

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRISTCHURCH BUSHMEAD LUTON

England & Wales - Charity number 1130499

## Details

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**Other names** CHRISTCHURCH BUSHMEAD PCC

**Status** Registered

**Legal form** Previously excepted

**Registered** 2009-07-09

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

## Contact

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Luton  
LU2 7SF

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**Website** [www.christchurch-bushmead.org.uk](http://www.christchurch-bushmead.org.uk)

## Activities

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

**Activities:** Promotes the whole mission of the Church, pastoral, evangelistic and social in the parish of Christchurch Bushmead and also the wider area of Luton

## Classification

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

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE LOCAL.
- Luton

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£102,233	£92,262	-	-
2023-12-31	£114,541	£112,693	-	-
2022-12-31	£98,609	£89,731	-	-
2021-12-31	£88,666	£88,255	-	-
2020-12-31	£102,659	£106,209	-	-

## Trustees

Name	Role	Appointed
Brendan Roche		2021-05-27
Carolyn Thomas		2023-04-23
Charlotte Luise Fisher		2025-05-19
Clavin Leslie Graham		2025-05-04
DR DAVID DALLINGER		2017-12-18
Elizabeth Louise Hulford-Wood		2025-05-04
Emma Molina		2023-04-23
Jane Caroline Watts		2021-05-27
Juliet Johnson		2021-05-27
Luke Molina		2023-04-23
Noelle Florence Smith		2025-05-04
Rev Timothy Philip Madeley		2019-09-09
WENDY ANN PECK		2013-05-20

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# Accounts

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The Parish of Christchurch, Bushmead, Luton  
in the Diocese of St Albans  
Registered Charity no 1130499

Trustees Annual Report and Financial Statements of the  
Parochial Church Council

For the year ended 31<sup>st</sup> December 2024

As presented to the Church Annual General Meeting  
On 4<sup>th</sup> May 2025

**Following Independent examination by**

Mark Plane  
Whittaker Plane Ltd  
2nd Floor, Apex House  
Upper George Street  
Luton  
LU1 2RD

## **1.0 Objectives and activities of Christchurch Bushmead**

### *1.1 Charitable Purpose*

The Parochial Church Council has the responsibility of cooperating with the incumbent, the Reverend Tim Madeley, in promoting in the parish of Bushmead, Luton, the whole mission of the church, pastoral, evangelistic and social and the maintenance of the church building for public use and worship.

### *1.2 Public Benefit Statement*

The Parochial Church Council is committed to enabling as many people as possible to worship within the building and to linking with the local primary schools within the parish. Worship sessions have also been arranged within local care homes.

Weekly church services are open to all who wish to join the regular congregation both on Sunday and Wednesday mornings when regular services are held and at times of the traditional festivals of Easter and Christmas. Children's sessions are available every week.

In addition to church services social activities have been held that were open to the wider community. The building was let out on a regular basis and rentals were maintained at approximately the previous year's levels. Most hirers are local organisations (U3A, Luton Symphony Orchestra, Kumon Maths as well as other non-Anglican churches).

### *1.3 Activities undertaken.*

Regular worship is offered every Sunday morning and Wednesday morning with a regular attendance of 60 on Sundays and 12 on Wednesdays.

The other activities included:

Home study groups (now renamed Life Groups)

Fitness Sessions

Men's Breakfast

Ladies Breakfast

Youth and Children's work

The Meeting Place

We have a pastoral support group that assist members of the church and community on a regular basis supporting people with illnesses, through bereavement and family hardship, and once again we have seen God at work through these endeavours.

Further details of these activities can be found within the Annual Report attached to this report.

## 2.0 Achievements and Performance

The church did not employ any staff during 2024. Having overcome any 'teething difficulties' in the Autumn of 2023 the trial to share out the office and Vicar's support responsibilities across a few individuals (meaning that the church could be 'manned' four mornings a week) has worked well throughout 2024 and this will continue into the future until finances are sufficient to look at alternatives. Grateful thanks to those who undertake this work on a voluntary basis

The church electoral roll for the period 1st January 2024 to 31st December 2024 stands at 69 members, 32 of whom are resident within the parish and 37 who are non-resident.

The church can elect two members, who attend the Deanery Synod along with the Vicar, although one post remained vacant through 2024. Until September 2024 we also had a church member who attended PCC and Deanery Synod as an elected Diocesan Synod member. The Vicar continues to work with the vocations team of the Diocese of St Albans as an Assistant DDO encouraging and supporting Christians to explore their vocation and calling. One of our members of Deanery Synod is the Deanery Treasurer.

## 3.0 Financial Review

### 3.1 Reserves Policy

The PCC operates with a policy of holding approximately two months' cash to meet the normal monthly expenditure of the church council.

### 3.2 Statement of year end amounts and reserves

Total income	£ 102,233
Total expenditure	£ 92,262
Excess of Income over Expenditure	£ 9,971
Total Funds available to the church at 1st January 2025	£ 42,782

### 3.3 All Funds included.

The accounts include all funds that are run by the PCC.

### 3.4 Accounting Procedures

These accounts and the Gift Aid claim were prepared using accounting suites from Data Developments, namely MyFundAccounting and Donations Co-ordinator respectively. The financial statements produced at the end of this report have been downloaded from the MyFundAccounting package.

### 3.5 *Statement of Going Concern*

The 2024 financial statements show an excess of income over expenditure of £9,971. With our improved reserves coupled with the continued prudent use of funds, means that the PCC remains optimistic in maintaining the continuing balance between annual income and expenditure over the next few years.

### 3.6 *Financial Commentary*

#### Result

The result for the year to December 2024 was an excess of income over expenditure (i.e a 'profit') of £9,971.

#### Income

Our total income was down by £12,308 or 10.75%. The bulk of this reduction related to donations and legacies and the major variances are covered by three elements

- Planned Giving – down £5,880 or 10.39% - a mixture of larger one-off-donations not recurring in 2024, changes to donors circumstances and a change of timing in the receipt of an annual donation
- Gift Day – although our 2024 Gift Day donations amounted to more than that of 2023 a large proportion of carried forward into 2025 to match against the respective expenditure. This meant that only £2,198 was assimilated into the accounts this year compared with £8,265 in 2023
- Tax recoverable via Gift Aid – down £2,459 – primarily down to the lower Planned giving

Room hires remained an important revenue stream with lettings very slightly up by £123 at £19,204

On behalf of the Vicar and Parochial Church Council - to all who financially support Christchurch whether that is through regular or ad-hoc giving, those serving in a myriad of ways or an organisation who hire our facilities - a huge thank you!.

#### Expenditure

Despite our reduced revenue our year-end result improved significantly this was down to an even greater fall in our expenditure. Our total expenditure fell by £20,431 or 18.13% The more significant year-on-year variances related to the following

- Servicing and major repairs – while general repairs, servicing and annual inspections carried on through 2024 there were no major repairs necessary. Therefore, these costs fell from £10,921 in 2023 to £1,404 this year.
- PA and Technical – Out of the 2024 Gift Day monies we purchased a new PC for the tech area within the Main Worship Area (£1,042) this compared to a full refurbishment of the PA system in 2023 which came in at £5,556
- Salary – Administrator - As this role has been divided up and is now undertaken on a voluntary basis there were no cost in 2024 (2023 : partial year £6,292)

Grateful thanks go to all who care for the building and general fabric of the church, but my personal thanks go to my co-workers, Juliet Johnson who undertakes the online book-keeping and is my 'right-hand person', and Steve Brooks who manages the service collections and indirect receipts i.e. cheque and cash receipts – my Treasurers role would be very different without them!

#### **4.0 Structure, Governance and Management**

##### *4.1 Type of charity*

The Parochial Church Council is an Excepted Charity

##### *4.2 How trustees are recruited.*

The trustees for the Charity are the members of the church that are ex-officio due to the office held (Vicar and Church Wardens) and those members who are elected by the members of the church on the Electoral Roll of the Parish to serve on the Deanery Synod and the PCC

#### **5.0 Reference and Administrative Details**

##### *5.1 Registered name of Charity*

The Parochial Church Council of the Ecclesiastical Parish of Christchurch Bushmead, Luton

##### *5.2 Working Title of Charity*

Christchurch, Bushmead

### 5.3 *Charity Registration Number*

1130499

### 5.4 *Venue and Administrative Address*

2, Hancock Drive  
Bushmead  
Luton  
LU2 7SF

### 5.5 *List of Trustees*

Reverend Tim Madeley - Vicar  
Mrs Wendy Peck – Churchwarden – appointed at AMP\*  
Dr David Dallinger – Churchwarden/Deanery Synod rep – appointed at AMP\*  
Mrs Christina Pearce – Parish Safeguarding Officer  
Miss Julia Miller – retired at APCM\*\*  
Mrs Betty Adhokorie  
Mrs Helen Roche  
Mrs Doreen Watts – retired at APCM\*\*  
Mr Brendan Roche - Treasurer (co-opted to the PCC)  
Mrs Jane Watts – PCC secretary (co-opted to the PCC)  
Miss Juliet Johnson  
Mrs Lynda Logan – left September 24  
Mrs Carlie Duffy  
Mr Luke Molina  
Mrs Emma Molina  
Mrs Sue Macfie – appointed at APCM\*\*

\* Annual Meeting of Parishioners

\*\* Annual Parochial Church Meeting

### 5.5 *Volunteers*

We could not operate as we do without a large group of volunteers who assist with the many facets of services, the daily running of the Church and the different activities that take place.

## **6.0 Funds held as custodian trustee on behalf of others.**

There are no funds held on behalf of others.

## Independent Examiner's Report to the Trustees / Members of the Parochial Church Council of Christchurch Bushmead Luton

I report on the accounts for the year ended 31st December 2024, which are set out on pages 8 to 14.

### Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### Basis of independent examiner's report

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

### Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met or

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

*Mark Plane*

Name: Mark Plane

Relevant professional qualification or body: ICAEW

Address: 2<sup>nd</sup> Floor, Apex House,  
30-34 Upper George Street Street, Luton, LU1 2RD  
Date: 17/03/2025

## Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Income and endowments from:</b>					
Donations and legacies	78,096	-	-	78,096	92,231
Income from charitable activities	23,161	188	-	23,349	22,178
Other trading activities	-	-	-	-	-
Investments	789	-	-	789	118
Other income	-	-	-	-	14
<b>Total income</b>	<b>102,045</b>	<b>188</b>	<b>-</b>	<b>102,233</b>	<b>114,541</b>
<b>Expenditure on:</b>					
Raising funds	67	-	-	67	-
Expenditure on charitable activities	92,195	-	-	92,195	112,693
Other expenditure	-	-	-	-	-
<b>Total expenditure</b>	<b>92,262</b>	<b>-</b>	<b>-</b>	<b>92,262</b>	<b>112,693</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>9,783</b>	<b>188</b>	<b>-</b>	<b>9,971</b>	<b>1,849</b>
<b>Transfers</b>					
Gross transfers between funds - in	-	-	-	-	-
Gross transfers between funds - out	-	-	-	-	-
<b>Other recognised gains / losses</b>					
Gains/losses on investment assets	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-
<b>Net movement in funds</b>	<b>9,783</b>	<b>188</b>	<b>-</b>	<b>9,971</b>	<b>1,849</b>
<b>Total funds brought forward</b>	<b>31,760</b>	<b>1,051</b>	<b>-</b>	<b>32,811</b>	<b>30,962</b>
<b>Total funds carried forward</b>	<b>41,543</b>	<b>1,239</b>	<b>-</b>	<b>42,782</b>	<b>32,811</b>

**Represented by**

**Unrestricted**

General fund	41,644	-	-	41,644	31,754
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**Designated**

Letton Hall	(295)	-	-	(295)	(295)
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Sunflower Project	36	-	-	36	144
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Youth Weekend	157	-	-	157	157
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**Restricted**

Agency collection	-	(205)	-	(205)	(393)
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Youth Work & Equipment	-	1,444	-	1,444	1,444
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<b>Total funds</b>	<b>41,543</b>	<b>1,239</b>	<b>-</b>	<b>42,782</b>	<b>32,811</b>
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## Balance Sheet

	As at 31/12/2024	As at 31/12/2023
<b>Fixed assets</b>		
Tangible Assets	4,629	6,011
	<b>4,629</b>	<b>6,011</b>
<b>Current assets</b>		
Debtors	6,143	15,777
Cash At Bank And In Hand	62,448	41,545
	<b>68,591</b>	<b>57,322</b>
<b>Liabilities</b>		
Creditors: Amounts Falling Due In One Year	30,438	30,522
	<b>30,438</b>	<b>30,522</b>
<b>Net current assets less current liabilities</b>		
	<b>38,153</b>	<b>26,800</b>
<b>Total assets less current liabilities</b>		
	<b>42,782</b>	<b>32,811</b>
<b>Liabilities</b>		
	-	-
<b>Total net assets less liabilities</b>		
	<b>42,782</b>	<b>32,811</b>
<b>Represented by</b>		
<b>Unrestricted</b>		
Unrestricted - General Funds	41,644	31,754
<b>Designated</b>		
Designated - Letton Hall	(295)	(295)
Designated - Sunflower Project	36	144
Designated - Youth Weekend	157	157
<b>Restricted</b>		
Restricted - Agency collection	(205)	(393)
Restricted - Youth Work & Equipment	1,444	1,444
<b>Fund Totals</b>	<b>42,782</b>	<b>32,811</b>

## Statement of Assets and Liabilities

	General	Designated	Restricted	Endowment	Total	Last year
<b>Fixed Asset - Tangible Assets</b>						
Plant, equipment chairs & furniture	4,057	-	-	-	4,057	4,835
Musical & lighting equipment	572	-	-	-	572	1,176
<b>Total</b>	<b>4,629</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,629</b>	<b>6,011</b>
<b>Current Asset - Cash At Bank And In Hand</b>						
Bank current account	5,596	9,686	1,403	-	16,685	41,420
Bank deposit account	45,721	-	-	-	45,721	-
Petty Cash	42	-	-	-	42	125
<b>Total</b>	<b>51,359</b>	<b>9,686</b>	<b>1,403</b>	<b>-</b>	<b>62,448</b>	<b>41,545</b>
<b>Current Asset - Debtors</b>						
Accounts Receivable	15,771	(9,627)	-	-	6,143	15,777
<b>Total</b>	<b>15,771</b>	<b>(9,627)</b>	<b>-</b>	<b>-</b>	<b>6,143</b>	<b>15,777</b>
<b>Liability - Agency Accounts</b>						
Agency collections	-	-	163	-	163	217
<b>Total</b>	<b>-</b>	<b>-</b>	<b>163</b>	<b>-</b>	<b>163</b>	<b>217</b>
<b>Liability - Creditors: Amounts Falling Due In One Year</b>						
Accounts Payable	30,115	160	-	-	30,275	30,305
<b>Total</b>	<b>30,115</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>30,275</b>	<b>30,305</b>
<b>Net total assets</b>	<b>41,644</b>	<b>(102)</b>	<b>1,239</b>	<b>-</b>	<b>42,782</b>	<b>32,811</b>
<b>Represented by</b>						
General (Unrestricted)	41,644	-	-	-	41,644	31,754
Designated - Letton	-	(295)	-	-	(295)	(295)
Designated - Sunflower	-	36	-	-	36	144
Designated - YouthW	-	157	-	-	157	157
Restricted - None	-	-	(205)	-	(205)	(393)
Restricted - Youth	-	-	1,444	-	1,444	1,444
<b>Total</b>	<b>41,644</b>	<b>(102)</b>	<b>1,239</b>	<b>-</b>	<b>42,782</b>	<b>32,811</b>

## Fund movement summary

	Fund	Opening	Incoming	Outgoing	Transfers	Gains/Losses	Journals	Closing
<b>General</b>								
Unrestricted		31,754	94,258	84,367	-	-	-	41,644
<b>Sub-totals</b>		<b>31,754</b>	<b>94,258</b>	<b>84,367</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,644</b>
<b>Gift Day 24</b>								
Designated		-	2,198	2,198	-	-	-	-
<b>Sub-totals</b>		<b>-</b>	<b>2,198</b>	<b>2,198</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Agency collection</b>								
Restricted		(393)	188	-	-	-	-	(205)
<b>Sub-totals</b>		<b>(393)</b>	<b>188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(205)</b>
<b>Letton Hall</b>								
Designated		(295)	5,590	5,590	-	-	-	(295)
<b>Sub-totals</b>		<b>(295)</b>	<b>5,590</b>	<b>5,590</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(295)</b>
<b>Sunflower</b>								
Designated		144	-	108	-	-	-	36
<b>Sub-totals</b>		<b>144</b>	<b>-</b>	<b>108</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36</b>
<b>Youth Weekend</b>								
Restricted		1,444	-	-	-	-	-	1,444
<b>Sub-totals</b>		<b>1,444</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,444</b>
<b>Youth Work and Equipment</b>								
Designated		157	-	-	-	-	-	157
<b>Sub-totals</b>		<b>157</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>157</b>
<b>Totals</b>		<b>32,811</b>	<b>102,233</b>	<b>92,262</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,782</b>

## Analysis of income and expenditure

	Total				
	Unrestricted	Designated	Restricted	This year	Last year
<b>INCOME AND ENDOWMENTS FROM:</b>					
<b>Donations and legacies</b>					
Planned Giving - Bank Tax Efficient	38,787	-	-	38,787	39,980
Planned Giving - Envelopes Tax Efficient	2,355	-	-	2,355	2,400
Planned Giving - Bank not tax efficient	8,383	-	-	8,383	12,389
Planned giving - Envelopes not tax efficient	1,165	-	-	1,165	1,801
Loose plate collections	5,578	-	-	5,578	5,523
Donations - Tax Efficient	-	-	-	-	-
Donations - not tax efficient	660	-	-	660	2,588
Gift Day - Bank Tax Efficient	-	2,198	-	2,198	7,010
Gift Day - Bank Not tax efficient	-	-	-	-	1,255
Funds for specific external causes - Not	638	-	-	638	-
Funds specific church activities	290	-	-	290	300
Discretionary Fund	148	-	-	148	37
Tax recoverable on Gift Aid	12,304	-	-	12,304	14,783
Letton Hall	-	5,590	-	5,590	4,165
<b>Donations and legacies Totals</b>	<b>70,308</b>	<b>7,788</b>	<b>-</b>	<b>78,096</b>	<b>92,231</b>
<b>Income from charitable activities</b>					
Parochial fees retained by PCC	213	-	78	291	282
Room Hire	19,204	-	-	19,204	19,081
Mustard Seed	830	-	-	830	1,500
Meeting Place	754	-	-	754	464
Events	2,159	-	110	2,269	812
Miscellaneous	-	-	-	-	39
<b>Income from charitable activities Totals</b>	<b>23,161</b>	<b>-</b>	<b>188</b>	<b>23,349</b>	<b>22,178</b>
Fund Raising Income	-	-	-	-	-
<b>Other trading activities Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Bank and building society interest	789	-	-	789	118
<b>Investments Totals</b>	<b>789</b>	<b>-</b>	<b>-</b>	<b>789</b>	<b>118</b>
Other Income	-	-	-	-	14
<b>Other income Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14</b>
<b>Income and endowments Grand totals</b>	<b>94,258</b>	<b>7,788</b>	<b>188</b>	<b>102,233</b>	<b>114,541</b>

**EXPENDITURE ON:**

**Raising funds**

Meeting Place	67	-	-	67	-
<b>Raising funds Totals</b>	<b>67</b>	<b>-</b>	<b>-</b>	<b>67</b>	<b>-</b>

**Expenditure on charitable activities**

Expenses Clergy & vacancy costs	416	-	-	416	16
Training/ Away days	-	-	-	-	-
Parish Share	53,969	-	-	53,969	53,876
Parochial Fees	-	-	-	-	-
Pastoral Care	41	-	-	41	220
Discretionary Fund	-	-	-	-	100
Events - Church	784	-	-	784	639
Letton Hall	-	5,590	-	5,590	4,788
Sunflower Project costs	-	108	-	108	144
Alpha Course	-	-	-	-	116
Outreach Events & Publicity	486	796	-	1,282	687
Caretaking & cleaner costs	2,860	-	-	2,860	2,440
Routine cleaning & repairs	1,025	-	-	1,025	1,560
Servicing & major repairs	1,404	-	-	1,404	10,921
Utilities - Gas	4,235	-	-	4,235	4,688
Utilities - Electricity	3,001	-	-	3,001	2,205
Utilities - Water	339	-	-	339	793
Insurance	969	-	-	969	928
Catering Supplies	1,010	-	-	1,010	1,880

Youth & childrens work costs	479	-	-	479	939
Youth work equipment	-	-	-	-	125
Worship costs	2,144	360	-	2,504	1,694
PA & Technical	89	1,042	-	1,131	6,022
Depreciation	1,382	-	-	1,382	1,382
10% Giving	5,753	-	-	5,753	6,450
Giving for specific external causes	678	-	-	678	-
Gifts for visiting speakers	-	-	-	-	42
Salary - Administrator	-	-	-	-	6,247
NI & Pension costs for Administrator	-	-	-	-	45
General Administration costs	1,304	-	-	1,304	1,720
Telephone	709	-	-	709	331
Licences Subscriptions DBS checks	393	-	-	393	110
Sundry Administration Costs	179	-	-	179	983
Governance costs examination/audit fee	650	-	-	650	600
Church major repairs - structure	-	-	-	-	-
<b>Expenditure on charitable activities Totals</b>	<b>84,300</b>	<b>7,895</b>	<b>-</b>	<b>92,195</b>	<b>112,693</b>
<b>Other expenditure</b>					
<b>Other expenditure Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure Grand totals</b>	<b>84,367</b>	<b>7,895</b>	<b>-</b>	<b>92,262</b>	<b>112,693</b>

## **1. Accounting Policies**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102).

### **Funds**

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

Where a fund is raised for a specific purpose e.g. the Youth Equipment Fund, the assets are restricted and held to be used for the specific purpose for which the fund was raised. Any income earned on these assets is added to the fund.

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

### **Incoming Resources**

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Income tax recoverable on gift aid donations is recognised when the income is recognised and included in the financial statements as a debtor if not received at the year end.

Grants and legacies to the PCC are accounted when the funds are received.

Fundraising for specific causes represents collections designated for specific causes

### **Income from investments**

Interest is recognised when received.

### **Resources Used**

*Activities directly relating to the work of the Church*

The Diocesan Parish Share is accounted for when payable. Any common fund unpaid at the year-end which has not been waived by the Diocese Board of Finance, is provided for in the financial statements as an operating (although not legal) liability is shown as a creditor in the balance sheet. At 31<sup>st</sup> December 2024, £22,067 of the 2024 Parish Share due for the year was outstanding but has been allowed for in these accounts as a creditor. This amount is due to be paid following receipt of the tax recoverable on Gift aided monies when this is received.

### **Fixed Assets**

*Consecrated land and buildings and movable church furnishings*

Consecrated land and beneficial property is excluded from the financial statements by S96 (2) (a) of the Charities Act 2011

No value is placed on movable church furnishings held by the Churchwardens on special trust for the PCC. The PCC considers this to be inalienable property.

*Equipment*

Individual items of equipment with a purchase price of £250 or less or used for youth activities, are written off when the asset is acquired.

## Depreciation

Depreciation is provided to represent the consumption of the asset at the following rates on a straight-line basis:

Asset Type	Depreciation rate per annum
Plant and kitchen equipment	10% - 20%
Chairs and furniture	10%
Musical, PA and lighting equipment	10%
Computers and IT equipment	20%

## Current Assets

Amounts owing to the PCC at the year-end are shown as debtors less any provision for amounts that may prove to be uncollectable.

## Current Liabilities

Current liabilities represent amounts to be paid as donations or grants to causes approved by the PCC or amounts owed for goods or services provided by creditors which are unpaid at the year-end.

## 2. Wages and Salaries

	2024 £	2023 £
Wages and Salaries	-	6,247
Employer's NIC	-	45
Pension Contributions	-	-
Total	-	6,292

The Rev Tim Madeley is employed and paid by the Diocese and his employment costs are recovered through the Parish Share. During the year the church employed 0 (2023 – 1) staff: Church Administrator.

## 3. Fixed Assets

	Equipment, chairs & furniture	Musical & lighting equipment	Computer & IT equipment	Total
Cost				
Brought forward at the start of the year	32,752	26,015	1,320	60,087
Additions during the year	-	-	-	-
Disposals	-	-	-	-
Carried forward at the end of the year	32,752	26,015	1,320	60,087
Provision for depreciation				
Brought forward at the start of the year	27,917	24,839	1,320	52,076
Provision for the year	778	604	-	1,382
Disposals	-	-	-	-
Carried forward at the end of the year	28,695	25,443	1,320	55,458
Net book value at 31 December 2024	4,057	572	-	4,629
Net book value at 31 December 2023	4,835	1,176	-	6,011

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# Accounts

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The Parish of Christchurch, Bushmead, Luton  
in the Diocese of St Albans  
Registered Charity no 1130499

Trustees Annual Report and Financial Statements of the  
Parochial Church Council

For the year ended 31<sup>st</sup> December 2023

As presented to the Church Annual General Meeting  
On 21<sup>st</sup> April 2024

**Following Independent examination by**

Mark Plane  
Whittaker Plane Ltd  
78 Bute Street  
Luton  
LU1 2EY

## **1.0 Objectives and activities of Christchurch Bushmead**

### *1.1 Charitable Purpose*

The Parochial Church Council has the responsibility of cooperating with the incumbent, the Reverend Tim Madeley in promoting in the parish of Bushmead, Luton, the whole mission of the church, pastoral, evangelistic and social and the maintenance of the church building for public use and worship.

### *1.2 Public Benefit Statement*

The Parochial Church Council is committed to enabling as many people as possible to worship within the building and to leading worship within the local primary schools within the parish. Worship sessions have also been arranged within local care homes.

Weekly church services are open to all who wish to join the regular congregation both on Sunday mornings and Wednesday lunchtimes when regular services are held and at times of the traditional festivals of Easter and Christmas. Children's sessions are available every week.

In addition to church services social activities have been held that were open to the wider community. The building was let out on a regular basis and rentals increased during the year and are back around pre-Covid levels. Most hirers are local organisations (U3A, Kumon Maths or other non-Anglican churches).

### *1.3 Activities undertaken.*

Regular worship is offered every Sunday morning and Wednesday morning with a regular attendance of 60 on Sundays and 12 on Wednesdays.

The other activities included:

Home study groups

Fitness Sessions

Mustard Seed Lunch Club (ended Dec 2023)

Men's Breakfast

Ladies Breakfast

Youth and Children's work

The Meeting Place

We have a pastoral support group that assist members of the church and community on a regular basis supporting people with illnesses, through bereavement and family hardship, but once again we have seen God at work through these endeavours.

Further details of these activities can be found within the Annual Report attached to this report.

## 2.0 Achievements and Performance

The church employed one member of staff, the Vicar's PA up until August 2023. The role involved supporting the Vicar in administrative tasks and looking after the hirers amongst many other things. After much discussion it was decided that on a trial basis these responsibilities would be shared across a number of individuals and that the church office would be 'manned' four mornings a week (Monday to Thursday) on a voluntary basis.

The church electoral roll for the period 1st January 2023 to 31st December 2023 stands at 69 members, 32 of whom are resident within the parish and 37 who are non-resident.

The church can elect two members, who attend the Deanery Synod along with the Vicar. although one post remained vacant through 2023. We also have a church member who attends Deanery Synod as an elected Diocesan Synod member. The Vicar was Assistant Area Dean of Luton, but stepped down in the Autumn but works with the vocations team of the Diocese of St Albans as Assistant DDO encouraging and supporting Christians to explore their vocation and calling. One of our members of Deanery Synod is the Deanery Treasurer.

## 3.0 Financial Review

### 3.1 Reserves Policy

The PCC operates with a policy of holding approximately two months' cash to meet the normal monthly expenditure of the church council.

### 3.2 Statement of year end amounts and reserves

Total income	£ 114,541
Total expenditure	£ 112,693
Excess of Income over Expenditure	£ 1,848
Total Funds available to the church at 1st January 2024	£ 32,811

### 3.3 All Funds included.

The accounts include all funds that are run by the PCC.

### 3.4 Accounting Procedures

These accounts and the Gift Aid claim were prepared using accounting suites from Data Developments, namely MyFundAccounting and Donations Co-ordinator respectively. The financial statements produced at the end of this report have been downloaded from the MyFundAccounting package.

### 3.5 Statement of Going Concern

The 2023 financial statements show an excess of income over expenditure of £1,848. Through this result, the strengthening of our room rentals post Covid 19 and the continued prudent use of funds, means the PCC remains optimistic of maintaining the balance between income and expenditure over the next few years.

### *3.6 Financial Commentary*

2022 has been another recovery year following the effects of Covid 19.

#### Result

The result for the year to December 2023 was an excess of income over expenditure (i.e a 'profit') of £1,849.

#### Income

Our income was up by 16.2% on last year (£114,541 v £98,610) Although, if the Gift Day monies (and attributable Gift Aid) deferred from 2022 are excluded, the increase reduces to 6% the bulk of which related to a net increase in Charitable activities (room rentals, Mustard Seed, parochial fees etc).

The hope expressed in 2022 that room rentals might recover during 2023 was realised with income at £19,081 (2022 - £11,982) this took us back to pre-Covid 19 revenue levels.

There was no Gift Day in the year with an expectation that it would be postponed to the first half of 2024.

On behalf of the Vicar and PCC thank you to all who financially support Christchurch whether that be through regular or ad-hoc giving, and to all those who hire out our facilities which provides a strong revenue stream.

#### Expenditure

The 2022 Gift Day (which resulted in donations of £8,265 plus attributable Gift Aid) had been ear-marked for the refurbishment of the disabled toilet with any balance potentially being used to refresh the furniture in the foyer. However, the quotation exercise meant that the toilet refurbishment was not going to happen until 2023 (see below). After PCC discussion the remainder of the funds was veered away from furniture in the foyer towards upgrades and consultancy to improve the audio-visual provision in church (final cost £5,556).

Due to ongoing international events, e.g. Ukraine like most home and commercial organisations, ongoing supply issues and pricing uncertainties of electricity and gas, have increased costs substantially. In Christchurch's case by over 150%, and this is even after the cancellation of one of the two large 'backdating' electricity bills (circa £1,700) claimed on the '12 month limit on back-dating of utility costs' ruling. To help manage usage we have placed 'cages' on a majority of radiator valves and installed a PIR in the disabled toilet as part of the refit.

In addition to routine servicing and repairs we incurred the following major repairs costs during the year

- Disabled toilet refurbishment - £5,408
- Lightening rod remedial work - £822

- Main Worship Area fitting of ceiling bulbs - £576
- Soffits (barge boards around the roof) – this work was undertaken in December although it was initially envisaged to be done in Q1 2024) - £2,250

The catering supplies figure for the year includes £467 for a new fridge.

In August 2023 our administrator left and after much discussion it was decided that on a trial basis their responsibilities would be shared across a number of individuals and that the office would be ‘manned’ four mornings a week on a voluntary basis. This has obviously led to a salary and NI saving in the final part of the year.

Thanks once again to all those who care for the building and fabric of the church and my personal thanks obviously goes to Juliet Johnson who undertakes the book-keeping using our online accounting suite, and to Steve Brooks who manages the service collections and banking – I couldn’t do without them!

#### **4.0 Structure, Governance and Management**

##### *4.1 Type of charity*

The Parochial Church Council is an Excepted Charity

##### *4.2 How trustees are recruited.*

The trustees for the Charity are the members of the church that are ex-officio due to the office held (Vicar and Church Wardens) and those members who are elected by the members of the church on the Electoral Roll of the Parish to serve on the Deanery Synod and the PCC

#### **5.0 Structure, Governance and Management**

##### *5.1 Registered name of Charity*

The Parochial Church Council of the Ecclesiastical Parish of Christchurch Bushmead, Luton

##### *5.2 Working Title of Charity*

Christchurch, Bushmead

##### *5.3 Charity Registration Number*

1130499

#### *5.4 Venue and Administrative Address*

2, Hancock Drive  
Bushmead  
Luton  
LU2 7SF

#### *5.5 List of Trustees*

Reverend Tim Madeley - Vicar  
Mrs Wendy Peck – Churchwarden – appointed at AMP\*  
Dr David Dallinger – Churchwarden/Deanery Synod rep – appointed at AMP\*  
Mrs Christina Pearce  
Miss Julia Miller  
Mrs Betty Adhokorie  
Mrs Helen Roche  
Mrs Doreen Watts  
Mr Brendan Roche - Treasurer (co-opted to the PCC)  
Mrs Jane Watts – PCC secretary  
Miss Juliet Johnson  
Mrs Lynda Logan  
Mrs Carlie Duffy – appointed at APCM\*\*  
Mr Luke Molina – appointed at APCM\*\*  
Mrs Emma Molina – appointed at APCM\*\*

\* Annual Meeting of Parishioners

\*\* Annual Parochial Church Meeting

#### *5.5 Volunteers*

We could not operate as we do without a large group of volunteers who assist with the many facets of services, the daily running of the Church and the different activities that take place.

#### **6.0 Funds held as custodian trustee on behalf of others.**

There are no funds held on behalf of others.

# Independent Examiner's Report to the Trustees / Members of the Parochial Church Council of Christchurch Bushmead Luton

I report on the accounts for the year ended 31st December 2023, which are set out on pages 8 to 14.

## Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

## Basis of independent examiner's report

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

## Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met or

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

*Mark Plane*

Name: Mark Plane  
Relevant professional qualification or body: ICAEW

Address: 78 Bute Street, Luton, LU1 2EY  
Date: 25/03/2024

## Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Income and endowments from:</b>					
Donations and legacies	92,231	-	-	92,231	81,059
Income from charitable activities	22,385	(207)	-	22,178	17,476
Other trading activities	-	-	-	-	-
Investments	118	-	-	118	74
Other income	24	(10)	-	14	-
<b>Total income</b>	<b>114,758</b>	<b>(217)</b>	<b>-</b>	<b>114,541</b>	<b>98,610</b>
<b>Expenditure on:</b>					
Raising funds	-	-	-	-	1,217
Expenditure on charitable activities	112,567	125	-	112,693	88,514
Other expenditure	-	-	-	-	-
<b>Total expenditure</b>	<b>112,567</b>	<b>125</b>	<b>-</b>	<b>112,693</b>	<b>89,731</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>2,191</b>	<b>(342)</b>	<b>-</b>	<b>1,849</b>	<b>8,878</b>
<b>Transfers</b>					
Gross transfers between funds - in	-	-	-	-	83
Gross transfers between funds - out	-	-	-	-	(83)
<b>Net movement in funds</b>	<b>2,191</b>	<b>(342)</b>	<b>-</b>	<b>1,849</b>	<b>8,878</b>
<b>Total funds brought forward</b>	<b>29,569</b>	<b>1,394</b>	<b>-</b>	<b>30,962</b>	<b>22,084</b>
<b>Total funds carried forward</b>	<b>31,760</b>	<b>1,051</b>	<b>-</b>	<b>32,811</b>	<b>30,962</b>
<b>Represented by</b>					
<b>Unrestricted</b>					
General fund	31,754	-	-	31,754	28,795
<b>Designated</b>					
Letton Hall	(295)	-	-	(295)	329
Sunflower Project	144	-	-	144	288
Youth Weekend	157	-	-	157	157

**Restricted**

Agency collection	-	(393)	-	(393)	(176)
Youth Work & Equipment	-	1,444	-	1,444	1,570

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<b>Total funds</b>	<b>31,760</b>	<b>1,051</b>	<b>-</b>	<b>32,811</b>	<b>30,962</b>
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## Balance Sheet

	As at 31/12/2023	As at 31/12/2022
<b>Fixed assets</b>		
Tangible Assets	6,011	7,393
	<b>6,011</b>	<b>7,393</b>
<b>Current assets</b>		
Debtors	15,777	13,832
Cash At Bank And In Hand	41,545	56,970
	<b>57,322</b>	<b>70,802</b>
<b>Liabilities</b>		
Creditors: Amounts Falling Due In One Year	30,522	47,233
	<b>30,522</b>	<b>47,233</b>
<b>Net current assets less current liabilities</b>	<b>26,800</b>	<b>23,570</b>
<b>Total assets less current liabilities</b>	<b>32,811</b>	<b>30,962</b>
<b>Liabilities</b>		
	-	-
<b>Total net assets less liabilities</b>	<b>32,811</b>	<b>30,962</b>
<b>Represented by</b>		
<b>Unrestricted</b>		
Unrestricted - General Funds	31,7549	28,795
<b>Designated</b>		
Designated - Letton Hall	(295)	329
Designated - Sunflower Project	144	288
Designated - Youth Weekend	157	157
<b>Restricted</b>		
Restricted - Agency collection	(393)	(176)
Restricted - Youth Work & Equipment	1,444	1,570

	<b>Fund Totals</b>	<b>32,811</b>	<b>30,962</b>
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## Statement of Assets and Liabilities

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
<b>Fixed Asset - Tangible Assets</b>						
Plant, equipment chairs & furniture	4,835	-	-	-	4,835	5,612
Musical & lighting equipment	1,176	-	-	-	1,176	1,781
<b>Total</b>	<b>6,011</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,011</b>	<b>7,393</b>
<b>Current Asset - Cash At Bank And In Hand</b>						
Bank current account	38,865	1,286	1,268	-	41,420	56,673
Petty Cash	125	-	-	-	125	298
<b>Total</b>	<b>30,725</b>	<b>9,551</b>	<b>1,268</b>	<b>-</b>	<b>41,545</b>	<b>56,970</b>
<b>Current Asset - Debtors</b>						
Accounts Receivable	15,057	720	-	-	15,777	13,832
<b>Total</b>	<b>15,057</b>	<b>720</b>	<b>-</b>	<b>-</b>	<b>15,777</b>	<b>13,832</b>
<b>Liability - Agency Accounts</b>						
Agency collections	-	-	217	-	217	(31)
<b>Total</b>	<b>-</b>	<b>-</b>	<b>217</b>	<b>-</b>	<b>217</b>	<b>(31)</b>
<b>Liability - Creditors: Amounts Falling Due In One Year</b>						
Accounts Payable	28,305	2,000	-	-	30,305	47,264
<b>Total</b>	<b>28,305</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>30,305</b>	<b>47,264</b>
<b>Net total assets</b>	<b>31,754</b>	<b>6</b>	<b>1,051</b>	<b>-</b>	<b>32,811</b>	<b>30,962</b>
<b>Represented by</b>						
General (Unrestricted)	31,754	-	-	-	23,489	28,795
Designated – Letton Hall	-	(295)	-	-	(295)	329
Designated – Sunflower Project	-	144	-	-	144	288
Designated – Youth Weekend	-	157	-	-	157	157
Restricted – Agency Collection	-	-	(393)	-	(393)	(176)
Restricted – Youth Work and Equipment	-	-	1,444	-	1,444	1,570
<b>Total</b>	<b>31,754</b>	<b>6</b>	<b>1,051</b>	<b>-</b>	<b>32,811</b>	<b>30,962</b>

## Fund movement summary

	Fund	Opening	Incoming	Outgoing	Transfers	Gains/Losses	Journals	Closing
<b>Gift Day</b>								
Designated		-	8,265	8,265	-	-	-	-
<b>Sub-totals</b>		<b>-</b>	<b>8,265</b>	<b>8,265</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sunflower Project</b>								
Designated		288	-	144	-	-	-	144
<b>Sub-totals</b>		<b>288</b>	<b>-</b>	<b>144</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144</b>
<b>General fund</b>								
Unrestricted		28,795	102,328	99,370	-	-	-	31,754
<b>Sub-totals</b>		<b>28,795</b>	<b>102,328</b>	<b>99,370</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,754</b>
<b>Letton Hall</b>								
Designated		329	4,165	4,788	-	-	-	(295)
<b>Sub-totals</b>		<b>329</b>	<b>4,165</b>	<b>4,788</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(295)</b>
<b>Youth Weekend</b>								
Designated		157	-	-	-	-	-	157
<b>Sub-totals</b>		<b>157</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>157</b>
<b>Youth Work and Equipment</b>								
Restricted		1,570	-	125	-	-	-	1,444
<b>Sub-totals</b>		<b>1,570</b>	<b>-</b>	<b>125</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,444</b>
<b>Agency collection</b>								
Restricted		(176)	(217)	-	-	-	-	(393)
<b>Sub-totals</b>		<b>(176)</b>	<b>(217)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(393)</b>
<b>Totals</b>		<b>30,962</b>	<b>114,541</b>	<b>112,693</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,811</b>

## Analysis of income and expenditure

	Total					
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
<b>INCOME AND ENDOWMENTS FROM:</b>						
<b>Donations and legacies</b>						
Planned Giving – Bank : Tax efficient	39,980	-	-	-	39,980	40,793
Planned Giving - Envelopes : Tax efficient	2,400	-	-	-	2,400	1,815
Planned Giving - Bank : Not tax efficient	12,389	-	-	-	12,389	9,271
Planned giving - Envelopes : Not tax efficient	1,801	-	-	-	1,801	2,911
Loose plate collections	5,523	-	-	-	5,523	3,843
Donations - Tax efficient	-	-	-	-	-	490
Donations - Not tax efficient	2,588	-	-	-	2,588	6,591
Gift Day - Bank : Tax efficient	-	7,010	-	-	7,010	100
Gift Day - Bank : Not tax efficient	-	1,255	-	-	1,255	-
Funds for specific external causes	-	-	-	-	-	159
Funds specific church activities	300	-	-	-	300	20
Discretionary Fund	37	-	-	-	37	184
Tax recoverable via Gift Aid	14,783	-	-	-	14,783	12,497
Letton Hall	-	4,165	-	-	4,165	2,385
Sunflower Project	-	-	-	-	-	-
<b>Donations and legacies Totals</b>	<b>79,801</b>	<b>12,430</b>	<b>-</b>	<b>-</b>	<b>92,231</b>	<b>81,059</b>
<b>Income from charitable activities</b>						
Parochial fees retained by PCC	489	-	(207)	-	282	1,629
Room Hire	19,081	-	-	-	19,081	11,981
Mustard Seed	1,500	-	-	-	1,500	2,880
Meeting Place	464	-	-	-	464	315
Events	812	-	-	-	812	239
Miscellaneous	39	-	-	-	39	432
<b>Income from charitable activities Totals</b>	<b>22,385</b>	<b>-</b>	<b>(207)</b>	<b>-</b>	<b>22,178</b>	<b>17,476</b>

**Other trading activities**

Fund Raising Income	-	-	-	-	-	-
<b>Other trading activities Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investments</b>						
Dividends	-	-	-	-	-	-
Bank and building society interest	118	-	-	-	118	74
<b>Investments Totals</b>	<b>118</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>118</b>	<b>74</b>
<b>Other income</b>						
Other Income	24	-	(10)	-	14	-
<b>Other income Totals</b>	<b>24</b>	<b>-</b>	<b>(10)</b>	<b>-</b>	<b>14</b>	<b>-</b>
<b>Income and endowments Grand totals</b>	<b>102,328</b>	<b>12,430</b>	<b>(217)</b>	<b>-</b>	<b>114,541</b>	<b>98,610</b>

**EXPENDITURE ON:****Raising funds**

Mustard Seed	-	-	-	-	-	1,217
Meeting Place	-	-	-	-	-	-
<b>Raising funds Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,217</b>

**Expenditure on charitable activities**

Expenses Clergy & vacancy costs	16	-	-	-	16	51
Training/ Away days	-	-	-	-	-	80
Parish Share	53,876	-	-	-	53,876	52,909
Parochial Fees	-	-	-	-	-	928
Pastoral Care	220	-	-	-	220	49
Discretionary Fund	100	-	-	-	100	-
Events - Church	639	-	-	-	639	120
Letton Hall	-	4,788	-	-	4,788	3,668
Sunflower Project costs	-	144	-	-	144	174
Alpha Course	116	-	-	-	116	-
Outreach Events & Publicity	687	-	-	-	687	1,399
Caretaking & cleaner costs	2,440	-	-	-	2,440	2,310
Routine cleaning & repairs	1,560	-	-	-	1,560	1,349
Servicing & major repairs	5,512	5,408	-	-	10,921	2,470
Utilities - Gas	4,688	-	-	-	4,688	1,552
Utilities - Electricity	2,205	-	-	-	2,205	1,114
Utilities - Water	793	-	-	-	793	283

Insurance	928	-	-	-	928	864
Catering Supplies	1,880	-	-	-	1,880	882
Pension - Section 72	-	-	-	-	-	(6,700)
Youth & children's work costs	939	-	-	-	939	185
Youth work equipment	-	-	125	-	125	40
Worship costs	1,694	-	-	-	1,694	1,426
PA & Technical	3,166	2,857	-	-	6,022	-
Depreciation	1,382	-	-	-	1,382	1,382
10% Giving	6,450	-	-	-	6,450	9,471
Giving for specific external causes	-	-	-	-	-	159
Gifts for visiting speakers	42	-	-	-	42	36
Salary - Administrator	6,247	-	-	-	6,247	9,435
NI & Pension - Administrator	45	-	-	-	45	46
General Administration costs	1,720	-	-	-	1,720	1,318
Telephone	331	-	-	-	331	335
Licences Subscriptions DBS checks	110	-	-	-	110	64
Sundry Admin Costs	983	-	-	-	983	519
Governance costs examination/audit fee	600	-	-	-	600	600
<b>Expenditure on charitable activities Totals</b>	<b>99,370</b>	<b>13,197</b>	<b>125</b>	<b>-</b>	<b>112,693</b>	<b>88,514</b>
<b>Other expenditure</b>						
<b>Other expenditure Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditure Grand totals</b>	<b>99,370</b>	<b>13,197</b>	<b>125</b>	<b>-</b>	<b>112,693</b>	<b>89,731</b>

## **1. Accounting Policies**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102).

### **Funds**

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

Where a fund is raised for a specific purpose, the assets are restricted and held to be used for the specific purpose for which the fund was raised. Any income earned on these assets is added to the fund.

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

### **Incoming Resources**

#### *Voluntary income and capital sources*

Collections and donations are recognised when banked.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised and included in the financial statements as a debtor if not received at the year end.

Grants and legacies to the PCC are also accounted for when the funds are received.

Fundraising for specific causes represents collections designated for those respective causes.

### **Income from investments**

Interest is recognised when received.

### **Resources Used**

#### *Activities directly relating to the work of the Church*

The Diocesan Parish Share is accounted for when payable. Any common fund unpaid at the year-end which has not been waived by the Diocese Board of Finance, is provided for in the financial statements as an operational (although not legal) liability and is shown within creditors on the Balance Sheet. At 31st December 2023, £19,346 of Parish Share was outstanding. (£11,715 re 2020 and prior and £7.631 re 2023)

### **Fixed Assets**

#### *Consecrated land and buildings and movable church furnishings*

Consecrated land and beneficial property is excluded from the financial statements by S96 (2) (a) of the Charities Act 2011.

No value is placed on movable church furnishings held by the Churchwardens on special trust for the PCC. The PCC considers this to be inalienable property.

### *Equipment*

Individual items of equipment with a purchase price of £250 or less are written off when the asset is acquired.

### *Depreciation*

Depreciation is provided to represent the consumption of the asset at the following rates on a straight-line basis:

Asset Type	Depreciation rate per annum
Equipment, chairs and furniture	10%
Musical, PA and lighting equipment	10%
Computers and IT equipment	20%

### *Current Assets*

Amounts owing to the PCC at the year-end are shown as debtors less any provision for amounts that may prove to be uncollectable.

### *Current Liabilities*

Current liabilities represent amounts to be paid as donations or grants (mission giving) to causes approved by the PCC, outstanding Parish Share or amounts owed for goods or services provided which are unpaid at the year-end.

## **2. Wages and Salaries**

	2022	2022
	£	£
Wages and Salaries	6,247	9,435
Employer's NIC	45	84
	<hr/>	<hr/>
	6,292	9,519
	<hr/>	<hr/>

The Reverend Tim Madeley is employed and paid by the Diocese and his employment costs are recovered by the Diocese through the Parish Share. During the year the church employed 1 (2021 – 1) member of staff, the Church Administrator.

### 3. Fixed Assets

	Equipment, chairs & furniture	Musical & lighting equipment	Computer and IT equipment	Total
Cost				
Bought forward at the start of the year	32,752	26,015	1,320	60,087
Additions during the year	-	-	-	-
Disposals	-	-	-	-
Carried forward at the end of the year	<u>32,572</u>	<u>26,015</u>	<u>1,320</u>	<u>60,087</u>
Provision for depreciation				
Bought forward at the start of the year	27,139	24,235	1,320	52,694
Provision for the year	778	604	-	1,382
Disposals	-	-	-	-
Carried forward at the end of the year	<u>27,917</u>	<u>24,839</u>	<u>1,320</u>	<u>52,076</u>
Net book value at 31 December 2022	5,613	1,780	-	7,393
Net book value at 31 December 2023	4,835	1,176	-	6,011

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# Accounts

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The Parish of Christchurch, Bushmead, Luton  
in the Diocese of St Albans  
Registered Charity no 1130499

Trustees Annual Report and Financial Statements of the  
Parochial Church Council

For the year ended 31<sup>st</sup> December 2022

As presented to the Church Annual General Meeting  
On 23<sup>rd</sup> April 2023

**Following Independent examination by**

Mark Plane  
Whittaker Plane Ltd  
78 Bute Street  
Luton

## **1.0 Objectives and activities of Christchurch Bushmead**

### *1.1 Charitable Purpose*

The Parochial Church Council has the responsibility of cooperating with the incumbent, the Reverend Tim Madeley in promoting in the parish of Bushmead, Luton, the whole mission of the church, pastoral, evangelistic and social and the maintenance of the church building for public use and worship.

### *1.2 Public Benefit Statement*

The Parochial Church Council is committed to enabling as many people as possible to worship within the building and to leading worship within the local primary schools within the parish. Worship sessions have also been arranged within local care homes.

Weekly church services are open to all who wish to join the regular congregation both on Sunday mornings and Wednesday lunchtimes when regular services are held and at times of the traditional festivals of Easter and Christmas. Since the Autumn of 2022 children's sessions have moved from once a month to being available every week

In addition to church services social activities have been held that were open to the wider community. The building was let out on a regular basis and post Covid, this has slowly increased during the year. Most hirers are local organisations (U3A, Kumon Maths or other non-Anglican churches).

### *1.3 Activities undertaken.*

Regular worship is offered every Sunday morning and Wednesday morning with a regular attendance of 60 on Sundays and 12 on Wednesdays.

The other activities included:

Home study groups

Thirst Café (ended early 2022)

Fitness Sessions

Mustard Seed Lunch Club

Men's Breakfast

Ladies Breakfast

Youth and Children's work

The Meeting Place (began mid 2022)

We have a pastoral support group that assist members of the church and community on a regular basis and they have been involved in some quite difficult and ongoing situations, but we have seen God at work in people's lives in amazing ways.

Further details of these activities can be found within the Annual Report attached to this report.

## **2.0 Achievements and Performance**

The church employs one member of staff, the Vicar's PA. The role involves supporting the Vicar in administrative tasks and looking after the hirers amongst many other things which are too numerous to list.

The church electoral roll for the period 1st January 2022 to 31st December 2022 stands at 62 members, 27 of whom are resident within the parish and 35 who are non-resident. During the financial year there was 6 additions, who are all resident in the parish and there were 4 removals of non-residents.

The church can elect two members by the church members, who attend the Deanery Synod along with the Vicar, although one post was vacant during 2022. We also have a church member who attends Deanery Synod as she is elected to Diocesan Synod. The Vicar is Assistant Area Dean of Luton and works with the vocations team of the Diocese of St Albans as Assistant DDO encouraging and supporting Christians to explore their vocation and calling. One of our members of Deanery Synod is the Deanery Treasurer.

## **3.0 Financial Review**

### *3.1 Reserves Policy*

The PCC operates with a policy of holding approximately two months' cash to meet the normal monthly expenditure of the church council.

### *3.2 Statement of year end amounts and reserves*

Total income	£ 98,609
Total expenditure	£ 89,731
Excess of Income over Expenditure	£ 8,878
Total Funds available to the church at 1st January 2023	£ 30,962

### *3.3 All Funds included.*

The accounts include all funds that are run by the PCC.

### *3.4 Accounting Procedures*

These accounts and the Gift Aid claim were prepared using the Donations Co-ordinator package from Data Developments. The financial statements produced at the end of this report have been printed directly from the package.

### *3.5 Statement of Going Concern*

The 2022 financial statements show an excess of income over expenditure of £8,878 which includes an exceptional item of £6,700. Through this improved result (even excluding the exceptional item), the strengthening of our room rentals post Covid 19 and the continued prudent use of funds, means the PCC remains optimistic of maintaining the balance between income and expenditure over the next few years

### *3.6 Financial Commentary*

2022 has been another recovery year following the effects of Covid 19.

Income was up 11% overall at £98,609 with the welcome improvement in room hire to £12k (up from £5k in 2022) – a trend that seems to have continued in early 2023. Our hope is to return to the historic rental highs of £18k per annum which would provide extra financial stability. Thank you to all who financially support Christchurch (be that regular or ad-hoc giving) and to all our hirers.

Excluding the one-off pension write back our expenditure went up by 9%. There were no unusually large increases in particular costs, rather lesser increases across a number of cost types e.g outreach, caretaking, cleaning and our 10% mission giving. Our gas and electricity costs benefitted from a grant of £1279 in total of which £173 was taken in 2022 the balance of £1106 being carried forward into 2023.

We are pleased that we were able to pay our full parish quota for 2022. However there remains an outstanding balance of £17,074 for previous years.

In 2020 we provided for a S75 cessation payment to the Church Workers' Pension Fund when we ceased to have any eligible members and when the fund was in overall deficit. The PCC entered into a deferment agreement and with the liquidity of the fund changing over time the charge was extinguished and consequently the provision was written back this year.

The 2022 Gift Day resulted in an amazing £8,265 being donated. The PCC has ear-marked this for the refurbishment of the disabled toilet and any balance potentially being used to refresh the furniture in the foyer. As the quotation exercise and actual work will not happen until 2023 the £8,265 (and any attributable Gift Aid) has been deferred into the 2023 accounts under normal accounting practice to match specific income with its linked expenditure. The amount is included in both the bank and creditors figures on the 2022 Balance Sheet

Thanks again to all those who care for the building and fabric of the church and my personal thanks goes to Juliet Johnson who has enabled the return to use of the Data Development package for our accounting – no small achievement as it included re-entering two years of transactions!

## **4.0 Structure, Governance and Management**

### *4.1 Type of charity*

The Parochial Church Council is an Excepted Charity

### *4.2 How trustees are recruited.*

The trustees for the Charity are the members of the church that are ex-officio due to the office held (Vicar and Church Wardens) and those members who are elected by the members of the church on the Electoral Roll of the Parish to serve on the Deanery Synod and the PCC

## **5.0 Structure, Governance and Management**

### *5.1 Registered name of Charity*

The Parochial Church Council of the Ecclesiastical Parish of Christchurch Bushmead, Luton

### *5.2 Working Title of Charity*

Christchurch, Bushmead

### *5.3 Charity Registration Number*

1130499

### *5.4 Venue and Administrative Address*

2, Hancock Drive  
Bushmead  
Luton  
LU2 7SF

### *5.5 List of Trustees*

Reverend Tim Madeley - Vicar  
Mr Dean Toney - Churchwarden - stepped down at AGM  
Mrs Wendy Peck – Churchwarden – appointed at AGM\*  
Dr David Dallinger – Churchwarden/Deanery Synod rep – appointed at AGM\*  
Mrs Christina Pearce  
Miss Julia Miller  
Mrs Betty Adhokorie  
Mrs Helen Roche  
Mrs Doreen Watts  
Mr Brendan Roche - Treasurer (co-opted to the PCC)  
Mrs Jane Watts – PCC secretary  
Miss Juliet Johnson

*\* Both churchwardens were members of the PCC before their appointment as churchwardens*

#### *5.5 Volunteers*

We could not operate as we do without a large group of volunteers who assist with the many facets of services, the daily running of the Church and the different activities that take place.

#### **6.0 Funds held as custodian trustee on behalf of others.**

There are no funds held on behalf of others.

## Independent Examiner's Report to the Trustees / Members of the Parochial Church Council of Christchurch Bushmead Luton

I report on the accounts for the year ended 31st December 2022, which are set out on pages 8 to 14.

### Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### Basis of independent examiner's report

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

### Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met or

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

*Mark Plane*

.....  
Name: Mark Plane  
Luton, LU1 2EY  
Relevant professional qualification or body: ICAEW

Address: 78 Bute Street,  
Date: 12/04/2023

## Statement of Financial Activities

year	Unrestricted	Restricted	Endowment	Total	Prior
funds	funds	funds	funds	funds	total
<b>Income and endowments from:</b>					
Donations and legacies	81,059	—	—	81,059	80,364
Income from charitable activities	17,445	31	—	17,476	8,252
Other trading activities	—	—	—	—	—
Investments	74	—	—	74	—
Other income	—	—	—	—	48
<b>Total income</b>	<b>98,578</b>	<b>31</b>	<b>—</b>	<b>98,609</b>	<b>88,666</b>
<b>Expenditure on:</b>					
Raising funds	1,216	—	—	1,216	351
Expenditure on charitable activities	88,474	39	—	88,514	87,903
<b>Total expenditure</b>	<b>89,691</b>	<b>39</b>	<b>—</b>	<b>89,731</b>	<b>88,254</b>
Gains / losses on investment assets	—	—	—	—	—
<b>Net income / (expenditure) resources before transfer</b>	<b>8,887</b>	<b>(8)</b>	<b>—</b>	<b>8,878</b>	<b>411</b>
<b>Transfers</b>					
Gross transfers between funds - in	82	—	—	82	—
Gross transfers between funds - out	(82)	—	—	(82)	—
<b>Other recognised gains / losses</b>					
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—
<b>Net movement in funds</b>	<b>8,887</b>	<b>(8)</b>	<b>—</b>	<b>8,878</b>	<b>411</b>
<b>Total funds brought forward</b>	<b>20,681</b>	<b>1,402</b>	<b>—</b>	<b>22,084</b>	<b>21,672</b>
<b>Total funds carried forward</b>	<b>29,568</b>	<b>1,393</b>	<b>—</b>	<b>30,962</b>	<b>22,084</b>
<b>Represented by</b>					
<b>Unrestricted</b>					
General fund	28,795	—	—	28,795	18,273
<b>Designated</b>					
Endowment	—	—	—	—	—
Letton Hall	328	—	—	328	1,802
Sunflower Project	288	—	—	288	462
Youth Weekend	156	—	—	156	142
<b>Restricted</b>					
Agency collection	—	(176)	—	(176)	(207)
Youth Work & Equipment	—	1,569	—	1,569	1,609

## Balance sheet

	Total funds Prior year funds	
<b>Fixed assets</b>		
Tangible assets	7,392	8,774
	<b>7,392</b>	<b>8,774</b>
<b>Current assets</b>		
Debtors	13,832	14,854
Cash at bank and in hand	56,970	34,618
	<b>70,802</b>	<b>49,472</b>
<b>Liabilities</b>		
Creditors: Amounts falling due in one year	47,232	36,163
	<b>47,232</b>	<b>36,163</b>
<b>Net current assets less current liabilities</b>	<b>23,569</b>	<b>13,309</b>
<b>Total assets less current liabilities</b>	<b>30,962</b>	<b>22,084</b>
<b>Total net assets less liabilities</b>	<b>30,962</b>	<b>22,084</b>
<b>Represented by</b>		
<b>Unrestricted</b>		
General fund	28,795	18,273
<b>Designated</b>		
Endowment	—	—
Sunflower Project	288	462
Letton Hall	328	1,802
Youth Weekend	156	142
<b>Restricted</b>		
Youth Work & Equipment	1,569	1,609
Agency collection	(176)	(207)
<b>Funds of the church</b>	<b>30,962</b>	<b>22,084</b>

## Statement of assets and liabilities

year	General	Designated	Restricted	Endowment	This year	Last
<b>Fixed assets - Tangible assets</b>						
Plant, equipment chairs & furniture -	5,612	—	—	—	5,612	6,390
Musical & lighting equipment -	1,780	—	—	—	1,780	2,384
<b>Totals</b>	<b>7,392</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>7,392</b>	<b>8,774</b>
<b>Current assets - Cash at bank and in hand</b>						
Bank current account -	46,521	8,788	1,362	—	56,672	34,432
Petty Cash -	297	—	—	—	297	185
<b>Totals</b>	<b>46,818</b>	<b>8,788</b>	<b>1,362</b>	<b>—</b>	<b>56,970</b>	<b>34,618</b>
<b>Current assets - Debtors</b>						
Accounts Receivable -	21,377	(7,545)	—	—	13,832	14,854
<b>Totals</b>	<b>21,377</b>	<b>(7,545)</b>	<b>—</b>	<b>—</b>	<b>13,832</b>	<b>14,854</b>
<b>Liabilities - Agency accounts</b>						
Agency collections -	—	—	(31)	—	(31)	—
<b>Totals</b>	<b>—</b>	<b>—</b>	<b>(31)</b>	<b>—</b>	<b>(31)</b>	<b>—</b>
<b>Liabilities - Creditors: Amounts falling due in one year</b>						
Accounts Payable -	46,793	470	—	—	47,263	36,163
<b>Totals</b>	<b>46,793</b>	<b>470</b>	<b>—</b>	<b>—</b>	<b>47,263</b>	<b>36,163</b>
<b>Grand total</b>	<b>28,795</b>	<b>773</b>	<b>1,393</b>	<b>—</b>	<b>30,962</b>	<b>22,084</b>

## Fund movement by type

		Opening	Incoming	Outgoing	Transfers	Gains/losses	Journals	
<b>Closing</b>								
<b>Endow - Endowment</b>								
Designated		—	—	—	—	—	—	—
	<b>Sub-total for Endow</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Sunflower - Sunflower Project</b>								
Designated		462	—	173	—	—	—	288
	<b>Sub-total for Sunflower</b>	<b>462</b>	<b>—</b>	<b>173</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>288</b>
<b>General - General fund</b>								
Unrestricted		18,273	96,193	85,589	(82)	—	—	28,795
	<b>Sub-total for General</b>	<b>18,273</b>	<b>96,193</b>	<b>85,589</b>	<b>(82)</b>	<b>—</b>	<b>—</b>	<b>28,795</b>
<b>Letton - Letton Hall</b>								
Designated		1,802	2,385	3,928	68	—	—	328
	<b>Sub-total for Letton</b>	<b>1,802</b>	<b>2,385</b>	<b>3,928</b>	<b>68</b>	<b>—</b>	<b>—</b>	<b>328</b>
<b>YouthW - Youth Weekend</b>								
Designated		142	—	—	14	—	—	156
	<b>Sub-total for YouthW</b>	<b>142</b>	<b>—</b>	<b>—</b>	<b>14</b>	<b>—</b>	<b>—</b>	<b>156</b>
<b>Youth - Youth Work &amp; Equipme</b>								
Restricted		1,609	—	39	—	—	—	1,569
	<b>Sub-total for Youth</b>	<b>1,609</b>	<b>—</b>	<b>39</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,569</b>
<b>None - Agency collection</b>								
Restricted		—	31	—	—	—	—	—
	<b>Sub-total for None</b>	<b>—</b>	<b>31</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
	<b>Grand total</b>	<b>22,291</b>	<b>98,609</b>	<b>89,731</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>31,138</b>

## Analysis of income and expenditure

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u>
	<u>Last year</u>					

### INCOME AND ENDOWMENTS

#### Donations and legacies

0101 - Planned Giving - Bank Tax Efficient	40,793	—	—	—	40,793	39,345
0110 - Planned Giving - Envelopes Tax Efficient	1,815	—	—	—	1,815	1,316
0201 - Planned Giving - Bank not tax efficient	9,271	—	—	—	9,271	6,207
0210 - Planned giving - Envelopes not tax effic	2,910	—	—	—	2,910	3,689
0301 - Loose plate collections	3,843	—	—	—	3,843	1,837
0401 - Donations - Tax Efficient	490	—	—	—	490	3,003
0402 - Donations - not tax efficient	6,591	—	—	—	6,591	3,021
0405 - Gift Day - Bank Tax Efficient	100	—	—	—	100	6,475
0406 - Gift Day - Bank Not tax efficient	—	—	—	—	—	2,080
0501 - Funds for specific external causes GA	—	—	—	—	—	—
0502 - Funds for specific external causes - Not	159	—	—	—	159	—
0510 - Funds specific church activities	20	—	—	—	20	—
0515 - Discretionary Fund	184	—	—	—	184	27
0601 - Tax recoverable on Gift Aid	12,496	—	—	—	12,496	12,917

0701 - Legacies	—	—	—	—	—	—
0801 - Grants	—	—	—	—	—	—
0901 - Other funds generated	—	—	—	—	—	—
1260 - Letton Hall	—	2,385	—	—	2,385	(95)
1265 - Sunflower Project	—	—	—	—	—	540
<b>Total</b>	<b>78,674</b>	<b>2,385</b>	<b>—</b>	<b>—</b>	<b>81,059</b>	<b>80,364</b>

### Income from charitable activities

1211 - Parochial fees retained by PCC	1,598	—	31	—	1,629	1,929
1212 - Parochial fees for extras	—	—	—	—	—	—
1230 - Room Hire	11,981	—	—	—	11,981	5,005
1240 - Mustard Seed	2,880	—	—	—	2,880	480
1241 - Meeting Place	314	—	—	—	314	152
1250 - Events	238	—	—	—	238	477
1270 - Youth Weekend	—	—	—	—	—	—
1290 - Miscellaneous	432	—	—	—	432	208
<b>Total</b>	<b>17,445</b>	<b>—</b>	<b>31</b>	<b>—</b>	<b>17,476</b>	<b>8,252</b>

### Other trading activities

1320 - Fund Raising Income	—	—	—	—	—	—
<b>Total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

### Investments

1001 - Dividends	—	—	—	—	—	—
1020 - Bank and building society interest	74	—	—	—	74	—
<b>Total</b>	<b>74</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>74</b>	<b>—</b>

### Other income

1280 - Youth Work & Equipment	—	—	—	—	—	—
1310 - Other Income	—	—	—	—	—	48
<b>Total</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>48</b>
<b>INCOME TOTAL</b>	<b>96,193</b>	<b>2,385</b>	<b>31</b>	<b>—</b>	<b>98,609</b>	<b>88,666</b>

## EXPENDITURE

### Raising funds

1710 - Costs of applying for grants	—	—	—	—	—	—
1720 - Costs of stewardship campaign	—	—	—	—	—	—
2240 - Mustard Seed	1,216	—	—	—	1,216	351
2241 - Meeting Place	—	—	—	—	—	—
<b>Total</b>	<b>1,216</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,216</b>	<b>351</b>

### Expenditure on charitable activities

2101 - Salary - Parish Assistant	—	—	—	—	—	—
2103 - Expenses Clergy & vacancy costs	50	—	—	—	50	—
2104 - Training/ Away days	80	—	—	—	80	46
2110 - Parish Share	52,909	—	—	—	52,909	53,359
2111 - Parochial Fees	928	—	—	—	928	1,375

2112 - Parochial Fees - extras	—	—	—	—	—	—
2150 - Pastoral Care	48	—	—	—	48	101
2190 - Discretionary Fund	—	—	—	—	—	—
2250 - Events - Church	119	—	—	—	119	477
2260 - Letton Hall	(259)	3,928	—	—	3,668	—
2265 - Sunflower Project costs	—	173	—	—	173	77
2270 - See 2470 DO NOT USE	—	—	—	—	—	—
2280 - Alpha Course	—	—	—	—	—	—
2290 - Outreach Events & Publicity	1,398	—	—	—	1,398	327
2301 - Caretaking & cleaner costs	2,310	—	—	—	2,310	1,803
2310 - Routine cleaning & repairs	1,349	—	—	—	1,349	1,048
2320 - Servicing & major repairs	2,470	—	—	—	2,470	1,971
2331 - Utilities - Gas	1,551	—	—	—	1,551	1,020
2332 - Utilities - Electricity	1,113	—	—	—	1,113	1,453
2334 - Utilities - Water	282	—	—	—	282	88
2340 - Insurance	863	—	—	—	863	818
2350 - Catering Supplies	881	—	—	—	881	117
2401 - Salary - C&YP	—	—	—	—	—	—
2402 - NI & Pension costs for C&YP	—	—	—	—	—	—
2403 - Expenses for C&YP	—	—	—	—	—	—
2404 - Training / Away Days - C&YP	—	—	—	—	—	—
2405 - Pension - employers cessation	(6,700)	—	—	—	(6,700)	—
Section 72						
2450 - Youth & childrens work costs	185	—	—	—	185	—
2470 - Youth Weekend costs	—	—	—	—	—	—
2480 - Youth work equipment	—	—	39	—	39	—
2510 - Worship costs	1,425	—	—	—	1,425	1,024
2520 - Messy Church	—	—	—	—	—	—
2530 - PA & Technical	—	—	—	—	—	45
2535 - Depreciation	1,381	—	—	—	1,381	1,381
2550 - 10% Giving	9,471	—	—	—	9,471	8,846
2555 - Giving for specific external causes	159	—	—	—	159	—
2580 - Gifts for visiting speakers	36	—	—	—	36	24
2601 - Salary - Administrator	9,434	—	—	—	9,434	9,434
2602 - NI & Pension costs for Administrator	45	—	—	—	45	81
2604 - Training / Away days - Administrator	—	—	—	—	—	—
2620 - General Administration costs	1,317	—	—	—	1,317	918
2630 - Telephone	334	—	—	—	334	452
2650 - Licences Subscriptions DBS checks	64	—	—	—	64	696
2680 - Sundry Admin Costs	518	—	—	—	518	312
2690 - Governance costs examination/audit fee	600	—	—	—	600	600
2701 - Church major repairs - structure	—	—	—	—	—	—
Total	84,372	4,101	39	—	88,514	87,903
<b>EXPENDITURE TOTAL</b>	<b>85,589</b>	<b>4,101</b>	<b>39</b>	<b>—</b>	<b>89,731</b>	<b>88,254</b>
<b>GRAND TOTAL</b>	<b>10,604</b>	<b>(1,716)</b>	<b>(8)</b>	<b>—</b>	<b>8,878</b>	<b>411</b>

The financial statements were formerly approved by the Parochial Church Council on 16<sup>th</sup> April 2023 and signed on its behalf by

Brendan Roche  
PCC Treasurer

David Dallinger  
Churchwarden/Acting PCC Chairman

## Notes to the accounts

### 1. Accounting Policies

The financial statements have been prepared in accordance with the Charities SORP (FRS 102).

#### **Funds**

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

Where a fund is raised for a specific purpose, e.g. the Youth Work and Equipment Fund, the assets are restricted and held to be used for the specific purpose for which the fund was raised. Any income earned on these assets is added to the fund.

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

#### **Incoming Resources**

##### *Voluntary income and capital sources*

Collections and donations are recognised when banked. Income tax recoverable on Gift Aid donations is recognised when the income is recognised and included in the financial statements as a debtor if not received at the year end. Grants and legacies to the PCC are also accounted for when the funds are received. Fundraising for specific causes represents collections designated for those respective causes.

#### **Income from investments**

Interest is recognised when received.

#### **Resources Used**

##### *Activities directly relating to the work of the Church*

The Diocesan Parish Share is accounted for when payable. Any common fund unpaid at the year-end which has not been waived by the Diocese Board of Finance, is provided for in the financial statements as an operational (although not legal) liability and is shown within creditors on the balance sheet. At 31st December 2022, £17,074 relating to 2021 and prior was outstanding.

#### **Fixed Assets**

##### *Consecrated land and buildings and movable church furnishings*

Consecrated land and beneficial property is excluded from the financial statements by S96 (2) (a) of the Charities Act 2011.

No value is placed on movable church furnishings held by the Churchwardens on special trust for the PCC. The PCC considers this to be inalienable property.

### *Equipment*

Individual items of equipment with a purchase price of £250 or less are written off when the asset is acquired.

### *Depreciation*

Depreciation is provided to represent the consumption of the asset at the following rates on a straight-line basis:

Asset Type	Depreciation rate per annum
Equipment, chairs and furniture	10%
Musical, PA and lighting equipment	10%
Computers and IT equipment	20%

### *Current Assets*

Amounts owing to the PCC at the year-end are shown as debtors less any provision for amounts that may prove to be uncollectable.

### *Current Liabilities*

Current liabilities represent amounts to be paid as donations or grants (mission giving) to causes approved by the PCC, outstanding Parish Share or amounts owed for goods or services provided which are unpaid at the year-end.

## **2. Wages and Salaries**

	2022	2021
	£	£
Wages and Salaries	9,434	9,435
Employer's NIC	45	81
	9,479	9,516
Pension Contributions	-6700	-
	<hr/> 2,779	<hr/> 9,516

The Reverend Tim Madeley is employed and paid by the Diocese and his employment costs are recovered by the Diocese through the Parish Share. During the year the church employed 1 (2021 – 1) member of staff, the Church Administrator.

With the Church Workers Pension Fund once again becoming fully funded the potential £6,700 Section 75 employer cessation event charge first provided in the 2020 accounts has been formally cancelled by the pension provider.

### 3. Fixed Assets

	Equipment, chairs & furniture	Musical, PA and lighting equipment	Computer and IT equipment	Total
Cost				
Bought forward at the start of the year	33119	26015	1320	60454
Additions during the year	-	-	-	-
Disposals	-	-	-	-
Carried forward at the end of the year	<u>33119</u>	<u>26015</u>	<u>1320</u>	<u>60454</u>
Provision for Depreciation				
Bought forward at the start of the year	26729	23630	1320	51680
Provision for the year	778	604	0	1382
Disposals	-	-	-	-
Carried forward at the end of the year	<u>27507</u>	<u>24234</u>	<u>1320</u>	<u>53061</u>
Net book value at beginning of year	6390	2385	0	8775
Net book value at end of year	5612	1781	0	7393

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# Accounts

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# Christchurch Bushmead

## Annual Report 2021



**Report of the activities of Christchurch PCC**

**as presented at the**

**Annual parochial Church Meeting**

**15<sup>th</sup> May 2022**

*The PCC (Parochial Church Council) has the responsibility with the Vicar / Churchwardens in promoting in the parish of Christchurch, Bushmead the whole mission of the church, pastoral, evangelistic and social. Each year the PCC is required to produce an Annual Report which gives details of the activities of Christchurch throughout the year.*

*We are required to include certain elements but have also tried to give an overview of other activities, especially those that are new or where there has been significant development.*

Hancock Drive, Luton LU2 7SF - 01582 454081

[office@christchurch-bushmead.org.uk](mailto:office@christchurch-bushmead.org.uk)

[www.christchurch-bushmead.org.uk](http://www.christchurch-bushmead.org.uk)

## **Vicar's Report.**

2021 was another interesting year for us at Christchurch. After the first Sunday of the new year where we gathered, we were then placed into a further lockdown, and we were back to streaming from my study! The church adapted well, and we managed as we brought back Zoom Coffee for a time. We reopened on Palm Sunday and were able to celebrate Easter together which we had missed in 2020. As restrictions continued to ease, we were able to open up more and start to look at restarting some of our activities and welcoming people back into the building.

My thanks go to all of you as we adapted (sometimes at very short notice!) to the everchanging restrictions and we managed to get through by supporting one another as best as we could. It was a privilege to be leading the church and seeing how everyone got involved and responded to the needs of those around them.

During Lent, we ran the Remember When course on Zoom which encouraged us to think about our own Christian journey and to share stories with one another. The encouragement was that people shared their experiences with one another and the idea is to give us all confidence to share our stories with our families and friends.

In July, Amanda and I welcomed Hannah and as you know by now, it was a difficult labour and then Hannah was readmitted for a few days due to jaundice and weight loss. Just as we were settling down, we found out she had cystic fibrosis. I had to take extra time off work which wasn't planned and again, my thanks go to all who stepped up in that time and made sure that the activities of the church carried on.

Over the course of the year, we have continued to develop our relationship with the local community. I have been able to do more as a Hub Trustee and we are starting to work more closely with the Hub and this can only be a good thing! Towards the end of the year, I was able to enquire about becoming a Governor at Bushmead Primary School with the portfolio of wellbeing. Again, this will help us to develop our links with the school.

As a PCC, we changed how we worked. Rather than the whole PCC meeting monthly, we switched to meeting every other month and setting up sub-committees of the PCC to carry out the work. The sub-committees are the standing committee (which is a body we are required to have under the Church Representation Rules) and they conduct the business of the PCC between meetings. We also set up a mission committee and finance committee. Lastly, there was going to be a Health & Safety committee, but for various reasons, we were unable to get this up and running – this will be followed through in 2022.

My thanks also go to Steve Brooks and Dean Toney who were an incredible support in the lockdown ensuring the church kept going and they both supported the family as we adjusted to life with Hannah. Thank you too to Lesley Dumigan whose role changed last year to become the Vicar's PA. She works incredibly hard in the office and often without a lot of thanks as a large proportion of the work is behind the scenes. Quite simply, I wouldn't be able to do what I do without her support, so thank you!

As we begin 2022, we will be revisiting the vision and hopefully completing it this time! I look forward to seeing what the Lord has in store for us!

The Rev'd Tim Madeley.

## **Church Warden Report.**

2021 continued to be a Covid disrupted year. In many respects it was a “stop-start” kind of year. We started the year in lock down which meant that our services were again delivered remotely. A lot of work and effort went into this behind the scenes including the service leading, delivering of the sermon sung worship and children’s work. The church also again started delivering Morning Prayer remotely - something that had proved to be very popular and encouraging during 2020.

Thank you to everyone who contributed towards these services during 2020 and especially to Josh Halsey whose hard work and IT technical skills were invaluable during these difficult times.

During the year as restrictions began to ease again, we once again began to meet as a worshipping community within the church building. However, things were not back to normal. There were lots of Covid restrictions in place in order to protect and support one-another. This included the wearing of face coverings and spacing the seats apart. A lot of work in preparing the church and cleaning the church took place during this time and many thanks must go to Steve Brooks Christchurch’s caretaker for all his work during this time.

Whilst there was a lifting of some of these regulations during the year as we headed towards Christmas and winter Covid infections began to increase within Luton and the country. This meant that some of the Covid restrictions once again began to be put back in place. Whilst we were able to put on our Christmas services the numbers attending were down significantly this year.

Thank you to the worshipping community of Christchurch who have had to adapt to the many changes in regulation that took place this year. Thank you for everyone's patience and understanding.

A big thank you must also go to Lesley Dumigan, the Vicar’s P.A, for all the work that she has done behind the scenes at Christchurch during 2021. Whilst the year may have been disruptive to the worshipping community of Christchurch it has also been a difficult and challenging time for Lesley and our staff team also.

A special thanks must go to her for the beautiful window displays that have been put together this year. The Easter ‘Last Supper Table’ and the Remembrance Day window were very spectacular. Thank you to Lesley and to all those who help contribute to the designing and preparation of these windows.

As we draw 2021 to a close there remains much uncertainty in what lays ahead of us in 2022. One thing is for sure that Our Lord Jesus is still with us. He has supported and led us during these difficult times. We have also been blessed during these times.

In many respects 2020 and 2021 have been a time of waiting upon the Lord and slowing down. It has also been a time where we take stock of what Our Lord is asking us to do and who he wants us to be. Before Covid as a church community we were seeking a fresh vision from the Lord and perhaps this time of waiting and disruption has helped us to wait upon him more. It is our hope that we can begin our vision process again during 2022.

Dean Toney.  
Church Warden.

## **Safeguarding Report.**

As PSO I present a report to every PCC meeting. Rev Tim and I work together to ensure that the needs of Vulnerable Adults are met and that Our Children are kept as safe as possible within the scope of church life. This year I have continued to apply for DBS Clearance for Volunteers as our activities recommence.

We adhere to the Safer Recruiting Practice Guidelines and so all volunteers, whatever role, will meet with Tim before starting and complete a Registration Form.

Almost all roles require Safeguarding Training, I will send links to the appropriate course. (We have alternatives for those who do not have internet access.) I collate the completed certificates and will remind those who have not completed their training.

### ***Declaration***

I confirm that the PCC of Christchurch Bushmead have and will comply with the duty to have due regard to The House Of Bishops Safeguarding Policy and Practice Guidance.

### ***Promoting A Safer Church***

This booklet contains the Safeguarding Policy Statement for children, young people and adults. It is available online at [www.churchofengland.org/safeguarding](http://www.churchofengland.org/safeguarding).

### ***Safeguarding Concerns***

If you have any safeguarding concerns please contact me or Rev Tim.

Mobile: 07710 689240

Email: [safeguarding@christchurch-bushmead.org.uk](mailto:safeguarding@christchurch-bushmead.org.uk)

In an emergency call the Police on 999.

Christina Pearce  
Parish Safeguarding Officer.

## **Children's Work**

Again, this year was a very difficult one for the children's team. Due to us not being able to meet in the church due to the ongoing pandemic.

In January it was decided that we would launch Online Children's Church. This would take place on the second Sunday of each month covering a different topic each time. This was carried out via Zoom. All our families and families that we had been in contact with through the pandemic were invited.

In June it was decided that we should try and do a children's work event within the church building, As we had many new families that had joined us through the pandemic and we wanted to get them into the building. As a team, we really felt that it was the start of something, and all our families enjoyed their time in the church building.

In September we restarted our Sunday Children's work, it was agreed that this would be carried out on the fourth Sunday of the month and our Family service (all-age service) on the second Sunday of the month.

When we restarted the number was very low due to some of the young people moving up to High School, which is also a blessing!!

At the end of October 50 Bags of Hope were handed out to the young people Bushmead as an alternative to the Trick or Treat (no Tricks only Treats).

Christingle Service was a great success with Bushmead Primary School Choir and the Bowers family leading our worship for the service. There were over 100 people in the church for the service and the comments that came back were all very positive, this format will be repeated in 2022 with a few adjustments.

There are some big plans for 2022 children's work with parties being planned for once a term and many more. We are always looking for volunteers so if it's something you would be interested in getting involved in however small or big. Please don't hesitate to contact us.

We look forward to our continued growth and seeing the closeness of our families providing support and love to each other as they grow in faith and learn more about God.

Julia Miller and Emily Parkes.

## **Fabric Report.**

Once again, I am able to report that the Church Building has not suffered any form of abuse, graffiti or vandalism surely a sign of respect from the local community.

There has been some maintenance in the form of painting the café area, the rear wall of the main worship area and the stage walls. Also, I fitted a new time switch for the hot water immersion heater located in the plant room. A new switch was also fitted in the prayer room.

Some additional cabling was also installed in the office to provide direct connection to the printer. A Streaming System including a camera were also installed to allow services to be streamed live on the internet.

Normal annual maintenance was carried out for the Lift, Fire Alarm System, Fire Extinguishers also The Security Alarm System including upgrading the external sounder. Other than these just a bit of normal maintenance replacing light bulbs etc.

Steve Brooks.  
Caretaker

## **Small Groups.**

Our small groups have continued to meet and adapted well over the latest lockdown as many switched to meeting online. During the year, the groups have mainly followed questions set by the speaker. We stayed in small groups for the Lent Course last year which was a shame as it would have been good to mix with others, but technology limited us there!

Over the course of the summer, we had a series on Ephesians, and we followed the Lifebuilders Series, which was harder than many of us, including me, expected! I wasn't able to visit the small groups this year but in 2022 and beyond, I intend to visit each group at least once to get a feel for how things are going and if there are any issues that I need to be aware of.

The groups would not work without those who lead them. My thanks go to Wendy, Nigel, Helen, Brendan, Dean, Chris and Anne. If you are a member of the church not currently in a small group, please do speak to me. From research, churches that have small groups are much more likely to grow. They are a good opportunity to develop our discipleship and help keep us accountable in our walk with the Lord.

The Rev'd Tim Madeley.

## **Pastoral Care**

Pastoral care is one of the core aspects of church life and during 2021, we started to review how we could get better at what we offer. The team continued to meet as best we could in the lockdown and then returned to meeting in person when we could, approximately every 6 weeks. The team of Steve, Wendy, Roseann, Carol and Anne have been involved with all elements of the pastoral care of the church congregation and those outside the church community but who we know are in need of support.

Towards the end of 2021, the team started to look at what other ways we can offer support – this includes offering cakes or meals where needed as well as flowers and cards. We also looked at how we improve our visiting and keeping in touch with people as this was something that slipped during the pandemic.

If you are ever in need of any pastoral support, please do reach out to the team and we will do what we can to help you. All members of the pastoral care team are DBS checked.

The Rev'd Tim Madeley.

## **Mustard Seed.**

The last Mustard Seed report dates from February 2020, just as the pandemic was arriving and the future was very much unknown. After nearly two years without our dinners, we contacted those on our list - the vast majority of those from two years ago were very keen to return, and we finally re-started with a Christmas lunch in December.

The first Mustard Seed lunch was held in January, and these events will be monthly for the time being. The initial December lunch was restricted mainly to church members, with just a few places offered to others. We were Covid-cautious and limited the places to ensure the dining areas remained uncrowded.

The lunches are now open to all. The church was also subject to a fire inspection, and this has limited our numbers to a maximum of 42 per dinner. This restriction has meant that, as demand remains high, we have had to run a waiting list as not all can be accommodated. Generally, there are about ten people who we can't seat, so they receive priority on the list for the next dinner. The structure of the dinner has been changed slightly, and now includes spiritual as well as actual food. This comes in the form of a short 'pause for thought' course, in which Tim delivers a five-minute address before the dinner starts.

During the December dinner, the kitchen was inspected by Luton Council. In preparation for re-starting the dinners, the Church and MS team had some work to do in order to bring the kitchen and procedures up to the required standard. We subsequently achieved a rating of the full five stars. Some of those who previously helped at MS for many years were unable to continue, and we welcomed two new members to the team, which now numbers nine. We are however, always on the look-out for more volunteers. I would like to thank all the volunteers for their hard work and commitment to Mustard Seed, without which it would not happen.

Magda Lysons.

### **Men's Breakfasts.**

Initially held back by lockdown, we managed to enjoy 6 breakfasts in 2021, all on a smaller scale while we were operating within the guidelines.

Brendan, Tim, and Nigel took turns at leading the discussions, among them dealing with regrets, our God-given responsibility for the environment and looking at ways to widen the men's ministry.

The most poignant moment was our meeting that fell on the 20th anniversary of 9/11, when we listened to reflections on that day from Brendan, followed by discussion of some challenging questions.

We look forward to extending our programme during 2022.

Nigel Archer.

### **Thirst café.**

No report submitted.

### **Sunflower Helpline.**

After a few hiccups we were able to launch the Sunflower helpline in November. The helpline will be there firstly to listen to people and then, if required we can signpost them to other organisations, so they get the help they need. We have started putting a directory together for this purpose.

The helpline will also offer help to anyone who calls needing someone to get shopping or other errands. We have been blessed with a couple of gifts of money, one of which came from Sue at the community shop. We used that money to purchase some flyers to advertise the helpline. You may have seen some on the welcome table in the foyer. We plan to wait until the new year before distributing them to homes in the parish. Several places in Bushmead were willing to display one of our posters including some of the shops. They went up in some of the windows before we even left the shop!

Ruth Halsey and Wendy Peck.

*Electoral Roll will be presented verbally by Julia Miller at the APCM.*

*Treasurer's Report will be presented separately by Brendan Roche at the APCM (additional paperwork will be available regarding finances).*

*Safeguarding Report (although included in our annual report) will also be presented verbally by Christina Pearce at the APCM.*

# Independent Examiner's Report to the Trustees / Members of the Parochial Church Council of Christchurch Bushmead Luton

I report on the accounts for the year ended 31st December 2021, which are set out on pages 8 to 14.

## Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

## Basis of independent examiner's report

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

## Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met or

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

*Mark Plane*

.....  
Name: Mark Plane  
Relevant professional qualification or body: ICAEW

Address: 78 Bute Street, Luton, LU1 2EY  
Date: 05/08/2022

## 1. Accounting Policies

The financial statements have been prepared in accordance with the Charities SORP (FRS 102).

### Funds

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

Where a fund is raised for a specific purpose e.g. the Youth Equipment Fund, the assets are restricted and held to be used for the specific purpose for which the fund was raised. Any income earned on these assets is added to the fund.

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

### Incoming Resources

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Income tax recoverable on gift aid donations is recognised when the income is recognised and included in the financial statements as a debtor if not received at the year end.

Grants and legacies to the PCC are accounted when the funds are received.

Fundraising for specific causes represents collections designated for specific causes

### Income from investments

Interest is recognised when received.

### Resources Used

#### *Activities directly relating to the work of the Church*

The Diocesan of Parish Share is accounted for when payable. Any common fund unpaid at the year-end which has not been waived by the Diocese Board of Finance, is provided for in the financial statements as operation (although not legal) liability is shown as a creditor in the balance sheet. At 31<sup>st</sup> December 2021, £17,074 of the 2021 Parish Share due for the year was outstanding but has been allowed for in these accounts as a creditor. This amount is due to be paid following receipt of the tax recoverable on Gift aided monies when this is received.

### Fixed Assets

#### *Consecrated land and buildings and movable church furnishings*

Consecrated land and beneficial property is excluded from the financial statements by S96 (2) (a) of the Charities Act 2011

No value is placed on movable church furnishings held by the Churchwardens on special trust for the PCC. The PCC considers this to be inalienable property.

#### *Equipment*

Individual items of equipment with a purchase price of £250 or less or used for youth activities, are written off when the asset is acquired.

## Depreciation

Depreciation is provided to represent the consumption of the asset at the following rates on a straight-line basis:

Asset Type	Depreciation rate per annum
Plant and kitchen equipment	10% - 20%
Chairs and furniture	10%
Musical, PA and lighting equipment	10%
Computers and IT equipment	20%

## Current Assets

Amounts owing to the PCC at the year-end are shown as debtors less any provision for amounts that may prove to be uncollectable.

## Current Liabilities

Current liabilities represent amounts to be paid as donations or grants to causes approved by the PCC or amounts owed for goods or services provided by creditors which are unpaid at the year-end.

## 2. Wages and Salaries

	2021 £	2020 £
Wages and Salaries including redundancy pay	9,435	10,527
Employer's NIC	84	150
Pension Contributions	-	6,700
Total	<u>9,519</u>	<u>17,377</u>

The Rev Tim Madeley is employed and paid by the Diocese and his employment costs are recovered through the Parish Share. During the year the church employed 1 (2020 – 2) staff: Church Administrator and Parish Assistant. The Parish Assistant left at the end of July 2020 reducing the staff down to 1.

The Pension charge for 2020 relates to a Section 75 employer cessation event relating to there being no further active members left in the Pension Scheme.

## 3. Fixed Assets

	Equipment, chairs & furniture	Musical & lighting equipment	Computer & IT equipment	Total
Cost				
Brought forward at the start of the year	32,752	26,015	1,320	60,087
Additions during the year	-	-	-	-
Disposals	-	-	-	-
Carried forward at the end of the year	<u>32,752</u>	<u>26,015</u>	<u>1,320</u>	<u>60,087</u>
Provision for depreciation				
Brought forward at the start of the year	25,583	23,027	1,320	49,928
Provision for the year	778	604	-	1,382
Disposals	-	-	-	-
Carried forward at the end of the year	<u>26,361</u>	<u>23,631</u>	<u>1,320</u>	<u>51,310</u>
Net book value at 31 December 2020	7,169	2,988	-	10,157
Net book value at 31 December 2021	6,391	2,384	-	8,775



**The Parish of Christchurch, Bushmead, Luton**

**in the Diocese of St Albans**

**Registered Charity no 1130499**

**Trustees Annual Report and Financial Statements of  
the Parochial Church Council**

**For the year Ended 31<sup>st</sup> December 2021**

**As presented to the Church Annual General Meeting**

**on 15<sup>th</sup> May 2022**

**Following independent examination by:**

Mark Plane  
Whittaker Plane Ltd.,  
78 Bute Street,  
Luton,  
LU1 2EY

## 1.0 Objectives and activities of Christchurch Bushmead

### 1.1 Charitable Purposes

The Parochial Church Council has the responsibility of cooperating with the incumbent, the Reverend Tim Madeley, in promoting in the parish of Christchurch, Bushmead, Luton, the whole mission of the church, pastoral, evangelistic and social and the maintenance of the church building for public use and worship.

### 1.2 Public Benefit Statement

The Parochial Church Council is committed to enabling as many people as possible to worship within the church building and to leading worship within the local primary school within the parish. Worship sessions have also been arranged within Bushmead Court and Castle Troy (care homes within the parish).

In the early part of 2021, the building was closed due to the national lockdown, but worship continued by streaming from the Vicar's study. The building reopened on Palm Sunday. Weekly Church services are open to all who wish to join the regular congregation both on Sunday mornings and Wednesday lunchtimes when regular services are held and at times of the traditional festivals of Easter and Christmas. Children's sessions are run on the fourth Sunday of the month during the main worship service and parents are invited to bring their children to this. On the second Sunday of the month, there is an All Age Service which started in September and has seen a steady increase on families attending.

Once the lockdown eased, in addition to church services social activities have been held that were open to the wider community. The building was let out on a regular basis and has steadily increased during the latter part of 2021. Most hirers are local organisations and activity groups, including Kumon Maths, U3A and AFM.

### 1.3 Activities undertaken

Regular worship is offered every Sunday morning and Wednesday lunchtime with a regular attendance of 60 on Sundays and 15 on Wednesdays.

The other activities included:

- Home study groups
- Thirst Café
- Fitness Sessions
- Mustard Seed Lunch Club
- Men's Breakfast
- Ladies Breakfast
- Youth and Children's work

We have a pastoral support group that assist members of the church and community on a regular basis and they have been involved in some quite difficult and ongoing situations, but we have seen God at work in people's lives in amazing ways.

Further details of these activities can be found within the Annual Report attached to this report.

## **2.0 Achievements and Performance**

The church employs one member of staff, who started the year as the Parish Administrator, but following an appraisal in June, the role changed to become the Vicar's PA. The role involves supporting the Vicar in administrative tasks and looking after the hirers amongst many other things which are too numerous to list.

The church electoral roll for the period 1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021 stands at 60 members, 22 of whom are resident within the parish and 38 who are non-resident. During the financial year there was 3 additions, who are all resident in the parish and there was 1 removal of a non-resident.

The church has two members elected by the church members, who attend the Deanery Synod along with the Vicar. In addition, we also have two church members who are on both the Deanery and Diocesan Synods and hold posts of responsibility within the Deanery Synod.

## **3.0 Financial Review**

### **3.1 Reserves Policy**

The PCC operates with a policy of holding approximately two months of cash to meet the normal monthly expenditure of the church council.

### **3.2 Statement of year end amounts and reserves**

Total income	£ 88,666
Total expenditure	£ 88,255
Excess of income over expenditure	£ 411
Total Funds available to the church at 1 <sup>st</sup> January 2022	£ 22,084

### **3.3 All Funds included**

The accounts include all funds that are run by the PCC.

### 3.4 Accounting Procedures

The accounts to 31<sup>st</sup> December 2021 have been prepared on a spreadsheet and the Gift Aid claim prepared using the Donations Co-Ordinator package from Data Developments.

### 3.5 Statement of Going Concern

The financial statements show a small excess of income over expenditure of £411 for the year. Given this result and our gradual emergence into a post-Covid environment including expected strengthening of returning room rental income coupled with continued prudent use of funds, the PCC remain optimistic on maintaining the balance between income and expenditure over the next couple of years.

## 4.0 Structure, Governance and Management

### 4.1 Type of Charity

The Parochial Church Council is an Excepted Charity

### 4.2 How Trustees are Recruited

The trustees for the Charity are the members of the church that are ex-officio due to the office that they hold within the church (Vicar and Church Wardens) and those members who are elected by the members of the church on the Electoral Roll of the Parish to serve on Deanery Synod and the PCC.

## 5.0 Reference and Administration Details

### 5.1 Registered Name of Charity

The Parochial Church Council of the Ecclesiastical Parish of Christchurch Bushmead, Luton

### 5.2 Working Title of Charity

Christchurch, Bushmead.

### 5.3 Charity Registration Number

1130499

#### 5.4 Venue and Administrative Address

2, Hancock Drive,  
Bushmead,  
Luton  
LU2 7SF

#### 5.5 List of Trustees

The following were trustees during the financial year 1<sup>st</sup> January 2021 to 31<sup>st</sup> December 2021.

Revd Tim Madeley – Vicar  
Mr Stephen Brooks – Churchwarden – removed July 2021 as term of office expired  
Mr Dean Toney – Churchwarden  
Mrs Wendy Peck  
Dr David Dallinger  
Mrs Christina Pearce  
Miss Julia Miller  
Mrs Betty Adhokorie  
Mrs Helen Roche  
Mrs Doreen Watts  
Mr Brendan Roche – appointed May 2021 (co-opted by PCC)  
Mrs Jane Watts – appointed May 2021  
Miss Juliet Johnson – appointed May 2021  
Mrs Valerie Dallinger – appointed May 2021 – removed October 2021 (deceased)

#### 5.6 Volunteers

There are a large group of volunteers who assist with the daily running of the Church and the different activities that take place.

### **6.0 Funds held as custodian trustee on behalf of others**

There are no funds held on behalf of others.


**Conclusion**

The financial statements were formerly approved by the Parochial Church Council on 24<sup>th</sup> April 2022

And signed on it's behalf by

A handwritten signature in black ink, appearing to read 'B. Roche', with a horizontal line underneath.

Brendan Roche  
PCC Treasurer

A handwritten signature in black ink, appearing to read 'Dean Toney', with a horizontal line underneath.

Dean Toney  
Church Warden  
Acting PCC Chairman

Christchurch Bushmead  
Statement of Financial Activities - Year ended 31st December 2021

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Income and endowments from:</b>					
Donations and legacies	80,365	0	0	80,365	92,262
Income from charitable activities	8,253	0	0	8,253	10,296
Other trading activities	0	0	0	0	0
Investments	0	0	0	0	0
Other Income	49	0	0	49	102
<b>Total income</b>	<b>88,666</b>	<b>0</b>	<b>0</b>	<b>88,666</b>	<b>102,659</b>
<b>Expenditure on:</b>					
Raising funds	352	0	0	352	602
Expenditure on charitable activity	87,903	0	0	87,903	105,608
<b>Total expenditure</b>	<b>88,255</b>	<b>0</b>	<b>0</b>	<b>88,255</b>	<b>106,209</b>
<b>Net income /( expenditure) resources before transfer</b>	<b>411</b>	<b>0</b>	<b>0</b>	<b>411</b>	<b>-3,550</b>
<b>Transfers</b>					
Gross transfers between funds - in	0	0	0	0	0
Gross transfers between funds - out	0	0	0	0	0
<b>Other recognised gains / losses</b>					
Gains / losses on investment assets	0	0	0	0	0
Gains on revaluation, fixed assets, own use	0	0	0	0	0
<b>Net movement in funds</b>	<b>411</b>	<b>0</b>	<b>0</b>	<b>411</b>	<b>-3,550</b>
<b>Total funds bought forward</b>	<b>20,270</b>	<b>1,403</b>	<b>0</b>	<b>21,673</b>	<b>25,223</b>
<b>Total funds carried forward</b>	<b>20,681</b>	<b>1,403</b>	<b>0</b>	<b>22,084</b>	<b>21,673</b>
<b>Represented by</b>					
<b>Unrestricted</b>					
General fund				18,274	18,229
<b>Designated</b>					
Letton Hall				1,803	1,898
Youth Weekend				143	143
Sunflower				462	0
<b>Restricted</b>					
Agency collection				-207	-207
Youth Work and Equipment				1,610	1,610
<b>Endowment</b>				0	0
				22,084	21,673

Christchurch Bushmead  
Balance Sheet as at 31st December 2021

	Total funds	Prior Year
<b>Fixed Assets</b>		
Tangible assets	8,775	10,157
	<b>8,775</b>	<b>10,157</b>
<b>Current Assets</b>		
Debtors	14,855	14,514
Cash at bank and in hand	34,618	40,344
	<b>49,473</b>	<b>54,858</b>
<b>Liabilities</b>		
Creditors : Amounts falling due within one year	36,164	43,342
	<b>36,164</b>	<b>43,342</b>
<b>Net current assets less current liabilities</b>	<b>13,309</b>	<b>11,516</b>
<b>Total assets less current liabilities</b>	<b>22,084</b>	<b>21,673</b>
<b>Total net assets less liabilities</b>	<b>22,084</b>	<b>21,673</b>
<b>Represented by</b>		
<b>Unrestricted</b>		
General fund	18,274	18,229
<b>Designated</b>		
Letton Hall	1,803	1,898
Youth Weekend	143	143
Sunflower	462	0
<b>Restricted</b>		
Youth Work and Equipment	1,610	1,610
Agency collection	-207	-207
<b>Endowment</b>	0	0
<b>Funds of the church</b>	<b>22,084</b>	<b>21,673</b>

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This Year	This Year
<b>Fixed Assets - Tangible assets</b>						
Plant, equipment, chair & furniture	6,390				6,390	7,168
Musical & lighting equipment	2,385				2,385	2,989
Computer and IT equipment	0				0	0
<b>Totals</b>	<b>8,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,775</b>	<b>10,157</b>
<b>Current assets - Cash at bank and in hand</b>						
Bank Current Account	29,807	3,223	1,403	0	34,433	40,285
Petty Cash	186	0	0	0	186	59
<b>Totals</b>	<b>29,993</b>	<b>3,223</b>	<b>1,403</b>	<b>0</b>	<b>34,618</b>	<b>40,344</b>
<b>Current assets - Debtors</b>						
Accounts receivable	14,255	600	0	0	14,855	14,514
<b>Totals</b>	<b>14,255</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>14,855</b>	<b>14,514</b>
<b>Liabilities - Debtors - falling due within one year</b>						
Accounts payable	34,749	1,415	0	0	36,164	43,342
<b>Totals</b>	<b>34,749</b>	<b>1,415</b>	<b>0</b>	<b>0</b>	<b>36,164</b>	<b>43,342</b>
<b>Grand totals</b>	<b>18,274</b>	<b>2,408</b>	<b>1,403</b>	<b>0</b>	<b>22,084</b>	<b>21,673</b>

Christchurch Bushmead  
Fund movement by type

		Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
General fund							
Unrestricted		18,229	88,221	88,177			18,274
	Sub total	18,229	88,221	88,177	0	0	18,274
Letton Hall							
Designated		1,898	-95	0			1,803
	Totals	1,898	-95	0	0	0	1,803
Youth Weekend							
Designated		143	0	0			143
	Totals	143	0	0	0	0	143
Sunflower							
Designated		0	540	78			462
	Totals	0	540	78	0	0	462
Youth Work and Equipment							
Restricted		1,610	0	0			1,610
	Totals	1,610	540	78	0	0	1,610
Agency Collection							
Restricted		-207	0	0			-207
	Totals	-207	0	0	0	0	-207
Endowment							
Endowment		0	0	0			0
	Totals	0	0	0	0	0	0
	Grand totals	21,673	89,206	88,333	0	0	22,084

Christchurch Bushmead  
Analysis of income and expenditure

	Unrestricted	Designated	Restricted	Endowment	This Year	Last Year
<b>INCOME &amp; ENDOWMENTS</b>						
<b>Donations and legacies</b>						
Planned Giving	50,558	0	0	0	50,558	56,174
Loose plate collections	1,837	0	0	0	1,837	2,032
Donations (inc Gift Day)	14,580	0	0	0	14,580	13,576
Specific external causes	0	0	0	0	0	85
Specific church activity	0	0	0	0	0	82
Discretionary Fund	27	0	0	0	27	0
Tax recoverable via Gift Aid	12,917	0	0	0	12,917	15,799
Legacies	0	0	0	0	0	0
Grants	0	0	0	0	0	4,514
Other funds generated	0	0	0	0	0	0
Letton Hall	0	-95	0	0	-95	0
Sunflower Project	0	540	0	0	540	0
	Total	79,920	445	0	80,365	92,262
<b>Income from charitable activities</b>						
Parochial fees	1,929	0	0	0	1,929	2,271
Room hire	5,005	0	0	0	5,005	5,836
Mustard Seed & Lite Bite	480	0	0	0	480	1,500
Thirst Café	153	0	0	0	153	386
Events	477	0	0	0	477	163
Youth Weekend	0	0	0	0	0	0
Miscellaneous	209	0	0	0	209	140
	Total	8,253	0	0	8,253	10,296
<b>Other trading activities</b>						
Fund Raising Income	0	0	0	0	0	0
	Total	0	0	0	0	0
<b>Investments</b>						
Dividends	0	0	0	0	0	0
Bank and Building Society Interest	0	0	0	0	0	0
	Total	0	0	0	0	0
<b>Other Income</b>						
Youth Work and Equipment	0	0	0	0	0	0
Other Income	49	0	0	0	49	102
	Total	49	0	0	49	102
	<b>INCOME TOTAL</b>	<b>88,221</b>	<b>445</b>	<b>0</b>	<b>88,666</b>	<b>102,659</b>

Christchurch Bushmead  
Analysis of income and expenditure

	Unrestricted	Designated	Restricted	Endowment	This Year	Last Year
<b>EXPENDITURE</b>						
<b>Raising funds</b>						
Costs of applying for grants	0	0	0	0	0	0
Costs of stewardship campaign	0	0	0	0	0	20
Mustard Seed & Lite Bite	352	0	0	0	352	582
Thirst Café	0	0	0	0	0	0
<b>Total</b>	<b>352</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>352</b>	<b>602</b>
<b>Expenditure on charitable activity</b>						
Salaries (inc National Insurance)	9,516	0	0	0	9,516	15,105
Pension - Employerr cessation (section 75)	0	0	0	0	0	6,700
Expenses Clergy and vacancy costs	0	0	0	0	0	158
Training/Away days	46	0	0	0	46	55
Parish Share	53,359	0	0	0	53,359	55,715
Parochial Fees	1,375	0	0	0	1,375	1,697
Pastoral Care	101	0	0	0	101	0
Discretionary Fund	0	0	0	0	0	78
Events - Church	477	0	0	0	477	43
Letton Hall costs	0	0	0	0	0	0
Sunflower Project costs	0	78	0	0	78	0
Alpha Course	0	0	0	0	0	0
Outreach Events and Publicity	328	0	0	0	328	432
Caretaking and cleaner costs	1,804	0	0	0	1,804	1,665
Routine cleaning & repairs	1,048	0	0	0	1,048	841
Servicing and major repairs	1,972	0	0	0	1,972	3,570
Utilities - Gas, electricity and water	2,563	0	0	0	2,563	2,614
Insurance	818	0	0	0	818	803
Catering Supples	118	0	0	0	118	274
Youth work equipment	0	0	0	0	0	0
Worship costs	1,024	0	0	0	1,024	190
Messy Church	0	0	0	0	0	0
PA & Technical	45	0	0	0	45	350
Depreciation	1,382	0	0	0	1,382	1,851
10% Giving	8,846	0	0	0	8,846	8,874
Giving for specific external causes	0	0	0	0	0	0
Gifts for visiting speakers	24	0	0	0	24	0
Training/Away days - Administrator	0	0	0	0	0	55
General administration costs	918	0	0	0	918	1,110
Telephone	453	0	0	0	453	620
Licences Subscriptions DBS checks	696	0	0	0	696	1,407
Sundry Admin Costs	312	0	0	0	312	800
Governance costs	600	0	0	0	600	600
Church major repairs - structure	0	0	0	0	0	0
<b>Total</b>	<b>87,825</b>	<b>78</b>	<b>0</b>	<b>0</b>	<b>87,903</b>	<b>105,607</b>
<b>EXPENDITURE TOTAL</b>	<b>88,177</b>	<b>78</b>	<b>0</b>	<b>0</b>	<b>88,255</b>	<b>106,209</b>
<b>GRAND TOTAL</b>	<b>44</b>	<b>367</b>	<b>0</b>	<b>0</b>	<b>411</b>	<b>-3,550</b>

## 1. Accounting Policies

The financial statements have been prepared in accordance with the Charities SORP (FRS 102).

### Funds

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

Where a fund is raised for a specific purpose e.g. Letton Hall Fund, the assets are restricted and held to be used for the specific purpose for which the fund was raised.

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

### Incoming Resources

Collections and any grants or legacies are recognised when received by or on behalf of the PCC. Income tax recoverable on Gift Aid donations is recognised alongside the income and included in the financial statements as a debtor if not received at the year end.

### Income from investments

Interest is recognised when received.

### Resources Used

#### *Activities directly relating to the work of the Church*

The Diocesan of Parish Share is accounted for when payable. Any common fund unpaid at the year-end which has not been waived by the Diocese Board of Finance, is provided for in the financial statements as an operational (although not legal) liability and is shown as a creditor in the balance sheet. At 31<sup>st</sup> December 2021 £17,074 of 2021 and prior years Parish Share was outstanding but has been allowed for in the accounts as a creditor.

### Fixed Assets

#### *Consecrated land and buildings and movable church furnishings*

Consecrated land and beneficial property is excluded from the financial statements by S96 (2) (a) of the Charities Act 2011

No value is placed on movable church furnishings held by the Churchwardens on special trust for the PCC. The PCC considers this to be inalienable property.

#### *Equipment*

Individual items of equipment with a purchase price of £250 or less or used for youth activities, are written off when the asset is acquired.

#### *Depreciation*

Depreciation is provided to represent the consumption of the asset at the following rates on a straight-line basis:

Asset Type	Depreciation rate per annum
Plant and kitchen equipment	10% - 20%
Chairs and furniture	10%
Musical, PA and lighting equipment	10%
Computers and IT equipment	20%

### Current Assets

Amounts owing to the PCC at the year-end are shown as debtors less any provision for amounts that may prove to be uncollectable.

### Current Liabilities

Current liabilities represent amounts to be paid as donations or grants to causes approved by the PCC or amounts owed for goods or services provided by creditors which are unpaid at the year-end.

## 2. Wages and Salaries

	2021	2020
	£	£
Wages and Salaries including redundancy pay	9,435	10,527
Employer's NIC	81	150
Pension Contributions	-	6,700
	9,516	17,377

The Rev Tim Madeley is employed and paid by the Diocese and his employment costs are recovered through the Parish Share. During the year the church only employed 1 person (2020 – 2). The Pension charge for 2020 related to a Section 75 employer cessation event as there were no further active members left in the Pension Scheme.

## 3. Fixed Assets

	Equipment, chairs & furniture	Musical & lighting equipment	Computer & IT equipment	Total
Cost				
Brought forward at the start of the year	33,119	26,015	1,320	60,454
Additions during the year	-	-	-	-
Disposals	-	-	-	-
Carried forward at the end of the year	33,119	26,015	1,320	60,454
Provision for depreciation				
Brought forward at the start of the year	25,952	23,026	1,320	50,298
Provision for the year	777	604	-	1,382
Disposals	-	-	-	-
Carried forward at the end of the year	26,729	23,630	1,320	51,679
Net book value at 31 December 2020	7,168	2,989	-	10,157
Net book value at 31 December 2021	6,390	2,385	-	8,775

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# Accounts

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**The Parish of Christchurch, Bushmead, Luton**

**in the Diocese of St Albans**

**Registered Charity no 1130499**

**Trustees Annual Report and Financial Statements of  
the Parochial Church Council**

**For the year Ended 31<sup>st</sup> December 2020**

**As presented to the Church Extraordinary General Meeting  
on 31<sup>st</sup> October 2021**

**Following independent examination by:**

Mark Plane  
Whittaker Plane Ltd.,  
78 Bute Street,  
Luton,  
LU1 2EY

**Worshipping \* Connecting \* Equipping \* Empowering \* Sending**

## 1.0 Objectives and activities of Christchurch Bushmead

### 1.1 Charitable Purposes

The Parochial Church Council has the responsibility of cooperating with the incumbent, the Reverend Tim Madeley following his appointment and licencing on 4<sup>th</sup> September 2019, in promoting in the parish of Christchurch, Bushmead, Luton, the whole mission of the church, pastoral, evangelistic and social and the maintenance of the church building for public use and worship.

### 1.2 Public Benefit Statement

The Parochial Church Council is committed to enabling as many people as possible to worship within the church building and to leading worship within the local primary school within the parish. Worship sessions have also been arranged within Bushmead Court and Castle Troy (care homes within the parish). From April 2020 the 10:30 Sunday service was streamed during the lockdown, and since, making access to public worship possible even when the building was closed.

Weekly Church services are open to all who wish to join the regular congregation both on Sunday mornings and Wednesday lunchtimes when regular services are held and at times of the traditional festivals of Easter and Christmas. Children's sessions are run on Sundays during the main worship services and parents are invited to bring their children to these and to Family Church once a month where a breakfast is provided. This year also saw the restarting of an 8:00 service on Sunday mornings. During lockdown the building was closed.

In addition to church services social activities have been held that were open to the wider community until the lockdown commenced. The building was let out on a regular basis during January to March to other local organisations and activity groups and will be reopened for this once the lockdowns are finished and people are again willing to hire the building for group meetings.

### 1.3 Activities undertaken

Regular worship is offered every Sunday morning and Wednesday lunchtime with a regular attendance of 60 on Sundays and 15 on Wednesdays when the building was open normally.

During January to March other activities included:

- Home study groups
- Bushmead singers
- Thirst Café
- Fitness Sessions
- Mustard Seed Lunch Club and Light Bite
- Men's Breakfast
- Ladies Breakfast
- Youth and Children's work
- Family Church

However, since the lockdowns started from April 2020 many of these had to close and will be reopened as circumstances allow.

We have a pastoral support group that assist members of the church and community on a regular basis and they have been involved in some quite difficult and ongoing situations, but we have seen God at work in people's lives in amazing ways. During lockdown we worked with the local community centre to aid those in need through a telephone helpline by delivering shopping to those who were housebound and a listening ear when necessary.

Further details of these activities can be found within the Annual Report presented at the Annual Parochial Church Meeting on 16th May 2021.

## **2.0 Achievements and Performance**

It is with regret that the PCC had to make the decision to make our pastoral assistant redundant at the end of July 2020 due to much of the work allocated to her by the previous incumbent was considered part of the duties of the incumbent.

The church continues to employ one member of staff, as an administrator who attend the building regularly to unlock of the non-church users and undertake administrative tasks.

The church electoral roll for the period 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020 stands at 58 members, 19 of whom are resident within the parish and 39 who are non-resident. During the financial year there have been there were no changes to the roll.

The church has two members elected by the church members, who attend the Deanery Synod along with the Vicar. In addition, we also have two church members who are on both the Deanery and Diocesan Synods and hold posts of responsibility within the Deanery Synod.

## **3.0 Financial Review**

### **3.1 Reserves Policy**

The PCC operates with a policy of holding approximately two months of cash to meet the normal monthly expenditure of the church council.

### **3.2 Statement of year end amounts and reserves**

Total income	£ 102,659
Total expenditure	£ 106,209
Excess of Expenditure over income	£ 3,550
Total Funds available to the church at 1 <sup>st</sup> January 2021	£ 21,673

### **3.3 All Funds included**

The accounts include all funds that are run by the PCC.

### 3.4 Accounting Procedures

These accounts have been prepared on a spreadsheet and the Gift Aid claim prepared using the Donations Co-ordinator package from Data Developments.

The financial statements produced at the end of this report have been printed directly from the spreadsheet used.

### 3.5 Statement of Going Concern

The Financial statements indicate an excess of expenditure over income for the financial year. The PCC are confident that considering the drop in the excess of expenditure over income experienced during the year compared to previous years, along with the church being in vacancy for 8 months of the year when there is traditionally a drop in income, that the church is capable of returning to a balanced income and expenditure over the few couple of years. Analysis of the 2020 figures indicate that despite the Covid-19 lockdown and restrictions to the use of the building not allowing lettings for much of the year the church members have stepped up to meet much of the shortfall due to the drop in lettings.

## 4.0 Structure, Governance and Management

### 4.1 Type of Charity

The Parochial Church Council is an Excepted Charity

### 4.2 How Trustees are Recruited

The trustees for the Charity are the members of the church that are ex-officio due to the office that they hold within the church (Vicar and Church Wardens) and those members who are elected by the members of the church on the Electoral Roll of the Parish to serve on Deanery Synod and the PCC.

## 5.0 Reference and Administration Details

### 5.1 Registered Name of Charity

The Parochial Church Council of the Ecclesiastical Parish of Christchurch Bushmead, Luton

### 5.2 Working Title of Charity

Christchurch, Bushmead.

### 5.3 Charity Registration Number

1130499

#### 5.4 Venue Address

2, Hancock Drive,  
Bushmead,  
Luton  
LU2 7SF

#### 5.5 Administrative Address

2, Hancock Drive,  
Bushmead,  
Luton  
LU2 7SF

#### 5.6 List of Trustees

The following were trustees during the financial year 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020.

Revd. Tim Madeley – Vicar – Appointed September 2019  
Mr. Stephen Brooks – Churchwarden  
Mr. Dean Toney – Churchwarden  
Mrs. Wendy Peck  
Dr David Dallinger  
Mrs Christina Pearce  
Miss Julia Miller  
Mrs. Betty Adhokorie – Appointed April 2019  
Mrs Helen Roche – Appointed April 2019  
Mrs Doreen Watts – Appointed April 2019

#### 5.7 Volunteers

Mr Brendan Roche – Book-keeper.

### **6.0 Funds held as custodian trustee on behalf of others**

There are no funds held on behalf of others.

### **7.0 Financial Statements**

It should be noted that the financial statements are for the period 1<sup>st</sup> January 2020 to 31<sup>st</sup> December 2020 whereas the Annual report of activities relates to the period April 2020 to April 2021 when it was produced.

- 1) The balance sheet shows that the church is £3,550 poorer than last year due to the excess of expenditure over income. It is difficult to compare this with the previous times because of lockdowns during the year and additional donations received from members with a view to offsetting the loss of lettings income.

- 2) The loss of lettings income amounts to £15,271 and the plate collections are down £3,335 when compared to 2019. This amounts to a loss of expected income of £18,606.
- 3) The accounts also incorporate an depreciation adjustment of £1,291 relating to previous years to bring it back in accordance with the stated accounting policy. This has the effect of reducing the value of the assets held and, therefore, increasing the allowance for depreciation used with in these accounts.
- 4) The accounts also include a provision for a £6,700 future pension payment under Section 75 of the Pensions Act 1995. Occasioned by us longer having anybody in the Church of England Pension scheme that was set up in the early 2000's when we started offering pensions to the staff we employed. Although it does not technically arise until 1<sup>st</sup> February 2021 it has been included in the accounts as it is a known liability when the figures were produced.
- 5) After conversations with the Independent Examiner the boiler replacement In November 2020 has been capitalised so that it's cost is taken across 10 years.
- 6) During 2020 the church set aside 10% (£8,874) of the funds given to the church by its members. The distribution of these is in the process of being reviewed and details of the distribution will be made available later in the year.

# Independent Examiner's Report to the Trustees / Members of the Parochial Church Council of Christchurch Bushmead Luton

I report on the accounts for the year ended 31st December 2020, which are set out on pages 8 to 15.

## Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

## Basis of independent examiner's report

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

## Independent examiner's statement

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

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 386 of the Companies Act 2006 and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met or

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

*Mark Plane*

Name: Mark Plane  
LU1 2EY

Relevant professional qualification or body: ICAEW

Address: 78 Bute Street, Luton,

Date: 20/09/2021

Christchurch Bushmead  
Balance Sheet as at 31st December 2020

	Total funds	Prior Year
<b>Fixed Assets</b>		
Tangible assets	10,157	5596
	<b>10,157</b>	<b>5596</b>
<b>Current Assets</b>		
Debtors	14,514	18311
Cash at bank and in hand	40,344	25648
	<b>54,858</b>	<b>43959</b>
<b>Liabilities</b>		
Creditors : Amounts falling due within one year	43,342	24332
	<b>43,342</b>	<b>24332</b>
<b>Net current assets less current liabilities</b>	<b>11,516</b>	<b>19627</b>
<b>Total assets less current liabilities</b>	<b>21,673</b>	<b>25223</b>
<b>Total net assets less liabilities</b>	<b>21,673</b>	<b>25223</b>
<b>Represented by</b>		
<b>Unrestricted</b>		
General fund	18,229	21779
<b>Designated</b>		
Letton Hall	1,898	1898
Youth Weekend	143	143
<b>Restricted</b>		
Youth Work and Equipment	1,610	1610
Agency collection	-207	-207
<b>Endowment</b>	<b>0</b>	<b>0</b>
<b>Funds of the church</b>	<b>21,673</b>	<b>25223</b>

Statement of assets and liabilities

	General	Designated	Restricted	Endowment	This Year	Last Year
<b>Fixed Assets - Tangible assets</b>						
Plant, equipment, chair & furniture	7,168				7,168	1369
Musical & lighting equipment	2,989				2,989	4227
Computer and IT equipment	0				0	0
Totals	<b>10,157</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,157</b>	<b>5596</b>
<b>Current assets - Cash at bank and in hand</b>						
Bank Current Account	35,931	2,951	1,403	0	40,285	25382
Petty Cash	59	0	0	0	59	266
Totals	<b>35,990</b>	<b>2,951</b>	<b>1,403</b>	<b>0</b>	<b>40,344</b>	<b>25648</b>
<b>Current assets - Debtors</b>						
Accounts receivable	13,914	600	0	0	14,514	18311
Totals	<b>13,914</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>14,514</b>	<b>18311</b>
<b>Liabilities - Debtors - falling due within one year</b>						
Accounts payable	41,832	1,510	0	0	43,342	24332
Totals	<b>41,832</b>	<b>1,510</b>	<b>0</b>	<b>0</b>	<b>43,342</b>	<b>24332</b>
Grand totals	<b>18,229</b>	<b>2,041</b>	<b>1,403</b>	<b>0</b>	<b>21,673</b>	<b>25223</b>

Christchurch Bushmead  
Fund Movement by Type - Year ended 31st December 2020

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
General fund						
Unrestricted	21,779	102,659	106,209			18,229
	<u>21,779</u>	<u>102,659</u>	<u>106,209</u>	<u>0</u>	<u>0</u>	<u>18,229</u>
Letton Hall						
Designated	1,898	0	0			1,898
	<u>1,898</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,898</u>
Youth Weekend						
Designated	143	0	0			143
	<u>143</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>143</u>
Youth Work and Equipment						
Restricted	1,610	0	0			1,610
	<u>1,610</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,610</u>
Agency Collection						
Restricted	-207	0	0			-207
	<u>-207</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-207</u>
Endowment						
Endowment	0	0	0			0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	25,223	102,659	106,209	0	0	21,673

Christchurch Bushmead  
Analysis of Income and Expenditure - Year ended 31st December 2020

	Unrestricted	Designated	Restricted	Endowment	This Year	Last Year
<b>INCOME &amp; ENDOWMENTS</b>						
<b>Donations and legacies</b>						
0101 Planned Giving - Bank Gift Aid	41,962	0	0	0	41,962	27,720
0110 Planned Giving - Envelopes Gift Aid	2,870	0	0	0	2,870	7,977
0201 Planned Giving - Bank not Gift Aid	7,817	0	0	0	7,817	4,960
0210 Planned Giving - Envelopes not Gift Aid	3,524	0	0	0	3,524	3,793
0301 Loose plate collections	2,032	0	0	0	2,032	5,367
0401 Donations - Bank Gift Aid	3,707	0	0	0	3,707	11,569
0402 Donations - Bank not Gift Aid	460	0	0	0	460	0
0405 Gift Day - Bank Gift Aid	6,850	0	0	0	6,850	0
0406 Gift Day - Bank not Gift Aid	2,559	0	0	0	2,559	0
0501 Specific external causes Bank Gift Aid	85	0	0	0	85	130
0502 Specific external causes Bank not Gift Aid	0	0	0	0	0	0
0510 Specific church activity - Bank Gift Aid	82	0	0	0	82	0
0511 Specific church activity - Bank not Gift Aid	0	0	0	0	0	0
0515 Discretionary Fund	0	0	0	0	0	0
0601 Tax recoverable via Gift Aid	15,799	0	0	0	15,799	11,081
0701 Legacies	0	0	0	0	0	0
0801 Grants	4,514	0	0	0	4,514	0
0901 Other funds generated	0	0	0	0	0	0
1260 Letton Hall	0	0	0	0	0	940
<b>Total</b>	<b>92,262</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>92,262</b>	<b>73,537</b>
<b>Income from charitable activities</b>						
1211 Parochial fees retained by PCC	2,260	0	0	0	2,260	483
1212 Parochial fees for extras	11	0	0	0	11	107
1230 Room hire	5,836	0	0	0	5,836	21,107
1240 Mustard Seed & Lite Bite	1,500	0	0	0	1,500	7,393
1241 Thirst Café	386	0	0	0	386	722
1250 Events	163	0	0	0	163	833
1270 Youth Weekend	0	0	0	0	0	0
1290 Miscellaneous	140	0	0	0	140	-21
<b>Total</b>	<b>10,296</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,296</b>	<b>30,624</b>
<b>Other trading activities</b>						
1320 Fund Raising Income	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Investments</b>						
1001 Dividends	0	0	0	0	0	0
1020 Bank and Building Society Interest	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income</b>						
1280 Youth Work and Equipment	0	0	0	0	0	214
1310 Other Income	102	0	0	0	102	0
<b>Total</b>	<b>102</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>102</b>	<b>214</b>
<b>INCOME TOTAL</b>	<b>102,659</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>102,659</b>	<b>104,375</b>

**EXPENDITURE**

<b>Raising funds</b>						
1710 Costs of applying for grants	0	0	0	0	0	0
1720 Costs of stewardship campaign	20	0	0	0	20	0
2240 Mustard Seed & Lite Bite	582	0	0	0	582	3,509
2241 Thirst Café	0	0	0	0	0	7
<b>Total</b>	<b>602</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>602</b>	<b>3,516</b>
<b>Expenditure on charitable activity</b>						
2101 Salary - Parish Assistant	5,875	0	0	0	5,875	7,077
2102 NI and Pension costs for Parish Assistant	150	0	0	0	150	0
2103 Expenses Clergy and vacancy costs	158	0	0	0	158	1,455
2104 Training/Away days	55	0	0	0	55	120
2110 Parish Share	55,715	0	0	0	55,715	50,534
2111 Parochial Fees	1,697	0	0	0	1,697	-248
2112 Parochial Fees - extras	0	0	0	0	0	35
2150 Pastoral Care	0	0	0	0	0	57
2190 Discretionary Fund	78	0	0	0	78	0
2250 Events - Church	43	0	0	0	43	311
2260 Letton Hall	0	0	0	0	0	0
2280 Alpha Course	0	0	0	0	0	0
2290 Outreach Events and Publicity	432	0	0	0	432	291
2301 Caretaking and cleaner costs	1,665	0	0	0	1,665	2,750
2310 Routine cleaning & repairs	841	0	0	0	841	1,008
2320 Servicing and major repairs	3,570	0	0	0	3,570	1,202
2331 Utilities - Gas	1,038	0	0	0	1,038	1,427
2332 Utilities - Electricity	1,291	0	0	0	1,291	2,425

2334	Utilities - Water	285	0	0	0	285	388
2340	Insurance	803	0	0	0	803	796
2350	Catering Supplies	274	0	0	0	274	454
2401	Salary - Children and Young People	0	0	0	0	0	10,159
2402	NI and Pension costs for C&YP	0	0	0	0	0	193
2403	Expenses for C&YP	0	0	0	0	0	224
2404	Pension : Employer cessation (Section 75)	6,700	0	0	0	6,700	0
2450	Youth and childrens work costs	0	0	0	0	0	102
2470	Youth Weekend costs	0	0	0	0	0	1,500
2480	Youth work equipment	0	0	0	0	0	194
2510	Worship costs	190	0	0	0	190	741
2520	Messy Church	0	0	0	0	0	164
2530	PA & Technical	350	0	0	0	350	24
2535	Depreciation	1,851	0	0	0	1,851	762
2550	10% Giving	8,874	0	0	0	8,874	7,247
2555	Giving for specific external causes	0	0	0	0	0	180
2580	Gifts for visiting speakers	0	0	0	0	0	0
2601	Salary - Administrator	9,080	0	0	0	9,080	9,104
2602	NI and Pension costs for Administrator	0	0	0	0	0	24
2604	Training/Away days - Administrator	55	0	0	0	55	0
2620	General administration costs	1,110	0	0	0	1,110	1,166
2630	Telephone	620	0	0	0	620	550
2650	Licences Subscriptions DBS checks	1,407	0	0	0	1,407	985
2680	Sundry Admin Costs	800	0	0	0	800	60
2690	Governance costs	600	0	0	0	600	600
2701	Church major repairs - structure	0	0	0	0	0	0
	Total	105,607	0	0	0	105,607	104,061
<b>EXPENDITURE TOTAL</b>		<b>106,209</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>106,209</b>	<b>107,577</b>
<b>GRAND TOTAL</b>		<b>-3,550</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-3,550</b>	<b>-3,202</b>

Christchurch Bushmead  
Statement of Financial Activities - Year ended 31st December 2020

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Income and endowments from:</b>					
Donations and legacies	92262	0	0	92262	73540
Income from charitable activities	10296	0	0	10296	30623
Other trading activities	0	0	0	0	0
Investments	0	0	0	0	0
Other Income	102	0	0	102	214
<b>Total income</b>	<b>102659</b>	<b>0</b>	<b>0</b>	<b>102659</b>	<b>104377</b>
<b>Expenditure on:</b>					
Raising funds	602	0	0	602	3517
Expenditure on charitable activity	105607	0	0	105607	104062
<b>Total expenditure</b>	<b>106209</b>	<b>0</b>	<b>0</b>	<b>106209</b>	<b>107579</b>
<b>Net income /( expenditure) resources before transfer</b>	<b>-3550</b>	<b>0</b>	<b>0</b>	<b>-3550</b>	<b>-3202</b>
<b>Transfers</b>					
Gross transfers between funds - in	0	0	0	0	0
Gross transfers between funds - out	0	0	0	0	0
<b>Other recognised gains / losses</b>					
Gains / losses on investment assets	0	0	0	0	0
Gains on revaluation, fixed assets, own use	0	0	0	0	0
<b>Net movement in funds</b>	<b>-3550</b>	<b>0</b>	<b>0</b>	<b>-3550</b>	<b>-3202</b>
<b>Total funds bought forward</b>	<b>23820</b>	<b>1403</b>	<b>0</b>	<b>25223</b>	<b>28425</b>
<b>Total funds carried forward</b>	<b>20270</b>	<b>1403</b>	<b>0</b>	<b>21673</b>	<b>25223</b>
<b>Represented by</b>					
<b>Unrestricted</b>					
General fund				18229	21779
<b>Designated</b>					
Letton Hall				1898	1898
Youth Weekend				143	143
<b>Restricted</b>					
Agency collection				-207	-207
Youth Work and Equipment				1610	1610
<b>Endowment</b>					
				0	0
				21673	25223

## Conclusion

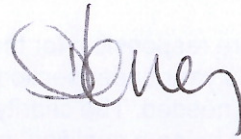
There may be minor discrepancies in the totals as the pence are not being shown.

The financial statements were formally approved by the Parochial Church Council on 6<sup>th</sup> September 2021

and signed on its behalf by:



Dr David Dallinger  
PCC Treasurer



Dean Toney  
Church Warden  
Acting PCC Chairman

This report dated 6<sup>th</sup> September 2021

## **1. Accounting Policies**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102).

### **Funds**

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

Where a fund is raised for a specific purpose e.g. the Youth Equipment Fund, the assets are restricted and held to be used for the specific purpose for which the fund was raised. Any income earned on these assets is added to the fund.

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

### **Incoming Resources**

Voluntary income and capital sources

Collections are recognised when received by or on behalf of the PCC.

Income tax recoverable on gift aid donations is recognised when the income is recognised and included in the financial statements as a debtor if not received at the year end.

Grants and legacies to the PCC are accounted when the funds are received.

Fundraising for specific causes represents collections designated for specific causes

### **Income from investments**

Interest is recognised when received.

### **Resources Used**

*Activities directly relating to the work of the Church*

The Diocesan of Parish Share is accounted for when payable. Any common fund unpaid at the year-end which has not been waived by the Diocese Board of Finance, is provided for in the financial statements as operation (although not legal) liability is shown as a creditor in the balance sheet. At 31<sup>st</sup> December 2020, £19,715 of the 2020 Parish Share due for the year was outstanding but has been allowed for in these accounts as a creditor. This amount is due to be paid following receipt of the tax recoverable on Gift aided monies when this is received.

### **Fixed Assets**

*Consecrated land and buildings and movable church furnishings*

Consecrated land and beneficial property is excluded from the financial statements by S96 (2) (a) of the Charities Act 2011

No value is placed on movable church furnishings held by the Churchwardens on special trust for the PCC. The PCC considers this to be inalienable property.

*Equipment*

Individual items of equipment with a purchase price of £250 or less or used for youth activities, are written off when the asset is acquired.

## Depreciation

Depreciation is provided to represent the consumption of the asset at the following rates on a straight-line basis:

Asset Type	Depreciation rate per annum
Plant and kitchen equipment	10% - 20%
Chairs and furniture	10%
Musical, PA and lighting equipment	10%
Computers and IT equipment	20%

## Current Assets

Amounts owing to the PCC at the year-end are shown as debtors less any provision for amounts that may prove to be uncollectable.

## Current Liabilities

Current liabilities represent amounts to be paid as donations or grants to causes approved by the PCC or amounts owed for goods or services provided by creditors which are unpaid at the year-end.

## 2. Wages and Salaries

	2020 £	2019 £
Wages and Salaries including redundancy pay	10,527	26,340
Employer's NIC	150	-
Pension Contributions	6,700	217
Total	<u>17,377</u>	<u>43,778</u>

The Rev Tim Madeley is employed and paid by the Diocese and his employment costs are recovered through the Parish Share. During the year the church employed 2 (2019 – 3) staff: Church Administrator and Parish Assistant. The Parish Assistant left at the end of July 2020 reducing the staff down to 1. The Pension charge for 2020 relates to a Section 75 employer cessation event relating to there being no further active members left in the Pension Scheme.

## 3. Fixed Assets

	Equipment, chairs & furniture	Musical & lighting equipment	Computer & IT equipment	Total
Cost				
Brought forward at the start of the year	26,708	26,015	1,320	54,044
Additions during the year	6,411	-	-	-
Disposals	-	-	-	-
Carried forward at the end of the year	<u>33,119</u>	<u>26,015</u>	<u>1,320</u>	<u>60,454</u>
Provision for depreciation				
Brought forward at the start of the year	25,338	20,790	1,320	47,448
Provision for the year	243	1,238	-	1,482
Disposals	-	-	-	-
Carried forward at the end of the year	<u>25,581</u>	<u>22,028</u>	<u>1,320</u>	<u>48,929</u>
Net book value at 31 December 2019	1,370	4,225	-	5,595
Net book value at 31 December 2020	1,370	4,225	-	11,525