updated the committee about the transition of the new head in Christ Church School. Church Suite continues to be well received. Children's assistant has returned from maternity leave.

July 2024

Treasurer reported the introduction of the new office card. Also reported was the need for new microphones and headsets in the church. The old are past their useful service life and are beginning to cause problems. Legacy fund looking to make recommendations at later PCC meetings. Vicar reported the retirement of the Christ Church School Head teacher

September 2024

Legacy fund committee updated PCC with recommendations for allocation of the legacy fund from the development project. A brief report from treasurer followed by an update for CAP. The operations manager gave an update with regards to the church fabric and safeguarding. There have been no reportable safeguarding issues. The vicar reported that the church had passed its Archdeacon's Inspection.

October 2024

The new head teacher to Christ Church School addressed the PCC with a school governor and thanked the church for their financial support. Vicar updated that Curate will be on paternity leave and the Youth and Children's worker is in Uganda. The PCC discussed the Net Zero Communication from the Church of England.

November 2024

The treasurer reported that the accounts would be expected to end the year with a surplus. The budget for 2025 was presented. After discussion it was proposed and approved by all PCC. Additionally, fees were approved for weddings/funerals and hall hire for 2025. Vicar's sabbatical approved for 2025.

ELECTORAL ROLL AND CHURCH ATTENDANCE

The Electoral Roll was revised in February 2024. 245 names were on the Electoral Roll at APCM May 2024. 76 were resident in the parish, 169 were resident outside the parish. There will be a full Electoral Roll revision in March/April 2025.

260 of 309 attending people received Communion on Easter Day. Total attendance in Advent was 807 from the congregation and 1299 across other events. There were 199 communicants of a total of 545 attending on Christmas Day and Eve services. The average attendance for a usual Sunday was 195 adults and 50 young people.

During the year of 2024, 4 babies under a year old were baptised plus 6 children over one year old but less than 13 years old and 7 adults. There were 11 candidates confirmed in October 2024, 6 females and 5 males.

There were 3 weddings held in church and also 11 funerals followed by burial or cremation. There were 10 cremations.

VICAR'S REPORT

Our verse for the year is 'seek first his kingdom and his righteousness and all these things will be given to you as well' Matthew 6:33

During the past year we have been able to celebrate many milestones in people's lives, at the baptism and confirmation service in the heart of the service was this verse commissioning us all to *seek first his kingdom* and then all these things will be added unto you.

As you walk into the church you see the vine across the glass reminding us of John 16 where we are called to abide in Jesus and as we abide in Jesus we bear much fruit. As we seek Jesus's kingdom we get to partner in his ministry in the power of his spirit.

In Luke 4:18 'The spirit of the Lord is on me because he anointed me to proclaim good news the poor he has sent me to proclaim freedom for the prisoners and recovery of sight for the blind to set the oppressed free'. Jesus himself pointed out how he was the fulfilment of this promise from Isaiah, which also includes binding up the broken hearted and comforting those who mourn. His church and his people are called to continue his ministry here on Earth in the power of his spirit.

As I walk onto our site I am so often amazed at how we as this community are able to be taking part in this. From proclaiming the good news in Alpha, in our services. To proclaiming the good news for the poor through CAP as we set those free from Debt and through many other ministries. Where we bind up the broken hearted in our pastoral care and our bereavement courses.

In Psalm 78 we are called to continue to pass on to the next generation the generations yet to be born. The partnership with the school continues to flourish as the baton of headship was passed on, and it is amazing how that great relationship that was started since nearly the founding of this parish continues to flourish in our day. On Sundays we are privileged with the children and young people we have and the way that serve with us, as well as its growth through the week in many forms and the connections with the other schools in our parish as well.

One of the most amazing things that we have here at the church is the number of volunteers that run and serve in so many of our ministries in different ways and is a huge thank you to all of them. This year was also a first for Christ Church as we hosted one of the ordination services for the diocese. All of us have a calling to follow Jesus and he has unique call on our lives in the way that he has gifted and made us and it is a delight to serve a community that releases all the people of God together to be fulfilled in what the Lord calls them to.

The verse in 2019 the year we did the building work, was 1 Thess 5:24 on the faithfulness of God and the song at our reopening was great is thy faithfulness. As we pause at this report and this APCM, it gives me great joy in reflecting on all the Lord is doing and it points ahead to all that he can do. My hope and prayer is that as we look, read, reflect and give thanks for God's faithfulness, we like the prophet Habakkuk can say in Hab 3:2 'Lord, I have heard of your fame; I stand in awe of your deeds, Lord. Repeat them in our day, in our time make them known.' We can say thank you and marvel at all God is doing and ask Him to continue to do more of them in our day and in the years to come. Seeing even more people coming to know Jesus, lives being changed and transformed, the broken hearted being healed and restored in Jesus.

With my prayers for our future at Christ Church and thanks to you all.

God bless,
John

Rev John Hookway

CHURCH WARDENS AND FABRIC REPORT

As Wardens we continue to be humbled by everything that God has done and continues to do at Christ Church, Ware.

Church buildings and Services

We are blessed with a flexible church building which allows a variety of services and events to be hosted. The church is used not just for the Sunday services (0900, 1030 and Seven) but also events during the week (Service of the Word, Friday morning Café, Join-in events during school holiday times), and other more adhoc type events (for example a concert was hosted this year).

We have continued to provide a live feed from the 1030 service allowing those unable to attend in person the opportunity to participate.

We give thanks for all those who sacrificially give their time in support of the Sunday services, including the service leaders, preachers, readers, intercessors, worship groups, tech team, and the life groups providing that all important tea and coffee at the end of the services, facilitating a time of fellowship. Included in this list are some of our mission partners who record the reading which we get to hear once a month.

The last quinquennial inspection was carried out in September 2021. There were no immediate works identified, although the more urgent matters were dealt with in 2021 and 2022. The two larger pieces identified are the roof and the front wall. It is felt that the roof work is not urgent and issues can be dealt with on a repair (rather than replace) basis. On the wall we have just started engaging professionals although opinions as to exactly what rectification work is required vary considerably.

Thanks to Rev John Hookway, Vicar

As wardens we witness the incredible work John does on behalf of the parish, the congregation, the Diocese and the wider community. We are very blessed that John has been called to lead in this place. We thank you for your service, your wisdom, your guidance and your patience. We are pleased that the works on the vicarage, outstanding for years, have finally been completed.

Curate Marcus Hart has been with us since 2022, alongside his wife. He continues to support John and the church in so many ways. 2025 will see Marcus complete his curacy and leave to begin his ministry elsewhere; we will be very sad to see him go. We would like to offer our congratulations to Marcus and his wife on becoming parents for a second time this year, and thank Marcus for his enthusiasm and encouragement.

Operations Manager Richard Shepherd. As wardens we are hugely grateful for the work Richard S does in keeping things running smoothly (particularly as a number of the things he does would traditionally have fallen to the wardens to do!). He manages the buildings, office, staff, diocesan correspondence, various events throughout the week and year....the list goes on. Thank you.

Assistant Pastors (Rachel Quinlan & Louise Brett). We thank God for his provision that has allowed us to continue with Rachel and Louise as Assistant Pastors supporting specific areas of ministry, allowing a focus on those particular areas. It is always an encouragement for us when we hear their updates at PCC meetings.

Treasurer (Sam Rich) and Finance Committee. We are truly grateful to the ongoing work Sam Rich performs as treasurer, supported by the Finance Committee. We are a large church and the amount of time it takes to keep track of incomings and outgoings, along with forecasting future

income/expenditure should not be under estimated. Sam's wisdom, guidance and knowledge continue to be invaluable. We give thanks to both Sam and the Finance Committee for the work they do.

Children's and Youth team. The children's and youth work goes from strength to strength, under the leadership of Jess, supported by Lizzie. It's been great to see that Join In (activity during school holidays) continues to flourish, and that Ignite (after school children's activity) has started. We give thanks for all that Jess, Lizzie and the (huge) children & youth volunteer team do to nurture and encourage our young people.

Volunteers and Giving. We want to say a huge thank you to all of you who give of your time and resources. It supports so many of our ministries in the church, in the community and the wider world, and we are grateful for your faithfulness and sacrifice.

Richard Marlow & Monique Mathys-Graaff
Church Wardens

YOUTH AND CHILDREN'S MINISTRY

We have lots to celebrate and give thanks for in our children's and youth ministry this year. We have 6 groups that run on a Sunday morning for age 0 to school year 9, a group for Yr 10-13s on a Sunday evening, our Seven Service where many of the young people are involved in bands, tech, hospitality and leading and our Wednesday evening group which is a social time for those in Year 7-13. It is great to be able to provide these different spaces for our young people to connect in. Attendance at these groups is fairly regular which is encouraging and we have had new people join us. Lizzie is a great addition to the team and has been building relationships with the children and parents as well as supporting and growing our children's team.

The youth team has grown over the last year and has a strong team of committed people. The youth will be going on another weekend away in March. Last year 26 young people went on the weekend and we had lots of fun. Being in a different space together provides opportunities for deeper conversations and connections to happen and also helps to build relationships within the group and with the leaders.

We are exploring starting a new club called Ignite for children in Year 4-6 which is led by Lizzie. We are trying it for two dates this term and 25 children signed up to attend either one or both sessions. At our first one we had 17 children and had great fun with them, eating toast on arrival, playing games and hearing the story of Jesus calming the storm. It seems to have been well received by both the children and parents and we would love to make this a weekly group. However, in order to do this we need a team as currently we only have one volunteer and the support of Jess and Marcus which would not be sustainable on a weekly basis.

We continue to run our half term Join In events which are going well and become fully booked very quickly. We run four sessions, one of which is an SEN session. The SEN session has been appreciated by several families. It is a great way to welcome the community into the church and to provide fun activities and a Bible story.

We maintain a presence in Christ Church, Larkspur and Priors Wood schools mainly through leading assemblies. All three schools are very welcoming and open to a Christian message being

shared. Lizzie has been getting to know some of the children at Christ Church by running games club at lunchtime. Christ Church school have been very supportive of Ignite and helping to make it a smooth connection with the school. We also were invited in to do an assembly at Presdales again for Christmas 24 and have begun conversations about doing some year group assemblies this year.

Jess Cole

PLANS FOR FUTURE PERIODS

The trustees continue to focus on implementing the strategic plan we believe God has called us to steward in this season and the trustees review this plan at least annually. The church's IT strategy continues to move forward with the increased adoption of Church Suite and is beginning the next phase of improving our website to be more aligned with our processes and requirements for communications. The trustees have recognized that our links with Christ Church School are vital and will continue to invest in this area as a key priority. The church continues to develop its community outreach and members' sense of connection, as well as growing our work amongst children and young people. The physical site is continuing to be upgraded to ensure that there is growing provision for all the activities that are run and supported.

FINANCIAL REVIEW

During the year income decreased by £153,000, to £424,000, and expenditure increased by £72,000, to £436,000. This difference was due to the prior year containing one-off income. As a result, there was a decrease in funds of £12,000 compared to a surplus in the prior year of £214,000 and the charity's net assets decreased by the same amount, to £782,000. Net current assets increased by £1,000 to £416,000.

General funds had a surplus of £5,000 which has ensured the PCC complies with its reserves policy. The Diocese assessed Christ Church's Parish Share for 2024 as £119,682 which was paid in full and separately provided a grant of £25,000 to the PCC to continue to employ the assistant pastors.

All loans in favour of the Development Fund for the redevelopment of the building have now been repaid in full.

The PCC continues to try to look outward to the wider world and to additionally set aside funds each year to support mission partners. This figure was £28,000 for 2024 which was based on 10% of the prior year's general giving. Additionally, £38,000 given as part of the development fund, intended as our tithe on the project, has been distributed in 2024.

INVESTMENTS POLICY

The PCC will hold its General Reserves in secure investments which are held with banks covered by the Financial Services Compensation Scheme (FSCS) and can be accessed readily. CCW will choose the financial institutions that it deposits funds with on the basis of:

- Their ethical stance in areas of social, environmental and sustainable dealings
- Their financial security and credibility

- The rate of return offered on investments.

The balance held with any one institution shall not exceed the sum of the FSCS Guarantee. Funds and Financial Institutions shall be reviewed by the Finance Committee annually.

Specific longer term investments may be considered for longer term purposes where funds have been given to meet future expenditure. The finance committee may recommend investments to the PCC subject to a minimal level of investment risk. Investments should be in line with the Church of England's ethical investment policies and may include pooled funds.

Beyond general reserves with CAF and Lloyds bank, the PCC holds funds with Ecology Building Society, Kingdom Bank and Cambridge and Counties Bank.

RESERVES POLICY.

The PCC have determined that the charity should aim to hold unrestricted cash of no less than £87,000 (which equates to about 3 months' of unrestricted expenditure) so that the charity could continue to operate should income and/or expenditure vary adversely. At the year end, the charity had net current assets that are not subject to any restrictions or designations of £95,000 and is complying with its reserves policy.

ON-GOING FINANCIAL COMMITMENTS

At the date of this report the PCC confirms that each fund has sufficient assets to fulfil its obligations.

KEY RISKS AND UNCERTAINTIES

In common with other churches and charities the PCC faces risks be they operational, financial or reputational. The PCC has considered the major areas of risk, which include reputational, operational and financial, to which it is exposed, measuring both the likelihood and impact of a particular event or action and has established systems to mitigate those risks. This will involve regular reviews in identification, assessment and monitoring.

SAFEGUARDING

The PCC has a legal obligation under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults) and it complied with this duty at its meeting on the 22nd February 2021. Furthermore it intends to comply with this duty annually.

The trustees received regular updates throughout the year in regard to safeguarding matters from the diocese and Thirty one Eight pertinent to their roles and responsibilities.

PUBLIC BENEFIT

The Trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission.

TAXATION STATUS

The PCC is an exempt charity for taxation purposes as a church is defined as a place of worship under Place of Worship Act 1855.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE ACCOUNTS

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing these accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed , subject to any material departures disclosed and explained in the accounts: and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

EXEMPTION FROM AUDIT

The charity is entitled to exemption from audit under Section 145 of the Charities Act 2011 and in accordance with directions given by the Commissioners under section 145 (5) (b).

Approved by the Trustees and signed on their behalf by:

John Hookway
John Hookway (Apr 12, 2025 14:12 GMT+1)

Samantha Rich
Samantha Rich (Apr 12, 2025 10:15 GMT+1)

Date: Apr 12, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH WARE
('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2024 on pages 15 to 26 following, which have been prepared on the basis of the accounting policies set out on pages 17 and 19.

Responsibilities and basis of report

As members of the PCC 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 Charity'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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity 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.

Archie McDowall
Archie McDowall (Apr 16, 2025 12:00 GMT+1)

Archie McDowall
Institute of Chartered Accounts of Scotland
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 16 April 2025

CHRIST CHURCH WARE PCC
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	3	322,259	65,079	-	387,338	547,121
Charitable activities	4	24,471	-	-	24,471	24,743
Investments	5	12,036	-	-	12,036	5,898
Total income and endowments		<u>358,766</u>	<u>65,079</u>	<u>-</u>	<u>423,844</u>	<u>577,762</u>
EXPENDITURE ON:						
Charitable activities	6	355,355	73,580	6,682	435,617	363,547
Total expenditure		<u>355,355</u>	<u>73,580</u>	<u>6,682</u>	<u>435,617</u>	<u>363,547</u>
Net income/(expenditure)		<u>3,411</u>	<u>(8,502)</u>	<u>(6,682)</u>	<u>(11,773)</u>	<u>214,216</u>
Transfers between funds	14	(7,186)	7,186	-	-	-
Net movement in funds		<u>(3,775)</u>	<u>(1,316)</u>	<u>(6,682)</u>	<u>(11,773)</u>	<u>214,216</u>
Reconciliation of funds:						
Total funds brought forward		489,680	40,594	263,591	793,865	579,649
Total funds carried forward	14	<u>485,905</u>	<u>39,278</u>	<u>256,909</u>	<u>782,092</u>	<u>793,865</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 17-26 form part of these accounts.

CHRIST CHURCH WARE PCC

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS						
Tangible assets	9	108,836	-	256,909	365,746	378,128
		<u>108,836</u>	<u>-</u>	<u>256,909</u>	<u>365,746</u>	<u>378,128</u>
CURRENT ASSETS						
Debtors	10	17,971	254	-	18,225	15,487
Cash at bank and in hand	11	366,505	40,565	-	407,070	429,299
		<u>384,476</u>	<u>40,818</u>	<u>-</u>	<u>425,295</u>	<u>444,786</u>
CREDITORS: Amounts falling due within one year	12	(7,408)	(1,540)	-	(8,948)	(29,049)
Net current assets / (liabilities)		<u>377,068</u>	<u>39,278</u>	<u>-</u>	<u>416,347</u>	<u>415,737</u>
Total assets less current liabilities		<u>485,905</u>	<u>39,278</u>	<u>256,909</u>	<u>782,092</u>	<u>793,865</u>
TOTAL NET ASSETS		<u>485,905</u>	<u>39,278</u>	<u>256,909</u>	<u>782,092</u>	<u>793,865</u>
FUND BALANCES						
Unrestricted Funds	14					
General funds		107,765	-	-	107,765	102,434
Designated funds		378,139	-	-	378,139	387,245
		<u>485,905</u>	<u>-</u>	<u>-</u>	<u>485,905</u>	<u>489,680</u>
Restricted Funds		-	39,278	-	39,278	40,594
Endowment Funds		-	-	256,909	256,909	263,591
		<u>485,905</u>	<u>39,278</u>	<u>256,909</u>	<u>782,092</u>	<u>793,865</u>

Apr 12, 2025

The financial statements were approved by the members of the PCC on and were signed on its behalf by:

John Hookway

John Hookway (Apr 12, 2025 14:12 GMT+1)

John Hookway

Samantha Rich

Samantha Rich (Apr 12, 2025 10:15 GMT+1)

Samantha Rich

Charity number: 1129563

The notes on page 17-26 form part of these accounts.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Statutory Information

The Parochial Church Council of the Ecclesiastical Parish of Christ Church Ware is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body and are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church and centre hire and rental of 10 Cromwell Road during the period it is unoccupied by a curate.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Intangible fixed assets

The cost of software is capitalised and amortised on a straight line basis over its expected useful life, which is expected to be 5 years.

f) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

The church halls and certain clergy accommodation are held in trust by the Diocese on behalf of the PCC. These properties are essential for the mission of the church and have been in use for many years but they have not been included in these financial statements as there is insufficient cost information and their depreciated cost is unlikely to be material.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000. and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Freehold improvements	Over the expected useful life
Equipment	Over 4 years

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

- g) Leased assets
 Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).
- h) Pension scheme arrangements
 The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.
- i) Taxation
 The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.
- j) Financial instruments
 The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).
- k) Exemption from preparing a cashflow statement
 The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.
- l) Critical accounting estimates and areas of judgement
 The members of the PCC do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2024	2023
	£	£
Donations of cash and similar	305,569	302,504
Distribution of Emmanuel Shared Church Assets	-	162,229
Other grants receivable	34,450	32,666
Income tax recoverable	47,319	49,723
	<u>387,338</u>	<u>547,121</u>

4 Income from charitable activities

	2024	2023
	£	£
PCC Fees	3,490	1,595
Church and Centre Hire	10,832	9,544
Rent - Cromwell Rd & King George Rd	-	1,109
Events	2,317	2,882
Other income	7,832	9,612
	<u>24,471</u>	<u>24,743</u>

5 Investment income

	2024	2023
	£	£
Bank interest	12,036	5,898
	<u>12,036</u>	<u>5,898</u>

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

6 Charitable expenditure

	2024	2023
	£	£
a Costs incurred directly on specific activities		
Ministry expenses:		
Parish share	119,682	114,590
Ministry staff employment costs	68,436	61,362
Clergy expenses	1,955	2,353
Other ministry expenses	10,351	10,949
Mission & Evangelism projects	22,653	14,607
Training costs	1,921	2,079
	224,999	205,939
Property expenses:		
Church running expenses	11,145	4,933
Church maintenance	11,448	4,021
Church utility bills	13,269	19,581
Church Centre running costs	16,284	16,493
Other PCC property upkeep	6,487	4,857
Operational costs for vicarage	141	141
	58,773	50,026
Grants payable (note 6c)	69,943	30,071
	353,716	286,035

b Costs incurred on support & administration

Governance costs		
Independent examiner's fee	2,000	2,760
	2,000	2,760
Administrative staff employment costs	48,208	45,579
Office expenses	6,014	9,546
Subscriptions and professional fees	4,043	2,701
Depreciation of tangible fixed assets	15,003	10,025
Loss on disposal of tangible fixed assets	114	372
Insurance	6,518	6,528
	81,901	77,511
Total expenditure	435,617	363,547

Fees payable to Stewardship other than for independent examination services totalled £nil (2023: £nil)

c Grants payable

	Institutions	Individuals	2024
	£	£	£
Grants for UK and overseas mission	51,629	10,210	61,839
Grants for education, including ministry training	8,104	-	8,104
	59,733	10,210	69,943

The comparatives for the previous year are as follows:

	Institutions	Individuals	2023
	£	£	£
Grants for UK and overseas mission	25,571	-	25,571
Grants for education, including ministry training	4,500	-	4,500
	30,071	-	30,071

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

The charity's principal grants to institutions comprised:

	2024	2023
	£	£
Legacy Project - One Heart/Reach Beyond	25,024	-
Legacy Project - Latin Link	9,450	-
Legacy Project - Family Link Myanmar	-	1,000
Future Hope	1,525	1,025
Jews for Jesus - Harvey	-	4,900
CPAS	1,350	1,350
TEAR Fund	3,000	3,400
Interserve Urban Vision - Lynch	-	4,600
OM - DeLima	2,970	3,500
Dust Project	3,300	1,750
Christ Church School	8,104	4,500
Avail - Subhedi	3,300	3,000
Grants to institutions for less than £1,000 each	1,710	1,046
	<u>59,733</u>	<u>30,071</u>

Harvey and Lynch families continued to receive support in 2024 as individuals rather than through the mission organisation.

d Other

35 hampers (approx. value £1750) were distributed, as agent, to CAP clients from goods donated by members of Christ Church and Hertford Baptist Church and Hertford Foodbank. (2023: 29 hampers (approx. value £1305))

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2024	2023
	£	£
Gross wages and salaries	116,935	107,450
Social security	1,093	244
Pension costs	8,672	8,231
	<u>126,700</u>	<u>115,925</u>

The average monthly number of employees during the year was 8 (2023: 7.75) Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

During the year key management received employment benefits totalling £53,560 (2023: £51,138).

Rev John Hookway and Rev Marcus Hart (who are clergy members of the PCC) receive a stipend from the Diocese and so they are not employees; some of the Parish Share paid to the Diocese is used to meet the cost of this stipend. They are provided with accommodation (which is customary for clergy) and the cost of this accommodation to the PCC is disclosed in note 6 'Charitable Expenditure'. The charity also reimbursed expenses to Rev John Hookway and Rev Marcus Hart; again these costs are disclosed in note 6 'Charitable Expenditure' under the heading 'Clergy expenses'.

No member of the PCC received employment benefits in either the current or preceding year.

8 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent for Acts435 and, in that capacity:

- a) received £1,465 (2023: £1,605) and paid £1,465 (2023: £1,605)
- b) at the year end the charity owed £nil (2023: £nil)

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

9 Tangible fixed assets

	Land & buildings £	Plant & equipm't £	Fixtures, fittings £	Office equipm't £	Total 2024 £
Cost					
At 1 January	394,826	32,688	453	2,287 #	430,254
Additions	-	2,735	-	- #	2,735
Disposals	-	-	-	(754) #	(754)
At 31 December	<u>394,826</u>	<u>35,424</u>	<u>453</u>	<u>1,533 #</u>	<u>432,235</u>
Accumulated depreciation					
At 1 January	26,728	23,695	393	1,311 #	52,126
Charge for the year	6,682	7,878	60	383 #	15,003
Eliminated on disposal	-	-	-	(640) #	(640)
At 31 December	<u>33,410</u>	<u>31,573</u>	<u>453</u>	<u>1,054 #</u>	<u>66,490</u>
Net book value					
At 31 December	<u>361,416</u>	<u>3,851</u>	<u>-</u>	<u>479</u>	<u>365,746</u>
At 1 January	<u>368,098</u>	<u>8,993</u>	<u>60</u>	<u>976</u>	<u>378,128</u>

The curate's house is carried at historical cost of £96,000. However, if there was a need to liquidate this asset, it is likely it could be sold for c.£450,000.

10 Debtors

	2024 £	2023 £
Falling due within one year:		
Trade debtors	2,793	858
Tax recoverable	13,521	12,489
Other debtors	304	735
Prepayments and accrued income	1,607	1,405
Total debtors	<u>18,225</u>	<u>15,487</u>

11 Cash at Bank and in Hand

	2024 £	2023 £
Cash at bank with immediate access	233,938	258,988
Notice deposits (with a term of twelve months or less)	173,092	170,271
Petty cash	40	40
	<u>407,070</u>	<u>429,299</u>

12 Creditors: liabilities falling due within one year

	2024 £	2023 £
Trade creditors	326	2,728
Taxation and social security	1,045	897
Other creditors	3,547	1,159
Accruals	4,031	4,265
Loans	-	20,000
	<u>8,948</u>	<u>29,049</u>

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

13 Pension commitments

During the year employer's pension contributions totalling £8,672 (2023: £8,231) were payable to defined contribution personal pension schemes. Pension contributions of £nil are owing at the balance sheet date (2023: £707).

14 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Events	-	2,317	(2,317)	-	-	-
Building Project	156,088	-	(3,788)	(5,318)	-	146,982
Cromwell Road	96,160	-	-	-	-	96,160
Associate Pastor	64,013	-	-	-	-	64,013
Community and Mission	70,984	-	-	-	-	70,984
	<u>387,245</u>	<u>2,317</u>	<u>(6,105)</u>	<u>(5,318)</u>	<u>-</u>	<u>378,139</u>
<i>General Unrestricted Funds</i>	<u>102,434</u>	<u>356,448</u>	<u>(349,249)</u>	<u>(1,868)</u>	<u>-</u>	<u>107,765</u>
Total Unrestricted Funds	<u><u>489,680</u></u>	<u><u>358,766</u></u>	<u><u>(355,355)</u></u>	<u><u>(7,186)</u></u>	<u><u>-</u></u>	<u><u>485,905</u></u>
<i>Restricted Funds</i>						
Development	421	37,841	(43,580)	5,318	-	-
Vicar & Church Wardens	5,854	52	(1,416)	-	-	4,490
Major Repairs & Renewals	637	-	(637)	-	-	-
LoveWare:LiveWare	408	-	-	-	-	408
Oasis	307	75	-	-	-	382
Christians Against Poverty	20,481	13,427	(16,452)	-	-	17,455
Pastoral Care	226	-	(91)	-	-	136
Youth Work	5,898	5,000	(1,927)	-	-	8,971
Children's Work	-	7,950	(7,872)	-	-	78
Mission Funds	5,881	735	(1,233)	1,868	-	7,250
Outreach Ministries	108	-	-	-	-	108
Ukraine Support	373	-	(373)	-	-	-
	<u>40,594</u>	<u>65,079</u>	<u>(73,580)</u>	<u>7,186</u>	<u>-</u>	<u>39,278</u>
<i>Endowment Funds</i>						
Church centre and car park	263,591	-	(6,682)	-	-	256,909
	<u>263,591</u>	<u>-</u>	<u>(6,682)</u>	<u>-</u>	<u>-</u>	<u>256,909</u>
Aggregate of funds	<u><u>793,865</u></u>	<u><u>423,844</u></u>	<u><u>(435,617)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>782,092</u></u>

The transfers referred to above were made for the following reasons:

- a) £5,318 was transferred to the Development Fund to cover depreciation of the remaining fixed assets in the fund
- b) £1,868 was transferred to Mission Funds to ensure funds are available for future mission

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>				2024 £
	General funds £	Designated funds £	Restricted funds £	Endowment funds £	
Tangible fixed assets	12,676	96,160	-	256,909	365,746
Debtors	17,597	374	254	-	18,225
Cash at bank and in hand	84,052	282,453	40,565	-	407,070
Creditors falling due within one year	(6,560)	(848)	(1,540)	-	(8,948)
	<u>107,765</u>	<u>378,139</u>	<u>39,278</u>	<u>256,909</u>	<u>782,092</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Events	(2)	2,882	(2,881)	-	-	-
Building Project	25,900	130,188	-	-	-	156,088
Cromwell Road	96,160	-	-	-	-	96,160
Associate Pastor	64,013	-	-	-	-	64,013
Community and Mission	-	32,041	-	38,943	-	70,984
	<u>186,071</u>	<u>165,111</u>	<u>(2,881)</u>	<u>38,943</u>	<u>-</u>	<u>387,245</u>
<i>General Unrestricted Funds</i>	<u>86,305</u>	<u>341,710</u>	<u>(325,581)</u>	<u>-</u>	<u>-</u>	<u>102,434</u>
Total Unrestricted Funds	<u>272,377</u>	<u>506,821</u>	<u>(328,461)</u>	<u>38,943</u>	<u>-</u>	<u>489,680</u>
<i>Restricted Funds</i>						
Development	(43,231)	46,607	(2,955)	-	-	421
Vicar & Church Wardens	6,479	106	(731)	-	-	5,854
Major Repairs & Renewals	4,159	-	(3,522)	-	-	637
LoveWare:LiveWare	408	-	-	-	-	408
Oasis	321	108	(123)	-	-	307
KGR Rent	37,834	1,109	-	(38,943)	-	-
Women's Ministry	49	-	(49)	-	-	-
Christians Against Poverty	22,147	9,900	(11,567)	-	-	20,481
Pastoral Care	384	-	(157)	-	-	226
Youth Work	1,898	4,000	-	-	-	5,898
Children's Work	5	7,791	(7,795)	-	-	-
Mission Funds	5,931	1,071	(1,121)	-	-	5,881
Outreach Ministries	108	-	-	-	-	108
Ukraine Support	507	250	(384)	-	-	373
	<u>36,999</u>	<u>70,941</u>	<u>(28,403)</u>	<u>(38,943)</u>	<u>-</u>	<u>40,594</u>
<i>Endowment Funds</i>						
Church centre and car park	270,273	-	(6,682)	-	-	263,591
	<u>270,273</u>	<u>-</u>	<u>(6,682)</u>	<u>-</u>	<u>-</u>	<u>263,591</u>
Aggregate of funds	<u>579,649</u>	<u>577,762</u>	<u>(363,547)</u>	<u>-</u>	<u>-</u>	<u>793,865</u>

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	Endowment funds	2023
	General funds	Designated funds			
	£	£	£	£	£
Tangible fixed assets	12,875	96,160	5,502	263,591	378,128
Debtors	14,598	399	490	-	15,487
Cash at bank and in hand	82,753	291,138	55,407	-	429,299
Creditors falling due within one year	(7,792)	(452)	(20,805)	-	(29,049)
	<u>102,434</u>	<u>387,245</u>	<u>40,594</u>	<u>263,591</u>	<u>793,865</u>

Designated Funds

- Events - set aside for away days etc
- Building Project - funds set aside for building and grounds repairs and maintenance.
- Cromwell Road - fund holding original investment into 10 Cromwell Road
- Assistant Pastor - funds designated for employing the Assistant Pastors to be spent as required
- Community and Mission - funds designated for expenditure in these areas in line with the original source of funds

Restricted Funds

- Development - to hold funds collected towards redeveloping Christ Church buildings and facilities
- Vicar & Church Wardens - to assist members of the congregation in a crisis situation
- Major Repairs & Renewals- for repairs and renewals to the buildings and grounds
- LoveWare:LiveWare - for managing the funds associated with the community work of the Ware churches
- Oasis - to hold funds for the group for single parents
- Christians Against Poverty - for funds towards supporting the Ware Christians Against Poverty partnership
- Pastoral Care - to hold gifts given to fund pastoral care
- Youth Work - to hold gifts given to fund Christ Church's work with young people
- Children's Work - to hold funds given to support Christ Church School and Children's worker
- Mission Funds - to hold gifts given to support missionary organisations and those going on short term mission
- Outreach Ministries - to hold a grant given to support the community in Ware
- Ukraine Support - to hold funds raised to support those fleeing Ukraine

Endowment Fund

The endowment funds represent work carried out on the church centre and car park (completed in 1998). These are treated as endowment because either the PCC may not sell those properties or, if the PCC were allowed to sell the properties, then the Diocese would require the proceeds of the sale to be expended on other building projects.

Annually the members of the PCC set aside some of the charity's income for grant giving to institutions and individuals who undertake activities that further the charity's own objects. It is anticipated that all of the funds designated for this purpose will be distributed within 3 years. In 2024 the amount set aside was £1,868 (2023 £0)

15 Transactions with related parties

During the year the charity:

- a) received donations totalling £69,815 (2023: £69,740) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).
- b) No expenses (2023: £nil) were paid to, or for, non-clergy members of the PCC.
- c) charity received donations totalling £9,325 (2023: £9,166) from the School Houses Trust, of which the Vicar and Wardens are trustees. The Church office provides all of the management support to the trust and trustees and are compensated for this by the charity. The other funds received are used for the benefit of the school through time allocated from the church's children's worker to assist in the school and also as a direct grant to the school

During the year the charity also made the following payments to, or for, related parties:

- a) The PCC donated £8,104 to Christ Church School to support religious education in the school and the development of a SEN friendly room. (2023: £4,500)
- b) At the year end the charity owed £nil (2023: £20,000) to any trustee or their related parties (2023: 1 trustee).

16 Events since the year-end

None to report

CHRIST CHURCH WARE PCC
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds					Unrestricted funds				
		General	Designated	Restricted	Endowment	Total	General	Designated	Restricted	Endowment	Total
		2024	2024	2024	2024	2024	2023	2023	2023	2023	2023
		£	£	£	£	£	£	£	£	£	
INCOME AND ENDOWMENTS FROM:											
Donations and legacies	3	322,259	-	65,079	-	387,338	315,060	162,229	69,832	-	547,121
Charitable activities	4	22,154	2,317	-	-	24,471	20,752	2,882	1,109	-	24,743
Investments	5	12,036	-	-	-	12,036	5,898	-	-	-	5,898
Total income and endowments		356,448	2,317	65,079	-	423,844	341,710	165,111	70,941	-	577,762
EXPENDITURE ON:											
Charitable activities:	6	349,249	6,105	73,580	6,682	435,617	325,581	2,881	28,403	6,682	363,547
Total Expenditure		349,249	6,105	73,580	6,682	435,617	325,581	2,881	28,403	6,682	363,547
Net income/(expenditure)		7,199	(3,788)	(8,502)	(6,682)	(11,773)	16,129	162,231	42,538	(6,682)	214,216
Transfers between funds	14	(1,868)	(5,318)	7,186	-	-	-	38,943	(38,943)	-	-
Net movement in funds		5,331	(9,106)	(1,316)	(6,682)	(11,773)	16,129	201,174	3,595	(6,682)	214,216
Reconciliation of funds:											
Total funds brought forward		102,435	387,245	40,594	263,591	793,865	86,305	186,071	36,999	270,273	579,649
Total funds carried forward	14	107,765	378,139	39,278	256,909	782,092	102,435	387,245	40,594	263,591	793,865

Accounts



CHRIST CHURCH WARE

TRUSTEES REPORT AND ACCOUNTS

FOR YEAR ENDING

31 DEC 2023

For presentation and approval at
The ANNUAL PAROCHIAL CHURCH MEETING on
WEDNESDAY 15th MAY 2024

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REFERENCE AND ADMINISTRATIVE DETAILS

TRUSTEES

Revd John L W Hookway	Mr Gary Parkes
Revd Marcus Hart	Mrs Lucy Davies - Church Warden
Mr Samuel Woodward	Mr Richard Marlow - Church Warden
Mrs Diana Perkins	Mr Allan Ross
Mr Peter Yates	Ms Mary Salter
Mr David Lowrie	Mrs Monique Mathys-Graaff
Mrs Isobel Smith	

SECRETARY AND TRUSTEE

Mr David Briggs

TREASURER AND TRUSTEE

Mrs Samantha Rich

OFFICE

Christ Church Office
New Road, Ware
Herts
SG12 7BS

INDEPENDENT EXAMINER

Archie McDowall BA CA
Stewardship
1 Lamb's Passage
London EC1Y 8AB

BANKS

CAF Bank
25 Kings Hill Ave
Kings Hill
West Malling
Kent ME19 4JQ

Lloyds Bank
5-6 Market Place
Hertford
Herts
SG14 1DF

REGISTERED CHARITY NUMBER

1129563

VICAR'S REPORT

Our church has an amazing history of God's faithfulness to us and our ability to serve the community of Ware and beyond.

At the heart of our faith is the gospel - the good news of Jesus, which enables all to have a relationship with God and for our faith to transform the world around us.

Throughout the past year, we have enabled many to explore the faith, through Alpha, Easter Explored with over 1200 primary school children, services, OCCA day, life groups and other courses, to name but a few.

Our youth and children's work has continued to grow, with young people playing an active role in areas of ministry, as well as successful Join-In events for children, parents and carers including additional SEN sessions.

We continue to support our community, through CAP debt advice, Toddlers, coffee mornings, Oasis, along with other activities and support for our older members now home bound or in care homes.

In December, we had over 4,000 people through our building including a great community partnership event with the PSA, Schools, Scouts and ourselves, alongside special and regular services.

The number of volunteers serving and having opportunities to explore their gifts, is something for which we are truly grateful.

As God is faithful to us, we are called to *'continue in what you have learned and have become convinced of, because you know those from whom you learned it.'* (2 Timothy 3:14) We are thankful to all who have helped Christ Church over the years to become what it is today, still sharing the gospel *'How beautiful are the feet of those who bring good news'* (Romans 10:14) and playing our part in transforming the community, as we have been exploring through our Romans course.

Behind everything we do is prayer and a trust in God *"Not by might nor by power, but by my Spirit."* Zechariah 4:6

As we have just celebrated our 165th birthday, we can give thanks for all that has been, as is shown in this annual report, but we can also continue to look forward with excitement for all that God has for us in the years to come.

With my thanks to all who support Christ Church Ware in any way.

God bless

John

TRUSTEES' REPORT

The Members of the Parochial Church Council (the 'PCC'), who are the charity's trustees for the purposes of charity law, have pleasure in presenting their report together with the financial statements for the year.

The report takes account of the requirement for Trustees to report annually on public benefit and the Trustees have had regard to the Charity Commission's guidance on public benefit.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council (PCC) ("the Charity") was established in 1858 and is governed by two pieces of Church of England Legislations (called measures). These are The Parochial Church Council (Powers) Measure 1956 as amended and The Church Representation Rules. Additionally the Trustees Act 2000 sets out additional duties and powers of unincorporated charities. The PCC became a registered charity on 13th May 2009, number 1129563. The Charity was established in 1858 to serve the parishioners of the newly formed parish of Christ Church, Ware. The Charity is funded by voluntary giving and occasional grants. We seek to continue the vision desired by the benefactor, Robert Hanbury, who financed the building of Christ Church and its associated buildings.

The PCC members are the Trustees of the Charity and they are appointed according to The Church Representation Rules.

At the regular PCC meetings, the Trustees agree the strategy and areas of activity for the Charity, including vision, mission and ministry, consideration of grant making, investment, reserves, risk management, safeguarding, premises and performance. The day to day operational requirements of the charity are delegated to the staff team, including the Vicar, Curate and Operations Manager.

The Trustees who served during the year were as follows:-

Revd John L W Hookway	Revd Marcus Hart (appointed 07/2022)
Mr Richard Marlow	Mrs Lucy Davies
Ms Mary Salter	Mr Peter Yates
Mr Samuel Woodward	Mrs Samantha Rich
Mr David Briggs	Mrs Diana Perkins
Mr Keith Chamberlain (retired 05/2023)	Mr Gary Parkes
Mr Allan Ross	Mrs Lizzie Castle (retired 05/2023)
Mr Robert Barker (retired 05/2023)	Mrs Emma Davies (retired 05/2023)
Mrs Isobel Smith (co-opted 05/23, elected 11/2023)	
Mr David Lowrie (co-opted 05/23, elected 11/2023)	
Mrs Monique Mathys-Graaff (co-opted 05/23, elected 11/2023)	

At the 10 PCC meetings of the trustees held between January and December 2023, there was an average attendance of 73%.

The following sub-committees are appointed by the PCC:

- **Standing Committee:** This is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the council.

- **Sub-Committee for Missions**
- **Sub-Committee for Finance**
- **Sub-Committee for Remuneration**

Day to day management of the charity is the responsibility of the staff team. Strategic direction for the charity is set by the PCC in consultation with the staff team and budgets are set and approved by the PCC.

New trustees are introduced to the responsibilities of the PCC at the beginning of their tenure. They are required to sign the Trustee eligibility and Fit and Proper Persons Declaration and complete appropriate safeguarding training and undergo an appropriate DBS check. Additionally each new PCC member is provided with a job description and “The Essential Trustee: what you need to know, what you need to do” (*Charity Commission*)

Staff salaries are set by the remuneration committee, which is comprised of vicar, wardens and treasurer. Christ Church is committed to paying a Living Wage (as set by the Living Wage Foundation) to all staff and is committed to remunerating staff fairly. Relevant benchmarks are considered when reviewing staff salaries and benefits.

OBJECTIVES AND ACTIVITIES

The principal activity in the year under review was that of a Parochial Church Council to a Church of England Parish Church. Christ Church has adopted the appropriate governing documents with the primary objective of “Promoting in the Ecclesiastical Parish the whole mission of the Church”. The PCC (Powers) Measure 1956 states that the PCC is ‘To co-operate with the minister in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical’ Christ Church is committed to:

- regular public worship open to all
- teaching Christianity through sermons, courses and small groups
- the provision of children’s and youth work with a Christian ethos
- the promoting of Christianity through staging of events, meetings and encouragement to live out the teachings of Jesus Christ
- Promoting the whole mission of the Church through provision of activities for senior citizens, parents & toddlers and other special need groups.

The PCC has adopted the Mission Statement “Jesus led, Spirit empowered, Grace based”.

The PCC is also responsible for maintaining church property located in the parish, namely the Church Centre and the house in Cromwell Road.

Emmanuel Shared Church is an Ecumenical Project within the parish, jointly between Christ Church, Ware and Ware Christian Fellowship. Emmanuel Shared Church members voted to close the project and this was finalised in November 2023.

Christ Church currently appoints five Foundation Governors and recommends two Diocesan Governors out of the 14 governors of Christ Church C of E (Voluntary Aided) Primary School and Nursery, and the incumbent is an ex-officio Foundation Governor.

The PCC employs a full time Youth and Children's Pastor and part time Assistant Pastors, Assistant Children's Worker, Operations Manager, Parish Administrator, PA to the Vicar and Cleaner, who all support the clergy in management of the church.

VOLUNTEERS

Volunteers are vital to the effective functioning of our church. They are integral to the structure and operations of the church as a charity, and contribute strongly towards its aims and objectives. There is almost no function of the church that would operate without the support of our volunteers.

The Parochial Church Council (PCC) is composed of elected volunteers plus clergy and relies on those people giving their time and effort to make it an effective decision-making and governing body. Other volunteers support the PCC by giving their time to carry out roles which have been initiated by, or agreed with, the PCC.

Christ Church Ware has a volunteer policy that was agreed by PCC July 2019. This is reviewed annually and amended as necessary. No payment, other than the reimbursement of agreed expenses, is made by the PCC to people who give their time as volunteers.

Where there is a requirement for them to do so, i.e. working with children or vulnerable adults, volunteers are DBS checked in line with our Safer Recruitment policy.

Christ Church Ware PCC has sufficient insurance policies to cover employed staff and volunteers. The PCC ensure that all details about volunteers are handled in accordance with data protection rules under the definition of 'personal data' in the Data Protection Act 1998

REVIEW OF VISION, ACHIEVEMENTS AND PERFORMANCE

At all PCC meetings

- Monthly accounts are presented and discussed and actions taken to ensure income and expenditure track against budgets.
- The vicar provides an update on any crucial parish affairs including pastoral and his own workloads and things that are on his mind and heart.

The PCC continued to refine and apply the vision that Christ Church has to its work in 2023. Christ Church is a Jesus led organisation, and the activities discussed reflected the need for evangelism at their heart. The empowerment of spirit (God's spirit) is reflected in prayer being present around decisions that were taken. The basis of grace underpins PCC discussions on the work of Christ Church, that of the clergy and volunteers, and outreach and mission.

Our statistic for mission show a year on year increase in community engagement and a recovery towards pre-COVID levels of attendance.

Jan 23 The PCC reviewed the previous year with the Strategic plan and Strategic plan tracker, and considered the plan for the year forward. The PCC reported positive moves within the membership of life groups and engagement. The PCC also reviewed the centre hire, wedding and funeral fees.

Feb 23 Safeguarding Policy was reviewed and updated. The chair of the Mission Advisory Committee presented recommendations for the 2023 budget and was discussed widely. The treasurer gave an update as to the finances for 2022. The vicar updated PCC as to the staff and status of ESC.

Mar 23 The 'Growing Hope' charity opportunity was discussed and how to develop that relationship further with Christ Church. Various policies were reviewed and approved ahead of the APCM. The treasurer presented feedback from the independent examiners in advance of APCM. The Assistant Pastor (Discipleship) addressed the PCC about her new role and aspirations.

Apr 23 The Operations Manager presented to the PCC on his new role. The treasurer presented the final accounts for 2022 for adoption and approval from the PCC. The PCC discussed Trustee retirements, nominations and the requirements for PCC in advance of the APCM. It was discussed that unexpectedly high energy costs are affecting budgets and are monitored carefully.

May 23 As the first PCC after the APCM, the vicar and treasurer described the roles and responsibilities for new PCC members and the processes of the PCC, including checking for any potential conflicts of interest. Relevant roles and committees, as required by the Church Representation Rules, were appointed. The Children's Pastor gave an update of progress and future plans.

Jun 23 The Assistant Pastor (Pastoral Care) addressed the PCC and took questions. Eco-Church was discussed with a steering group set up with the view of attaining Gold Status at CCW. CCW is currently at Silver Status. There was a discussion on communication in the church. How we do the communications and how to relay information specifically for certain groups.

Jul 23 The Treasurer reported a good financial position with continued reduction in outstanding loans. The finance committee considered the new Finance Committee charter and financial controls. The effect of ongoing high energy costs was discussed. The need to protect cash deposits within the FSCS guaranteed amount was explained. The vicar gave a staff update.

Sep 23 The Operations Manager presented to the PCC on the fabric of the church and site and the administration side of the church operation. The Curate updated the PCC on Alpha and its progress and successes. He also commented on his first year of service here. CAP would be celebrating its 10th Anniversary soon.

Oct 23 The PCC welcomed the Christ Church School Head Teacher and 2 governors. OFSTED report is a 'Good' school. The school has several challenges with finances from lockdown and falling numbers the biggest impact. The school values the input and support from CCW. There was a period of open reflection.

Nov 23 The Treasurer presented the budget for 2024. After discussion it was unanimously approved. New bank accounts would be opened to minimise risk. The feedback from reflection were discussed. The curate updated progress with Alpha. Three co-opted trustees were now elected under rule M18. This was approved by PCC. The Christmas program was discussed.

ELECTORAL ROLL AND CHURCH ATTENDANCE

The Electoral Roll was revised in 2023. There were 228 names on the Electoral Roll as reported at the APCM.

During the year, 6 babies under a year old were baptised plus 3 children over one year old but less than 13 years old and 1 adult. There was one confirmation.

There were no weddings held in the church during 2023 and there was one wedding blessing. There were 5 funerals held in the church with 4 funerals conducted at a crematorium or cemetery.

324 People received communion on Easter day with 423 attending on Easter Day and Easter Eve. 275 received communion on Christmas Day and Christmas Eve, with 688 attending any service on Christmas Eve and Christmas Day. The Average attendance for a usual Sunday was 193 adults with 52 under 16s.

CHURCH WARDENS AND FABRIC REPORT

Christ Church, Ware continues to be blessed by God in many ways. 2023 has been a year, where we have enjoyed new ways to use our modern and refurbished building. We've seen growth, the new staff team have found their feet and we have welcomed many new people through our doors.

Over the last year we have also celebrated, the renovations of the church with no debt, 10 years' of running the CAP debt centre, the Ordination service for 4 Curates and continued ministries such as Toddlers, Oasis and Wednesday Welcome.

Church buildings and Services

We continue to enjoy the flexibility of the Christ Church building using it for Sunday morning and evening Services, Friday morning Café and Service of the Word, Join-In events for children during school holidays, use by Life Groups and discipleship courses.

Easter and Christmas Services were back to pre-covid numbers of attendance and new Christmas services were started. With live streaming of the 10.30am Sunday service we provide those unable to attend in person, the opportunity to be part of the worship. Thanks to all those who support the Sunday services including service leaders, worship groups, tech team and coffee servers.

Organisations in the local community have continued to use the church for various events. We have also offered it to other churches in the area and the Diocese, for conferences and away days.

Building fabric – being recently refurbished the building continues to be in good order. However work over the last year has included minor roof repairs, a pump in the boiler has been fixed, carpet cleaning taken place, fire systems maintained and repaired. The Quinquennial Report which is reviewed by the Operations Manager and PCC has laid out some non-urgent work required to the site.

Work during the year is either carried out by volunteers or, where necessary, issues are referred to the PCC for the engagement of suitable professionals.

Legacy project and Missions giving - As part of major building projects Christ Church promised to tithe ten percent of the gifts for the benefit of other charitable organisations. From regular giving we also give ten per cent annually to support missions abroad and other charities. In the last year through the Legacy Groups recommendation the PCC allocated the first tranche of giving which has helped the provision of wheelchair equipment to support those with spinal injuries (International Nepal Fellowship), teaching skills for people to start new businesses and have independence (Kira Farm in Uganda) and water wells have been provided for remote communities (Family Link Myanmar).

With thanks to Reverend John Hookway, Christ Church Vicar

As Christ Church continues to be led by God, with development and growth of the church, the role of our vicar, Rev. John Hookway, continues to evolve. The church has moved from an incumbent with a small staff to one having a significant part-time staff team supporting the mission and ministry. Thank you, John, for your strong leadership at Christ Church, your teaching and over the last year, and training of new members of the staff team. We give thanks for you and your family's continued ministry with us.

Curate Marcus Hart, has been in part of the leadership team since July 22, with his wife and daughter. He has played an integral part of supporting young adults and 20-30's to have a place to belong and welcoming newcomers with courses such as Alpha. Whilst continuing his training with us he has been a key driver in building community and in the Seven service, encouraging youth to develop leadership skills in worship, leading or teaching.

Operations Manager Our Operations Manager has been with us for over a year now and has settled into the role. Dealing with day-to-day management of buildings, office, staff and operations he is an integral part of the staff team.

Assistant Pastors The Wardens give thanks to St Albans' Diocese for continuation of the financial grant that has allowed us to employ our assistant pastors. The pastors provide support for the vicar taking on areas of specific responsibility in discipleship and pastoral care allowing Christ Church to grow in these areas and provide support to other parishes.

Treasurer and Finance Committee Our thanks to Sam Rich (supported by the Finance committee) for all her work as treasurer, her knowledge, advice and updates being a key part to our PCC meetings, monitoring budgets and financial planning for the future.

Childrens and Youth team We continued to be blessed by a strong provision of activities and teaching for children's and youth. Headed up by Jess, our Youth and Children's pastor, we give thanks for her and all on the team that give their time to nourish and enrich the lives of our young people.

Other Staff, office volunteers, MADD and PCC Our thanks go to the rest of the staff team and those that help volunteer in the office. MADD men that help with upkeep of the Church building and grounds. PCC for their dedication and hard work over the year.

Volunteers and Giving We have to say thank you to you members of Christ Church for both financial giving and giving of your time. All our ministries here are supported by members of this Church family. Thank you for those who give their time to support God's work, to volunteer,

welcome and provide sufficient numbers to maintain all the activities, at Christ Church. It is appreciated and valued by the whole church community!

Lucy Davies & Richard Marlow
Church Wardens

YOUTH MINISTRY

We have lots to celebrate and give thanks for in our children's and youth ministry this year. We continue to have 5 groups that run on a Sunday morning for age 0 to school year 9, a group for Year 10-13s on a Sunday evening and our Wednesday evening group which is for those in Year 7-13. It is great to be able to provide these different spaces for our young people to connect in. Attendance at these groups is fairly regular which is encouraging and we have had new people join us.

Easter Explored- Last Easter we transformed the church into scenes from the Easter Story and had 8 schools come and visit as well as the youth group and some life groups. It was amazing to see the church work together to make this event happen so successfully and is something we could look to do again in the future.

Assistant Children's Pastor- We welcomed our new assistant children's pastor to the team in April 23 before she went on maternity leave in July. On her return it will be great for me to have this additional support and be able to grow our children's ministry and better support our wonderful team of volunteers.

Join In- We are continuing with our half term Join In events which are going well and proving to be very popular. We have moved from one day to two days and this enables us to run four sessions, one of which is an SEN session. The SEN session has been appreciated by several families. The increase of sessions has helped with the popular demand but the event still becomes fully booked very quickly. Although we could look at putting in another session on one of the days, we do not have the team to make this happen.

Youth Weekend Away- The youth are looking forward to going on another weekend away in March. Last year we had lots of fun together with 24 young people coming away with us. Both the young people and leaders enjoy being in a different space together as often this provides opportunities for deeper conversations and connections to happen as well as being a fun space to continue to build relationships and make some fun memories of their time in the youth group.

Schools- It has been such a blessing to continue to lead assemblies in Christ Church, Larkspur and Priors Wood. All three schools are very welcoming and open to a Christian message being shared. It was great to be able to welcome Priors Wood into church for a Christmas service and also encouraging to be invited up to Larkspur to share in an RE lesson this Easter. I was also invited into Presdales School again for a Christmas assembly which I did with Talitha Hookway.

Jess Cole
Youth and Children's Pastor

PLANS FOR FUTURE PERIODS

The trustees continue to focus on implementing the strategic plan we believe God has called us to steward in this season and the trustees review this plan at least annually. The Assistant Pastors have added capacity to review and support several areas of church life, such as pastoral care and volunteer support. The church's IT strategy continues to move forward with upgrading of computer hardware and the implementation of a new church database. All of which is being

implemented in stages and will enable the technology to be better tailored to the needs of the leadership team and the wider church.

FINANCIAL REVIEW

During the year income increased by £140,000, to £577,000, and expenditure increased by £25,000, to £363,000. As a result surplus for the year increased by £115,000, to £214,000 and the charity's net assets increased by the same amount, to £793,000. Net current assets increased by £123,000, to £415,000.

General funds had a surplus of £16,000 which has ensured the PCC complies with its reserves policy. The Diocese assessed Christ Church's Parish Share for 2023 as £114,590 which was paid in full and separately provided a grant of £25,000 to the PCC to continue to employ the assistant pastors.

Following the closure of Emmanuel Shared Church, the PCC received a share of the funds held by Emmanuel. These funds have been designated for use in community and mission projects and also in buildings in line with the prior allocation of the funds. The termination agreement also allows for de-restriction of funds previously held from the rental of 124 King George Road and these have also been designated for use in community and mission.

The development fund is no longer in deficit and pledges have been received which will enable the remaining loan to be repaid in 2024.

The PCC continues to try to look outward to the wider world and to additionally set aside funds each year to support mission partners. This figure was £23,450 for 2023 which was based on 10% of the prior year's general giving.

INVESTMENTS POLICY

The PCC will hold its General Reserves in secure investments which are held with banks covered by the Financial Services Compensation Scheme (FSCS) and can be accessed readily.

CCW will choose the financial institutions that it deposits funds with on the basis of:

- Their ethical stance in areas of social, environmental and sustainable dealings
- Their financial security and credibility
- The rate of return offered on investments

The balance held with any one institution shall not exceed the sum of the FSCS Guarantee. Funds and Financial Institutions shall be reviewed by the Finance Committee annually.

Specific longer term investments may be considered for longer term purposes where funds have been given to meet future expenditure. The finance committee may recommend investments to the PCC subject to a minimal level of investment risk. Investments should be in line with the Church of England's ethical investment policies and may include pooled funds.

Beyond general reserves with CAF and Lloyds bank, the PCC holds funds with Ecology Building Society, Kingdom Bank and Cambridge and Counties Bank.

FUNDRAISING

The PCC does not routinely engage in general fundraising activities and all ministries are generously supported by members of the church community.

RESERVES POLICY

The PCC have determined that the charity should aim to hold unrestricted cash of no less than £82,000 (which equates to about 3 months' of unrestricted expenditure) so that the charity could continue to operate should income and/or expenditure vary adversely. At the year end, the charity had net current assets that are not subject to any restrictions or designations of £89,000 and is complying with its reserves policy.

FUNDS IN DEFICIT

There are no funds in deficit.

ON-GOING FINANCIAL COMMITMENTS

At the date of this report the PCC confirms that each fund has sufficient assets to fulfil its obligations.

KEY RISKS AND UNCERTAINTIES

In common with other churches and charities the PCC faces risks be they operational, financial or reputational. The PCC has considered the major areas of risk, which include reputational, operational and financial, to which it is exposed, measuring both the likelihood and impact of a particular event or action and has established systems to mitigate those risks. This will involve regular reviews in identification, assessment and monitoring.

Income Volatility: Christ Church relies on a limited number of funding sources, such as grants, donations, or fundraising events. Fluctuations in these income streams can pose a significant risk. The PCC finance sub-committee regularly investigate and assess trends in these funding sources.

Financial Reserves: Failing to maintain prudent financial reserves is a risk. Christ Church has a Reserves policy and ensures that the policy is followed.

Financial Management and Reporting: Christ Church adheres to proper financial accounting procedures, timely reporting, and transparency. The Treasurers report is a standing item at PCC meetings.

Assessing Financial Viability: The PCC finance sub-committee meets 4 times a year to review and assess the income sources, expenses, and overall financial viability of the charity and report back to the PCC.

Cybersecurity and Fraud: Christ Church PCC has adopted a data protection policy. This policy is reviewed annually taking in to account trends and changes to regulation and law.

Investment Risks: The PCC has an Investments policy that is adhered to and is reviewed regularly.

SAFEGUARDING

The PCC has a legal obligation under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults). The trustees received regular updates throughout the year in regard to

safeguarding matters from the Diocese and Thirty one Eight pertinent to their roles and responsibilities. The PCC has Safeguarding as a standing item with information shared as required and the trustees receive a safeguarding update from the Operations Manager on at least a semi-annual basis.

PUBLIC BENEFIT

The Trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission.

TAXATION STATUS

The PCC is an exempt charity for taxation purposes as a church is defined as a place of worship under Place of Worship Act 1855.

OTHER MATTERS

The last quinquennial inspection was held September 2021. No significant immediate work was required at that time. Having reviewed the report the PCC have determined that some work is required during the course of the current quinquennial. The expected costs have not been fully determined but sufficient funds have been set aside.

STATEMENT OF RESPONSIBILITIES OF MEMBERS OF THE PAROCHIAL CHURCH COUNCIL

The PCC is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Charity law requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources for the financial year. In preparing these financial statements, the PCC are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed , subject to any material departures disclosed and explained in the accounts: and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The PCC is responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

EXEMPTION FROM AUDIT

The charity is entitled to exemption from audit under Section 145 of the Charities Act 2011 and in accordance with directions given by the Commissioners under section 145 (5) (b).

Approved by the Trustees and signed on their behalf by:

John Hookway

Samantha Rich

Rev John Hookway

Samantha Rich

Date: 4 May 2024

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH WARE
('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2023 on pages 16 to 30 following, which have been prepared on the basis of the accounting policies set out on page 19.

Responsibilities and basis of report

As members of the PCC 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 Charity'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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity 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.

Archie McDowall

Archie McDowall BA CA
Institute of Chartered Accountants of Scotland

Stewardship
1 Lamb's Passage
London
EC17
8AB

Date: 10 May 2024

CHRIST CHURCH WARE PCC
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	3	477,289	69,832	-	547,121	396,602
Charitable activities	4	23,634	1,109	-	24,743	40,456
Investments	5	5,898	-	-	5,898	1,051
Total income and endowments		506,821	70,941	-	577,762	438,109
EXPENDITURE ON:						
Charitable activities	6	328,461	28,403	6,682	363,547	338,568
Raising funds		-	-	-	-	16
Total expenditure		328,461	28,403	6,682	363,547	338,584
Net income/(expenditure)		178,360	42,538	(6,682)	214,216	99,524
Transfers between funds	16	38,943	(38,943)	-	-	-
Net movement in funds		217,303	3,595	(6,682)	214,216	99,524
Reconciliation of funds:						
Total funds brought forward		272,377	36,999	270,273	579,649	480,125
Total funds carried forward	16	489,680	40,594	263,591	793,865	579,649

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 19-30 form part of these accounts.

CHRIST CHURCH WARE PCC

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS						
Tangible assets	9	109,035	5,502	263,591	378,128	388,525
		<u>109,035</u>	<u>5,502</u>	<u>263,591</u>	<u>378,128</u>	<u>388,525</u>
CURRENT ASSETS						
Debtors	10	14,997	490	-	15,487	14,599
Cash at bank and in hand	11	373,892	55,407	-	429,299	331,208
		<u>388,889</u>	<u>55,897</u>	<u>-</u>	<u>444,786</u>	<u>345,808</u>
CREDITORS: Amounts falling due within one year	12	(8,244)	(20,805)	-	(29,049)	(53,684)
		<u>380,644</u>	<u>35,092</u>	<u>-</u>	<u>415,737</u>	<u>292,124</u>
Net current assets / (liabilities)						
		<u>380,644</u>	<u>35,092</u>	<u>-</u>	<u>415,737</u>	<u>292,124</u>
Total assets less current liabilities		489,680	40,594	263,591	793,865	680,649
CREDITORS: Amounts falling due after more than one year	13	-	-	-	-	(101,000)
		<u>489,680</u>	<u>40,594</u>	<u>263,591</u>	<u>793,865</u>	<u>579,649</u>
TOTAL NET ASSETS						
		<u>489,680</u>	<u>40,594</u>	<u>263,591</u>	<u>793,865</u>	<u>579,649</u>
FUND BALANCES						
16						
Unrestricted Funds						
General funds		102,434	-	-	102,434	86,305
Designated funds		387,245	-	-	387,245	186,071
		<u>489,680</u>	<u>-</u>	<u>-</u>	<u>489,680</u>	<u>272,377</u>
Restricted Funds		-	40,594	-	40,594	36,999
Endowment Funds		-	-	263,591	263,591	270,273
		<u>489,680</u>	<u>40,594</u>	<u>263,591</u>	<u>793,865</u>	<u>579,649</u>

The financial statements were approved by the members of the PCC on 4 May 2024 and were signed on its behalf by:

John Hookway

John Hookway

Samantha Rich

Samantha Rich

Charity number:

1129563

The notes on page 19-30 form part of these accounts.

CHRIST CHURCH WARE PCC
FOR THE YEAR ENDED 31 DECEMBER 2023

CASH FLOW STATEMENT

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	a	<u>209,192</u>	<u>137,625</u>
Cash flows from investing activities:			
Dividends, interest and rents from investments		5,898	1,051
Purchase of property, plant and equipment		-	(1,533)
Net cash provided by/(used in) investing activities		<u>5,898</u>	<u>(483)</u>
Cash flows from financing activities:			
Repayments of borrowing		(117,000)	(62,600)
Net cash provided by/(used in) financing activities		<u>(117,000)</u>	<u>(62,600)</u>
Change in cash and equivalents in the reporting period		<u>98,091</u>	<u>74,543</u>
Cash and equivalents at the beginning of the year	b	<u>331,208</u>	<u>256,665</u>
Cash and cash equivalents at the end of the year	b	<u>429,299</u>	<u>331,208</u>

Analysis of changes in net debt:

	At start of year £	Cash-flows £	At end of year £
Cash	331,208	98,091	429,299
Loans:			
Falling due within one year	(36,000)	(16,000)	(20,000)
Falling due after one year	(101,000)	(101,000)	-
Total net funds / (debt)	<u>194,208</u>	<u>(18,909)</u>	<u>409,299</u>

CHRIST CHURCH WARE PCC
FOR THE YEAR ENDED 31 DECEMBER 2023

NOTES TO THE CASH FLOW STATEMENT

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	214,216	99,524
Adjustments for:		
Depreciation charges and provisions for impairment	10,397	11,378
Dividends, interest and rents from investments	(5,898)	(1,051)
(Increase)/decrease in debtors	(888)	16,368
Increase/(decrease) in creditors	(8,634)	11,406
Net cash provided by (used in) operating activities	<u>209,192</u>	<u>137,625</u>

Note b: Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank with immediate access	258,988	331,168
Notice deposits (with a term of twelve months or less)	170,271	-
Petty cash	40	40
Total cash and cash equivalents	<u>429,299</u>	<u>331,208</u>

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

1 Statutory Information

The Parochial Church Council of the Ecclesiastical Parish of Christ Church Ware is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body and are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church and centre hire and rental of 10 Cromwell Road during the period it is unoccupied by a curate as well as rental of 124 King George Road.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the church is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Intangible fixed assets

The cost of software is capitalised and amortised on a straight line basis over its expected useful life, which is expected to be 5 years.

f) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

The church halls and certain clergy accommodation are held in trust by the Diocese on behalf of the PCC. These properties are essential for the mission of the church and have been in use for many years but they have not been included in these financial statements as there is insufficient cost information and their depreciated cost is unlikely to be material.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000. and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Freehold improvements	Over the expected useful life
Equipment	25% of written down value

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

g) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

h) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

i) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

j) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

k) Critical accounting estimates and areas of judgement

The members of the PCC do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2023	2022
	£	£
Donations of cash and similar	302,504	333,837
Distribution of Emmanuel Shared Church Assets	162,229	-
Other grants receivable	32,666	6,365
Income tax recoverable	49,723	56,401
	547,121	396,602

4 Income from charitable activities

	2023	2022
	£	£
PCC Fees	1,595	4,090
Church and Centre Hire	9,544	6,560
Rent - Cromwell Rd & King George Rd	1,109	17,530
Events	2,882	3,085
Other income	9,612	9,191
	24,743	40,456

5 Investment income

	2023	2022
	£	£
Bank interest	5,898	1,051
	5,898	1,051

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable expenditure

	2023	2022
	£	£
a Costs incurred directly on specific activities		
Ministry expenses:		
Parish share	114,590	87,622
Ministry staff employment costs	61,362	66,111
Clergy expenses	2,353	1,978
Other ministry expenses	10,949	8,519
Mission & Evangelism projects	14,607	18,668
Training costs	2,079	1,242
	<u>205,939</u>	<u>184,139</u>
Property expenses:		
Church running expenses	4,933	4,107
Church maintenance	4,021	4,420
Church utility bills	19,581	9,951
Church Centre running costs	16,493	13,407
Other PCC property upkeep	4,857	15,894
Major repairs church	-	-
Major repairs to other buildings	-	-
Operational costs for vicarage	141	101
	<u>50,026</u>	<u>47,880</u>
Grants payable (note 6c)	30,071	52,538
	<u>286,035</u>	<u>284,557</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	2,760	1,560
	<u>2,760</u>	<u>1,560</u>
Administrative staff employment costs	45,579	23,952
Office expenses	9,546	8,831
Subscriptions and professional fees	2,701	2,093
Depreciation of tangible fixed assets	10,025	11,264
Loss on disposal of tangible fixed assets	372	114
Insurance	6,528	6,198
	<u>77,511</u>	<u>54,011</u>
Total expenditure	<u>363,547</u>	<u>338,568</u>

Fees payable to Stewardship other than for independent examination services totalled £nil (2022: £nil)

c Grants payable

	Institutions	Individuals	2023
	£	£	£
Grants for UK and overseas mission	25,571	-	25,571
Grants for education, including ministry training	4,500	-	4,500
	<u>30,071</u>	<u>-</u>	<u>30,071</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2022
	£	£	£
Grants for UK and overseas mission	46,398	1,640	48,038
Grants for education, including ministry training	4,500	-	4,500
	<u>50,898</u>	<u>1,640</u>	<u>52,538</u>

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

The charity's principal grants to institutions comprised:

	2023	2022
	£	£
Legacy Project - Green Pastures Hospital via INF	-	11,500
Legacy Project - Amigos Interational	-	9,000
Legacy Project - Family Link Myanmar	1,000	-
Future Hope	1,025	1,125
Jews for Jesus - Harvey	4,900	5,200
CPAS	1,350	1,350
TEAR Fund	3,400	5,063
Interserve Urban Vision - Lynch	4,600	4,900
OM - DeLima	3,500	4,200
Dust Project	1,750	-
Christ Church School	4,500	4,500
Avail - Subhedi	3,000	3,000
Grants to institutions for less than £1,000 each	1,046	1,060
	<u>30,071</u>	<u>50,898</u>

d Other

29 hampers (approx. value £1305) were distributed, as agent, to CAP clients from goods donated by members of Christ Church and Hertford Baptist Church and Hertford Foodbank. (2022: 31 hampers (approx. value £1240))

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

	2023	2022
	£	£
Gross wages and salaries	107,450	90,446
Social security	244	504
Pension costs	8,231	6,326
	<u>115,925</u>	<u>97,276</u>

The average monthly number of employees during the year was 7.75 (2022: 6.2) Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

During the year key management received employment benefits totalling £51,138 (2022: £48,255).

Rev John Hookway and Rev Marcus Hart (who are clergy members of the PCC) receive a stipend from the Diocese and so they are not employees; some of the Parish Share paid to the Diocese is used to meet the cost of this stipend. They are provided with accommodation (which is customary for clergy) and the cost of this accommodation to the PCC is disclosed in note 6 'Charitable Expenditure'. The charity also reimbursed expenses to Rev John Hookway and Rev Marcus Hart; again these costs are disclosed in note 6 'Charitable Expenditure' under the heading 'Clergy expenses'.

No member of the PCC received employment benefits in either the current or preceding year.

8 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent for Acts435 and, in that capacity:

- a) received £1,605 (2022: £1,915) and paid £1,605 (2022: £1,915)
- b) at the year end the charity owed £nil (2022: £nil)

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

9 Tangible fixed assets

	Land & buildings £	Plant & equipm't £	Fixtures, fittings £	Office equipm't £	Total 2023 £
Cost					
At 1 January	394,826	33,071	3,091	3,488	434,476
Additions	-	-	-	-	-
Disposals	-	(383)	(2,638)	(1,201)	(4,222)
At 31 December	<u>394,826</u>	<u>32,688</u>	<u>453</u>	<u>2,287</u>	<u>430,254</u>
Accumulated depreciation					
At 1 January	20,046	20,959	2,948	1,998	45,951
Charge for the year	6,682	2,998	20	325	10,025
Eliminated on disposal	-	(262)	(2,576)	(1,013)	(3,850)
At 31 December	<u>26,728</u>	<u>23,695</u>	<u>393</u>	<u>1,311</u>	<u>52,126</u>
Net book value					
At 31 December	<u>368,098</u>	<u>8,993</u>	<u>60</u>	<u>976</u>	<u>378,128</u>
At 1 January	<u>374,780</u>	<u>12,112</u>	<u>143</u>	<u>1,490</u>	<u>388,525</u>

The curate's house is carried at historical cost of £96,000. However, if there was a need to liquidate this asset, it is likely it could be sold for c.£450,000.

10 Debtors

	2023 £	2022 £
Falling due within one year:		
Trade debtors	858	1,173
Tax recoverable	12,489	10,888
Other debtors	735	1,357
Prepayments and accrued income	1,405	1,181
Total debtors	<u>15,487</u>	<u>14,599</u>

11 Cash at Bank and in Hand

	2023 £	2022 £
Cash at bank with immediate access	258,988	331,168
Notice deposits (with a term of twelve months or less)	170,271	-
Petty cash	40	40
	<u>429,299</u>	<u>331,208</u>

12 Creditors: liabilities falling due within one year

	2023 £	2022 £
Trade creditors	2,728	3,909
Taxation and social security	897	718
Other creditors	1,159	2,306
Accruals	4,265	5,688
Loans	20,000	36,000
Grant obligations	-	5,063
	<u>29,049</u>	<u>53,684</u>

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

13 Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Loans	-	101,000
	-	101,000
	-	101,000

14 Loans

The liabilities for loans referred to in notes 12 and 13 fall due for repayment as follows:

	Otherwise than by	By	2023	2022
	instalments	instalments	£	£
Repayable:				
Within one year	-	20,000	20,000	36,000
Between one and five years	-	-	-	61,000
After five years	-	-	-	40,000
	-	20,000	20,000	137,000
	-	20,000	20,000	137,000

The loans are interest free and unsecured; they must be repaid in full on or before the final maturity date.

15 Pension commitments

During the year employer's pension contributions totalling £8,231 (2022: £6,325) were payable to defined contribution personal pension schemes. Pension contributions of £707 are owing at the balance sheet date (2022: £172).

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Events	(2)	2,882	(2,881)	-	-	-
Building Project	25,900	130,188	-	-	-	156,088
Cromwell Road	96,160	-	-	-	-	96,160
Associate Pastor	64,013	-	-	-	-	64,013
Community and Mission	-	32,041	-	38,943	-	70,984
	<u>186,071</u>	<u>165,111</u>	<u>(2,881)</u>	<u>38,943</u>	<u>-</u>	<u>387,245</u>
<i>General Unrestricted Funds</i>	<u>86,305</u>	<u>341,710</u>	<u>(325,581)</u>	<u>-</u>	<u>-</u>	<u>102,434</u>
Total Unrestricted Funds	<u>272,377</u>	<u>506,821</u>	<u>(328,461)</u>	<u>38,943</u>	<u>-</u>	<u>489,680</u>
<i>Restricted Funds</i>						
Development	(43,231)	46,607	(2,955)	-	-	421
Vicar & Church Wardens	6,479	106	(731)	-	-	5,854
Major Repairs & Renewals	4,159	-	(3,522)	-	-	637
LoveWare:LiveWare	408	-	-	-	-	408
Oasis	321	108	(123)	-	-	307
KGR Rent	37,834	1,109	-	(38,943)	-	-
Women's Ministry	49	-	(49)	-	-	-
Christians Against Poverty	22,147	9,900	(11,567)	-	-	20,481
Pastoral Care	384	-	(157)	-	-	226
Youth Work	1,898	4,000	-	-	-	5,898
Children's Work	5	7,791	(7,795)	-	-	-
Mission Funds	5,931	1,071	(1,121)	-	-	5,881
Outreach Ministries	108	-	-	-	-	108
Ukraine Support	507	250	(384)	-	-	373
	<u>36,999</u>	<u>70,941</u>	<u>(28,403)</u>	<u>(38,943)</u>	<u>-</u>	<u>40,594</u>
<i>Endowment Funds</i>						
Church centre and car park	270,273	-	(6,682)	-	-	263,591
	<u>270,273</u>	<u>-</u>	<u>(6,682)</u>	<u>-</u>	<u>-</u>	<u>263,591</u>
Aggregate of funds	<u>579,649</u>	<u>577,762</u>	<u>(363,547)</u>	<u>-</u>	<u>-</u>	<u>793,865</u>

The transfers referred to above were made for the following reasons:

- a) £38,943 was unrestricted and transferred to general funds as part of the termination agreement of Emmanuel Shared Church. These funds have been designated for Community and Mission

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>				2023 £
	General funds £	Designated funds £	Restricted funds £	Endowment funds £	
Tangible fixed assets	12,875	96,160	5,502	263,591	378,128
Debtors	14,598	399	490	-	15,487
Cash at bank and in hand	82,753	291,138	55,407	-	429,299
Creditors falling due within one year	(7,792)	(452)	(20,805)	-	(29,049)
	<u>102,434</u>	<u>387,245</u>	<u>40,594</u>	<u>263,591</u>	<u>793,865</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Events	-	3,085	(3,087)	-	-	(2)
Building Project	39,600	-	-	(13,700)	-	25,900
Cromwell Road	96,160	-	-	-	-	96,160
Assistant Pastor	54,013	-	-	10,000	-	64,013
	<u>189,773</u>	<u>3,085</u>	<u>(3,087)</u>	<u>(3,700)</u>	<u>-</u>	<u>186,071</u>
<i>General Unrestricted Funds</i>	89,784	267,576	(274,705)	3,650	-	86,305
Total Unrestricted Funds	<u>279,557</u>	<u>270,661</u>	<u>(277,792)</u>	<u>(50)</u>	<u>-</u>	<u>272,377</u>
<i>Restricted Funds</i>						
Development	(151,610)	131,381	(23,002)	-	-	(43,231)
Vicar & Church Wardens	6,537	942	(1,000)	-	-	6,479
Major Repairs & Renewals	7,373	-	(3,214)	-	-	4,159
LoveWare:LiveWare	408	-	-	-	-	408
Oasis	85	236	-	-	-	321
KGR Rent	26,099	13,306	(1,570)	-	-	37,834
Women's Ministry	49	-	-	-	-	49
Christians Against Poverty	24,169	10,844	(12,866)	-	-	22,147
Pastoral Care	399	-	(16)	-	-	384
Youth Work	2,185	-	(287)	-	-	1,898
Children's Work	5	2,997	(2,997)	-	-	5
Leaving Gifts	-	37	(37)	-	-	0
Mission Funds	7,915	5,454	(7,488)	50	-	5,931
Outreach Ministries	-	1,000	(892)	-	-	108
Ukraine Support	-	1,250	(743)	-	-	507
	<u>(76,387)</u>	<u>167,447</u>	<u>(54,111)</u>	<u>50</u>	<u>-</u>	<u>36,999</u>
<i>Endowment Funds</i>						
Church centre and car park	276,955	-	(6,682)	-	-	270,273
	<u>276,955</u>	<u>-</u>	<u>(6,682)</u>	<u>-</u>	<u>-</u>	<u>270,273</u>
Aggregate of funds	<u>480,125</u>	<u>438,109</u>	<u>(338,584)</u>	<u>-</u>	<u>-</u>	<u>579,649</u>

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>				2022 £
	General funds £	Designated funds £	Restricted funds £	Endowment funds £	
Tangible fixed assets	14,635	96,160	7,457	270,273	388,525
Debtors	12,517	-	2,083	-	14,599
Cash at bank and in hand	76,775	89,911	164,522	-	331,208
Creditors falling due within one year	(17,621)	-	(36,063)	-	(53,684)
Creditors falling due after one year	-	-	(101,000)	-	(101,000)
	<u>86,305</u>	<u>186,071</u>	<u>36,999</u>	<u>270,273</u>	<u>579,649</u>

Designated Funds

- Events - set aside for away days etc
- Building Project - funds set aside for building and grounds repairs and maintenance.
- Cromwell Road - fund holding original investment into 10 Cromwell Road
- Assistant Pastor - funds designated for employing the Assistant Pastors to be spent as required
- Community and Mission - funds designated for expenditure in these areas in line with the original source of funds

Restricted Funds

- Development - to hold funds collected towards redeveloping Christ Church buildings and facilities
- Vicar & Church Wardens - to assist members of the congregation in a crisis situation
- Major Repairs & Renewals- for repairs and renewals to the buildings and grounds
- LoveWare:LiveWare - for managing the funds associated with the community work of the Ware churches
- Oasis - to hold funds for the group for single parents
- KGR Rent - income from King George Road property, associated costs and costs for ESC's pastoral worker.
- Women's Ministry - to hold gifts for running women's ministry events
- Christians Against Poverty - for funds towards supporting the Ware Christians Against Poverty partnership
- Pastoral Care - to hold gifts given to fund pastoral care
- Youth Work - to hold gifts given to fund Christ Church's work with young people
- Children's Work - to hold funds given to support Christ Church School and Children's worker
- Leaving Gifts - to hold funds collected as a gift to those moving on to a new ministry
- Mission Funds - to hold gifts given to support missionary organisations and those going on short term mission
- Outreach Ministries - to hold a grant given to support the community in Ware
- Ukraine Support - to hold funds raised to support those fleeing Ukraine

Endowment Fund

The endowment funds represent work carried out on the church centre and car park (completed in 1998). These are treated as endowment because either the PCC may not sell those properties or, if the PCC were allowed to sell the properties, then the Diocese would require the proceeds of the sale to be expended on other building projects.

Annually the members of the PCC set aside some of the charity's income for grant giving to institutions and individuals who undertake activities that further the charity's own objects. It is anticipated that all of the funds designated for this purpose will be distributed within 3 years. In 2023 the amount set aside was £0 (2022 £50)

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2023

17 Transactions with related parties

During the year the charity:

- a) received donations totalling £69,740 (2022: £93,167) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).
- b) No expenses (2022: £nil) were paid to, or for, non-clergy members of the PCC.
- c) charity received donations totalling £9,166 (2022: £8,497) from the School Houses Trust, of which the Vicar and Wardens are trustees. The Church office provides all of the management support to the trust and trustees and are compensated for this by the charity. The other funds received are used for the benefit of the school through time allocated from the church's children's worker to assist in the school and also as a direct grant to the school
- d) along with Hertford Baptist Church and the Central Baptist Association each received a distribution following the closure of Emmanuel Shared Church as per the deed of termination involving St Albans Diocesan Board of Finance, Christ Church PCC, the Central Baptist Association, Emmanuel Shared Church and Hertford Baptist Church. The PCC's share was £162,229.

During the year the charity also made the following payments to, or for, related parties:

- a) The PCC donated £4,500 to Christ Church School to support religious education in the school. (2022: £4,500)
- b) The PCC provides services to Emmanuel Shared Church (ESC) including, but not limited to, the provision of administrative support and parish share contribution. The associated costs are covered by a combination of the rental income from King George Road and a donation from ESC.
- c) At the year end the charity owed £20,000 (2022: £43,000) to 1 trustee or their related parties (2022: 2 trustees). The loans are interest free and unsecured and fall due for repayment by 31 Dec 2024.

18 Events since the year-end

None to report

CHRIST CHURCH WARE PCC
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2023

Note	<u>Unrestricted funds</u>					<u>Unrestricted funds</u>					
	General	Designated	Restricted	Endowment	Total	General	Designated	Restricted	Endowment	Total	
	2023	2023	2023	2023	2023	2022	2022	2022	2022	2022	
	£	£	£	£	£	£	£	£	£	£	
INCOME AND ENDOWMENTS FROM:											
Donations and legacies	3	315,060	162,229	69,832	-	547,121	242,461	-	154,142	-	396,602
Charitable activities	4	20,752	2,882	1,109	-	24,743	24,065	3,085	13,306	-	40,456
Investments	5	5,898	-	-	-	5,898	1,051	-	-	-	1,051
Total income and endowments		341,710	165,111	70,941	-	577,762	267,576	3,085	167,447	-	438,109
EXPENDITURE ON:											
Charitable activities:	6	325,581	2,881	28,403	6,682	363,547	274,705	3,087	54,094	6,682	338,568
Raising funds		-	-	-	-	-	-	-	16	-	16
Total Expenditure		325,581	2,881	28,403	6,682	363,547	274,705	3,087	54,111	6,682	338,584
Net income/(expenditure)		16,129	162,231	42,538	(6,682)	214,216	(7,129)	(2)	113,337	(6,682)	99,524
Transfers between funds	16	-	38,943	(38,943)	-	-	3,650	(3,700)	50	-	-
Net movement in funds		16,129	201,174	3,595	(6,682)	214,216	(3,479)	(3,702)	113,387	(6,682)	99,524
Reconciliation of funds:											
Total funds brought forward		86,305	186,071	36,999	270,273	579,649	89,784	189,773	(76,387)	276,955	480,125
Total funds carried forward	16	102,434	387,245	40,594	263,591	793,865	86,305	186,071	36,999	270,273	579,649

Accounts



Christ Church Ware
Jesus led, Spirit empowered, Grace based.

CHRIST CHURCH WARE
TRUSTEES REPORT AND ACCOUNTS
FOR YEAR ENDING

31 DEC 2022

For presentation and approval at
The ANNUAL PAROCHIAL CHURCH MEETING on
WEDNESDAY 17th MAY 2023

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REFERENCE AND ADMINISTRATIVE DETAILS

TRUSTEES

Revd John L W Hookway	Mr Gary Parkes
Revd Marcus Hart	Mr Robert Barker – Church Warden
Mrs Lucy Davies – Church Warden	Mrs Lizzie Castle
Mr Keith Chamberlain	Mr Samuel Woodward
Mrs Diana Perkins	Mr Allan Ross
Mrs Emma Davies	Mr Peter Yates

SECRETARY AND TRUSTEE

Mr David Briggs

TREASURER AND TRUSTEE

Mrs Samantha Rich

OFFICE

Christ Church Office
New Road, Ware
Herts
SG12 7BS

INDEPENDENT EXAMINER

Archie McDowall BA CA
Stewardship
1 Lamb's Passage
London EC1Y 8AB

BANKS

CAF Bank
25 Kings Hill Ave
Kings Hill
West Malling
Kent ME19 4JQ

Lloyds Bank
5-6 Market Place
Hertford
Herts
SG14 1DF

REGISTERED CHARITY NUMBER

1129563

TRUSTEES' REPORT

The Trustees present their report and accounts for the year ended 31st December 2022. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: *Accounting and Reporting by Charities* preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued on 16th July 2014. The report takes account of the requirement for Trustees to report annually on public benefit and the Trustees have had regard to the Charity Commission's guidance on public benefit.

VICAR'S REPORT

As I reflect upon this past year, my thoughts are with Philippians 1 and that amazing prayer in verses 3 – 6. It is one of thankfulness, one of partnership and that because God has started, God will continue to build us until completion in Christ Jesus. It is this confidence that underlies Christ Church, because of the work of Christ Jesus (Philippians 1:6).

When we went through the redevelopment of this site, one of the songs we remembered is 'Great is Thy Faithfulness'. Through each and every season of this church's life, we see God's faithfulness. In this annual report, it is a testimony again to God's faithfulness, to His people and His faithfulness to us as a community. It is in the person of Jesus – the character of God and in the strength and power of His spirit – that which God has started, we continue.

So, often for this year, we have reflected on the three areas that we wanted to grow into, one is our dependence on God. Going deeper with Him in our understanding, and trust. This is echoed in the vine that is on the glass of the church. It is from John's gospel that as we abide in Christ, so we will bear much fruit.

Secondly, we have wanted to connect with each other in deeper ways and reconnect after the disconnect of the pandemic. This report starts to illustrate that journey, the way the church has continued to connect as a community and grow together, I thank everyone who has stepped into hours of service and who serve week by week in our children's work, youth work, toddler groups, home-visiting teams, cafés, CAP ministry and Join In. So many different areas of service that I cannot list them all here, but thank you for being part of the ministry here.

As we continue to build together, the third emphasis was to grow those wider community connections. It has been lovely to see the church being fully used with bouncy castles at Join In, with 120 children in the schools' choir, where we have also been able to run support groups such as Tastelife and many other opportunities to support both the Scouts and the Guides and other organisations.

This year has also been a year of staff changes. After 12 years, we are so thankful for all the work that Martin did and at the end of the year, we welcomed Richard as our new Operations Manager. It has been great to have our curate, Rev Marcus Hart and family, arrive and his investment particularly in evangelism and in restarting the Alpha course here together with the 14 people exploring faith.

We have also been able to, with the support of the Diocese, strengthen the team through our Assistant Pastors. So, we thank God for all our team in all the ways we can continue together.

Jesus Himself said, "I will build my church," this last year we have seen people coming to faith with baptisms outside in the grounds as well as within the church, which enables us to look with anticipation to all the exciting opportunities before us — we look ahead for all that God is going to do in and through us as we trust, in his faithfulness.

So, this is my prayer for the church in this new year that your love may abound more and more in knowledge, depth and insight so that you may be able to discern what is best, and may be pure and blameless for the day of Christ, filled with the fruit of righteousness that comes through Jesus Christ to the glory and praise of God. Phil 1:9

As we reflect upon this report and look ahead, may we give thanks and give glory to God the Father and be able to communicate His love and grace demonstrated in the person of Jesus, through the power of the Spirit to the world around us in these challenging times.

With my thanks and prayers for the privilege and partnership as the Vicar of Christ Church.

God bless,
John

STATEMENT OF PAROCHIAL CHURCH COUNCIL RESPONSIBILITIES

Under the Charities Act 2011 the PCC is required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of affairs of the church.

We are required to:

1. Select suitable accounting policies and apply them consistently.
2. Observe the methods and principles in the Charities SORP.
3. Make judgements and estimates that are reasonable and prudent.
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council (PCC) ("the Charity") was established in 1858 and is governed by two pieces of Church of England Legislations (called measures). These are The Parochial Church Council (Powers) Measure 1956 as amended and The Church Representation Rules. Additionally the Trustees Act 2000 sets out additional duties and powers of unincorporated charities. The PCC became a registered charity on 13th May 2009, number 1129563. The Charity was established in 1858 to serve the parishioners of the newly formed parish of Christ Church, Ware. The Charity is

funded by voluntary giving and occasional grants. We seek to continue the vision desired by the benefactor, Robert Hanbury, who financed the building of Christ Church and its associated buildings.

The PCC members are the Trustees of the Charity and they are appointed according to The Church Representation Rules.

At the regular PCC meetings, the Trustees agree the strategy and areas of activity for the Charity, including vision, mission and ministry, consideration of grant making, investment, reserves, risk management, safeguarding, premises and performance. The day to day operational requirements of the charity are delegated to the staff team, including the Vicar, Curate and Operations Manager.

The Trustees who served during the year were as follows:-

Revd John L W Hookway	Revd Marcus Hart (appointed 07/2022)
Mr Robert Barker	Mrs Louise Brett (retired 05/2022)
Mrs Lucy Davies	Mrs Emma Davies
Mrs Claire Hallett (retired 05/2022)	Mrs Lizzie Castle
Mr Samuel Woodward	Mrs Samantha Rich
Mr David Briggs	Mrs Diana Perkins
Mr Keith Chamberlain	Mr Gary Parkes
Mr Allan Ross	Mr Peter Yates (co-opted 01/2023)
Mrs Rachel Quinlan (elected 5/2022 resigned 9/2022)	

At the 9 PCC meetings of the trustees held between January and December 2022, there was an average attendance of 76%.

OBJECTIVES AND ACTIVITIES

The principal activity in the year under review was that of a Parochial Church Council to a Church of England Parish Church. Christ Church has adopted the appropriate governing documents with the primary objective of "Promoting in the Ecclesiastical Parish the whole mission of the Church". The PCC (Powers) Measure 1956 states that the PCC is 'To co-operate with the minister in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical' Christ Church is committed to:

- regular public worship open to all
- teaching Christianity through sermons, courses and small groups
- the provision of children's and youth work with a Christian ethos
- the promoting of Christianity through staging of events, meetings and encouragement to live out the teachings of Jesus Christ
- Promoting the whole mission of the Church through provision of activities for senior citizens, parents & toddlers and other special need groups.

The PCC has adopted the Mission Statement "Jesus led, Spirit empowered, Grace based".

Emmanuel Shared Church is an Ecumenical Project within the parish, jointly between Christ Church, Ware and Ware Baptist Fellowship.

Christ Church currently appoints five Foundation Governors and recommends two Diocesan Governors out of the 14 governors of Christ Church C of E (Voluntary Aided) Primary School and Nursery, and the incumbent is an ex-officio Foundation Governor.

The PCC employs an Operations Manager Richard Shepherd (Dec 2022), Parish Administrator Hayley Murdoch (Jan 2022), Youth and Children's Pastor Jess Cole, Assistant Pastor Louise Brett (Sept 2022) and Rachel Quinlan (Oct 22), PA to the Vicar (Joanne Beer) and cleaner (Lisa Capel) who support the clergy in management of the church. The Assistant Youth Worker, Alexandra Kanold, resigned her position at the end of November 2022.

The following sub-committees are appointed by the PCC:

- **Standing Committee:** This is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the council.
- **Sub-Committee to look at Missions Policy**
- **Sub-Committee to look at Finances**

REVIEW OF VISION, ACHIEVEMENTS AND PERFORMANCE

At all meetings

- Monthly accounts are presented and discussed and actions taken to ensure income and expenditure track against budgets.
- The vicar provides an update on any crucial parish affairs including pastoral and his own workloads and things that are on his mind and heart.

The PCC continued to refine and apply the vision that Christ Church has to its work in 2022. Christ Church is a Jesus led organisation, and the activities discussed reflected the need for evangelism at their heart. The empowerment of spirit (God's spirit) is reflected in prayer being present around decisions that were taken. The basis of grace underpins PCC discussions on the work of Christ Church, that of the clergy and volunteers, and outreach and mission.

January 2022

January saw the PCC review the previous year with a view to refining the strategic plan for 2022. The vision included looking towards potential staff changes. The discussions began to revolve around the best structure within the church and the most effective processes for implementing the vision.

February 2022

Jess Cole (Youth and Children's Pastor) attended the PCC and discussed the youth services. There are many different activities and resources in place to support Christ Church's young congregation. The PCC agreed it had been hard for the children to meet during the pandemic but reinforced the vision that applied to Christ Church's young people. Safeguarding requirements were discussed.

March 2022

The church's Operation's Manager, after many years, had already announced his retirement and the PCC turned their attention to how operations at Christ Church would be evaluated and taken forward. The PCC reinforced the value it places on all the staff and volunteers who work for the church and agreed support for the Clergy covenant.

May 2022

The mission budget was discussed, and the opportunity taken with the Missions Advisory Committee lead to discuss the vision as applied to the mission partners and how the resources

available could best be placed to meet that aspect of church activity. Work continued on the possibility of employing an Assistant Pastor help deliver the church's work in line with the church strategy.

June 2022

The vital pastoral care work in the church was considered and an evaluation carried out. Permission for the activity of home communion was agreed. Pastoral care takes many forms as does ministry and important work for the PCC includes supporting church activities such as Christians Against Poverty (CAP).

July 2022

Marcus Hart, curate, was welcomed to his first PCC. Work commenced on the Legacy project (Money raised through the development of the church and how that would be used to support the church vision).

September 2022

The treasurer reported that the church's finances were in good shape. The plan for the church was also reviewed with Money courses, Growing Hope and Join-in all being discussed. The Operations Manager post was confirmed as a job share with a network, events and volunteer co-ordinator also to be appointed (all important aspects of the Christ Church strategy). Job shares for the Assistant Pastor role would include one for pastoral care and one for discipleship.

October 2022

Ania Vaughan, Head of Christ Church School, updated the PCC on issues affecting the school. Many members of Christ Church are involved in working with Mrs Vaughan and her team. The vision of the church was reflected in the school and children were writing their own prayers.

November 2022

Ros McFiggans (Coordinator of the Legacy Project) attended the PCC, and the allocation of monies was discussed. Support was offered for Kira Farm (Amigos) in Uganda, for the International Nepal Fellowship and also for Growing Hope. A report to the PCC confirmed a key part of the strategy had been achieved and the two assistant pastors were now in post.

ELECTORAL ROLL AND CHURCH ATTENDANCE

The Electoral Roll was revised in 2022. There were 217 names on the Electoral Roll as reported at the APCM.

During the year, 5 babies under a year old were baptised plus 7 children over one year old but less than 13 years old and 1 adult. There were no confirmations in 2022.

There were 4 weddings held in church, with 1 service of dedication after a civil marriage. There were 7 funerals held in the church with 5 funerals conducted at a crematorium or cemetery.

272 People received communion on Easter day with 448 attending on Easter day and Easter Eve. 244 received communion on Christmas Day and Christmas Eve, with 750 attending any service on Christmas Eve and Christmas Day.

The Average attendance for a usual Sunday was 176 adults with 44 under 16s.

CHURCH WARDENS AND FABRIC REPORT

Introduction

Christ Church, Ware continues to be blessed by God in many ways. 2022 saw the church continue to emerge from the COVID pandemic, find new ways to use the refurbished building and welcome new staff members.

Church building

A number of events and groups have taken advantage of the flexibility of the refurbished Christ Church building. For example; the Seven service on Sunday evenings recommenced, Join In events for children during school holidays were held and some Life Groups have started using the building for their meetings.

Organisations in the local community have used the church for concerts, band rehearsals and a film event. The availability of the church as a good venue is becoming known in the area, for example, 120 primary school children from 6 schools for their Christmas concert as well as the uniformed organisations.

The church plans to hold the Easter Explored event in March 2023, a repeat of the event held in 2017.

The streaming of the 10.30am Sunday service continues, providing people near and far the opportunity to be part of the worship. The carols by candlelight service was streamed as were other Christmas services.

Legacy project - As part of major building projects Christ Church traditionally tithes ten percent of donations for the benefit of other charitable organisations. Following the refurbishment of the church; a Legacy Group, working on behalf of the PCC, have recommended how the first £30,000 of a legacy fund should be allocated.

Building fabric - Many aspects of the building are in very good order. There are a number of issues, mainly external, detailed in the last Quinquennial Report which are being reviewed by the Operations Manager and a small group of people with building experience. The front wall of the church will require work in the future and may present a challenge to the PCC as it will probably need specialist work to maintain the heritage status.

During the year maintenance work has been carried out by volunteers or, where necessary, issues being referred to the PCC for the engagement of suitable crafts people.

Emerging from COVID

During 2022 the restrictions imposed for the pandemic continued to be eased, it was wonderful to hold the many 2022 Christmas services without limitations. There were opportunities to re-establish pre-pandemic and try new ministries; there is also a need to identify any good practice that may have been lost over the last two years.

New staff

Curate - in July we welcomed to Christ Church our new curate, Marcus Hart and his family. After a number of years without a curate it is wonderful to have Marcus as part of the team. He has

quickly become a full part of the leadership of the church; just one of his actions has been to lead a new Alpha course in January 2023.

Assistant Pastors - Following discussions over many years and an in depth review of Christ Church, we are very grateful to St Albans Diocese for financial support that has allowed us to employ two assistant pastors; both working part-time. The pastors provide support for the vicar taking on areas of specific responsibility; Louise Brett is leading on discipleship and Rachel Quinlan on pastoral care. The wardens give specific thanks to St Albans Diocese for their assistance in the form of three years of support, allowing Christ Church to move forward on the provision of additional leadership, at the same time providing support to our vicar, Rev. John Hookway.

Operations Manager - Following the retirement of Martin Dudley in May 2022; a search for the right person to take on the role took until November when we welcomed Richard Shepherd to the role of Operations Manager. Richard will work part time (25 hours a week), he is settling into the role and gaining an understanding of the many facets of the life of Christ Church.

The wardens are grateful to the members of the **Operations Continuity Support Team** who have helped maintain the operational capability of the church during the time without an operations manager, then supported Richard in the early months following his appointment.

Emmanuel Shared Church

The membership of Emmanuel Shared Church (ESC) voted to close in January 2022. The leadership of Christ Church, particularly John Hookway, have been working to allocate the resources of the Local Ecumenical Partnership (LEP) in an appropriate manner. As part of the closure process; advice has been sought from officers at the Diocese, working with the leadership of ESC, and in consultation with the Central Baptist Association and other interested parties. This has placed a particular demand on the time and energies of John Hookway.

The mission of Emmanuel Shared Church has been a successful one for nearly thirty years; in future Christ Church will seek suitable opportunities to continue and develop our witness and mission in this area.

Role of Christ Church Vicar

As Christ Church continues to be led by God in a positive way with the resulting development and growth of the church, the role of our vicar Rev. John Hookway is evolving. The church has moved from an incumbent with a small staff team to one having a significant staff team supporting the mission and ministry. John's role has an added responsibility to train those new in post, while leading, managing and developing all the members of the team.

The wardens are keen the additional resources are used in a positive way to support the church and John, not create additional work for John as leader of the Christ Church.

We give thanks to God for bringing John & Heather Hookway to Christ Church, for their commitment to the ministries and mission of the church; to John for his leadership and determination to keep progressing the work of the church.

Thank you Christ Church members

We have to say thank you to Team Christ Church. The many activities mean there is an ever increasing demand for people to give their time to volunteer in a wide and varied

manner. Providing sufficient numbers of volunteers and resilience to maintain all the activities is a constant requirement. Thank you to those who give their time to support God's work, in whatever form, at Christ Church, Ware. It is greatly appreciated!

Conclusion

We are indeed blessed as a church, we are beginning to fully appreciate the modern well-appointed building of Christ Church. We look back to four years ago, 2019, when the builders were in the early stages of rebuilding the inside of the church.

There are many aspects of God's work in our church that could be mentioned; the ongoing support of those in debt through CAP (Christians Against Poverty), the children and youth work are just three. Thirty youths in the church centre on Wednesday evenings make for high energy and some competitive games; it also provides an opportunity for them to hear the gospel.

The plaque commemorating the work of Edmund Smith-Hanbury at the front of our church says, 'He served his generation according to the will of God' That quote serves as constant reminder of what we are aiming to do in Christ Church during 2023 and beyond.

Bob Barker & Lucy Davies
Church Wardens

YOUTH MINISTRY

There are many things to celebrate in our children's and youth ministry.

We have 5 groups that run on a Sunday morning for age 0-school year 9, a group for Years 10-13 on a Sunday evening and our Wednesday evening group which is for those in Year 7-13. It is great to be able to provide these different spaces for our young people to connect in. We see pretty regular attendance which is encouraging.

- **Join In:** Our half term Join In events are going well and proving to be very popular. Every February and October half term has the bouncy castle in church and then at Easter and Christmas we do a smaller café and craft event in the church centre. It is a great opportunity to reach out to our local community and welcome them into the church. We include a short message during the event which also links in with the crafts to reinforce the message. It has been great to be able to run an SEN session which has been really appreciated by families. There is an opportunity to put on another session to help us to meet the popular demand of Join In but in order for this to happen the team, and particularly the core team, needs to grow.
- **Youth Weekend Away:** The youth are looking forward to going on another weekend away in March. Last year we had lots of fun together with 26 young people coming away with us. It is a great to be in a different space together and often this provides opportunities for deeper conversations and connections to happen.
- **Youth socials:** We have enjoyed an evening playing badminton with a few of the young people and also a meal out and sleepover in the church centre. We plan to arrange regular socials on a different weekday evening to allow different points of connection.
- **Schools:** It has been such a blessing to continue to lead assemblies in Christ Church, Larkspur and Priors Wood. It is an incredible opportunity to tell children (and teachers!) Bible stories. I have also been into Presdales School for a Christmas assembly.

Jess Cole

Children's and Youth Pastor

PLANS FOR FUTURE PERIODS

The trustees continue to focus on implementing the strategic plan we believe God has called us to steward in this season and the trustees review this plan at least annually. The Assistant Pastors have added capacity to review and support several areas of church life, such as pastoral care and volunteer support. Alongside this, there is an ongoing review of the church's IT strategy which is being implemented in stages and will enable the technology to be better tailored to the needs of the leadership team and the wider church.

FINANCIAL REVIEW

2022 was another unusual year. However, at the end of the year, total net funds increased by £100,000. Most this was received in restricted funds, as a result of the ongoing pledges to the Development Fund and the deficit is being reduced. The PCC continues to need to fundraise toward this, with circa £60,000 still to be raised in order both to complete the payments for the project, repay the loans and to fulfil the plans for the legacy project to release funds of £90,000 in total. £20,500 have been disbursed in 2022. £11,500 to INF for wheelchairs in the Green Pastures Hospital, Nepal and £9,000 to Amigos International, which was also match funded thus doubling our impact, to support trainees at Kira farm, Uganda. Additionally, £2,000 will be made available to the youth of the church to allocate in order to understand and experience the work of mission.

General funds remained stable during 2022. The Diocese originally assessed Christ Church's Parish Share for 2022 as £112,622. However, the Diocese subsequently provided a rebate to the Parish Share of £25,000 to enable the PCC to employ the assistant pastors, so the total shown as Parish Share paid is £87,622. The PCC designated £10,000 of this mission support to cover future salary of the assistant pastors.

The PCC have released designated funds of £20,600 previously set aside in case immediate repayment was required on loans that had a condition as these loans have been repaid in full from the development fund. However, the PCC has designated £10,000 for future maintenance of grounds and buildings, including addressing various items from the last quinquennial report.

The PCC continues to try to look outward to the wider world and to additionally set aside funds each year to support mission partners. This figure was £24,600 for 2022 which was based on 10% of the prior year's general giving.

RESERVES POLICY

The PCC have determined that the charity should aim to hold unrestricted cash of no less than £68,000 (which equates to about 3 months' of unrestricted expenditure) so that charity could continue to operate should income and/or expenditure vary adversely. At the year end, the charity had net current assets that are not subject to any restrictions of £118,530, after taking account of funds in deficit, and is complying with its reserves policy.

FUNDS IN DEFICIT

The trustees note that the PCC has ended the year with a deficit of just over £43,000 on the restricted Development fund. At the year-end the PCC had outstanding pledges totalling £54,000, which the charity expects to receive over the next three years. In addition the charity is

continuing to fundraise and the trustees are confident that the deficit will be cleared. In making this assessment, the trustees have carefully considered whether the pledges promised are likely to be received and the income that the PCC is likely to receive from continued fundraising.

ON-GOING FINANCIAL COMMITMENTS

At the date of this report the PCC confirms that each fund has sufficient assets to fulfil its obligations.

KEY RISKS AND UNCERTAINTIES

In common with other churches and charities the PCC faces risks be they operational, financial or reputational. The PCC has considered the major areas of risk, which include reputational, operational and financial, to which it is exposed, measuring both the likelihood and impact of a particular event or action and has established systems to mitigate those risks. This will involve regular reviews in identification, assessment and monitoring.

SAFEGUARDING

The PCC has a legal obligation under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults) and it complied with this duty at its meeting on the 21st February 2022. Furthermore it intends to comply with this duty annually.

The trustees received regular updates throughout the in regard to safeguarding matters from the diocese and Thirty one Eight pertinent to their roles and responsibilities.

PUBLIC BENEFIT

The Trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission.

TAXATION STATUS

The PCC is an exempt charity for taxation purposes as a church is defined as a place of worship under Place of Worship Act 1855.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE ACCOUNTS

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing these accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent

- State whether applicable accounting standards have been followed , subject to any material departures disclosed and explained in the accounts: and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity’s website.

EXEMPTION FROM AUDIT

The charity is entitled to exemption from audit under Section 145 of the Charities Act 2011 and in accordance with directions given by the Commissioners under section 145 (5) (b).

Approved by the Trustees and signed on their behalf by:

John Hookway-----

Samantha Rich-----

Rev John Hookway

Samantha Rich

Date: 17 April 2023

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH WARE
('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2022 on pages 15 to 29 following, which have been prepared on the basis of the accounting policies set out on page 17.

Responsibilities and basis of report

As members of the PCC 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 Charity'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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity 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.

Archie McDowall

Archie McDowall BA CA

Institute of Chartered Accountants of Scotland

Stewardship

1 Lamb's Passage

London

EC17

8AB

Date: 9 May 2023

CHRIST CHURCH WARE PCC
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	3	242,461	154,142	-	396,602	397,893
Charitable activities	4	27,150	13,306	-	40,456	32,918
Investments	5	1,051	-	-	1,051	30
Total income and endowments		<u>270,661</u>	<u>167,447</u>	<u>-</u>	<u>438,109</u>	<u>430,840</u>
EXPENDITURE ON:						
Charitable activities	6	277,792	54,094	6,682	338,568	372,504
Raising funds		-	16	-	16	-
Total expenditure		<u>277,792</u>	<u>54,111</u>	<u>6,682</u>	<u>338,584</u>	<u>372,504</u>
Net income/(expenditure)		<u>(7,130)</u>	<u>113,337</u>	<u>(6,682)</u>	<u>99,524</u>	<u>58,337</u>
Transfers between funds	16	(50)	50	-	-	-
Net movement in funds		<u>(7,180)</u>	<u>113,387</u>	<u>(6,682)</u>	<u>99,524</u>	<u>58,337</u>
Reconciliation of funds:						
Total funds brought forward		<u>279,557</u>	<u>(76,387)</u>	<u>276,955</u>	<u>480,125</u>	<u>421,788</u>
Total funds carried forward	16	<u>272,377</u>	<u>36,999</u>	<u>270,273</u>	<u>579,649</u>	<u>480,125</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 17-28 form part of these accounts.

CHRIST CHURCH WARE PCC

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS						
Tangible assets	9	110,795	7,457	270,273	388,525	398,370
		<u>110,795</u>	<u>7,457</u>	<u>270,273</u>	<u>388,525</u>	<u>398,370</u>
CURRENT ASSETS						
Debtors	10	12,517	2,083	-	14,599	30,967
Cash at bank and in hand	11	166,686	164,522	-	331,208	256,665
		179,203	166,605	-	345,808	287,633
CREDITORS: Amounts falling due within one year	12	(17,621)	(36,063)	-	(53,684)	(33,278)
Net current assets / (liabilities)		<u>161,581</u>	<u>130,543</u>	<u>-</u>	<u>292,124</u>	<u>254,355</u>
Total assets less current liabilities		272,377	137,999	270,273	680,649	652,726
CREDITORS: Amounts falling due after more than one year	13	-	(101,000)	-	(101,000)	(172,600)
TOTAL NET ASSETS		<u>272,377</u>	<u>36,999</u>	<u>270,273</u>	<u>579,649</u>	<u>480,125</u>
FUND BALANCES						
Unrestricted Funds	16					
General funds		86,305	-	-	86,305	89,784
Designated funds		186,071	-	-	186,071	189,773
		<u>272,377</u>	<u>-</u>	<u>-</u>	<u>272,377</u>	<u>279,557</u>
Restricted Funds		-	36,999	-	36,999	(76,387)
Endowment Funds		-	-	270,273	270,273	276,955
		<u>272,377</u>	<u>36,999</u>	<u>270,273</u>	<u>579,649</u>	<u>480,125</u>

The financial statements were approved by the members of the PCC on 17 Apr 2023 and were signed on its behalf by:

John Hookway

John Hookway

Samantha Rich

Samantha Rich

Charity number: 1129563

The notes on page 17-28 form part of these accounts.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

1 Statutory Information

The Parochial Church Council of the Ecclesiastical Parish of Christ Church Ware is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body and are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from rental of 10 Cromwell Road during the period it is unoccupied by a curate and also 124 King George Road.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Intangible fixed assets

The cost of software is capitalised and amortised on a straight line basis over its expected useful life, which is expected to be 5 years.

f) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

The church halls and certain clergy accommodation are held in trust by the Diocese on behalf of the PCC. These properties are essential for the mission of the church and have been in use for many years but they have not been included in these financial statements as there is insufficient cost information and their depreciated cost is unlikely to be material.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000. and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Freehold improvements	Over the expected useful life
Equipment	25% of written down value

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

h) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The members of the PCC do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2022	2021
	£	£
Donations of cash and similar	333,837	316,974
Government grants (note 3b)	-	15,718
Other grants receivable	6,365	8,496
Income tax recoverable	56,401	56,705
	396,602	397,893

b Government grants comprise:

	2022	2021
	£	£
Job Retention Scheme grants	-	639
Listed Places of Worship grants	-	15,079
	-	15,718

4 Income from charitable activities

	2022	2021
	£	£
PCC Fees	4,090	3,053
Church Centre Hire	6,560	2,952
Rent - Cromwell Rd & King George Rd	17,530	22,606
Events	3,085	1,686
Other income	9,191	2,621
	40,456	32,918

5 Investment income

	2022	2021
	£	£
Bank interest	1,051	30
	1,051	30

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable expenditure

	2022	2021
	£	£
a Costs incurred directly on specific activities		
Ministry expenses:		
Parish share	87,622	110,805
Ministry staff employment costs	66,111	69,695
Clergy expenses	1,978	1,481
Other ministry expenses	8,519	4,412
Mission & Evangelism projects	18,668	17,248
Training costs	1,242	808
	<u>184,139</u>	<u>204,448</u>
Property expenses:		
Church running expenses	4,107	4,088
Church maintenance	4,420	2,987
Church utility bills	9,951	6,036
Church Centre running costs	13,407	9,602
Other PCC property upkeep	15,894	146
Major repairs church	-	68,927
Operational costs for vicarage	101	100
	<u>47,880</u>	<u>91,886</u>
Grants payable (note 6c)	52,538	30,646
	<u>284,557</u>	<u>326,980</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	1,560	940
	<u>1,560</u>	<u>940</u>
Administrative staff employment costs	23,952	18,493
Office expenses	8,831	5,744
Subscriptions and professional fees	2,093	1,891
Depreciation of tangible fixed assets	11,264	12,318
Loss on disposal of tangible fixed assets	114	112
Insurance	6,198	6,025
	<u>54,011</u>	<u>45,524</u>
Total expenditure	<u>338,568</u>	<u>372,504</u>

Fees payable to Stewardship other than for independent examination services totalled £nil (2021: £nil)

c Grants payable

	Institutions	Individuals	2022
	£	£	£
Grants for UK and overseas mission	46,398	1,640	48,038
Grants for education, including ministry training	4,500	-	4,500
	<u>50,898</u>	<u>1,640</u>	<u>52,538</u>

The comparatives for the previous year are as follows:

	Institutions	Individuals	2021
	£	£	£
Grants for UK and overseas mission	25,646	500	26,146
Grants for education, including ministry training	4,500	-	4,500
	<u>30,146</u>	<u>500</u>	<u>30,646</u>

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

The charity's principal grants to institutions comprised:

	2022	2021
	£	£
Legacy Project - Green Pastures Hospital via INF	11,500	-
Legacy Project - Amigos Interational	9,000	-
Future Hope	1,125	1,625
Jews for Jesus - Harvey	5,200	4,900
CPAS	1,350	1,363
TEAR Fund	5,063	5,000
Interserve Urban Vision - Lynch	4,900	4,600
OM - DeLima	4,200	3,517
Christ Church School	4,500	4,500
Avail - Subhedi	3,000	3,042
Grants to institutions for less than £1,000 each	1,060	1,600
	<u>50,898</u>	<u>30,646</u>

d Other

31 hampers (approx. value £1240) were distributed, as agent, to CAP clients from goods donated by members of Christ Church and Hertford Baptist Church and Hertford Foodbank. (2021: 25 hampers (approx. value £875))

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 6.2 (2021: 5.2) Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

During the year key management received employment benefits totalling £48,255 (2021: £65,989).

Rev John Hookway and Rev Marcus Hart (who are clergy members of the PCC) receives stipends from the Diocese and so are not employees; some of the Parish Share paid to the Diocese is used to meet the cost of this stipend. They are provided with accommodation (which is customary for clergy) and the cost of this accommodation to the PCC is disclosed in note 6 'Charitable Expenditure'. The charity also reimbursed expenses to Rev John Hookway and Rev Marcus Hart; again these costs are disclosed in note 6 'Charitable Expenditure' under the heading 'Clergy expenses'.

No member of the PCC received employment benefits in either the current or preceding year.

8 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent for Acts435 and, in that capacity:

- a) received £1,915 (2021: £1,710) and paid £1,915 (2021: £1,710)
- b) at the year end the charity owed £nil (2020: £nil)

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

9 Tangible fixed assets

	Land & buildings £	Plant & equipm't £	Fixtures, fittings £	Office equipm't £	Total 2022 £
Cost					
At 1 January 2022	394,826	33,505	3,091	2,269	433,692
Additions	-	-	-	1,533	1,533
Disposals	-	(434)	-	(314)	(748)
At 31 December 2022	<u>394,826</u>	<u>33,071</u>	<u>3,091</u>	<u>3,488</u>	<u>434,476</u>
Accumulated depreciation					
At 1 January 2022	13,364	17,299	2,900	1,759	35,322
Charge for the year	6,682	4,037	48	497	11,264
Eliminated on disposal	-	(376)	-	(258)	(634)
At 31 December 2022	<u>20,046</u>	<u>20,960</u>	<u>2,948</u>	<u>1,998</u>	<u>45,951</u>
Net book value					
At 31 December 2022	<u>374,780</u>	<u>12,111</u>	<u>143</u>	<u>1,490</u>	<u>388,525</u>
At 1 January 2022	<u>381,462</u>	<u>16,207</u>	<u>191</u>	<u>510</u>	<u>398,370</u>

The curate's house is carried at historical cost of £96,000. However, if there was a need to liquidate this asset, it is likely it could be sold for c.£450,000.

10 Debtors

	2022 £	2021 £
Falling due within one year:		
Trade debtors	1,173	85
Tax recoverable	10,888	29,579
Other debtors	1,357	-
Prepayments and accrued income	1,181	1,304
Total debtors	<u>14,599</u>	<u>30,967</u>

11 Cash at Bank and in Hand

	2022 £	2021 £
Cash at bank with immediate access	331,168	256,620
Petty cash	40	45
	<u>331,208</u>	<u>256,665</u>

12 Creditors: liabilities falling due within one year

	2022 £	2021 £
Trade creditors	3,909	1,067
Taxation and social security	718	1,963
Other creditors	2,306	-
Accruals	5,688	1,500
Loans	36,000	27,000
Grant obligations	5,063	1,748
	<u>53,684</u>	<u>33,278</u>

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

13 Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Loans	101,000	172,600
	<u>101,000</u>	<u>172,600</u>

14 Loans

The liabilities for loans referred to in notes 12 and 13 fall due for repayment as follows:

	Otherwise than by	By	2022	2021
	instalments	instalments	£	£
Repayable:				
Within one year	16,000	20,000	36,000	27,000
Between one and five years	41,000	20,000	61,000	120,000
After five years	40,000	-	40,000	52,600
	<u>97,000</u>	<u>40,000</u>	<u>137,000</u>	<u>199,600</u>

The loans are interest free and unsecured; they must be repaid in full on or before the final maturity date.

15 Pension commitments

During the year employer's pension contributions totalling £6,325 (2021: £6,359) were payable to defined contribution personal pension schemes. Pension contributions of £172 are owing at the balance sheet date (2021: £107).

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Events	-	3,085	(3,087)	-	-	(2)
Building Project	39,600	-	-	(13,700)	-	25,900
Cromwell Road	96,160	-	-	-	-	96,160
Associate Pastor	54,013	-	-	10,000	-	64,013
	<u>189,773</u>	<u>3,085</u>	<u>(3,087)</u>	<u>(3,700)</u>	<u>-</u>	<u>186,071</u>
<i>General Unrestricted Funds</i>	<u>89,784</u>	<u>267,576</u>	<u>(274,705)</u>	<u>3,650</u>	<u>-</u>	<u>86,305</u>
Total Unrestricted Funds	<u>279,557</u>	<u>270,661</u>	<u>(277,792)</u>	<u>(50)</u>	<u>-</u>	<u>272,377</u>
<i>Restricted Funds</i>						
Development	(151,610)	131,381	(23,002)	-	-	(43,231)
Vicar & Church Wardens	6,537	942	(1,000)	-	-	6,479
Major Repairs & Renewals	7,373	-	(3,214)	-	-	4,159
LoveWare:LiveWare	408	-	-	-	-	408
Oasis	85	236	-	-	-	321
KGR Rent	26,099	13,306	(1,570)	-	-	37,834
Women's Ministry	49	-	-	-	-	49
Christians Against Poverty	24,169	10,844	(12,866)	-	-	22,147
Pastoral Care	399	-	(16)	-	-	384
Youth Work	2,185	-	(287)	-	-	1,898
Children's Work	5	2,997	(2,997)	-	-	5
Leaving Gifts	-	37	(37)	-	-	0
Mission Funds	7,915	5,454	(7,488)	50	-	5,931
Outreach Ministries	-	1,000	(892)	-	-	108
Ukraine Support	-	1,250	(743)	-	-	507
	<u>(76,387)</u>	<u>167,447</u>	<u>(54,111)</u>	<u>50</u>	<u>-</u>	<u>36,999</u>
<i>Endowment Funds</i>						
Church centre and car park	276,955	-	(6,682)	-	-	270,273
	<u>276,955</u>	<u>-</u>	<u>(6,682)</u>	<u>-</u>	<u>-</u>	<u>270,273</u>
Aggregate of funds	<u>480,125</u>	<u>438,109</u>	<u>(338,584)</u>	<u>-</u>	<u>-</u>	<u>579,649</u>

The transfers referred to above were made for the following reasons:

- £3,100 was transferred to general funds for repairs to the curates house (held under building project above)
- £50 was transferred to mission funds as the balance of the mission budget
- £20,600 was de-designated as all loans potentially repayable at short notice were repaid in full from the Development Fund
- £10,000 was designated for building maintenance (held under Building Project)
- £10,000 was designated for the Associate Pastor in recognition of funding received towards this from Parish Share reduction but appointments not made until October.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees note that the PCC has ended the year with a deficit of just over £43,000 on the restricted Development fund. By year-end the PCC had received pledges totalling £54,000, which the charity expects to receive over the next three years. In addition the charity is continuing to fundraise and the trustees are confident that the deficit will be cleared. In making this assessment, the trustees have carefully considered whether the pledges promised are likely to be received as well as the income that the PCC is likely to receive from continued fundraising.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>				2022 £
	General funds £	Designated funds £	Restricted funds £	Endowment funds £	
Tangible fixed assets	14,635	96,160	7,457	270,273	388,525
Debtors	12,517	-	2,083	-	14,599
Cash at bank and in hand	76,775	89,911	164,522	-	331,208
Creditors falling due within one year	(17,621)	-	(36,063)	-	(53,684)
Creditors falling due after one year	-	-	(101,000)	-	(101,000)
	<u>86,305</u>	<u>186,071</u>	<u>36,999</u>	<u>270,273</u>	<u>579,649</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>Designated Funds</i>						
Events	-	1,686	(1,592)	(94)	-	-
Building Project	29,600	-	-	10,000	-	39,600
Cromwell Road	96,160	-	-	-	-	96,160
Associate Pastor	54,013	-	-	-	-	54,013
	<u>179,773</u>	<u>1,686</u>	<u>(1,592)</u>	<u>9,906</u>	<u>-</u>	<u>189,773</u>
<i>General Unrestricted Funds</i>	<u>66,686</u>	<u>310,097</u>	<u>(267,094)</u>	<u>(19,906)</u>	<u>-</u>	<u>89,784</u>
Total Unrestricted Funds	<u>246,459</u>	<u>311,784</u>	<u>(268,686)</u>	<u>(10,000)</u>	<u>-</u>	<u>279,557</u>
<i>Restricted Funds</i>						
Development	(157,268)	67,899	(72,241)	10,000	-	(151,610)
Vicar & Church Wardens	6,701	1,111	(1,275)	-	-	6,537
Major Repairs & Renewals	7,373	-	-	-	-	7,373
LoveWare:LiveWare	429	-	(20)	-	-	408
Oasis	24	61	-	-	-	85
KGR Rent	13,171	12,927	-	-	-	26,099
Women's Ministry	168	-	(119)	-	-	49
Christians Against Poverty	9,477	28,425	(13,734)	-	-	24,169
Pastoral Care	442	-	(43)	-	-	399
Youth Work	2,105	250	(170)	-	-	2,185
Children's Work	5	7,246	(7,246)	-	-	5
Leaving Gifts	-	-	-	-	-	-
Mission Funds	9,065	1,138	(2,288)	-	-	7,915
	<u>(108,308)</u>	<u>119,057</u>	<u>(97,136)</u>	<u>10,000</u>	<u>-</u>	<u>(76,387)</u>
<i>Endowment Funds</i>						
Church centre and car park	283,637	-	(6,682)	-	-	276,955
	<u>283,637</u>	<u>-</u>	<u>(6,682)</u>	<u>-</u>	<u>-</u>	<u>276,955</u>
Aggregate of funds	<u>421,788</u>	<u>430,840</u>	<u>(372,504)</u>	<u>-</u>	<u>-</u>	<u>480,125</u>

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>				2021 £
	General funds £	Designated funds £	Restricted funds £	Endowment funds £	
Tangible fixed assets	15,312	96,160	9,942	276,955	398,370
Debtors	25,716	-	5,251	-	30,967
Cash at bank and in hand	48,177	93,613	108,194	6,682	256,665
Creditors falling due within one year	(6,103)	-	(27,175)	-	(33,278)
Creditors falling due after one year	-	-	(172,600)	-	(172,600)
	<u>83,102</u>	<u>189,773</u>	<u>(76,387)</u>	<u>283,637</u>	<u>480,125</u>

Designated Funds

- Events - set aside for away days etc
- Building Project - funds set aside for building and grounds and also to repay loans due on death of lender
- Cromwell Road - fund holding original investment into 10 Cromwell Road
- Associate Pastor - funds designated for employing an Associate Pastor to be spent over next 2 years

Restricted Funds

- Development - to hold funds collected towards redeveloping Christ Church buildings and facilities
- Vicar & Church Wardens - to assist members of the congregation in a crisis situation
- Major Repairs & Renewals- for repairs and renewals to the buildings and grounds
- LoveWare:LiveWare - for managing the funds associated with the community work of the Ware churches
- Oasis - to hold funds for the group for single parents
- KGR Rent - income from King George Road property, associated costs and costs for ESC's pastoral worker
- Women's Ministry - to hold gifts for running women's ministry events
- Christians Against Poverty - for funds towards supporting the Ware Christians Against Poverty partnership
- Pastoral Care - to hold gifts given to fund pastoral care
- Youth Work - to hold gifts given to fund Christ Church's work with young people
- Children's Work - to hold funds given to support Christ Church School and Children's worker
- Leaving Gifts - to hold funds collected as a gift to those moving on to a new ministry
- Mission Funds - to hold gifts given to support missionary organisations and those going on short term mission
- Outreach Ministries - to hold a grant given to support the community in Ware
- Ukraine Support - to hold funds raised to support those fleeing Ukraine

Endowment Fund

The endowment funds represent work carried out on the church centre and car park (completed in 1998). These are treated as endowment because either the PCC may not sell those properties or, if the PCC were allowed to sell the properties, then the Diocese would require the proceeds of the sale to be expended on other building projects.

Annually the members of the PCC set aside some of the charity's income for grant giving to institutions and individuals who undertake activities that further the charity's own objects. It is anticipated that all of the funds designated for this purpose will be distributed within 3 years. In 2022 the amount set aside was £50 (2021 £nil)

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2022

17 Transactions with related parties

During the year the charity:

- a) received donations totalling £93,167 (2021: £60,333) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).
- b) No expenses (2021: £nil) were paid to, or for, non-clergy members of the PCC.
- c) charity received donations totalling £8,497 (2021: £8,245) from the School Houses Trust, of which the Vicar and Wardens are trustees. The Church office provides all of the management support to the trust and trustees and are compensated for this by the charity. The other funds received are used for the benefit of the school through time allocated from the church's children's worker to assist in the school and also as a direct grant to the school

During the year the charity also made the following payments to, or for, related parties:

- a) The PCC donated £4,500 to Christ Church School to support religious education in the school. (2021: £4,500)
- b) The PCC provides services to Emmanuel Shared Church (ESC) including, but not limited to, the provision of administrative support and parish share contribution. The associated costs are covered by a combination of the rental income from King George Road and a donation from ESC.
- c) Rev John Hookway was a Regional Director of New Wine until September 2022. There is no contract of employment between New Wine Trust and Rev John Hookway. However the New Wine Trust paid the PCC £2,222 (2021:£6,000) which is unrestricted income and has enabled the PCC to employ additional administrative support for Rev John Hookway.
- d) At the year end the charity owed £43,000 (2021: £72,000) to 2 trustees and their related parties (2021: 3 trustees). The loans are interest free and unsecured and fall due for repayment by 31 Dec 2028.

18 Events since the year-end

None to report

CHRIST CHURCH WARE PCC
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2022

Note	<u>Unrestricted funds</u>					<u>Unrestricted funds</u>					
	General	Designated	Restricted	Endowment	Total	General	Designated	Restricted	Endowment	Total	
	2022	2022	2022	2022	2022	2021	2021	2021	2021	2021	
	£	£	£	£	£	£	£	£	£	£	
INCOME AND ENDOWMENTS FROM:											
Donations and legacies	3	242,461	-	154,142	-	396,602	291,763	-	106,130	-	397,893
Charitable activities	4	24,065	3,085	13,306	-	40,456	18,304	1,686	12,927	-	32,918
Other trading activities		-	-	-	-	-	-	-	-	-	-
Investments	5	1,051	-	-	-	1,051	30	-	-	-	30
Total income and endowments		267,576	3,085	167,447	-	438,109	310,097	1,686	119,057	-	430,840
EXPENDITURE ON:											
Charitable activities:	6	274,705	3,087	54,094	6,682	338,568	267,094	1,592	97,136	6,682	372,504
Raising funds		-	-	16	-	16	-	-	-	-	-
Total Expenditure		274,705	3,087	54,111	6,682	338,584	267,094	1,592	97,136	6,682	372,504
Net income/(expenditure)		(7,129)	(2)	113,337	(6,682)	99,524	43,004	94	21,921	(6,682)	58,337
Transfers between funds	16	3,650	(3,700)	50	-	-	(19,906)	9,906	10,000	-	-
Net movement in funds		(3,479)	(3,702)	113,387	(6,682)	99,524	23,098	10,000	31,921	(6,682)	58,337
Reconciliation of funds:											
Total funds brought forward		89,784	189,773	(76,387)	276,955	480,125	66,686	179,773	(108,308)	283,637	421,788
Total funds carried forward	16	86,305	186,071	36,999	270,273	579,649	89,784	189,773	(76,387)	276,955	480,125

Accounts



Christ Church Ware
Jesus led, Spirit empowered, Grace based.

CHRIST CHURCH WARE

TRUSTEES REPORT AND ACCOUNTS

FOR YEAR ENDING

31 DEC 2021

For presentation and approval at
The ANNUAL PAROCHIAL CHURCH MEETING on
WEDNESDAY 18th MAY 2022

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REFERENCE AND ADMINISTRATIVE DETAILS

TRUSTEES

Revd John L W Hookway	Mr Gary Parkes
Mr Robert Barker – Church Warden	Mrs Louise Brett
Mrs Lucy Davies – Church Warden	Mrs Lizzie Castle
Mr Keith Chamberlain	Mr David Briggs
Mr Samuel Woodward	Mrs Diana Perkins
Mr Allan Ross	Mrs Emma Davies

SECRETARY AND TRUSTEE

Mrs Claire Hallett

TREASURER AND TRUSTEE

Mrs Samantha Rich

OFFICE

Christ Church Office
New Road, Ware
Herts
SG12 7BS

INDEPENDENT EXAMINER

Archie McDowall BA CA
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1 Lamb's Passage
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BANKS

CAF Bank
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Lloyds Bank
5-6 Market Place
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Herts
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REGISTERED CHARITY NUMBER

1129563

TRUSTEES' REPORT

The Trustees present their report and accounts for the year ended 31st December 2021. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: *Accounting and Reporting by Charities* preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued on 16th July 2014. The report takes account of the requirement for Trustees to report annually on public benefit and the Trustees have had regard to the Charity Commission's guidance on public benefit.

VICAR'S REPORT

2021 has been a year where once again we have seen God's faithfulness in holding His church (1 Thessalonians 5:24) and He continues to grow His kingdom no matter what else is impacting. Despite the lockdowns of COVID at the beginning of the year, we've been able to celebrate in so many ways but also to be there for those who have experienced loss or been impacted in different ways.

Throughout the year, we've been able to continue our services with the live stream at the beginning of the year and then with in-person services as well from before Easter to enable people to connect with Jesus. Life Groups continued on both online and in-person, and the youth work continued to grow and develop as it was both online and in-person whenever possible. New structures were put in and our Assistant Youth Pastor, joined the team. Also, we were able to run an online Alpha Course, Parenting for Faith, the Bereavement Course so a number of online support groups were run in that first part of the year as well as opportunities for people to find out about faith.

Continually throughout the year, we supported the Foodbank and ran our CAP debt ministry both in-person and over the phone wherever was needed. We've relaunched Toddlers and the Baby Group during the year to reconnect with the community, and Wednesday Welcome continues to meet to minister to our older members. MADD has continued to meet towards the end of this year in different ways, and it is again so thankful to so many who serve in all our different ministries and enjoy connecting.

It's also been lovely to have been able to open up the church again to some of the newer events that we hope to be able to be doing when we had the church first open. From a film night where we showed Hidden Figures to hosting a regular drop-in Coffee Morning to a celebration wine bar evening to support mums coming out of lockdown, to Pilates in the church, to 'Join-In' where we've been able to have a bouncy castle in the church. We've relaunched the Seven service and started to put new teams together for that. There are so many opportunities that have been had.

One of the other highlights of the year was when we had the Confirmation and Baptism Service back in October and that opportunity of seeing people young and old recommitting their lives or committing publicly for the first time to Jesus.

As we continue to look to the New Year, we are continuing to strengthen the team here and be able to grow the ministries, but there are three things that are taking our priority this moment in time:

- 1) Helping people to connect and reconnect, and go deeper with God. To reinvigorate that relationship, to allow us to live in the way we've always chosen here in response to the leading of Jesus and in the power of His spirit.
- 2) Providing opportunities to reconnect with one another, to support each other and to connect with new members, rebuilding the church community after some of the disjointedness of the COVID months.
- 3) Continuing to connect and reach out to the wider community. It was lovely being able to have all our Christmas Services back open and new connection points starting that we will continue to develop those during the years.

Do enjoy looking through the reports and checking out our website www.christchurchware.co.uk to see God's ongoing faithfulness, and for far more than I can cover here.

Ultimately, my thanks here needs to go to our Lord Jesus Christ for this place is Jesus' church and as Jesus is Lord of our church, it is He who leads, He who provides, He who by His spirit guides, and strengthens, and builds up; and as He promised, "I will build my church". So, as we look ahead to the future, despite the need to process the sadness of the past years, we look forward with hope, expectation and excitement for all that God will continue to do. So, my blessing is the same verse that was given to this church when I arrived, "May the God of hope fill you with all joy and peace that as you trust in Him, that as we trust in Him, we may overflow with hope by the power of the Holy Spirit. In Jesus' name, Amen." Romans 15:13

STATEMENT OF PAROCHIAL CHURCH COUNCIL RESPONSIBILITIES

Under the Charities Act 2011 the PCC is required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of affairs of the church.

We are required to:

1. Select suitable accounting policies and apply them consistently.
2. Observe the methods and principles in the Charities SORP.
3. Make judgements and estimates that are reasonable and prudent.
4. State whether the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
5. Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The PCC is responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council (PCC) ("the Charity") was established in 1858 and is governed by two pieces of Church of England Legislations (called measures). These are The Parochial Church Council

(Powers) Measure 1956 as amended and The Church Representation Rules. Additionally the Trustees Act 2000 sets out additional duties and powers of unincorporated charities. The PCC became a registered charity on 13th May 2009, number 1129563. The Charity was established in 1858 to serve the parishioners of the newly formed parish of Christ Church, Ware. The Charity is funded by voluntary giving and occasional grants. We seek to continue the vision desired by the benefactor, Robert Hanbury, who financed the building of Christ Church and its associated buildings.

The PCC members are the Trustees of the Charity and they are appointed according to The Church Representation Rules.

At the regular PCC meetings, the Trustees agree the strategy and areas of activity for the Charity, including vision, mission and ministry, consideration of grant making, investment, reserves, risk management, safeguarding, premises and performance. The day to day operational requirements of the charity are delegated to the staff team, including the Vicar, Curate and Operations Manager.

The Trustees who served during the year were as follows:-

Revd John L W Hookway

Mr Robert Barker

Mrs Catriona Baker (resigned 12/8/2021)

Mrs Lucy Davies (elected 28/4/2021)

Mrs Claire Hallett

Mr Peter Wall (left 28/4/2021)

Mrs Samantha Rich

Mrs Diana Perkins

Mr Keith Chamberlain

Mr Allan Ross (previously co-opted, elected 28/4/2021)

Mrs Louise Brett

Mrs Cheryl Bevan (left 28/4/2021)

Mrs Emma Davies (elected 28/4/2021)

Mrs Lizzie Castle (elected 28/4/2021)

Mr Samuel Woodward (elected 28/4/2021)

Mr David Briggs

Mr Paul Davies (left 28/4/2021)

Mr Gary Parkes

At the 9 PCC meetings of the trustees held between January and December 2021, there was an average attendance of 88%.

OBJECTIVES AND ACTIVITIES

The principal activity in the year under review was that of a Parochial Church Council to a Church of England Parish Church. Christ Church has adopted the appropriate governing documents with the primary objective of "Promoting in the Ecclesiastical Parish the whole mission of the Church". The PCC (Powers) Measure 1956 states that the PCC is 'To co-operate with the minister in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical' Christ Church is committed to:

- regular public worship open to all
- teaching Christianity through sermons, courses and small groups
- the provision of children's and youth work with a Christian ethos
- the promoting of Christianity through staging of events, meetings and encouragement to live out the teachings of Jesus Christ
- promoting the whole mission of the Church through provision of activities for senior citizens, parents & toddlers and other special need groups.

The PCC has adopted the Mission Statement "Jesus led, Spirit empowered, Grace based".

Emmanuel Shared Church is an Ecumenical Project within the parish, jointly between Christ Church, Ware and Ware Baptist Fellowship.

Christ Church currently appoints five Foundation Governors and recommends two Diocesan Governors out of the 14 governors of Christ Church C of E (Voluntary Aided) Primary School and Nursery, and the incumbent is an ex-officio Foundation Governor.

The PCC employs an Operations Manager (Martin Dudley), Youth and Children's Pastor (Jess Cole), Assistant Youth Pastor (Alexandra Kanold) who support the clergy in management of the church. Additional support is provided by a Parish Administrator (Elaine Gibson), PA to the Vicar (Joanne Beer) and cleaner (Lisa Capel).

The following sub-committees are appointed by the PCC:

- **Standing Committee:** This is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the council.
- **Sub-Committee to look at Missions Policy**
- **Sub-Committee to look at Finances**

REVIEW OF VISION, ACHIEVEMENTS AND PERFORMANCE

At all meetings

- Monthly accounts are presented and discussed and actions taken to ensure income and expenditure track against budgets.
- The vicar provides an update on any crucial parish affairs including pastoral and his own workloads and things that are on his mind and heart.
- Staffing, future resourcing and responding to the Covid 19 pandemic has been a constant agenda item throughout 2021 as the trustees review and discuss ongoing needs.

January 2021

The focus of the January meeting was how the church recovers from the covid pandemic when allowed to do so and the options for covering the youth pastor position after an unsuccessful recruitment process. It was agreed that Jess Cole would be offered the position and an assistant would be recruited.

February 2021

As well as discussing the usual items, the PCC reviewed the church's safeguarding strategy. There was also an update on the work of the Mission Advisory Committee and discussions as to the church's priorities for supporting mission.

March 2021

Sam and Sian Woodward joined the PCC meeting to speak about the church's digital strategy and this took most of the time. The PCC formally thanked them for their hard work on the strategy and on the livestream.

May 2021

This was the first meeting of the new PCC committee and new members were welcomed. Officers of the church were elected and there was a long discussion about the vision for the church, leadership and engaging with the young people.

June 2021

The June meeting was a full one. As well as the regular items, there was a discussion on environmental engagement, Emmanuel Shared Church, pastoral care and changes to safeguarding requirements.

July 2021

The discussion focused on the changing situation with Emmanuel Church and members were made aware of the risks. The rules now allow churches to meet in person and a long discussion about how to do this safely and allow the congregation to feel comfortable worshipping again.

September 2021

The meeting was joined by Ania Vaughan, head teacher of Christ Church school. Ania updated the PCC about how the school had coped during the pandemic and how they were recovering. The PCC prayed for Ania and the school. Then there was a discussion about how the church would implement the changes to safeguarding and the current status with regard to Emmanuel Shared Church.

October 2021

The PCC was updated on the current status of the items previously discussed such as safeguarding, ESC and leadership. The main focus of the meeting was reflection on the coming year, identification of priorities to feed into the budget setting process and how these priorities could be implemented.

November 2021

The PCC discussed the proposed budget for 2022 and spoke about mission partners. The PCC were given an update on the leadership issues and potential solutions.

ELECTORAL ROLL AND CHURCH ATTENDANCE

The Electoral Roll was revised in 2021. 208 names were on the new Roll when presented to the APCM. 72 are resident in the parish, 136 are non-resident and 12 on the roll were members of Emmanuel Shared Church.

During 2021 the holding of church services in-person was disrupted due to the Covid 19 Pandemic. The church building was closed from 6th January 2021 to 20th March 2021 to support the national fight against Covid. Whilst Places of Worship could remain open it was felt that Christ Church should support the community by restricting our services. During this time church services were broadcast on line but funerals and weddings with limited numbers were permitted.

During the year, 4 babies under a year old were baptised plus 6 children over one year old but less than 13 years old and 7 adults. There were 11 candidates confirmed in October 2021, 6 females and 5 males.

There were 3 weddings held in church and also 11 funerals followed by burial or cremation. There were 10 cremations.

109 people received Communion on Easter Day and 145 on Christmas Day and Eve. The scope of the collection of statistics was reduced for 2021 and therefore the 'average' Sunday attendance figures are not available.

CHURCH WARDENS AND FABRIC REPORT

Pandemic

The coronavirus pandemic continued to shape daily life and all aspects of services and activities at Christ Church during 2021. In response to the lower number of cases some restrictions eased, e.g. wearing face coverings became personal choice, in the latter weeks of 2021 the emergence of the Omicron variant caused restrictions to be tightened once more, mandatory face coverings returned. Dealing with the pandemic, providing a safe environment for services and church activities continues to be front and central to all decisions.

Sunday services

Since September 2020, Sunday morning services have been at 9am and 10.30am. In November the evening Seven service recommenced.

A common feature to the services during 2021 was the gradual increase in the number attending in person on a regular basis. People returning to church as the pandemic eased.

Streaming services

During 2021 the streaming of the Christ Church 10.30am services continued along with a number of other services; for example, the carols by candlelight. There have been about twenty-four thousand on-line 'viewings' of the Christ Church services; with over six hundred viewings of the Christmas 2021 services.

It is apparent that a proportion of new attendees at Christ Church first connected through the on-line services; it is now a firm part of the outreach activities. Also the streaming of services allows other members to remain connected to the Church and teaching whilst they are vulnerable, ill, or isolating.

Twenty-three people are in the team operating the Church's technical systems, supporting all kinds of services and events.

Church building

In the Quinquennial Inspection the Christ Church building was found to be in good order. Many of the issues identified in previous inspections have been resolved as part of the redevelopment. Two urgent matters were highlighted and have been resolved. Other areas of concern require work to the roof, front boundary wall and windows. The PCC are aware of the issues, they will work to resolving the identified concerns.

During 2021 two leaks under the mezzanine floor resulted in some flooding in the church. The second leak was fortunately discovered after two days (it could have been longer), the leaks were quickly dealt with. In both cases the areas dried naturally without large scale damage.

After the refurbishment Christ Church was one of the twelve nominees for the Ware Society Town Award 2021. While not the winning, the church was highly commended by the panel of judges for the design & quality of the renovation and the enhancement of its accessibility for community use. In recognition the Ware Society awarded Christ Church a certificate of commendation.

From September onwards, a number of events have taken place where the flexibility of the church space has been used, they include; Mum's the word, an evening to celebrate the work of mothers during the pandemic, a children's activity day, this included a bouncy castle, a ball pool, with an opportunity for adults to relax in the safe area. As we move into 2022 we will look for opportunities to use the church for more outreach opportunities.

Christmas

It is wonderful to report people were able to attend the various carol services and events for Christmas 2021; this contrasts with Christmas 2020 when services were by the streaming service only.

To ensure the numbers at the 2021 services were at a safe level in the current COVID concerns, people were asked to book places for the more popular events. Two carols by candlelight services were held on the Sunday before Christmas to keep the number attending at a safe level.

Staff changes

Operations Manager - In the autumn 2021 Martin Dudley gave six months' notice of his intention to move on from his role as Operations Manager at Christ Church, Ware. He was the first Operations Manager at CCW and has been in post for twelve years. We thank him for his commitment, hard work and dedication, wish him all the very best for the future and thank God for placing Martin in the role.

Parish Administrator - After two years Elaine Gibson has decided to retire from her role as Parish Administrator. We thank Elaine her for her work and commitment supporting Christ Church in many and varied ways from the church office. We wish her all the very best and God's blessing for the future.

We welcome Hayley Murdoch as the new Parish Administrator as she commences work in the church office and takes up the range of responsibilities.

Assistant Youth Worker – Alexandra Kanold was selected to be the Assistant Youth Worker, she is committed to her role and working to support the range of youth activities at Christ Church.

Volunteers

Many people at Christ Church, Ware support the mission and ministries in a wide and varied number of roles, serving, in a committed and sacrificial manner. Often performing more than one role at the church. There are those who have been serving God for many years at Christ Church and others have more recently joined and commenced supporting various activities.

We thank God for bringing you to Ware and thank you for your loyalty and commitment to the work of Christ Church, Ware.

Reverend John Hookway

Our Vicar, Reverend John Hookway was continued to lead us through another challenging and different year. As we near two years of living with the corona virus pandemic we thank John for his strong Christian leadership and commitment to Christ Church. The common feature of the past three years is they have been very different and challenging as the result of the church refurbishment and pandemic, we thank God and John for his leadership during these different times.

PLANS FOR FUTURE PERIODS

The trustees have continued to be aware of the need for additional leadership capacity at Christ Church. The trustees have worked with the Diocese of St Albans and will receive a mission support grant over three years which, in combination with planned growth in giving and use of designated reserves, will enable a post to be created during this year.

The trustees also continue to look to grow resources for children, youth and young families.

With the reductions in restrictions imposed by the pandemic, it will now be possible to more fully utilise the church building to connect with our local community as well as enabling events in partnership with other organisations beyond ourselves such as St Albans Diocese, CPAS and New Wine.

FINANCIAL REVIEW

This last year has also brought a great deal of uncertainty and the PCC continues to give thanks to God and to His people for their faithfulness and generosity. It was difficult to predict the levels of activity that would be possible this year as some activities were able to restart.

At the end of the year, however, total net funds increased by £58,000. £119,000 was received in restricted funds, mostly the result of ongoing pledges to the Development Fund and the deficit is being reduced over time. The PCC continues to need to fundraise toward this, with circa £150,000 still to be raised in order both to complete the payments for the project, repay the loans and to fulfil the original intention of having a tithe fund to support others.

General funds increased by £33,000 overall and of this £10,000 was set aside for remedial work to the Curate's house. The Diocese assessed Christ Church's Parish Share for 2021 as £110,805 which was paid in full.

The PCC continues to try to look outward to the wider world and to additionally set aside funds each year to support mission partners. This figure was £23,800 for 2021 which was based on 10% of the prior year's general giving.

The last quinquennial inspection was carried out during September 2021 and received in December; with no significant immediate work is required. The PCC will be reviewing its findings in early 2022 to determine a schedule of works over the next three years and the cost of the works.

RESERVES POLICY

The PCC have determined that the charity should aim to hold unrestricted cash of no less than £68,000 (which equates to about 3 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity had current assets of £74,472 and the charity is complying with its reserves policy.

FUNDS IN DEFICIT

The trustees note that the PCC has ended the year with a deficit of just over £151,000 on the restricted Development fund. At the year-end the PCC had outstanding pledges totalling £85,000, which the charity expects to receive over the next four years. In addition the charity is continuing to fundraise and the trustees are confident that the deficit will be cleared. In making this assessment, the trustees have carefully considered whether the pledges promised are likely to be received and the income that the PCC is likely to receive from continued fundraising. The PCC also transferred £10,000 from general funds in 2021.

ON-GOING FINANCIAL COMMITMENTS

At the date of this report the PCC confirms that each fund has sufficient assets to fulfil its obligations.

KEY RISKS AND UNCERTAINTIES

In common with other churches and charities the PCC faces risks be they operational, financial or reputational. The PCC has considered the major areas of risk, which include reputational, operational and financial, to which it is exposed, measuring both the likelihood and impact of a particular event or action and has established systems to mitigate those risks. This will involve regular reviews in identification, assessment and monitoring.

As noted above, Martin Dudley, Operations Manager, has notified the PCC of his intention to leave at the end of May 2022. This role is part of the key management of the church and both to mitigate the risk of being unable to identify a successor and also to ensure a smooth transition, the PCC has put in place an Operations Transition Support Team to ensure continuity and knowledge transfer.

SAFEGUARDING

The PCC has a legal obligation under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults) and it complied with this duty at its meeting on the 22nd February 2021. Furthermore it intends to comply with this duty annually.

The trustees received regular updates throughout the in regard to safeguarding matters from the diocese and Thirty one Eight pertinent to their roles and responsibilities.

PUBLIC BENEFIT

The Trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission.

TAXATION STATUS

The PCC is an exempt charity for taxation purposes as a church is defined as a place of worship under Place of Worship Act 1855.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE ACCOUNTS

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year. In preparing these accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed , subject to any material departures disclosed and explained in the accounts: and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website.

EXEMPTION FROM AUDIT

The charity is entitled to exemption from audit under Section 145 of the Charities Act 2011 and in accordance with directions given by the Commissioners under section 145 (5) (b).

Approved by the Trustees and signed on their behalf by:

John Hookway

Samantha Rich

Rev John Hookway

Samantha Rich

Date: 25 April 2022

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH WARE PCC
('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2021 on pages 15 to 28 following, which have been prepared on the basis of the accounting policies set out on pages 17 to 19.

Responsibilities and basis of report

As members of the PCC 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 Charity'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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity 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

Archie McDowall BA CA
Institute of Chartered Accountants of Scotland

2022

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

CHRIST CHURCH WARE PCC
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	3	291,763	106,130	-	397,893	392,259
Charitable activities	4	19,991	12,927	-	32,918	36,649
Investments	5	30	-	-	30	220
Total income and endowments		<u>311,784</u>	<u>119,057</u>	<u>-</u>	<u>430,840</u>	<u>429,128</u>
EXPENDITURE ON:						
Charitable activities	6	268,686	97,136	6,682	372,504	256,573
Total expenditure		<u>268,686</u>	<u>97,136</u>	<u>6,682</u>	<u>372,504</u>	<u>256,573</u>
Net income/(expenditure)		<u>43,098</u>	<u>21,921</u>	<u>(6,682)</u>	<u>58,337</u>	<u>172,555</u>
Transfers between funds	16	(10,000)	10,000	-	-	-
Net movement in funds		<u>33,098</u>	<u>31,921</u>	<u>(6,682)</u>	<u>58,337</u>	<u>172,555</u>
Reconciliation of funds:						
Total funds brought forward		246,459	(108,308)	283,637	421,788	249,233
Total funds carried forward	16	<u>279,557</u>	<u>(76,387)</u>	<u>276,955</u>	<u>480,125</u>	<u>421,788</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 17-28 form part of these accounts.

CHRIST CHURCH WARE PCC

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS						
Tangible assets	9	111,473	9,942	276,955	398,370	406,210
		<u>111,473</u>	<u>9,942</u>	<u>276,955</u>	<u>398,370</u>	<u>406,210</u>
CURRENT ASSETS						
Debtors	10	25,716	5,251	-	30,967	14,848
Cash at bank and in hand	11	148,472	108,194	-	256,665	350,318
		174,188	113,445	-	287,633	365,166
CREDITORS: Amounts falling due within one year	12	(6,103)	(27,175)	-	(33,278)	(149,987)
Net current assets / (liabilities)		<u>168,085</u>	<u>86,271</u>	<u>-</u>	<u>254,355</u>	<u>215,179</u>
Total assets less current liabilities		279,558	96,213	276,955	652,726	621,389
CREDITORS: Amounts falling due after more than one year	13	-	(172,600)	-	(172,600)	(199,600)
TOTAL NET ASSETS		<u>279,558</u>	<u>(76,387)</u>	<u>276,955</u>	<u>480,126</u>	<u>421,789</u>
FUND BALANCES						
Unrestricted Funds	16					
General funds		89,785	-	-	89,785	66,687
Designated funds		189,773	-	-	189,773	179,773
		<u>279,558</u>	<u>-</u>	<u>-</u>	<u>279,558</u>	<u>246,460</u>
Restricted Funds		-	(76,387)	-	(76,387)	(108,308)
Endowment Funds		-	-	276,955	276,955	283,637
		<u>279,558</u>	<u>(76,387)</u>	<u>276,955</u>	<u>480,126</u>	<u>421,789</u>

The financial statements were approved by the members of the PCC on 25 April 2022 and were signed on its behalf by:

John Hookway

John Hookway

Samantha Rich

Samantha Rich

Charity number: 1129563

The notes on page 17-28 form part of these accounts.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

1 Statutory Information

The Parochial Church Council of the Ecclesiastical Parish of Christ Church Ware is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body and are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the PCC has considered the impact of Covid-19 and has concluded that its impact on net income will not be material.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from rental of 10 Cromwell Road during the period it is unoccupied by a curate and also 124 King George Road.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Intangible fixed assets

The cost of software is capitalised and amortised on a straight line basis over its expected useful life, which is expected to be 5 years.

f) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

The church halls and certain clergy accommodation are held in trust by the Diocese on behalf of the PCC. These properties are essential for the mission of the church and have been in use for many years but they have not been included in these financial statements as there is insufficient cost information and their depreciated cost is unlikely to be material.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000. and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Freehold improvements	Over the expected useful life
Equipment	25% of written down value

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

- h) Taxation
The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.
- i) Financial instruments
The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).
- j) Exemption from preparing a cashflow statement
The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.
- k) Critical accounting estimates and areas of judgement
The members of the PCC do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2021	2020
	£	£
Donations of cash and similar	316,974	304,773
Government grants (note 3b)	15,718	29,145
Other grants receivable	8,496	9,928
Income tax recoverable	56,705	48,414
	397,893	392,259

b Government grants comprise:

	2021	2020
	£	£
Job Retention Scheme grants	639	5,263
Listed Places of Worship grants	15,079	23,881
	15,718	29,145

4 Income from charitable activities

	2021	2020
	£	£
PCC Fees	3,053	2,110
Church Centre Hire	2,952	3,502
Rent - Cromwell Rd & King George Rd	22,606	26,230
Events	1,686	435
Other income	2,621	4,372
	32,918	36,649

5 Investment income

	2021	2020
	£	£
Bank interest	30	220
	30	220

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable expenditure

	2021	2020
	£	£
a Costs incurred directly on specific activities		
Ministry expenses:		
Parish share	110,805	60,512
Ministry staff employment costs	69,695	71,504
Clergy expenses	1,481	769
Other ministry expenses	4,412	2,227
Mission & Evangelism projects	17,248	13,629
Training costs	808	334
	204,448	148,976
Property expenses:		
Church running expenses	4,088	3,522
Church maintenance	2,987	1,796
Church utility bills	6,036	4,582
Church Centre running costs	9,602	9,592
Other PCC property upkeep	146	2,490
Major repairs church	68,927	12,212
Operational costs for vicarage	100	99
	91,886	34,293
Grants payable (note 6c)	30,646	26,432
	326,980	209,701
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	940	2,420
	940	2,420
Administrative staff employment costs	18,493	17,759
Office expenses	5,744	6,665
Subscriptions and professional fees	1,891	1,192
Depreciation of tangible fixed assets	12,318	12,704
Loss on disposal of tangible fixed assets	112	420
Insurance	6,025	5,713
	45,524	46,872
Total expenditure	372,504	256,573

Fees payable to Stewardship other than for independent examination services totalled £nil (2020: £nil)

c Grants payable

	Institutions	Individuals	2021
	£	£	£
Grants for UK and overseas mission	25,646	500	26,146
Grants for education, including ministry training	4,500	-	4,500
	30,146	500	30,646
The comparatives for the previous year are as follows:			
	Institutions	Individuals	2020
	£	£	£
Grants for UK and overseas mission	21,933	-	21,933
Grants for education, including ministry training	4,500	-	4,500
	26,433	-	26,433

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

The charity's principal grants to institutions comprised:

	2021	2020
	£	£
Future Hope	1,625	1,025
Jews for Jesus - Harvey	4,900	4,900
CPAS	1,363	1,338
TEAR Fund	5,000	3,000
Interserve Urban Vision - Lynch	4,600	4,400
OM - DeLima	3,517	3,300
Christ Church School	4,500	4,500
Avail - Subhedi	3,042	2,850
Grants to institutions for less than £1,000 each	1,600	1,120
Grants to individuals	500	-
	<u>30,646</u>	<u>26,433</u>

d Other

25 hampers (approx. value £875) were distributed, as agent, to CAP clients from goods donated by members of Christ Church and Hertford Baptist Church and Hertford Foodbank. (2020: 26 hampers (approx. value £780))

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 5.2 (2020: 5.9) Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

During the year key management received employment benefits totalling £65,989 (2020: £56,618).

Rev John Hookway (who is a clergy member of the PCC) receives a stipend from the Diocese and so is not an employee; some of the Parish Share paid to the Diocese is used to meet the cost of this stipend. He was provided with accommodation (which is customary for clergy) and the cost of this accommodation to the PCC is disclosed in note 6 'Charitable Expenditure'. The charity also reimbursed expenses to Rev John Hookway; again these costs are disclosed in note 6 'Charitable Expenditure' under the heading 'Clergy expenses'.

No member of the PCC received employment benefits in either the current or preceding year.

8 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent for Acts435 and, in that capacity:

- a) received £1,710 (2020: £835) and paid £1,710 (2020: £835)
- b) at the year end the charity owed £nil (2020: £nil)

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

9 Tangible fixed assets

	Land & buildings	Plant & equipm't	Fixtures, fittings	Office equipm't	Total 2021
	£	£	£	£	£
Cost					
At 1 January 2021	394,826	30,248	3,091	2,583	430,748
Additions	-	4,591	-	-	4,591
Disposals	-	(1,334)	-	(314)	(1,648)
At 31 December 2021	<u>394,826</u>	<u>33,505</u>	<u>3,091</u>	<u>2,269</u>	<u>433,692</u>
Accumulated depreciation					
At 1 January 2021	6,682	13,173	2,836	1,847	24,539
Charge for the year	6,682	5,402	64	170	12,318
Eliminated on disposal	-	(1,277)	-	(258)	(1,536)
At 31 December 2021	<u>13,364</u>	<u>17,298</u>	<u>2,900</u>	<u>1,759</u>	<u>35,321</u>
Net book value					
At 31 December 2021	<u>381,462</u>	<u>16,207</u>	<u>191</u>	<u>510</u>	<u>398,370</u>
At 31 December 2020	<u>388,144</u>	<u>17,075</u>	<u>255</u>	<u>736</u>	<u>406,210</u>

The curate's house is carried at historical cost of £96,000. However, if there was a need to liquidate this asset, it is likely it could be sold for c.£400,000.

10 Debtors

	2021	2020
	£	£
Falling due within one year:		
Trade debtors	85	856
Tax recoverable	29,579	12,737
Other debtors	-	218
Prepayments and accrued income	1,304	1,036
Total debtors	<u>30,967</u>	<u>14,848</u>

11 Cash at Bank and in Hand

	2021	2020
	£	£
Cash at bank with immediate access	256,620	350,273
Petty cash	45	45
	<u>256,665</u>	<u>350,318</u>

12 Creditors: liabilities falling due within one year

	2021	2020
	£	£
Trade creditors	1,067	24,700
Taxation and social security	1,963	1,220
Other creditors	-	1,055
Accruals	1,500	2,902
Loans	27,000	120,000
Grant obligations	1,748	110
	<u>33,278</u>	<u>149,987</u>

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

13 Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Loans	172,600	199,600
	<u>172,600</u>	<u>199,600</u>

14 Loans

The liabilities for loans referred to in notes 12 and 13 fall due for repayment as follows:

	Otherwise than by	By	2021	2020
	instalments	instalments	£	£
Repayable:				
Within one year	7,000	20,000	27,000	120,000
Between one and five years	80,000	40,000	120,000	137,000
After five years	52,600	-	52,600	62,600
	<u>139,600</u>	<u>60,000</u>	<u>199,600</u>	<u>319,600</u>

The loans are interest free and unsecured; they must be repaid in full on or before the final maturity date.

15 Pension commitments

During the year employer's pension contributions totalling £6,369 (2020: £6,457) were payable to defined contribution personal pension schemes. Pension contributions of £107 are owing at the balance sheet date (2020: £265).

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>Designated Funds</i>						
Events	-	1,686	(1,592)	(94)	-	-
Building Project	29,600	-	-	10,000	-	39,600
Cromwell Road	96,160	-	-	-	-	96,160
Associate Pastor	54,013	-	-	-	-	54,013
	<u>179,773</u>	<u>1,686</u>	<u>(1,592)</u>	<u>9,906</u>	<u>-</u>	<u>189,773</u>
<i>General Unrestricted Funds</i>	<u>66,686</u>	<u>310,097</u>	<u>(267,094)</u>	<u>(19,906)</u>	<u>-</u>	<u>89,784</u>
Total Unrestricted Funds	<u>246,459</u>	<u>311,784</u>	<u>(268,686)</u>	<u>(10,000)</u>	<u>-</u>	<u>279,557</u>
<i>Restricted Funds</i>						
Development	(157,268)	67,899	(72,241)	10,000	-	(151,610)
Vicar & Church Wardens	6,701	1,111	(1,275)	-	-	6,537
Major Repairs & Renewals	7,373	-	-	-	-	7,373
LoveWare:LiveWare	429	-	(20)	-	-	408
Oasis	24	61	-	-	-	85
KGR Rent	13,171	12,927	-	-	-	26,099
Women's Ministry	168	-	(119)	-	-	49
Christians Against Poverty	9,477	28,425	(13,734)	-	-	24,169
Pastoral Care	442	-	(43)	-	-	399
Youth Work	2,105	250	(170)	-	-	2,185
Children's Work	5	7,246	(7,246)	-	-	5
Mission Funds	9,065	1,138	(2,288)	-	-	7,915
	<u>(108,308)</u>	<u>119,057</u>	<u>(97,136)</u>	<u>10,000</u>	<u>-</u>	<u>(76,387)</u>
<i>Endowment Funds</i>						
Church centre and car park	283,637	-	(6,682)	-	-	276,955
	<u>283,637</u>	<u>-</u>	<u>(6,682)</u>	<u>-</u>	<u>-</u>	<u>276,955</u>
Aggregate of funds	<u>421,788</u>	<u>430,840</u>	<u>(372,504)</u>	<u>-</u>	<u>-</u>	<u>480,125</u>

The transfers referred to above were made for the following reasons:

- a) £10,000 was designated for repair and renewal to the curates house (held under building project above)
- b) £10,000 was transferred to the development fund to reduce the deficit
- c) £94.18 was transferred to general funds from the balance of events funds as events are completed

The trustees note that the PCC has ended the year with a deficit of just over £151,000 on the restricted Development fund. By year-end the PCC had received pledges totalling £85,000, which the charity expects to receive over the next four years. In addition the charity is continuing to fundraise and the trustees are confident that the deficit will be cleared. In making this assessment, the trustees have carefully considered whether the pledges promised are likely to be received as well as the income that the PCC is likely to receive from continued fundraising.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>				2021 £
	General funds £	Designated funds £	Restricted funds £	Endowment funds £	
	Tangible fixed assets	15,313	96,160	9,942	
Debtors	25,716	-	5,251	-	30,967
Cash at bank and in hand	54,859	93,613	108,194	-	256,665
Creditors falling due within one year	(6,103)	-	(27,175)	-	(33,278)
Creditors falling due after one year	-	-	(172,600)	-	(172,600)
	<u>89,785</u>	<u>189,773</u>	<u>(76,387)</u>	<u>276,955</u>	<u>480,126</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>Designated Funds</i>						
Events	-	435	-	(435)	-	-
Building Project Cromwell Road	9,000 96,160	- -	- -	20,600 -	- -	29,600 96,160
Associate Pastor	-	-	-	54,013	-	54,013
	<u>105,160</u>	<u>435</u>	<u>-</u>	<u>74,178</u>	<u>-</u>	<u>179,773</u>
<i>General Unrestricted Funds</i>	<u>66,250</u>	<u>279,193</u>	<u>(201,739)</u>	<u>(77,018)</u>	<u>-</u>	<u>66,686</u>
Total Unrestricted Funds	<u><u>171,410</u></u>	<u><u>279,628</u></u>	<u><u>(201,739)</u></u>	<u><u>(2,840)</u></u>	<u><u>-</u></u>	<u><u>246,459</u></u>
<i>Restricted Funds</i>						
Development	(250,515)	109,878	(16,631)	-	-	(157,268)
Vicar & Church Wardens	4,665	2,036	-	-	-	6,701
Major Repairs & Renewals	7,373	-	-	-	-	7,373
LoveWare:LiveWare	549	-	(120)	-	-	429
Oasis	-	57	(33)	-	-	24
KGR Rent	10,127	14,176	(11,132)	-	-	13,171
Women's Ministry	168	-	-	-	-	168
Christians Against Poverty	5,940	15,127	(11,590)	-	-	9,477
Pastoral Care	442	-	-	-	-	442
Youth Work	2,105	-	-	-	-	2,105
Children's Work	-	7,068	(7,063)	-	-	5
Leaving Gifts	-	75	(500)	425	-	-
Mission Funds	6,650	1,083	(1,083)	2,415	-	9,065
	<u>(212,496)</u>	<u>149,500</u>	<u>(48,152)</u>	<u>2,840</u>	<u>-</u>	<u>(108,308)</u>
<i>Endowment Funds</i>						
Church centre and car park	290,319	-	(6,682)	-	-	283,637
	<u>290,319</u>	<u>-</u>	<u>(6,682)</u>	<u>-</u>	<u>-</u>	<u>283,637</u>
Aggregate of funds	<u><u>249,233</u></u>	<u><u>429,128</u></u>	<u><u>(256,573)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>421,788</u></u>

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>				2020 £
	General funds £	Designated funds £	Restricted funds £	Endowment funds £	
Tangible fixed assets	13,156	96,160	13,256	283,637	406,210
Debtors	11,367	-	3,481	-	14,848
Cash at bank and in hand	47,340	83,613	219,365	-	350,318
Creditors falling due within one year	(5,177)	-	(144,810)	-	(149,987)
Creditors falling due after one year	-	-	(199,600)	-	(199,600)
	66,687	179,773	(108,308)	283,637	421,789

Designated Funds

- Events - set aside for away days etc
- Building Project - funds set aside for building and grounds and also to repay loans due on death of lender
- Cromwell Road - fund holding original investment into 10 Cromwell Road
- Associate Pastor - funds designated for employing an Associate Pastor to be spent over next 2 years

Restricted Funds

- Development - to hold funds collected towards redeveloping Christ Church buildings and facilities
- Vicar & Church Wardens - to assist members of the congregation in a crisis situation
- Major Repairs & Renewals- for repairs and renewals to the buildings and grounds
- LoveWare:LiveWare - for managing the funds associated with the community work of the Ware churches
- Oasis - to hold funds for the group for single parents
- Garden Fund - to hold gifts given for improvements to the church grounds
- KGR Rent - income from King George Road property, associated costs and costs for ESC's pastoral worker
- Women's Ministry - to hold gifts for running women's ministry events
- Christians Against Poverty - for funds towards supporting the Ware Christians Against Poverty partnership
- Pastoral Care - to hold gifts given to fund pastoral care
- Youth Work - to hold gifts given to fund Christ Church's work with young people
- Children's Work - to hold funds given to support Christ Church School and Children's worker
- Leaving Gifts - to hold funds collected as a gift to those moving on to a new ministry
- Mission Funds - to hold gifts given to support missionary organisations and those going on short term mission

Endowment Fund

The endowment funds represent work carried out on the church centre and car park (completed in 1998). These are treated as endowment because either the PCC may not sell those properties or, if the PCC were allowed to sell the properties, then the Diocese would require the proceeds of the sale to be expended on other building projects.

Annually the members of the PCC set aside some of the charity's income for grant giving to institutions and individuals who undertake activities that further the charity's own objects. It is anticipated that all of the funds designated for this purpose will be distributed within 3 years. In 2021 the amount set aside was £nil (2020 £2,415)

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

17 Transactions with related parties

During the year the charity:

- a) received donations totalling £60,333 (2020: £66,632) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).
- b) No expenses (2020: £nil) were paid to, or for, non-clergy members of the PCC.
- c) charity received donations totalling £8,245 (2020: £8,068) from the School Houses Trust, of which the Vicar and Wardens are trustees. The Church office provides all of the management support to the trust and trustees and are compensated for this by the charity. The other funds received are used for the benefit of the school through time allocated from the church's children's worker to assist in the school and also as a direct grant to the school

During the year the charity also made the following payments to, or for, related parties:

- a) The PCC donated £4,500 to Christ Church School to support religious education in the school. (2020: £4,500)
- b) The PCC provides services to Emmanuel Shared Church (ESC) including, but not limited to, the provision of administrative support and parish share contribution. The associated costs are covered by a combination of the rental income from King George Road and a donation from ESC.
- c) Rev John Hookway is a Regional Director of New Wine. There is no contract of employment between New Wine Trust and Rev John Hookway. However the New Wine Trust paid the PCC £6,000 (2020:£5,000) which is unrestricted income and has enabled the PCC to employ additional administrative support for Rev John Hookway.
- d) At the year end the charity owed £72,000 (2020: £92,000) to 3 trustees and their related parties (2020: 3 trustees). The loans are interest free and unsecured and fall due for repayment by 31 Dec 2028.

18 Events since the year-end

This PCC supports and endorses the decision made by the Emmanuel's Shared Church Council and members at its meeting on Sunday 23rd January 2022 to stop meeting and to seek termination of The Local Ecumenical Partnership of Emmanuel Shared Church ("ESC") pursuant to Article 13 of the Constitution on 31st January 2022. At this stage, the PCC is unable to estimate the financial impact of that decision.

CHRIST CHURCH WARE PCC
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2021

Note	<u>Unrestricted funds</u>					<u>Unrestricted funds</u>					
	General	Designated	Restricted	Endowment	Total	General	Designated	Restricted	Endowment	Total	
	2021	2021	2021	2021	2021	2020	2020	2020	2020	2020	
	£	£	£	£	£	£	£	£	£	£	
INCOME AND ENDOWMENTS FROM:											
Donations and legacies	3	291,763	-	106,130	-	397,893	256,935	-	135,324	-	392,259
Charitable activities	4	18,304	1,686	12,927	-	32,918	22,038	435	14,176	-	36,649
Other trading activities		-	-	-	-	-	-	-	-	-	-
Investments	5	30	-	-	-	30	220	-	-	-	220
Total income and endowments		310,097	1,686	119,057	-	430,840	279,193	435	149,500	-	429,128
EXPENDITURE ON:											
Charitable activities:	6	267,094	1,592	97,136	6,682	372,504	201,739	-	48,152	6,682	256,573
Raising funds		-	-	-	-	-	-	-	-	-	-
Total Expenditure		267,094	1,592	97,136	6,682	372,504	201,739	-	48,152	6,682	256,573
Net income/(expenditure)		43,004	94	21,921	(6,682)	58,337	77,454	435	101,348	(6,682)	172,555
Transfers between funds	16	(19,906)	9,906	10,000	-	-	(77,018)	74,178	2,840	-	-
Net movement in funds		23,098	10,000	31,921	(6,682)	58,337	436	74,613	104,188	(6,682)	172,555
Reconciliation of funds:											
Total funds brought forward		66,686	179,773	(108,308)	283,637	421,788	66,250	105,160	(212,496)	290,319	249,233
Total funds carried forward	16	89,784	189,773	(76,387)	276,955	480,125	66,686	179,773	(108,308)	283,637	421,788

Accounts



CHRIST CHURCH WARE

TRUSTEES REPORT AND ACCOUNTS

FOR YEAR ENDING

31 DEC 2020

For presentation and approval at
The ANNUAL PAROCHIAL CHURCH MEETING on
WEDNESDAY 28th APRIL 2021

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REFERENCE AND ADMINISTRATIVE DETAILS

TRUSTEES

Revd John L W Hookway	Mr Gary Parkes
Mr Robert Barker – Church Warden	Mrs Louise Brett
Mrs Cheryl Bevan – Church Warden	Mrs Catriona Baker
Mr Keith Chamberlain	Mr David Briggs
Mr Peter Wall	Mrs Diana Perkins
Mr Allan Ross (co-opted)	Mr Paul Davies

SECRETARY AND TRUSTEE

Mrs Claire Hallett

TREASURER AND TRUSTEE

Mrs Samantha Rich

OFFICE

Christ Church Office
New Road, Ware
Herts
SG12 7BS

INDEPENDENT EXAMINER

Archie McDowall BA CA
Stewardship
1 Lamb's Passage
London EC1Y 8AB

BANKS

CAF Bank
25 Kings Hill Ave
Kings Hill
West Malling
Kent ME19 4JQ

Lloyds Bank
5-6 Market Place
Hertford
Herts
SG14 1DF

REGISTERED CHARITY NUMBER

1129563

TRUSTEES' REPORT

The Trustees present their report and accounts for the year ended 31st December 2020. The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's Trust Deed, the Charities Act 2011 and the Statement of Recommended Practice: *Accounting and Reporting by Charities* preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) issued on 16th July 2014. The report takes account of the requirement for Trustees to report annually on public benefit and the Trustees have had regard to the Charity Commission's guidance on public benefit.

VICAR'S REPORT

2020 was an extraordinary year in so many ways. We were able to officially open the redeveloped building and celebrate all that God had done and was going to do. Only we didn't know that this year was going to be rather different from the year we had planned with the COVID outbreak. However, during the year we have been able to develop and grow our online church presence (with live stream every Sunday), alongside youth ministry, children's ministry, life groups, bereavement journey, wellbeing course, parenting course, baby group and others activities all 'online' which have also strengthened the community and added some new members. In person church from September to November included 'in person' children's and youth work as well. The relationship with the church school remains very strong, following a good SIAMS report on the last possible day before school closures were announced. These are just a few highlights to mention and God continues to be faithful in so many ways. As we rebuild from COVID and re-start in person church and activities we can look forward with fresh excitement for all that God is going to do, in and through us.

With my thanks all your support, encouragement and prayers for the ministry that we have together here in Ware.

God bless, John

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Parochial Church Council (PCC) ("the Charity") was established in 1858 and is governed by two pieces of Church of England Legislations (called measures). These are The Parochial Church Council (Powers) Measure 1956 as amended and The Church Representation Rules. Additionally the Trustees Act 2000 sets out additional duties and powers of unincorporated charities. The PCC became a registered charity on 13th May 2009, number 1129563. The Charity was established in 1858 to serve the parishioners of the newly formed parish of Christ Church, Ware. The Charity is funded by voluntary giving and occasional grants. We seek to continue the vision desired by the benefactor, Robert Hanbury, who financed the building of Christ Church and its associated buildings.

The Trustees are elected by the meeting of the Parishioners or the Annual Parochial Church Meeting, for a period of one year for a church warden or three years for other members. Clergy are automatically trustees due to the clerical post they hold. A resolution dated 26th April 2010 provides for a maximum of 10 elected Trustees.

At the regular PCC meetings, the Trustees agree the strategy and areas of activity for the Charity, including vision, mission and ministry, consideration of grant making, investment, reserves, risk management, safeguarding, premises and performance. The day to day operational requirements of the charity are delegated to the staff team, including the Vicar, Curate and Operations Manager.

The Trustees who served during the year were as follows:-

Revd John L W Hookway	Mr Chris Woodrow (left 7/10/2020)
Mr Robert Barker	Mrs Louise Brett
Mrs Catriona Baker	Mrs Cheryl Bevan
Mr Peter Dane (Left 7/10/2020)	Mrs Claire Hallett
Mr Joshua Davies (co-opted 20/5/19, left 7/10/2020))	Mr Peter Wall
Mrs Samantha Rich	Mr David Briggs
Mrs Diana Perkins	Mr Paul Davies
Mr Keith Chamberlain (elected 7/10/2020)	Mr Gary Parkes (elected 7/10/2020)
Mr Allan Ross (co-opted 7/10/2020)	

At the 10 PCC meetings of the trustees held between January and December 2020, there was an average attendance of 86%.

OBJECTIVES AND ACTIVITIES

The principal activity in the year under review was that of a Parochial Church Council to a Church of England Parish Church. Christ Church has adopted the appropriate governing documents with the primary objective of “Promoting in the Ecclesiastical Parish the whole mission of the Church”. The PCC (Powers) Measure 1956 states that the PCC is ‘To co-operate with the minister in promoting in the parish the whole mission of the church, pastoral, evangelistic, social and ecumenical’ Christ Church is committed to:

- regular public worship open to all
- teaching Christianity through sermons, courses and small groups
- the provision of children’s and youth work with a Christian ethos
- the promoting of Christianity through staging of events, meetings and encouragement to live out the teachings of Jesus Christ
- promoting the whole mission of the Church through provision of activities for senior citizens, parents & toddlers and other special need groups.

The PCC has adopted the Mission Statement “Jesus led, Spirit empowered, Grace based”.

Emmanuel Shared Church is an Ecumenical Project within the parish, jointly between Christ Church, Ware and Ware Baptist Fellowship.

Christ Church currently appoints five Foundation Governors and recommends two Diocesan Governors out of the 12 governors of Christ Church C of E (Voluntary Aided) Primary School and Nursery, and the incumbent is an ex-officio Foundation Governor.

The PCC employs an Operations Manager (Martin Dudley), Youth Pastor (vacancy) and Children’s Worker (Jess Cole) who support the clergy in management of the church. Additional support is provided by a Parish Administrator (Elaine Gibson), PA to the Vicar (Joanne Beer) and cleaner (Lisa Capel). The PCC also employed Gill Tyson, Pastoral Worker, on behalf Emmanuel Shared Church, until October 2020, when she left to get married.

The following sub-committees are appointed by the PCC:

- **Standing Committee:** This is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the council.
- **Sub-Committee to look at Missions Policy**
- **Sub-Committee to look at Building Refurbishment (Disbanded March 2020)**
- **Sub-Committee to look at Finances**
- **Sub Committee to look at allocation of tithed monies from building project**

REVIEW OF VISION, ACHIEVEMENTS AND PERFORMANCE

At all meetings

- Monthly accounts are presented and discussed and actions taken to ensure income and expenditure track against budgets.
- The vicar provides an update on any crucial parish affairs including pastoral and his own workloads and things that are on his mind and heart.
- Staffing, future resourcing and responding to the Covid 19 pandemic has been a constant agenda item throughout 2020 as the trustees review and discuss ongoing needs.

JANUARY 2020

At the January meeting, the PCC was joined by Steve Elliott chair of the building committee. He gave an explanation of the final phase of the building project including outstanding items. The PCC discussed future recruitment strategy and discussed options for supporting John and how it was going to cover the youth work.

FEBRUARY 2020

At the February meeting, the PCC welcomed the Head Teacher and the chair of governors from Christ Church school to the meeting. They gave an update about the work which the school is doing particularly in relation to its Christian values. They also reported the pressures they are facing with regards to finance and maintaining the building to an appropriate standard. The PCC received an update as to the status of the building project.

MARCH 2020

The bulk of the March meeting was taken up by the emerging covid pandemic. The PCC discussed options for continuing to hold church services in a covid safe way, how vulnerable members of the community would be supported and whether the required equipment for running virtual services was available. Contingency plans were identified for covering key members of the parish. It was acknowledged that it was very hard to make plans in an ever changing environment and the PCC stated that it was happy for services to be suspended should the need arise.

APRIL 2020

The Annual Parochial Church Meeting and Meeting of Parishioners was postponed due to the covid restrictions and all trustees were asked to extend their terms by 6 months. The PCC was unable to meet in person so a virtual meeting was held, the bulk of which was taken up by updates and planning in relation to covid including planning how the church would restart in person services when allowed to do so.

MAY 2020

The current situation with covid and its impact on staff welfare/ wellbeing was discussed, with the PCC agreeing that staff would be able to carry up to 5 days annual leave forward for this year only. The PCC expressed thanks to all the hard working volunteers who had adapted the work they did in these times and noted that many people were very grateful for the online activities. The PCC identified that the potential for people to suffer from mental health problems at this time was high and thus discussed ways of ensuring all members of the community were adequately supported.

JUNE 2020

The PCC discussed the risk mitigation plan which was written by the operations manager. The PCC were advised that most of Borrás's staff were furloughed and thus the outstanding jobs within the church were unable to be completed at this time. The PCC made plans for opening the church for personal prayer at first and then resuming live worship services when the Government rules allowed this.

JULY 2020

Once again, the topic of discussion was the church's response to covid and how the church would safely resume activities in the light of the revised government guidance. The finance committee reported on their recent meeting and updated the PCC on the stress testing that had been undertaken on the finances.

SEPT 2020

As well as discussing the latest plans in the light of the covid pandemic, the PCC approved the annual accounts for 2019 in preparation for the delayed APCM. There were updates on the financial position and staffing, along with changes which would be happening within Emmanuel Shared Church. The PCC were updated on the outcome of the interviews for a new youth pastor. Those trustees who had stated their intention to resign from PCC at the APCM were thanked for their service and prayed for.

OCT 2020

The APCM took place on 7th October and 3 new trustees were elected. The new PCC met 2 weeks later and officers were elected. Membership of sub committees was also agreed. Ania Vaughan, Headteacher of Christ Church School joined the meeting to update the PCC on what was happening at the school and how they had navigated through the covid situation. She also shared the outcome of the very positive SIAMs inspection which had taken place just before lockdown started. The PCC received detailed information on the finances in order to consider the budget for 2021.

NOV 2020

The PCC discussed expected financial outturn and priorities for the 2021 budget. The Missions advisory committee reported their recommendations to be included in the 2021 budget. The PCC discussed the clergy covenant and also the options for ensuring that youth work was suitably resourced. The PCC were given an update on the plans for Christmas services including the contingency plans should the Government guidelines prevent in person services happening.

ELECTORAL ROLL AND CHURCH ATTENDANCE

The Electoral Roll was revised in 2020. 213 names were on the new Roll when presented to the APCM. 79 are resident in the parish, 134 are non-resident and 12 on the roll were members of Emmanuel Shared Church.

During 2020 the holding of church services in-person was disrupted due to the Covid 19 Pandemic. The church building was closed during the first national lockdown (23rd March to 1st June) which included Easter, during the second lockdown (5th November to 2nd December) and when Hertfordshire was moved in to Tier 4 (22nd December to 2nd January) restrictions which coincided with Advent and Christmas. During this time church services were broadcast on line or had limited in-person capacity.

During the year there were 1 babies under a year old were baptised plus 5 children over one year old but less than 13 years old.

There were 3 Weddings and 7 funerals held in church followed by burial or cremation. There were 10 cremations.

No people received Communion on Easter Day and 79 on Christmas Day and Eve. The collection of statistics was suspended for 2020 and therefore the 'average' Sunday attendance figures are not available.

CHURCH WARDENS AND FABRIC REPORT

Since March 2020 the pandemic has dominated and shaped our lives and that of Christ Church Ware. We have become used to words and phrases like; Coronavirus, COVID 19, lockdown; stay at home, protect the NHS, save lives; hands, face, space; social distancing, home schooling and a number of others. As I write in late January 2021 we are in the third period of national lockdown since March.

This has been another exceptional year again in the history of Christ Church. After the completion of the building refurbishment in late 2019, we had sixteen Sundays in our new church building before the first national lockdown commenced on 23rd March 2020. Among many other restrictions, the lockdown completely closed places of worship for a number of weeks.

Pandemic

The national lockdown that commenced in March resulted in Christ Church developing the streaming of the Sunday morning services and other church activities. To begin with John Hookway broadcast a form of Sunday service from his study and when we could again use the building the service was broadcast from the church.

We have to give much thanks and recognition to our members with the technical ability who worked to ensure the successful broadcasts. Also, those who contributed and put together; readings, prayers and musical items. The broadcast services have allowed the church membership to stay in touch, also others far and wide to view the services and be part of Christ Church life.

Church life has continued in many areas by groups meeting on line, these include; prayer meetings, children's church, youth groups, life groups, PCC meetings and others.

We have been very conscious of those members without internet connection, hard copies of church magazines, notices and phone calls have hopefully helped them feel part of the Christ Church community during this very challenging time.

The effect of the pandemic on church life can be seen by comparing the carols by candlelight services in 2019 & 2020. On Sunday 20th December 2020 the plan was to hold five services in church; the two morning services and three carol services during the afternoon and evening. The day before the carol services East Hertfordshire was moved into a higher tier of restrictions, we decided the planned services were an unnecessary risk; not least the possibility of 500 people being in church during the day.

The carols by candlelight was broadcast at 6.30pm on Sunday 20th December, with Rev John Hookway preaching to an empty church. That compares with a congregation of 550 packed into the church for the 2019 carol service! The 2020 service was very good with many taking part, not least the forty-six who contributed to the virtual choir. Again a Christ Church technological masterpiece.

For a few weeks we were able to attend services during the summer. While many appreciated the opportunity to worship in person, the restrictions; social distancing, no singing, only receiving bread at communion, only holding conversations outside, no tea and coffee and others resulted in a different experience.

In December and January some of our senior members were among the first in the country to receive their two Coronavirus vaccinations.

Church building

We were still getting familiar with our new church home when lockdown started. With a warm comfortable building, we have yet to fully appreciate the new facilities or develop the full potential. In recent weeks the snagging issues have been resolved satisfactorily.

The estimated cost of the build was £1,036,000. During the actual build variations included some additional work, yet the final invoice was £1,040,000. A small variation of four thousand pounds! Wonderful and it is appropriate to again register our thanks to the Building Committee and indeed God's grace.

It is a pleasure to report the building fabric is indeed in very good order.

Emerge from pandemic

The length of the current 3rd national lockdown is unknown. We are currently attempting to develop an exit plan which will allow church services and activities to recommence in an appropriate way. Allowing the community of Christ Church to come together again while continuing to broadcast service as we have during 2020.

Clergy at Christ Church

Reverend John Hookway has led us through two years that were unique, different and eventful.

The PCC continue to be concerned at the workload on John and the absence of support at the leadership level of the church. A curate will not be posted to Christ Church in 2021 or 2022,

resulting in a four year gap since our last curate, Caroline, who moved to be the incumbent at Colney Heath. Options of how to provide support to John have been considered by the PCC in 2020, with further developments being expected in the coming months.

Conclusion

Again an exceptional year, God has continued to bless us in very different ways! We do look forward to life in general returning to some form of normality; allowing Christ Church to meet in person both on Sundays and for many other activities & ministries.

We give thanks to God for His leadership and blessing. Also to everyone who has contributed to the life and work of Christ Church in 2020.

Bob Barker

At Christ Church, Ware, we ask Jesus to lead us and we seek to be empowered by God's Spirit. It is by the Spirit that we become more and more like Jesus. Everything we do at Christ Church is based on grace, given to us by the gift of Jesus. As a church, we feel called to share this grace with others through our love and actions. At the start of 2020, we felt ready and excited to serve the Lord, however we didn't quite anticipate the new and unique challenges God had in store for us during this year.

At the beginning of 2020 we became more and more aware of this virus, Covid 19. Suddenly, during March, we were told by Boris Johnson that we must 'stay at home' in order to protect ourselves and others. Very quickly, we had to learn how to navigate the restrictions, manage disappointing situations and adapt to new ways of reaching out and connecting with our church community.

As we reflect upon 2020, we might think of the famous words of Charles Dickens in his opening paragraph of *A Tale of Two Cities*; 'the best of times and the worst of times.....it was the spring of hope, it was the winter of despair'. We have all experienced loss of some kind; loss of routine, stability, family interaction, freedom, opportunities. However, in addition to this, some have very sadly experienced the life changing loss of losing someone they love. This time may have given us a chance to re-evaluate what really matters in life, to slow down and take notice, to spend time reflecting and thinking. We had been forced to find new routines and new norms. Equally many of us have found these times unsettling, fearful and lonely. However, throughout all of this, God has been faithful, loving and generous. We have been reminded that God says, 'fear not, for I am with you; be not dismayed, for I am your God; I will strengthen you, I will help you, I will uphold you with my righteous right hand.' Isaiah 41:10

Despite the challenges of this time, Christ Church continued to faithfully journey alongside us and offer church life throughout 2020. We are so fortunate to have a large team of diligent, hard working staff and committed, proactive volunteers. We praise and give thanks for John Hookway. Motivated by his Spirit filled visions, his knowledge and passion for teaching God's word and his care for our community of Christ Church, Ware. Through his strong leadership, his direction and his guidance we have had the opportunity to reflect and grow in our Faith as a church community, as families and as individuals. John has reminded us this year that 'The light shines in the darkness, and the darkness has not overcome it' (John 1:5)

I would like to give thanks to all who have served during this time; April 2020 to the present. Many have served online, enabling us to feel like we were on this journey together, while physically apart.

We give thanks for our hardworking staff team. Our office staff, highly organised and committed, carry out the many tasks and responsibilities needed for a large church. Their hard work, care and attention has been much appreciated by all. We give thanks for all working in building maintenance, cleaning and gardening.

Our children and young people's leadership teams have continued to offer provision online and in person when permitted throughout 2020. Through fantastic leadership and a committed team of great volunteers these groups have the opportunity to worship God, share fellowship together, grow in their faith and have fun. We continue to enjoy our partnership with Christ Church school and value the opportunity of outreach it brings.

We give thanks for those who have taught us through ministry, leaders, the readers, those who have shared prayers and offered pastoral support, assistant wardens, welcomers, musicians, sound desk operators, media shout and online technicians. It has been through this invaluable support that Christ Church has continued to offer provision online and in person when permitted. Thank you to our communications team. For the work on our website and for our church magazine. We are in awe of your talent, your skill and your creativity. We give thanks for your willingness to serve God in this way.

Throughout 2020, Life Groups and Midweek have continued to meet in person and virtually where necessary and still form a significant means of connection between folk. Thanks to those who led bible studies, those who gave practical support.

I give thanks to the faithful prayers, particularly the lovely team I have been meeting with online on Friday mornings since April 2020. It has provided a great opportunity to be thankful for our rich blessings, to pray for those in our thoughts, our church family and beyond. We have acknowledged answered prayers and over time seen God's work in the lives of people and situations on our hearts.

The PCC and Trustees of Christ Church continually seek God's wisdom and guidance while discussing matters and making decisions. Thank you to each and every member, our trustees, our treasurer and our PCC secretary. We also give thanks to our members who have stepped down. We are very grateful for those who have come forward to serve in the coming year.

In conclusion, it is now time for me, as a Church Warden at Christ Church to step down from this position, after three years of service. It has been a great privilege to serve, lead, seek God's voice and guide and I am filled with thankfulness for this experience. So wonderful to carry out God's work alongside such a talented team of faithful servants. We have faced a range of challenges, however, it is those precious moments of joy, as we saw God's spirit working and the acknowledgements of rich blessings for Christ Church that I will remember most. Seeing the building project come to completion was definitely a highlight to treasure. The knowledge that God will continue to use this building for His glory for many generations to come fills me with an abundance of joy.

I look forward to seeing what God has in store for me next while I continue to serve God at Christ Church, Ware in other ways.

May we all remember these words, 'So then, just as you received Christ Jesus as Lord, continue to live in Him, rooted and built up in Him, strengthened in the faith as you were taught and overflowing with thankfulness'. (Colossians 2 v 6-7)

Cheryl Bevan

PLANS FOR FUTURE PERIODS

The trustees are delighted with the completion of the work to the church building, which has created a flexible, accessible, comfortable and welcoming space. These new facilities offer additional opportunities to connect with the community throughout the week as well as to provide a resource for events in partnership with the St Albans Diocese, CPAS and New Wine, to name just a few. The intention is to make much more use of the church building during the week.

The additional opportunities afforded by the refreshed building have further heightened the need for extra leadership capacity. The PCC has been highlighting this need for some years and it is now obvious that investment is needed into this area as a matter of urgency. The PCC aims to have an additional senior leader in post during 2021. This necessitates a stretch budget in order to fulfil this role so the PCC has set a budget desiring £24,000 of additional income whilst the PCC reviews staffing needs.

The trustees of Christ Church continue to respond to the ever changing challenges of the effect of the Covid 19 pandemic. They have empowered the leadership to plan and act on a day to day basis, allowing flexibility to respond quickly thus enabling the Church to support its congregations and the parish's ever changing spiritual and pastoral needs. The Finance committee have stress tested various scenarios with regards to reductions in income. The trustees review actions taken at monthly meetings and respond accordingly.

Work is also underway to plan for the medium and long term recovery of ministries and mission as the restrictions are eased over the coming year to ensure that Christ Church can respond appropriately to opportunities and challenges that this will bring.

FINANCIAL REVIEW

The PCC is extremely grateful to God and His people for their faithfulness through a very unusual year. Financially, it was very uncertain for everyone and with many activities of the church unable to continue, it was clear that whilst some costs were reduced, elements of income would also be reduced.

At the end of the year, however, total net funds increased by £173,000. £150,000 was received in restricted funds, mostly the result of ongoing pledges to the Development Fund and the deficit is being reduced over time. The PCC continues to need to fundraise toward this, with circa £190,000 still to be raised in order both to complete the payments for the project, repay the loans and to fulfil the original intention of having a tithe fund to support others.

General funds increased by £77,000 overall. The final instalment of 2019 Diocesan Parish Share remained unpaid as of the prior year end and £19,488 was shown as a creditor pending completion of the building work. The PCC has decided to redesignate those funds and the unpaid parish share of 2020 towards an Associate Pastor. The Diocese had assessed the PCC's Parish Share to be £110,805 for the year to 31 December 2020; having reviewed the PCC's finances and strategy, the members of the PCC have decided to restrict the PCC's contribution to £80,000.

The PCC continues to try to look outward to the wider world and to support mission partners. This figure was £23,265 for 2020 which was based on 10% of the prior year's general giving. Further detail on the breakdown of this support can be seen in the notes to the accounts.

The last Quinquennial took place in 2016 and the major works recommended were replace floors in church, upgrade heating, decorate vestry area and repair to front wall. The immediate works were accepted and work completed within the reordering project which was undertaken during 2019. The exception is the works to the external wall. The estimated cost of these works is between £20,000 and £50,000 and the PCC have not yet determined when this work can be completed.

RESERVES POLICY

The PCC have determined that the charity should aim to hold unrestricted cash of no less than £68,000 (which equates to about 3 months' of unrestricted expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash of £131,000 and the charity is complying with its reserves policy.

-FUNDS IN DEFICIT

The trustees note that the PCC has ended the year with a deficit of just over £157,000 on the restricted Development fund. By the year-end the PCC had received pledges totalling £133,000, which the charity expects to receive over the next four years. In addition the charity is continuing to fundraise and the trustees are confident that the deficit will be cleared. In making this assessment, the trustees have carefully considered whether the pledges promised are likely to be received and the income that the PCC is likely to receive from continued fundraising.

ON-GOING FINANCIAL COMMITMENTS

At the date of this report the PCC confirms that each fund has sufficient assets to fulfil its obligations.

KEY RISKS AND UNCERTAINTIES

In common with other churches and charities the PCC faces risks be they operational, financial or reputational. The PCC has considered the major areas of risk, which include reputational, operational and financial, to which it is exposed, measuring both the likelihood and impact of a particular event or action and has established systems to mitigate those risks. This will involve regular reviews in identification, assessment and monitoring.

SAFEGUARDING

The PCC has a legal obligation under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults) and it complied with this duty at its meeting on the 24th February 2020. Furthermore it intends to comply with this duty annually.

The trustees received regular updates throughout the in regard to safeguarding matters from the diocese and Thirty one Eight pertinent to their roles and responsibilities.

PUBLIC BENEFIT

The Trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission.

TAXATION STATUS

The PCC is an exempt charity for taxation purposes as a church is defined as a place of worship under Place of Worship Act 1855.

TRUSTEES’ RESPONSIBILITIES IN RELATION TO THE ACCOUNTS

Law applicable to charities in England and Wales requires the Trustees to prepare accounts for each financial year which give a true and fair view of the Charity’s financial activities during the year and of its financial position at the end of the year. In preparing these accounts the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed , subject to any material departures disclosed and explained in the accounts: and
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the Charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees are responsible for the maintenance and integrity of the Charity and financial information included on the Charity’s website.

EXEMPTION FROM AUDIT

The charity is entitled to exemption from audit under Section 145 of the Charities Act 2011 and in accordance with directions given by the Commissioners under section 145 (5) (b).

Approved by the Trustees and signed on their behalf by:

----- Rev John Hookway

----- Mrs Samantha Rich

Date:

INDEPENDENT EXAMINER'S REPORT
TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH WARE PCC
('the Charity')

I report to the members of the PCC (who are also the charity's trustees) on my examination of the accounts of the Charity for the year ended 31 December 2020 on pages 15 to 28 following, which have been prepared on the basis of the accounting policies set out on pages 17 to 19.

Responsibilities and basis of report

As members of the PCC 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 Charity'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

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity 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.

Archie McDowall BA CA
Institute of Chartered Accountants of Scotland

2021

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

CHRIST CHURCH WARE PCC
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	3	256,935	135,324	-	392,259	1,075,450
Charitable activities	4	22,473	14,176	-	36,649	36,013
Other trading activities		-	-	-	-	23,000
Investments	5	220	-	-	220	1,166
Total income and endowments		<u>279,628</u>	<u>149,500</u>	<u>-</u>	<u>429,128</u>	<u>1,135,630</u>
EXPENDITURE ON:						
Charitable activities	6	201,739	48,152	6,682	256,573	1,656,069
Raising funds		-	-	-	-	683
Total expenditure		<u>201,739</u>	<u>48,152</u>	<u>6,682</u>	<u>256,573</u>	<u>1,656,752</u>
Net income/(expenditure)		<u>77,889</u>	<u>101,348</u>	<u>(6,682)</u>	<u>172,555</u>	<u>(521,122)</u>
Transfers between funds	16	(2,840)	2,840	-	-	-
Net movement in funds		<u>75,049</u>	<u>104,188</u>	<u>(6,682)</u>	<u>172,555</u>	<u>(521,122)</u>
Reconciliation of funds:						
Total funds brought forward		<u>171,410</u>	<u>(212,495)</u>	<u>290,319</u>	<u>249,233</u>	<u>770,356</u>
Total funds carried forward	16	<u>246,459</u>	<u>(108,308)</u>	<u>283,637</u>	<u>421,788</u>	<u>249,233</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The notes on page 17-28 form part of these accounts.

CHRIST CHURCH WARE PCC

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Note	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds 2020 £	Total Funds 2019 £
FIXED ASSETS						
Tangible assets	9	109,316	13,256	283,637	406,210	414,420
		<u>109,316</u>	<u>13,256</u>	<u>283,637</u>	<u>406,210</u>	<u>414,420</u>
CURRENT ASSETS						
Debtors	10	11,367	3,481	-	14,848	19,810
Cash at bank and in hand	11	130,954	219,365	-	350,318	343,966
		142,320	222,845	-	365,166	363,776
CREDITORS: Amounts falling due within one year	12	(5,177)	(144,810)	-	(149,987)	(285,362)
Net current assets / (liabilities)		<u>137,144</u>	<u>78,035</u>	<u>-</u>	<u>215,179</u>	<u>78,414</u>
Total assets less current liabilities		246,460	91,292	283,637	621,389	492,834
CREDITORS: Amounts falling due after more than one year	13	-	(199,600)	-	(199,600)	(243,600)
TOTAL NET ASSETS		<u>246,460</u>	<u>(108,308)</u>	<u>283,637</u>	<u>421,789</u>	<u>249,234</u>
FUND BALANCES						
Unrestricted Funds	16					
General funds		66,687	-	-	66,687	66,251
Designated funds		179,773	-	-	179,773	105,160
		246,460	-	-	246,460	171,411
Restricted Funds		-	(108,308)	-	(108,308)	(212,496)
Endowment Funds		-	-	283,637	283,637	290,319
		<u>246,460</u>	<u>(108,308)</u>	<u>283,637</u>	<u>421,789</u>	<u>249,234</u>

The financial statements were approved by the members of the PCC on [.....] and were signed on its behalf by:

John Hookway

Charity number: 1129563

The notes on page 17-28 form part of these accounts.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1 Statutory Information

The Parochial Church Council of the Ecclesiastical Parish of Christ Church Ware is a charity registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention. The financial statements include all activities for which the PCC is legally responsible; the activities of informal gatherings of church members and groups that owe their main affiliation to another body and are excluded.

These financial statements have been prepared in accordance with The Church Accounting Regulations 2006, the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' ('the Charities SORP'), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The PCC have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The PCC have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the PCC have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The PCC have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the PCC has considered the impact of Covid-19 and has concluded that its impact on net income will not be material.

b) Income

Income (which includes planned giving, collections and other donations) is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part income is generally recognised when it is received by, or on behalf of, the PCC. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.
- ii) Donated facilities, services and goods. Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). Facilities, services and goods donated for the charity's own use are recognised as income when receivable at their value to the charity.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

When donated goods, services and facilities are distributed or consumed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed or consumed are recognised as stock; donated fixed assets are capitalised.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from rental of 10 Cromwell Road during the period it is unoccupied by a curate and also 124 King George Road.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Contributions in respect of the diocesan parish share are included in the Statement of Financial Activities for all amounts agreed to being payable for the financial year. Any contributions that have not been paid over by the year end are included as a creditor.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Intangible fixed assets

The cost of software is capitalised and amortised on a straight line basis over its expected useful life, which is expected to be 5 years.

f) Tangible fixed assets

Consecrated and beneficed property is not included in these financial statements by virtue of s.10(2) of the Charities Act 2011. All expenditure on consecrated or beneficed buildings is written off in the year in which it is incurred.

Movable church furnishings held by the incumbent and Churchwardens on special trust for the PCC and which require a faculty for disposal are capitalised in accordance with the policy set out below. These items are regarded as inalienable property and are listed in the church's inventory which can be inspected at any reasonable time. Inalienable property acquired prior to 2000 has not been capitalised as there is insufficient cost information available.

The church halls and certain clergy accommodation are held in trust by the Diocese on behalf of the PCC. These properties are essential for the mission of the church and have been in use for many years but they have not been included in these financial statements as there is insufficient cost information and their depreciated cost is unlikely to be material.

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000. and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Freehold land	Is not depreciated (because it is not consumed by use)
Freehold buildings	Over 50 years after taking account of the building's residual value
Freehold improvements	Over the expected useful life
Equipment	25% of written down value

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

g) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

- h) Taxation
The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.
- i) Financial instruments
The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).
- j) Exemption from preparing a cashflow statement
The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.
- k) Critical accounting estimates and areas of judgement
The members of the PCC do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2020	2019
	£	£
Donations of cash and similar	304,773	689,148
Government grants (note 3b)	29,145	191,277
Other grants receivable	9,928	128,000
Income tax recoverable	48,414	67,026
	392,259	1,075,450

b Government grants comprise:

	2020	2019
	£	£
Job Retention Scheme grants	5,263	-
Listed Places of Worship grants	23,881	191,277
	29,145	191,277

4 Income from charitable activities

	2020	2019
	£	£
PCC Fees	2,110	1,417
Church Centre Hire	3,502	5,761
Rent - Cromwell Rd & King George Rd	26,230	17,081
Events	435	5,907
Other income	4,372	5,848
	36,649	36,013

5 Investment income

	2020	2019
	£	£
Bank interest	220	1,166
	220	1,166

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

6 Charitable expenditure

	2020	2019
	£	£
a Costs incurred directly on specific activities		
Ministry expenses:		
Parish share	60,512	101,951
Ministry staff employment costs	71,504	88,962
Clergy expenses	769	1,926
Other ministry expenses	2,227	4,824
Mission & Evangelism projects	13,629	26,731
Training costs	334	1,320
	148,976	225,712
Property expenses:		
Church running expenses	3,522	2,594
Church maintenance	1,796	1,844
Church utility bills	4,582	4,712
Church Centre running costs	9,592	12,061
Other PCC property upkeep	2,490	2,590
Major repairs church	12,212	1,174,056
Operational costs for vicarage	99	110
Interior & exterior redecoration	-	92,232
Movable furnishings & equipment	-	56,997
	34,293	1,347,195
Grants payable (note 6c)	26,432	46,680
	209,701	1,619,587
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	2,420	2,040
	2,420	2,040
Administrative staff employment costs	17,759	17,067
Office expenses	6,665	6,930
Subscriptions and professional fees	1,192	-
Depreciation of tangible fixed assets	12,704	6,768
Loss on disposal of tangible fixed assets	420	-
Insurance	5,713	3,678
	46,872	36,482
Total expenditure	256,573	1,656,069

Fees payable to Stewardship other than for independent examination services totalled £nil (2019: £nil)

c Grants payable

	Institutions	Individuals	2020
	£	£	£
Grants for UK and overseas mission	21,933	-	21,933
Grants for education, including ministry training	4,500	-	4,500
	26,433	-	26,433

The comparatives for the previous year are as follows:

	Institutions	Individuals	2019
	£	£	£
Grants for UK and overseas mission	42,180	-	42,180
Grants for education, including ministry training	4,500	-	4,500
	46,680	-	46,680

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

The charity's principal grants to institutions comprised:

	2020	2019
	£	£
Build Partners	-	6,250
Bible Society of Egypt	-	6,250
Amigos	-	3,500
Future Hope	1,025	1,025
Jews for Jesus - Harvey	4,900	4,900
CPAS	1,338	1,350
TEAR Fund	3,000	3,000
Mission Contingency Fund	-	1,569
Interserve Urban Vision - Lynch	4,400	4,400
WEC International - Lapworth	-	2,333
OM - DeLima	3,300	3,010
Christ Church School	4,500	4,500
Avail - Subhedi	2,850	-
Grants to institutions for less than £1,000 each	1,120	4,593
	<u>26,433</u>	<u>46,680</u>

c Other

26 hampers (approx. value £780) were distributed, as agent, to CAP clients from goods donated by members of Christ Church and Hertford Baptist Church and Hertford Foodbank. (2019: 41 hampers (approx. value £1025))

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 5.9 (2019: 6.8) Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

During the year key management received employment benefits totalling £56,618 (2019: £72,806).

Rev John Hookway (who is a clergy member of the PCC) receives a stipend from the Diocese and so is not an employee; some of the Parish Share paid to the Diocese is used to meet the cost of this stipend. He was provided with accommodation (which is customary for clergy) and the cost of this accommodation to the PCC is disclosed in note 8 'Charitable Expenditure'. The charity also reimbursed expenses to Rev John Hookway; again these costs are disclosed in note 8 'Charitable Expenditure' under the heading 'Clergy expenses'.

Payroll costs included redundancy and termination payments totalling £nil (2019: £1,890) and comprise statutory payments and ex-gratia payments where this was considered appropriate. Redundancy and termination payments are charged when the liability or obligation arises.

No member of the PCC received employment benefits in either the current or preceding year.

8 Acting as agent

On occasion the charity receives money on behalf of other charities, which it banks and then pays out to these charities. This income is received as agent for these other charities and the income, and the related payments, are excluded from the Statement of Financial Activities; any money that has not been distributed by the year end is recognised as a creditor.

During the year the charity acted as agent for Acts435 and, in that capacity:

- a) received £835 (2019: £860) and paid £835 (2019: £860)
- b) at the year end the charity owed £nil (2019: £nil)

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

9 Tangible fixed assets

	Land & buildings	Plant & equipm't	Fixtures, fittings	Office equipm't	Total 2020
	£	£	£	£	£
Cost					
At 1 January 2020	394,826	25,469	5,307	3,765	429,367
Additions	-	4,914	-	-	4,914
Disposals	-	(134)	(2,216)	(1,182)	(3,532)
At 31 December 2020	<u>394,826</u>	<u>30,248</u>	<u>3,091</u>	<u>2,583</u>	<u>430,748</u>
Accumulated depreciation					
At 1 January 2020	-	7,559	4,862	2,527	14,947
Charge for the year	6,682	5,692	85	245	12,704
Eliminated on disposal	-	(78)	(2,111)	(924)	(3,113)
At 31 December 2020	<u>6,682</u>	<u>13,173</u>	<u>2,836</u>	<u>1,847</u>	<u>24,539</u>
Net book value					
At 31 December 2020	<u>388,144</u>	<u>17,075</u>	<u>255</u>	<u>736</u>	<u>406,210</u>
At 31 December 2019	<u>394,826</u>	<u>17,910</u>	<u>445</u>	<u>1,239</u>	<u>414,420</u>

The curate's house is carried at historical cost of £96,000. However, if there was a need to liquidate this asset, it is likely it could be sold for c.£400,000.

10 Debtors

	2020	2019
	£	£
Falling due within one year:		
Trade debtors	856	-
Tax recoverable	12,737	17,487
Other debtors	218	1,334
Prepayments and accrued income	1,036	989
Total debtors	<u>14,848</u>	<u>19,810</u>

11 Cash at Bank and in Hand

	2020	2019
	£	£
Bank operating accounts	48,936	14,717
Bank deposits	301,337	329,190
Petty cash	45	59
	<u>350,318</u>	<u>343,966</u>

12 Creditors: liabilities falling due within one year

	2020	2019
	£	£
Trade creditors	24,700	101,479
Taxation and social security	1,220	1,865
Other creditors	1,055	-
Accruals	2,902	82,018
Loans	120,000	100,000
Grant obligations	110	-
	<u>149,987</u>	<u>285,362</u>

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

13 Creditors: amounts falling due after more than one year

	2020	2019
	£	£
Loans	199,600	243,600
	199,600	243,600

14 Loans

The liabilities for loans referred to in notes 12 and 13 fall due for repayment as follows:

	Otherwise than by instalments	By instalments	2020 £	2019 £
Repayable:				
Within one year	100,000	20,000	120,000	100,000
Between one and five years	77,000	60,000	137,000	79,000
After five years	62,600	-	62,600	164,600
	239,600	80,000	319,600	343,600

The loans are interest free and unsecured; they must be repaid in full on or before the final maturity date.

15 Pension commitments

During the year employer's pension contributions totalling £6,457 (2019: £7,383) were payable to defined contribution personal pension schemes. Pension contributions of £265 are owing at the balance sheet date (2019: £280).

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

16 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Gains and losses 2020 £	Closing balance 2020 £
<i>Designated Funds</i>						
Events	-	435	-	(435)	-	-
Building Project	9,000	-	-	20,600	-	29,600
Cromwell Road	96,160	-	-	-	-	96,160
Associate Pastor	-	-	-	54,013	-	54,013
	<u>105,160</u>	<u>435</u>	<u>-</u>	<u>74,178</u>	<u>-</u>	<u>179,773</u>
<i>General Unrestricted Funds</i>	<u>66,250</u>	<u>279,193</u>	<u>(201,739)</u>	<u>(77,018)</u>	<u>-</u>	<u>66,686</u>
Total Unrestricted Funds	<u>171,410</u>	<u>279,628</u>	<u>(201,739)</u>	<u>(2,840)</u>	<u>-</u>	<u>246,459</u>
<i>Restricted Funds</i>						
Development	(250,515)	109,878	(16,631)	-	-	(157,268)
Vicar & Church Wardens	4,665	2,036	-	-	-	6,701
Major Repairs & Renewals	7,373	-	-	-	-	7,373
LoveWare:LiveWare	549	-	(120)	-	-	429
Oasis	-	57	(33)	-	-	24
KGR Rent	10,127	14,176	(11,132)	-	-	13,171
Women's Ministry	168	-	-	-	-	168
Christians Against Poverty	5,940	15,127	(11,590)	-	-	9,477
Pastoral Care	442	-	-	-	-	442
Youth Work	2,105	-	-	-	-	2,105
Children's Work	-	7,068	(7,063)	-	-	5
Leaving Gifts	-	75	(500)	425	-	-
Mission Funds	6,650	1,083	(1,083)	2,415	-	9,065
	<u>(212,496)</u>	<u>149,500</u>	<u>(48,152)</u>	<u>2,840</u>	<u>-</u>	<u>(108,308)</u>
<i>Endowment Funds</i>						
Church centre and car park	290,319	-	(6,682)	-	-	283,637
	<u>290,319</u>	<u>-</u>	<u>(6,682)</u>	<u>-</u>	<u>-</u>	<u>283,637</u>
Aggregate of funds	<u>249,233</u>	<u>429,128</u>	<u>(256,573)</u>	<u>-</u>	<u>-</u>	<u>421,788</u>

The transfers referred to above were made for the following reasons:

- £20,600 was designated for loan repayments that could become repayable on death of the lender
- £54,013 was designated to fund an Associate Pastor
- £2,415 was allocated to mission, particularly for short term mission trips and emergency response
- £425 was to cover the deficit in the leaving gifts fund
- £435 was to de-designate the events funds after cancellation of the church away day

The trustees note that the PCC has ended the year with a deficit of just over £157,000 on the restricted Development fund. By year-end the PCC had received pledges totalling £133,000, which the charity expects to receive over the next five years. In addition the charity is continuing to fundraise and the trustees are confident that the deficit will be cleared. In making this assessment, the trustees have carefully considered whether the pledges promised are likely to be received as well as the income that the PCC is likely to receive from continued fundraising.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>				2020 £
	General funds £	Designated funds £	Restricted funds £	Endowment funds £	
Tangible fixed assets	13,156	96,160	13,256	283,637	406,210
Debtors	11,367	-	3,481	-	14,848
Investments held as current assets	-	-	-	-	-
Cash at bank and in hand	47,340	83,613	219,365	-	350,318
Creditors falling due within one year	(5,177)	-	(144,810)	-	(149,987)
Creditors falling due after one year	-	-	(199,600)	-	(199,600)
	<u>66,687</u>	<u>179,773</u>	<u>(108,308)</u>	<u>283,637</u>	<u>421,789</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2019 £	Incoming resources 2019 £	Outgoing resources 2019 £	Transfers in the year 2019 £	Gains and losses 2019 £	Closing balance 2019 £
<i>Designated Funds</i>						
Building Project	9,000	-	-	-	-	9,000
Cromwell Road	96,160	-	-	-	-	96,160
	<u>105,160</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>105,160</u>
<i>General Unrestricted Funds</i>	66,479	296,323	(296,097)	(456)	-	66,250
Total Unrestricted Funds	<u>171,639</u>	<u>296,323</u>	<u>(296,097)</u>	<u>(456)</u>	<u>-</u>	<u>171,410</u>
<i>Restricted Funds</i>						
Development	272,172	800,174	(1,322,860)	-	-	(250,515)
Vicar & Church Wardens	3,250	1,535	(120)	-	-	4,665
Major Repairs & Renewals	7,293	80	-	-	-	7,373
LoveWare:LiveWare	1,223	1,180	(1,854)	-	-	549
Oasis	-	267	(437)	170	-	-
Garden Fund	32	-	(35)	3	-	(0)
KGR Rent	10,084	13,426	(13,382)	-	-	10,127
Women's Ministry	168	-	-	-	-	168
Christians Against Poverty	3,868	11,978	(9,905)	-	-	5,940
Pastoral Care	442	-	-	-	-	442
Youth Work	2,500	-	(395)	-	-	2,105
Children's Work	-	6,965	(6,965)	-	-	-
Leaving Gifts	-	914	(1,197)	283	-	-
Ministry Training	25	-	(25)	-	-	-
Mission Funds	7,341	2,789	(3,480)	-	-	6,650
	<u>308,397</u>	<u>839,307</u>	<u>(1,360,656)</u>	<u>456</u>	<u>-</u>	<u>(212,496)</u>
<i>Endowment Funds</i>						
Church centre and car park	290,319	-	-	-	-	290,319
	<u>290,319</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>290,319</u>
Aggregate of funds	<u>770,356</u>	<u>1,135,630</u>	<u>(1,656,752)</u>	<u>-</u>	<u>-</u>	<u>249,233</u>

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>				2019 £
	General funds £	Designated funds £	Restricted funds £	Endowment funds £	
Tangible fixed assets	10,266	96,160	17,675	290,319	414,420
Debtors	11,173	-	8,637	-	19,810
Cash at bank and in hand	72,890	9,000	262,076	-	343,966
Creditors falling due within one year	(28,078)		(257,284)		(285,362)
Creditors falling due after one year	-		(243,600)		(243,600)
	66,251	105,160	(212,496)	290,319	249,234
	66,251	105,160	(212,496)	290,319	249,234

Designated Funds

- Events - set aside for away days etc
- Building Project - funds set aside for building and grounds and also to repay loans due on death of lender
- Cromwell Road - fund holding original investment into 10 Cromwell Road
- Associate Pastor - funds designated for employing an Associate Pastor to be spent over next 2 years

Restricted Funds

- Development - to hold funds collected towards redeveloping Christ Church buildings and facilities
- Vicar & Church Wardens - to assist members of the congregation in a crisis situation
- Major Repairs & Renewals- for repairs and renewals to the buildings and grounds
- LoveWare:LiveWare - for managing the funds associated with the community work of the Ware churches
- Oasis - to hold funds for the group for single parents
- Garden Fund - to hold gifts given for improvements to the church grounds
- KGR Rent - income from King George Road property, associated costs and costs for ESC's pastoral worker
- Women's Ministry - to hold gifts for running women's ministry events
- Christians Against Poverty - for funds towards supporting the Ware Christians Against Poverty partnership
- Pastoral Care - to hold gifts given to fund pastoral care
- Youth Work - to hold gifts given to fund Christ Church's work with young people
- Children's Work - to hold funds given to support Christ Church School and Children's worker
- Leaving Gifts - to hold funds collected as a gift to those moving on to a new ministry
- Mission Funds - to hold gifts given to support missionary organisations and those going on short term mission

Endowment Fund

The endowment funds represent work carried out on the church centre and car park (completed in 1998). These are treated as endowment because either the PCC may not sell those properties or, if the PCC were allowed to sell the properties, then the Diocese would require the proceeds of the sale to be expended on other building projects.

Annually the members of the PCC set aside some of the charity's income for grant giving to institutions and individuals who undertake activities that further the charity's own objects. It is anticipated that all of the funds designated for this purpose will be distributed within 3 years. In 2020 the amount set aside was £2,415.

CHRIST CHURCH WARE PCC
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

17 Transactions with related parties

During the year the charity:

- a) received donations totalling £66,632 (2019: £109,741) from related parties (which includes members of the PCC, any other members of key management and anyone closely connected to them).
- b) No expenses (2019: £nil) were paid to, or for, non-clergy members of the PCC.

During the year the charity also made the following payments to, or for, related parties:

- a) The PCC donated £4,500 to Christ Church School to support religious education in the school. (2019: £4,500) The PCC made no payments for usage of the school hall. (2019: £2,362)
- b) The PCC provides services to Emmanuel Shared Church (ESC) including, but not limited to, the employment of Gill Tyson (ESC Pastoral Worker), provision of administrative support, office space and parish share contribution. The associated costs are covered by a combination of the rental income from King George Road and a donation from ESC.
- c) Rev John Hookway is a Regional Director of New Wine. There is no contract of employment between New Wine Trust and Rev John Hookway. However the New Wine Trust paid the PCC £5,000 (2019:£5,000) which is unrestricted income and has enabled the PCC to employ additional administrative support for Rev John Hookway.
- d) At the year end the charity owed £92,000 (2019: £15,000) to 3 trustees and their related parties (2019: 2 trustees). The loans are interest free and unsecured and fall due for repayment by 31 Dec 2028.

CHRIST CHURCH WARE PCC
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 DECEMBER 2020

Note	<u>Unrestricted funds</u>					<u>Unrestricted funds</u>					
	General	Designated	Restricted	Endowment	Total	General	Designated	Restricted	Endowment	Total	
	2020	2020	2020	2020	2020	2019	2019	2019	2019	2019	
	£	£	£	£	£	£	£	£	£	£	
INCOME AND ENDOWMENTS FROM:											
Donations and legacies	3	256,935	-	135,324	-	392,259	249,569	-	825,881	-	1,075,450
Charitable activities	4	22,038	435	14,176	-	36,649	36,013	-	-	-	36,013
Other trading activities		-	-	-	-	-	9,574	-	13,426	-	23,000
Investments	5	220	-	-	-	220	1,166	-	-	-	1,166
Total income and endowments		279,193	435	149,500	-	429,128	296,323	-	839,307	-	1,135,630
EXPENDITURE ON:											
Charitable activities:	6	201,739	-	48,152	6,682	256,573	296,097	-	1,359,972	-	1,656,069
Raising funds		-	-	-	-	-	-	-	683	-	683
Total Expenditure		201,739	-	48,152	6,682	256,573	296,097	-	1,360,655	-	1,656,752
Net income/(expenditure)		77,454	435	101,348	(6,682)	172,555	226	-	(521,348)	-	(521,122)
Transfers between funds	16	(77,018)	74,178	2,840	-	-	(456)	-	456	-	-
Net movement in funds		436	74,613	104,188	(6,682)	172,555	(230)	-	(520,893)	-	(521,122)
Reconciliation of funds:											
Total funds brought forward		66,250	105,160	(212,495)	290,319	249,233	66,479	105,160	308,397	290,319	770,356
Total funds carried forward	16	66,685	179,773	(108,308)	283,637	421,788	66,250	105,160	(212,495)	290,319	249,233