

The Parochial Church Council of the Ecclesiastical Parish of Bridlington Christ Church with Bessingby and Ulrome

England & Wales · Charity number 1130584

Details

Other names	THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH BRIDLINGTON QUAY, CHRIST CHURCH BRIDLINGTON PCC
Status	Registered
Legal form	Previously excepted
Registered	2009-07-16
Register	View on the Charity Commission register

Contact

Address	Christ Church 2 Quay Road Bridlington YO15 2AP
Phone	01262404100
Email	office@ccbn.org.uk
Website	https://ccbn.org.uk

Activities

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

Activities: CHURCH OF ENGLAND PARISH CHURCH

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, Religious Activities, Arts/culture/heritage/science
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- East Riding Of Yorkshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£471,035	£373,103	-	-
2023-12-31	£308,052	£283,394	-	-
2022-12-31	£299,993	£266,128	-	-
2021-12-31	£27,150	£377,452	-	-
2020-12-31	£303,533	£333,076	-	-

Trustees

Name	Role	Appointed
Alan John Strand		2025-05-13
Amanda Gradwell		2022-04-26
Brenda Fermor		2026-05-12
CHAZ WALKER		
Dr ANTHONY JOHN CLARKE		2021-04-13
Jeniffer Williams		2016-03-15
Jennifer Middleton		2022-04-26
Margaret Walker		2024-05-14
Mary Corkish		2024-05-14
Michelle Elizabeth Reid		2024-05-14
NEIL SIMON MACKAY		2026-05-12
PHILIP GOWLAND		2023-05-16
Penelope Clarke		2020-11-17
Wendy Samuels		2024-05-14

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024**

TRUSTEES	Rev M J Carey K Gibbons (resigned 14.5.2024) C Walker P Clarke Dr A Clarke J Williams J Middleton M Gradwell P Gowland Trustee M E Harwood Coates (appointed 1.9.2024) E M S Robson (appointed 1.9.2024) M E Reid (appointed 14.5.2024) W Samuels (appointed 14.5.2024) J Carmichael (appointed 14.5.2024) M Walker (appointed 14.5.2024) E Miles (appointed 31.5.2024) M Corkish (appointed 14.5.2024)
PRINCIPAL ADDRESS	The Key Centre 2 Quay Road Bridlington East Yorkshire YO15 2AP
REGISTERED CHARITY NUMBER	1130584
INDEPENDENT EXAMINER	Jackson Robson Licence Limited 33-35 Exchange Street Driffield East Yorkshire YO25 6LL

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The promotion of the Gospel of Our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC aim to promote the whole mission of the Church, pastoral, evangelistic, social and ecumenical within the Parish.

Ensuring our work delivers our aims

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, especially, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community and to facilitate this it is important that we maintain the fabric of Christ Church Bridlington.

The focus of our work

As a church we want everyone to hear the Gospel, so that they may be in a position where they can make the choice as to whether they want to follow the teachings of Jesus Christ.

How our activities deliver public benefit

Public benefit is delivered by the Church through a number of different services/activities that run throughout the year. In addition to the Church services on Sunday and during the week, these activities include Restore, Practical Skills, Christ Church Community Cafe and others.

Who used and benefitted from our services?

All our Church services are open to the general public, as is the Cafe. Some activities are specifically targeted for certain sectors in the community, such as Restore which offers food and other materials to the homeless and disadvantaged in the community.

ACHIEVEMENT AND PERFORMANCE

Review of the year

The PCC has continued to oversee and monitor a return to normal practices of services and ministry areas.

Notable developments have been the continued growth of Restore and Restore Hope Hub with larger numbers of people being served and supported. Volunteer teams have built up healthily across these areas. Relationships with community organisations and partners have developed and round-table opportunities have been taken advantage of. Conferences have been held to inspire, train and equip people for the work of ministry. The Cafe is an area of development identified throughout the year as an opportunity and a challenge. It is hoped that the work done this year will mean the Cafe has a new lease of life in the coming years as a self-funding sustainable investment in welcome, hospitality and sign-posting.

The clergy team has the addition of Andy Hall, and the church has taken a full part in the changes taking place across the Deanery in patterns of ministry. During 2024 the church of Holy Trinity Bridlington has been added to the Christ Church Network and has come under the authority of the established Joint Parochial Church Council.

Safeguarding

Christ Church PCC has a Safeguarding team that leads us in putting policy into practice so that all our churches, projects, groups and ministries are safe places for all ages to thrive. We give due regard to the House of Bishops' guidance in relation to safeguarding and work closely with the Safeguarding team of the Diocese of York. Every PCC meeting pays attention to Safeguarding and monitors/reviews the policies we have in place at appropriate intervals.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

FINANCIAL REVIEW

Reserves policy

The PCC aims to increase the the current level of unrestricted reserves of £10,000 to £20,000. This is to help cover general running costs and salary costs.

Financial overview

Christ Church has one unrestricted fund where the PCC can determine how the money is spent. It is out of this fund that the running costs of the church, including the Freewill Offering to the Diocese are made. There is one designated fund used for specific purposes, but control remains with the PCC. There are a small number of restricted funds where money is received for specific purposes and is only used for these purposes.

Financial review of the year

It has been a more settled year financially as the recovery from the effects of the pandemic lockdowns continued. Continued remedial works have been necessary on heating systems and electrical circuits. Increased income has come in from hiring out rooms and planned giving has increased from the core congregations.

The PCC has brought together the benefice PCC's into one Joint Council (JPCC). This was proposed, seconded and carried unanimously at extraordinary general meetings of the Christ Church and the Bessingby parishes. The Archbishop's Council approved this in December 2022.

During 2024 the accounts of the Bessingby and Ulrome parishes were brought together under the JPCC in a new financial system to allow for financial accountability, whilst ensuring that the funds allocated for use are able to serve the vision and mission of these Network churches. It is planned that during 2025 the accounts of the church of Holy Trinity Bridlington will be similarly incorporated under the JPCC.

The loan of £65,000 from the Diocese of York on behalf of the Community Services, taken on by the Christ Church PCC, is repayable over five years from Summer 2021. The agreed payments have been made and are up to date with a view that it will be fully repaid in Summer 2025.

The bank accounts, which started the year with £123,226, finished with £203,773. It operates its current accounts without a Bank Overdraft.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Christ Church Bridlington PCC has a policy of warmly welcoming new members. This initial verbal introduction into every trustee's personal responsibility as a trustee is followed by the issuing of suitable publications from the Charity Commission, whose website trustees are encouraged to use.

Organisational structure

The method of appointment of PCC members is set out in the Church Representation Rules (1st January 2004). All church attendees are encouraged to register on the Electoral Roll. All Electoral Roll members are encouraged to stand for election as Churchwarden and/or PCC membership. The Church of England now requires all PCC members to have a DBS check and to have completed a Diocesan Confidential Statement in relation to Safeguarding.

Christ Church Bridlington was registered as a charity with the Charity Commission with effect on 16th July 2009, registered charity number 1130584.

Most of the day to day management of Christ Church activity is delegated by the PCC to the vicar and executive team, made up of senior employees and volunteers within the church.

Risk management

The trustees recognise the duty to identify and review the risks to which the charity charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024**

Approved by order of the board of trustees on 11 March 2025 and signed on its behalf by:

Dr A Clarke - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

Independent examiner's report to the trustees of The Parochial Church Council of the Ecclesiastical Parish of Bridlington Christ Church with Bessingby and Ulrome

I report to the charity trustees on my examination of the accounts of The Parochial Church Council of the Ecclesiastical Parish of Bridlington Christ Church with Bessingby and Ulrome (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert A Lomas
The Association of Chartered Certified Accountants

Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

19 March 2025

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	295,383	93,406	388,789	259,213
Charitable activities	3	6,268	19,825	26,093	20,380
Investment income	4	56,153	-	56,153	28,459
Total		<u>357,804</u>	<u>113,231</u>	<u>471,035</u>	<u>308,052</u>
EXPENDITURE ON					
Raising funds	5	4,236	-	4,236	3,792
Charitable activities					
Church activities	6	286,286	82,581	368,867	279,602
Total		<u>290,522</u>	<u>82,581</u>	<u>373,103</u>	<u>283,394</u>
NET INCOME					
Transfers between funds	16	67,282 (11,189)	30,650 11,189	97,932 -	24,658 -
Net movement in funds		<u>56,093</u>	<u>41,839</u>	<u>97,932</u>	<u>24,658</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		534,670	71,377	606,047	581,389
TOTAL FUNDS CARRIED FORWARD		<u><u>590,763</u></u>	<u><u>113,216</u></u>	<u><u>703,979</u></u>	<u><u>606,047</u></u>

The notes form part of these financial statements

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	501,585	1,389	502,974	506,742
CURRENT ASSETS					
Debtors	12	20,779	-	20,779	13,157
Cash at bank		91,783	111,990	203,773	123,361
		<u>112,562</u>	<u>111,990</u>	<u>224,552</u>	<u>136,518</u>
CREDITORS					
Amounts falling due within one year	13	(23,383)	(164)	(23,547)	(24,213)
NET CURRENT ASSETS					
		<u>89,179</u>	<u>111,826</u>	<u>201,005</u>	<u>112,305</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		590,764	113,215	703,979	619,047
CREDITORS					
Amounts falling due after more than one year	14	-	-	-	(13,000)
NET ASSETS					
		<u>590,764</u>	<u>113,215</u>	<u>703,979</u>	<u>606,047</u>
FUNDS					
	16			590,764	534,670
Unrestricted funds				113,215	71,377
Restricted funds				<u>703,979</u>	<u>606,047</u>
TOTAL FUNDS					

The financial statements were approved by the Board of Trustees and authorised for issue on 11 March 2025 and were signed on its behalf by:

A Clarke - Trustee

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the year in which it is receivable and to the extent the goods have been provided or on completion of the service.

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated to activities on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

Tangible fixed assets

All assets costing more than £100 are capitalised.

The policy with respect of impairment reviews of fixed assets is to impair those assets that are no longer used by the charity in pursuit of its objects. Assets are impaired to their recoverable amount.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates to write off each asset over its estimated useful life:

Freehold property 2% on cost
Fixtures & fittings 20% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

1. ACCOUNTING POLICIES - continued

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Grants	49,451	51,709
Donations	296,966	172,387
Gift aid	40,445	26,504
Contributions received	1,927	8,613
	<u>388,789</u>	<u>259,213</u>

3. CHARITABLE ACTIVITIES

	2024	2023
	£	£
Sale of goods and services	<u>26,093</u>	<u>20,380</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	55,257	27,890
Deposit account interest	896	569
	<u>56,153</u>	<u>28,459</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. RAISING FUNDS

Investment management costs

	2024	2023
	£	£
Rent	4,236	3,792
	<u> </u>	<u> </u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Church activities	220,453	148,414	368,867
	<u> </u>	<u> </u>	<u> </u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	101,169	74,482
Freewill offering	69,600	54,000
Working expenses of incumbent	6,563	7,177
Missionary expenditure	16,805	10,000
Church and community	24,380	44,674
Refreshments for church	1,911	2,661
Volunteer expenses	25	1,101
	<u> </u>	<u> </u>
	220,453	194,095
	<u> </u>	<u> </u>

8. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Church activities	136,149	12,265	148,414
	<u> </u>	<u> </u>	<u> </u>

Support costs, included in the above, are as follows:

Management

	2024 Church activities	2023 Total activities
	£	£
Rates and water	4,355	3,562
Insurance	13,886	10,745
Light and heat	28,145	23,233
Telephone	979	452
Postage and stationery	1,466	1,752
Sundries	16,266	10,573
Church maintenance	57,264	10,383
Depreciation	4,445	5,529
Travel and subsistence	2,299	2,668
	<u> </u>	<u> </u>
Carried forward	129,105	68,897

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. SUPPORT COSTS - continued

Management - continued

	2024 Church activities £	2023 Total activities £
Brought forward	129,105	68,897
Loss on sale of tangible fixed assets	-	(1,738)
Staff training	2,312	3,221
Subscriptions	4,579	3,163
Bank interest	153	387
	<u>136,149</u>	<u>73,930</u>

Governance costs

	2024 Church activities £	2023 Total activities £
Professional fees	490	-
Accountancy fees	2,850	3,348
Bookkeeping fees	8,180	7,318
Payroll fees	745	911
	<u>12,265</u>	<u>11,577</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

Trustees' expenses

Trustee expenses of £843 (2023 - £1,162) were incurred during the year.

10. STAFF COSTS

	2024 £	2023 £
Wages and salaries	99,600	72,563
Other pension costs	1,569	1,919
	<u>101,169</u>	<u>74,482</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	3	3
Site management	4	3
	<u>7</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2024	554,975	50,468	605,443
Additions	-	677	677
	<hr/>	<hr/>	<hr/>
At 31 December 2024	554,975	51,145	606,120
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2024	68,122	30,579	98,701
Charge for year	-	4,445	4,445
	<hr/>	<hr/>	<hr/>
At 31 December 2024	68,122	35,024	103,146
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2024	486,853	16,121	502,974
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2023	486,853	19,889	506,742
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Buildings relate to Church House, the former vicarage, and the ex glebe land to the rear of the Church House, which was leased to Christ Church Community Services until November 2021 when the lease was surrendered to Christ Church Bridlington PCC.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	8,694	4,868
Other debtors	12,085	8,289
	<hr/>	<hr/>
	20,779	13,157
	<hr/> <hr/>	<hr/> <hr/>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Bank loans and overdrafts (see note 15)	-	825
Trade creditors	(1)	-
Other creditors	23,548	23,388
	<hr/>	<hr/>
	23,547	24,213
	<hr/> <hr/>	<hr/> <hr/>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2024	2023
	£	£
Other creditors	-	13,000
	<u> </u>	<u> </u>

15. LOANS

An analysis of the maturity of loans is given below:

	2024	2023
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	825
	<u> </u>	<u> </u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

16. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	519,335	42,146	(12,386)	549,095
Womens Weekly	464	(336)	(128)	-
Hospitality	(825)	(269)	1,504	410
Reserve	2,720	-	1,280	4,000
Restore Activities	42	-	(42)	-
Treasurer's Buffer	10,000	-	-	10,000
Youth	1,161	-	(1,161)	-
Children and families Branches	1,683	179	1,161	3,023
Sound and Vision	90	-	(90)	-
St Andrews General	-	1,246	-	1,246
St Magnus General	-	5,943	(280)	5,663
St Marks Community	-	3,096	636	3,732
St Marks General	-	2,771	-	2,771
Church refreshment area	-	9,534	(1,811)	7,723
	-	2,973	128	3,101
	<u>534,670</u>	<u>67,283</u>	<u>(11,189)</u>	<u>590,764</u>
Restricted funds				
Pastoral training	741	(125)	(616)	-
Ministry/Missionary Giving	6,409	(16,600)	12,147	1,956
Restore	173	(555)	382	-
Hobson's bequest	3,969	(308)	-	3,661
Fabric restricted	1,339	(295)	-	1,044
Martongate community cafe	15	-	(15)	-
Christ Church community cafe	4,237	7,839	3,063	15,139
Multiply staffing fund	23,059	4,479	(2,206)	25,332
Hope hub ministries	92	(6)	600	686
Lighthouse church ministries	245	-	-	245
Community development	16,593	1,340	-	17,933
Hardship	4,193	(675)	-	3,518
Restore support	282	636	392	1,310
BCT Love Westhill	1,590	(1,404)	-	186
Mustard Seed	7,188	238	(2,558)	4,868
Hope Clean Restore	1,252	-	-	1,252
St Magnus Development	-	20,620	-	20,620
St Magnus Disabled Access	-	4,967	-	4,967
St Magnus Upkeep	-	3,063	-	3,063
St Marks Tech	-	114	-	114
Mustard Seed - T Miles	-	7,321	-	7,321
	<u>71,377</u>	<u>30,649</u>	<u>11,189</u>	<u>113,215</u>
TOTAL FUNDS	<u>606,047</u>	<u>97,932</u>	<u>-</u>	<u>703,979</u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	273,502	(231,356)	42,146
Womens Weekly	1	(337)	(336)
Hospitality	826	(1,095)	(269)
Children and families	1,375	(1,196)	179
Sound and Vision	2,081	(835)	1,246
St Andrews General	19,529	(13,586)	5,943
St Magnus General	11,186	(8,090)	3,096
St Marks Community	10,200	(7,429)	2,771
St Marks General	32,152	(22,618)	9,534
Church refreshment area	6,952	(3,979)	2,973
	<u>357,804</u>	<u>(290,521)</u>	<u>67,283</u>
Restricted funds			
Pastoral training	-	(125)	(125)
Ministry/Missionary Giving	-	(16,600)	(16,600)
Restore	18,717	(19,272)	(555)
Hobson's bequest	913	(1,221)	(308)
Fabric restricted	-	(295)	(295)
Christ Church community cafe	20,999	(13,160)	7,839
Multiply staffing fund	20,000	(15,521)	4,479
Hope hub ministries	528	(534)	(6)
Community development	2,189	(849)	1,340
Hardship	466	(1,141)	(675)
Restore support	1,310	(674)	636
BCT Love Westhill	103	(1,507)	(1,404)
Mustard Seed	8,841	(8,603)	238
St Magnus Development	20,620	-	20,620
St Magnus Disabled Access	4,967	-	4,967
St Magnus Upkeep	3,643	(580)	3,063
St Marks ERYC	2,500	(2,500)	-
St Marks Tech	114	-	114
Mustard Seed - T Miles	7,321	-	7,321
	<u>113,231</u>	<u>(82,582)</u>	<u>30,649</u>
TOTAL FUNDS	<u><u>471,035</u></u>	<u><u>(373,103)</u></u>	<u><u>97,932</u></u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	494,708	13,325	11,302	519,335
Womens Weekly	464	-	-	464
Fabric	5,491	5,000	(10,491)	-
Hospitality	361	(1,186)	-	(825)
Reserve	15,720	-	(13,000)	2,720
Restore Activities	462	(420)	-	42
Treasurer's Buffer	10,000	-	-	10,000
Youth	1,161	-	-	1,161
Children and families	900	617	166	1,683
Branches	-	90	-	90
	<u>529,267</u>	<u>17,426</u>	<u>(12,023)</u>	<u>534,670</u>
Restricted funds				
Pastoral training	391	350	-	741
Ministry/Missionary Giving	4,387	(10,001)	12,023	6,409
Restore	5,375	(5,202)	-	173
Hobson's bequest	3,094	875	-	3,969
Fabric restricted	1,339	-	-	1,339
Martongate community cafe	15	-	-	15
Christ Church community cafe	4,277	(40)	-	4,237
Multiply staffing fund	4,419	18,640	-	23,059
Hope hub ministries	373	(281)	-	92
Lighthouse church ministries	245	-	-	245
Community development	23,099	(6,506)	-	16,593
Hardship	1,418	2,775	-	4,193
Restore support	1,440	(1,158)	-	282
BCT Love Westhill	2,250	(660)	-	1,590
Mustard Seed	-	7,188	-	7,188
Hope Clean Restore	-	1,252	-	1,252
	<u>52,122</u>	<u>7,232</u>	<u>12,023</u>	<u>71,377</u>
TOTAL FUNDS	<u><u>581,389</u></u>	<u><u>24,658</u></u>	<u><u>-</u></u>	<u><u>606,047</u></u>

**THE PAROCHIAL CHURCH COUNCIL OF THE
ECCLESIASTICAL PARISH OF BRIDLINGTON
CHRIST CHURCH WITH BESSINGBY AND ULROME**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	211,474	(198,149)	13,325
Fabric	5,000	-	5,000
Hospitality	48	(1,234)	(1,186)
Restore Activities	-	(420)	(420)
Children and families	2,440	(1,823)	617
Branches	430	(340)	90
	<hr/>	<hr/>	<hr/>
	219,392	(201,966)	17,426
Restricted funds			
Pastoral training	350	-	350
Ministry/Missionary Giving	(1)	(10,000)	(10,001)
Restore	20,980	(26,182)	(5,202)
Hobson's bequest	1,375	(500)	875
Christ Church community cafe	17,720	(17,760)	(40)
Multiply staffing fund	26,617	(7,977)	18,640
Hope hub ministries	(1)	(280)	(281)
Community development	3,024	(9,530)	(6,506)
Hardship	2,999	(224)	2,775
Restore support	-	(1,158)	(1,158)
BCT Love Westhill	3,030	(3,690)	(660)
Mustard Seed	11,217	(4,029)	7,188
Hope Clean Restore	1,350	(98)	1,252
	<hr/>	<hr/>	<hr/>
	88,660	(81,428)	7,232
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	308,052	(283,394)	24,658

17. RELATED PARTY DISCLOSURES

It should be noted that many of the employees and trustees provide services, offer the use of their assets and give financially to the PCC. These may constitute related party transactions. However, to preserve the anonymity of the donors and because any financial benefit received as a result is completely trivial when compared to the size of the individual gifts, these have not been listed here.

Where services or assets have been provided and these are measurable then they have been recognised within these financial statements as a donation in kind within income and a relevant expense.

The Parochial Church Council of the Ecclesiastical Parish of Bridlington Christ Church with Bessingby

England & Wales - Charity number 1130584

Accounts

REGISTERED CHARITY NUMBER: 1130584

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
CHRIST CHURCH BRIDLINGTON PCC**

CHRIST CHURCH BRIDLINGTON PCC

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FOR THE YEAR ENDED 31 DECEMBER 2023**

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CHRIST CHURCH BRIDLINGTON PCC

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023**

TRUSTEES

Rev M J Carey
K Gibbons
C Lyle (resigned 1.4.2023)
N S Mackay (resigned 1.4.2023)
S Martin (resigned 1.4.2023)
C Walker
P Clarke
Dr A Clarke
J Williams
J Middleton
M Matravers (resigned 1.11.2023)
M Gradwell
P Gowland Trustee (appointed 16.5.2023)

PRINCIPAL ADDRESS

The Key Centre
2 Quay Road
Bridlington
East Yorkshire
YO15 2AP

**REGISTERED CHARITY
NUMBER**

1130584

INDEPENDENT EXAMINER

Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

CHRIST CHURCH BRIDLINGTON PCC

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The promotion of the Gospel of Our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC aim to promote the whole mission of the Church, pastoral, evangelistic, social and ecumenical within the Parish.

Ensuring our work delivers our aims

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, especially, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community and to facilitate this it is important that we maintain the fabric of Christ Church Bridlington.

The focus of our work

As a church we want everyone to hear the Gospel, so that they may be in a position where they can make the choice as to whether they want to follow the teachings of Jesus Christ.

How our activities deliver public benefit

Public benefit is delivered by the Church through a number of different services/activities that run throughout the year. In addition to the Church services on Sunday and during the week, these activities include Restore, Practical Skills, Christ Church Community Cafe and others.

Who used and benefitted from our services?

All our Church services are open to the general public, as is the Cafe. Some activities are specifically targeted for certain sectors in the community, such as Restore which offers food and other materials to the homeless and disadvantaged in the community.

ACHIEVEMENT AND PERFORMANCE

Review of the year

The PCC has continued to oversee and monitor a return to normal practices of services and ministry areas.

Notable developments have been the continued growth of Restore and Restore Hope Hub with larger numbers of people being served and supported. Volunteer teams have built up healthily across these areas. Relationships with community organisations and partners have developed and round-table opportunities have been taken advantage of. Conferences have been held to inspire, train and equip people for the work of ministry. The Cafe is an area of development identified throughout the year as an opportunity and a challenge. It is hoped that the work done this year will mean the Cafe has a new lease of life in the coming years as a self-funding sustainable investment in welcome, hospitality and sign-posting.

The clergy team has the addition of Andy Hall, and the church has taken a full part in the changes taking place across the Deanery in patterns of ministry. It is anticipated the church of Holy Trinity Bridlington will soon be added to the Christ Church Network and come under the authority of the Joint Parochial Council that is being established.

Safeguarding

Christ Church PCC has a Safeguarding team that leads us in putting policy into practice so that all our churches, projects, groups and ministries are safe places for all ages to thrive. We give due regard to the House of Bishops' guidance in relation to safeguarding and work closely with the Safeguarding team of the Diocese of York. Every PCC meeting pays attention to Safeguarding and monitors/reviews the policies we have in place at appropriate intervals.

FINANCIAL REVIEW

Reserves policy

The PCC aims to increase the the current level of unrestricted reserves of £10,000 to £20,000. This is to help cover general running costs and salary costs.

CHRIST CHURCH BRIDLINGTON PCC

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023

FINANCIAL REVIEW

Financial overview

Christ Church has one unrestricted fund where the PCC can determine how the money is spent. It is out of this fund that the running costs of the church, including the Freewill Offering to the Diocese are made. There is one designated fund used for specific purposes, but control remains with the PCC. There are a small number of restricted funds where money is received for specific purposes and is only used for these purposes.

Financial review of the year

It has been a more settled year financially as the recovery from the effects of the pandemic lockdowns continued. Continued remedial works have been necessary on heating systems and electrical circuits. Increased income has come in from hiring out rooms and planned giving has increased from the core congregations.

The PCC has brought together the benefice PCC's into one Joint Council (JPCC). This was proposed, seconded and carried unanimously at extraordinary general meetings of the Christ Church and the Bessingby parishes. The Archbishop's Council approved this in December 2022. During the course of the next financial year the accounts of both parishes will be brought together under the JPCC in a new financial system to allow for financial accountability whilst ensuring that the funds allocated for use are able to serve the vision and mission of the Network churches.

The loan of £65,000 from the Diocese of York on behalf of the Community Services, taken on by the Christ Church PCC, is repayable over five years from Summer 2021. The agreed payments have been made and are up to date with a view that it will be fully repaid in Summer 2025.

The bank accounts, which started the year with £121,719, finished with £123,226. It operates its current accounts without a Bank Overdraft.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Christ Church Bridlington PCC has a policy of warmly welcoming new members. This initial verbal introduction into every trustee's personal responsibility as a trustee is followed by the issuing of suitable publications from the Charity Commission, whose website trustees are encouraged to use.

Organisational structure

The method of appointment of PCC members is set out in the Church Representation Rules (1st January 2004). All church attendees are encouraged to register on the Electoral Roll. All Electoral Roll members are encouraged to stand for election as Churchwarden and/or PCC membership. The Church of England now requires all PCC members to have a DBS check and to have completed a Diocesan Confidential Statement in relation to Safeguarding.

Christ Church Bridlington was registered as a charity with the Charity Commission with effect on 16th July 2009, registered charity number 1130584.

Most of the day to day management of Christ Church activity is delegated by the PCC to the vicar and executive team, made up of senior employees and volunteers within the church.

Risk management

The trustees recognise the duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 1 May 2024 and signed on its behalf by:

K Gibbons - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHRIST CHURCH BRIDLINGTON PCC**

Independent examiner's report to the trustees of Christ Church Bridlington PCC

I report to the charity trustees on my examination of the accounts of Christ Church Bridlington PCC (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert A Lomas
The Association of Chartered Certified Accountants

Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

1 May 2024

CHRIST CHURCH BRIDLINGTON PCC

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	187,873	71,340	259,213	266,176
Charitable activities	3	3,060	17,320	20,380	19,766
Investment income	4	28,459	-	28,459	14,051
Total		<u>219,392</u>	<u>88,660</u>	<u>308,052</u>	<u>299,993</u>
 EXPENDITURE ON					
Raising funds	5	3,792	-	3,792	4,704
Charitable activities					
Church activities	6	198,174	81,428	279,602	261,424
Total		<u>201,966</u>	<u>81,428</u>	<u>283,394</u>	<u>266,128</u>
 NET INCOME					
Transfers between funds	16	17,426 (12,023)	7,232 12,023	24,658 -	33,865 -
Net movement in funds		5,403	19,255	24,658	33,865
 RECONCILIATION OF FUNDS					
Total funds brought forward		529,267	52,122	581,389	547,524
TOTAL FUNDS CARRIED FORWARD		<u><u>534,670</u></u>	<u><u>71,377</u></u>	<u><u>606,047</u></u>	<u><u>581,389</u></u>

The notes form part of these financial statements

CHRIST CHURCH BRIDLINGTON PCC

**BALANCE SHEET
31 DECEMBER 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	505,353	1,389	506,742	497,244
CURRENT ASSETS					
Debtors	12	13,157	-	13,157	7,218
Cash at bank		53,209	70,152	123,361	121,720
		<u>66,366</u>	<u>70,152</u>	<u>136,518</u>	<u>128,938</u>
CREDITORS					
Amounts falling due within one year	13	(24,049)	(164)	(24,213)	(18,793)
NET CURRENT ASSETS					
		<u>42,317</u>	<u>69,988</u>	<u>112,305</u>	<u>110,145</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		547,670	71,377	619,047	607,389
CREDITORS					
Amounts falling due after more than one year	14	(13,000)	-	(13,000)	(26,000)
NET ASSETS					
		<u>534,670</u>	<u>71,377</u>	<u>606,047</u>	<u>581,389</u>
FUNDS					
	16			534,670	529,267
Unrestricted funds				71,377	52,122
Restricted funds				<u>606,047</u>	<u>581,389</u>
TOTAL FUNDS					
				<u>606,047</u>	<u>581,389</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 May 2024 and were signed on its behalf by:

K Gibbons - Trustee

CHRIST CHURCH BRIDLINGTON PCC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the year in which it is receivable and to the extent the goods have been provided or on completion of the service.

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated to activities on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

Tangible fixed assets

All assets costing more than £100 are capitalised.

The policy with respect of impairment reviews of fixed assets is to impair those assets that are no longer used by the charity in pursuit of its objects. Assets are impaired to their recoverable amount.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates to write off each asset over its estimated useful life:

Freehold property 2% on cost
Fixtures & fittings 20% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

CHRIST CHURCH BRIDLINGTON PCC

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES - continued

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Grants	51,709	9,279
Donations	172,387	199,657
Gift aid	26,504	35,794
Contributions received	8,613	21,446
	<u>259,213</u>	<u>266,176</u>

3. CHARITABLE ACTIVITIES

	2023	2022
	£	£
Sale of goods and services	<u>20,380</u>	<u>19,766</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	27,890	14,019
Deposit account interest	569	32
	<u>28,459</u>	<u>14,051</u>

CHRIST CHURCH BRIDLINGTON PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. RAISING FUNDS

Investment management costs

	2023	2022
	£	£
Rent	3,792	4,704
	<u> </u>	<u> </u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Church activities	194,095	85,507	279,602
	<u> </u>	<u> </u>	<u> </u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	74,482	67,949
Freewill offering	54,000	54,000
Working expenses of incumbent	7,177	6,237
Missionary expenditure	10,000	14,636
Church and community	44,674	38,643
Refreshments for church	2,661	1,213
Volunteer expenses	1,101	578
	<u> </u>	<u> </u>
	<u>194,095</u>	<u>183,256</u>

8. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Church activities	73,930	11,577	85,507
	<u> </u>	<u> </u>	<u> </u>

Support costs, included in the above, are as follows:

Management

	2023	2022
	Church activities	Total activities
	£	£
Rates and water	3,562	3,607
Insurance	10,745	9,954
Light and heat	23,233	19,696
Telephone	452	439
Postage and stationery	1,752	2,046
Sundries	10,573	4,027
Church maintenance	10,383	17,854
Depreciation	5,529	3,350
Travel and subsistence	2,668	1,904
Loss on sale of tangible fixed assets	(1,738)	-
Staff training	3,221	2,458
	<u> </u>	<u> </u>
Carried forward	70,380	65,335

CHRIST CHURCH BRIDLINGTON PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. SUPPORT COSTS - continued

Management - continued

	2023 Church activities £	2022 Total activities £
Brought forward	70,380	65,335
Subscriptions	3,163	3,719
Bank interest	387	254
	73,930	69,308
	73,930	69,308

Governance costs

	2023 Church activities £	2022 Total activities £
Legal fees	-	1,018
Independent examiners' fee	3,348	7,198
Bookkeeping fees	7,318	-
Payroll services	911	644
	11,577	8,860
	11,577	8,860

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

Trustees' expenses

Trustee expenses of £1,162 (2022 - £5,258) were incurred during the year.

10. STAFF COSTS

	2023 £	2022 £
Wages and salaries	72,563	66,706
Other pension costs	1,919	1,243
	74,482	67,949
	74,482	67,949

The average monthly number of employees during the year was as follows:

	2023	2022
Administration	3	3
Site management	3	3
	6	6
	6	6

No employees received emoluments in excess of £60,000.

CHRIST CHURCH BRIDLINGTON PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2023	554,975	45,241	600,216
Additions	-	15,102	15,102
Disposals	-	(9,875)	(9,875)
	<hr/>	<hr/>	<hr/>
At 31 December 2023	554,975	50,468	605,443
	<hr/>	<hr/>	<hr/>
DEPRECIATION			
At 1 January 2023	68,122	34,850	102,972
Charge for year	-	5,530	5,530
Eliminated on disposal	-	(9,801)	(9,801)
	<hr/>	<hr/>	<hr/>
At 31 December 2023	68,122	30,579	98,701
	<hr/>	<hr/>	<hr/>
NET BOOK VALUE			
At 31 December 2023	<u>486,853</u>	<u>19,889</u>	<u>506,742</u>
At 31 December 2022	<u>486,853</u>	<u>10,391</u>	<u>497,244</u>

Buildings relate to Church House, the former vicarage, and the ex glebe land to the rear of the Church House, which was leased to Christ Church Community Services until November 2021 when the lease was surrendered to Christ Church Bridlington PCC.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	4,868	-
Other debtors	8,289	7,218
	<hr/>	<hr/>
	13,157	7,218
	<hr/>	<hr/>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Bank loans and overdrafts (see note 15)	825	-
Trade creditors	-	(1)
Other creditors	23,388	18,794
	<hr/>	<hr/>
	24,213	18,793
	<hr/>	<hr/>

CHRIST CHURCH BRIDLINGTON PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2023	2022
	£	£
Other creditors	13,000	26,000
	<u>13,000</u>	<u>26,000</u>

15. LOANS

An analysis of the maturity of loans is given below:

	2023	2022
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	825	-
	<u>825</u>	<u>-</u>

16. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
Unrestricted funds				
General fund	494,708	13,325	11,302	519,335
Womens Weekly	464	-	-	464
Fabric	5,491	5,000	(10,491)	-
Hospitality	361	(1,186)	-	(825)
Reserve	15,720	-	(13,000)	2,720
Restore Activities	462	(420)	-	42
Treasurer's Buffer	10,000	-	-	10,000
Youth	1,161	-	-	1,161
Children and families	900	617	166	1,683
Branches	-	90	-	90
	<u>529,267</u>	<u>17,426</u>	<u>(12,023)</u>	<u>534,670</u>
Restricted funds				
Pastoral training	391	350	-	741
Ministry	4,387	(10,001)	12,023	6,409
Restore	5,375	(5,202)	-	173
Hobson's bequest	3,094	875	-	3,969
Fabric restricted	1,339	-	-	1,339
Martongate community cafe	15	-	-	15
Christ Church community cafe	4,277	(40)	-	4,237
Multiply staffing fund	4,419	18,640	-	23,059
Hope hub ministries	373	(281)	-	92
Lighthouse church ministries	245	-	-	245
Community development	23,099	(6,506)	-	16,593
Hardship	1,418	2,775	-	4,193
Restore support	1,440	(1,158)	-	282
BCT Love Westhill	2,250	(660)	-	1,590
Mustard Seed	-	7,188	-	7,188
Hope Clean Restore	-	1,252	-	1,252
	<u>52,122</u>	<u>7,232</u>	<u>12,023</u>	<u>71,377</u>
TOTAL FUNDS	<u>581,389</u>	<u>24,658</u>	<u>-</u>	<u>606,047</u>

CHRIST CHURCH BRIDLINGTON PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	211,474	(198,149)	13,325
Fabric	5,000	-	5,000
Hospitality	48	(1,234)	(1,186)
Restore Activities	-	(420)	(420)
Children and families	2,440	(1,823)	617
Branches	430	(340)	90
	<hr/>	<hr/>	<hr/>
	219,392	(201,966)	17,426
Restricted funds			
Pastoral training	350	-	350
Ministry	(1)	(10,000)	(10,001)
Restore	20,980	(26,182)	(5,202)
Hobson's bequest	1,375	(500)	875
Christ Church community cafe	17,720	(17,760)	(40)
Multiply staffing fund	26,617	(7,977)	18,640
Hope hub ministries	(1)	(280)	(281)
Community development	3,024	(9,530)	(6,506)
Hardship	2,999	(224)	2,775
Restore support	-	(1,158)	(1,158)
BCT Love Westhill	3,030	(3,690)	(660)
Mustard Seed	11,217	(4,029)	7,188
Hope Clean Restore	1,350	(98)	1,252
	<hr/>	<hr/>	<hr/>
	88,660	(81,428)	7,232
TOTAL FUNDS			
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	308,052	(283,394)	24,658

CHRIST CHURCH BRIDLINGTON PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	508,177	34,076	(47,545)	494,708
Womens Weekly	235	229	-	464
Fabric	2,814	2,677	-	5,491
Hospitality	-	411	(50)	361
Reserve	-	8,720	7,000	15,720
Restore Activities	-	462	-	462
Treasurer's Buffer	-	-	10,000	10,000
Youth	1,741	(580)	-	1,161
Children and families	1,744	(844)	-	900
	<u>514,711</u>	<u>45,151</u>	<u>(30,595)</u>	<u>529,267</u>
Restricted funds				
Pastoral training	391	-	-	391
Ministry	6,615	(11,056)	8,828	4,387
Restore	8,250	(2,875)	-	5,375
Hobson's bequest	3,276	(182)	-	3,094
Fabric restricted	1,339	-	-	1,339
Martongate community cafe	255	(240)	-	15
Christ Church community cafe	5,290	(1,307)	294	4,277
Multiply staffing fund	2,419	1,000	1,000	4,419
Hope hub ministries	900	(527)	-	373
Lighthouse church ministries	350	(105)	-	245
Community development	48	5,078	17,973	23,099
Hardship	2,858	(1,440)	-	1,418
Restore support	822	(1,882)	2,500	1,440
BCT Love Westhill	-	2,250	-	2,250
	<u>32,813</u>	<u>(11,286)</u>	<u>30,595</u>	<u>52,122</u>
TOTAL FUNDS	<u><u>547,524</u></u>	<u><u>33,865</u></u>	<u><u>-</u></u>	<u><u>581,389</u></u>

CHRIST CHURCH BRIDLINGTON PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	224,077	(190,001)	34,076
Womens Weekly	229	-	229
Fabric	2,677	-	2,677
Hospitality	851	(440)	411
Reserve	12,500	(3,780)	8,720
Restore Activities	582	(120)	462
Youth	-	(580)	(580)
Children and families	373	(1,217)	(844)
	<hr/>	<hr/>	<hr/>
	241,289	(196,138)	45,151
Restricted funds			
Ministry	-	(11,056)	(11,056)
Restore	15,511	(18,386)	(2,875)
Hobson's bequest	400	(582)	(182)
Martongate community cafe	-	(240)	(240)
Christ Church community cafe	16,134	(17,441)	(1,307)
Multiply staffing fund	4,000	(3,000)	1,000
Hope hub ministries	219	(746)	(527)
Lighthouse church ministries	50	(155)	(105)
Community development	17,920	(12,842)	5,078
Hardship	1,470	(2,910)	(1,440)
Restore support	-	(1,882)	(1,882)
BCT Love Westhill	3,000	(750)	2,250
	<hr/>	<hr/>	<hr/>
	58,704	(69,990)	(11,286)
TOTAL FUNDS	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	299,993	(266,128)	33,865

17. RELATED PARTY DISCLOSURES

It should be noted that many of the employees and trustees provide services, offer the use of their assets and give financially to the PCC. These may constitute related party transactions. However, to preserve the anonymity of the donors and because any financial benefit received as a result is completely trivial when compared to the size of the individual gifts, these have not been listed here.

Where services or assets have been provided and these are measurable then they have been recognised within these financial statements as a donation in kind within income and a relevant expense.

Accounts

REGISTERED CHARITY NUMBER: 1130584

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
CHRIST CHURCH BRIDLINGTON PCC**

CHRIST CHURCH BRIDLINGTON PCC

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FOR THE YEAR ENDED 31 DECEMBER 2022**

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CHRIST CHURCH BRIDLINGTON PCC

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022**

TRUSTEES

Rev M J Carey
K Gibbons
C Lyle
N S Mackay
S Martin
P Jones (resigned 1.4.2022)
C Walker
P Clarke
P Leonard (resigned 1.4.2022)
Dr A Clarke
J Williams
J Middleton (appointed 1.4.2022)
M Matravers (appointed 1.4.2022)
M Gradwell (appointed 1.4.2022)

PRINCIPAL ADDRESS

The Key Centre
2 Quay Road
Bridlington
East Yorkshire
YO15 2AP

**REGISTERED CHARITY
NUMBER**

1130584

INDEPENDENT EXAMINER

Jackson Robson Licence Limited
33-35 Exchange Street
Driffield
East Yorkshire
YO25 6LL

CHRIST CHURCH BRIDLINGTON PCC

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The promotion of the Gospel of Our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC aim to promote the whole mission of the Church, pastoral, evangelistic, social and ecumenical within the Parish.

Ensuring our work delivers our aims

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, especially, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community and to facilitate this it is important that we maintain the fabric of Christ Church Bridlington.

The focus of our work

As a church we want everyone to hear the Gospel, so that they may be in a position where they can make the choice as to whether they want to follow the teachings of Jesus Christ.

How our activities deliver public benefit

Public benefit is delivered by the Church through a number of different services/activities that run throughout the year. In addition to the Church services on Sunday and during the week, these activities include Restore, Practical Skills, Christ Church Community Cafe and others.

Who used and benefitted from our services?

All our Church services are open to the general public, as is the Cafe. Some activities are specifically targeted for certain sectors in the community, such as Restore which offers food and other materials to the homeless and disadvantaged in the community.

ACHIEVEMENT AND PERFORMANCE

Review of the year

The PCC has continued to oversee and monitor a return to normal practices of services and ministry areas.

Notable developments have been the growth of Restore and Restore Hope Hub with larger numbers of people being served and supported. Volunteer teams have built up healthily across these areas. Relationships with community organisations and partners have developed and round-table opportunities have been taken advantage of. Conferences have been held to inspire, train and equip people for the work of ministry. The Cafe is an area of development identified throughout the year as an opportunity and a challenge. It is hoped that the work done this year will mean the Cafe has a new lease of life in the coming years as a self-funding sustainable investment in welcome, hospitality and sign-posting.

The clergy team has remained the same and the church has taken a full part in the changes taking place across the Deanery in patterns of ministry. It is anticipated that within the next 18 months the church of Holy Trinity Bridlington will be added to the Christ Church Network and come under the authority of the Joint Parochial Council that is being established.

Safeguarding

Christ Church PCC has a Safeguarding team that leads us in putting policy into practice so that all our churches, projects, groups and ministries are safe places for all ages to thrive. We give due regard to the House of Bishops' guidance in relation to safeguarding and work closely with the Safeguarding team of the Diocese of York. Every PCC meeting pays attention to Safeguarding and monitors/reviews the policies we have in place at appropriate intervals.

CHRIST CHURCH BRIDLINGTON PCC

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2022

FINANCIAL REVIEW

Reserves policy

The PCC aims to increase the the current level of unrestricted reserves of £10,000 to £20,000. This is to help cover general running costs and salary costs.

Financial overview

Christ Church has one unrestricted fund where the PCC can determine how the money is spent. It is out of this fund that the running costs of the church, including the Freewill Offering to the Diocese are made. There is one designated fund used for specific purposes, but control remains with the PCC. There are a small number of restricted funds where money is received for specific purposes and is only used for these purposes.

Financial review of the year

The PCC has control of a registered charitable company limited by guarantee called Christ Church Community Services (CCS) - company registration number 2848020 and registered charity number 1025815. The company operates independently of the PCC.

It has been a more settled year financially as the recovery from the effects of the pandemic lockdowns continued. Continued remedial works have been necessary on heating systems and electrical circuits. Increased income has come in from hiring out rooms and planned giving has increased from the core congregations.

The PCC has worked on proposals to bring together the benefice PCC's into one Joint Council (JPCC). This was proposed, seconded and carried unanimously at extraordinary general meetings of the Christ Church and the Bessingby parishes. The Archbishop's Council approved this in December 2022. During the course of the next financial year the accounts of both parishes will be brought together under the JPCC in a new financial system to allow for financial accountability whilst ensuring that the funds allocated for use are able to serve the vision and mission of the Network churches.

The loan of £65,000 from the Diocese of York on behalf of the Community Services, taken on by the Christ Church PCC, is repayable over five years from Summer 2021. The agreed payments have been made and are up to date with a view that it will be fully repaid in Summer 2025.

The bank accounts, which started the year with £101,923, finished with £121,719. It operates its current accounts without a Bank Overdraft.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Christ Church Bridlington PCC has a policy of warmly welcoming new members. This initial verbal introduction into every trustee's personal responsibility as a trustee is followed by the issuing of suitable publications from the Charity Commission, whose website trustees are encouraged to use.

Organisational structure

The method of appointment of PCC members is set out in the Church Representation Rules (1st January 2004). All church attendees are encouraged to register on the Electoral Roll. All Electoral Roll members are encouraged to stand for election as Churchwarden and/or PCC membership. The Church of England now requires all PCC members to have a DBS check and to have completed a Diocesan Confidential Statement in relation to Safeguarding.

Christ Church Bridlington was registered as a charity with the Charity Commission with effect on 16th July 2009, registered charity number 1130584.

Most of the day to day management of Christ Church activity is delegated by the PCC to the vicar and executive team, made up of senior employees and volunteers within the church.

Risk management

The trustees recognise the duty to identify and review the risks to which the charity charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

CHRIST CHURCH BRIDLINGTON PCC
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

Approved by order of the board of trustees on 31 May 2023 and signed on its behalf by:

Rev M J Carey - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CHRIST CHURCH BRIDLINGTON PCC**

Independent examiner's report to the trustees of Christ Church Bridlington PCC

I report to the charity trustees on my examination of the accounts of Christ Church Bridlington PCC (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the ****ERROR - relevant professional body must be completed****, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Robert A Lomas

Jackson Robson Licence Limited
33-35 Exchange Street
Drifffield
East Yorkshire
YO25 6LL

21 June 2023

CHRIST CHURCH BRIDLINGTON PCC

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	223,631	42,545	266,176	247,350
Charitable activities	3	3,607	16,159	19,766	13,680
Investment income	4	14,051	-	14,051	10,121
Total		<u>241,289</u>	<u>58,704</u>	<u>299,993</u>	<u>271,151</u>
 EXPENDITURE ON					
Raising funds	5	4,704	-	4,704	-
Charitable activities					
Church activities	6	191,433	69,991	261,424	245,733
Total		<u>196,137</u>	<u>69,991</u>	<u>266,128</u>	<u>245,733</u>
Net gains on investments		-	-	-	352,035
NET INCOME/(EXPENDITURE)		45,152	(11,287)	33,865	377,453
Transfers between funds	15	<u>(30,595)</u>	<u>30,595</u>	-	-
Net movement in funds		14,557	19,308	33,865	377,453
 RECONCILIATION OF FUNDS					
Total funds brought forward		514,711	32,813	547,524	170,071
TOTAL FUNDS CARRIED FORWARD		<u><u>529,268</u></u>	<u><u>52,121</u></u>	<u><u>581,389</u></u>	<u><u>547,524</u></u>

The notes form part of these financial statements

CHRIST CHURCH BRIDLINGTON PCC

**BALANCE SHEET
31 DECEMBER 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	496,494	750	497,244	499,369
CURRENT ASSETS					
Debtors	12	7,218	-	7,218	3,968
Cash at bank		70,184	51,536	121,720	101,794
		<u>77,402</u>	<u>51,536</u>	<u>128,938</u>	<u>105,762</u>
CREDITORS					
Amounts falling due within one year	13	(18,629)	(164)	(18,793)	(18,607)
NET CURRENT ASSETS					
		<u>58,773</u>	<u>51,372</u>	<u>110,145</u>	<u>87,155</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		555,267	52,122	607,389	586,524
CREDITORS					
Amounts falling due after more than one year	14	(26,000)	-	(26,000)	(39,000)
NET ASSETS					
		<u>529,267</u>	<u>52,122</u>	<u>581,389</u>	<u>547,524</u>
FUNDS					
	15			529,267	514,711
Unrestricted funds				52,122	32,813
Restricted funds				<u>581,389</u>	<u>547,524</u>
TOTAL FUNDS					

The financial statements were approved by the Board of Trustees and authorised for issue on 31 May 2023 and were signed on its behalf by:

M J Carey - Trustee

CHRIST CHURCH BRIDLINGTON PCC

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All incoming resources are included in the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the year in which it is receivable and to the extent the goods have been provided or on completion of the service.

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated to activities on a basis consistent with the use of resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs. Governance costs are those incurred in connection with the administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

Tangible fixed assets

All assets costing more than £100 are capitalised.

The policy with respect of impairment reviews of fixed assets is to impair those assets that are no longer used by the charity in pursuit of its objects. Assets are impaired to their recoverable amount.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates to write off each asset over its estimated useful life:

Freehold property 2% on cost
Fixtures & fittings 25% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

CHRIST CHURCH BRIDLINGTON PCC

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES - continued

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Grants	9,279	24,858
Donations	199,657	151,605
Gift aid	35,794	24,668
Contributions received	21,446	31,309
Loan transferred to income	-	14,910
	<u>266,176</u>	<u>247,350</u>

3. CHARITABLE ACTIVITIES

	2022	2021
	£	£
Sale of goods and services	<u>19,766</u>	<u>13,680</u>

4. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	14,019	10,115
Deposit account interest	32	6
	<u>14,051</u>	<u>10,121</u>

CHRIST CHURCH BRIDLINGTON PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

5. RAISING FUNDS

Investment management costs

	2022	2021
	£	£
Rent	4,704	-
	<u>4,704</u>	<u>-</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7)	Support costs (see note 8)	Totals
	£	£	£
Church activities	183,256	78,168	261,424
	<u>183,256</u>	<u>78,168</u>	<u>261,424</u>

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	67,949	50,202
Freewill offering	54,000	58,938
Working expenses of incumbent	6,237	4,740
Missionary expenditure	14,636	8,000
Church and community	38,643	54,980
Refreshments for church	1,213	2,616
Volunteer expenses	578	2,085
	<u>183,256</u>	<u>181,561</u>

8. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Church activities	69,308	8,860	78,168
	<u>69,308</u>	<u>8,860</u>	<u>78,168</u>

Support costs, included in the above, are as follows:

Management

	2022	2021
	Church activities	Total activities
	£	£
Rates and water	3,607	5,137
Insurance	9,954	9,889
Light and heat	19,696	13,575
Telephone	439	352
Postage and stationery	2,046	2,360
Advertising and stationery	-	790
Sundries	4,027	4,710
Church maintenance	17,854	10,164
Depreciation	3,350	8,472
Travel and subsistence	1,904	614
Staff training	2,458	185
	<u>65,335</u>	<u>56,248</u>
Carried forward	65,335	56,248

CHRIST CHURCH BRIDLINGTON PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

8. SUPPORT COSTS - continued

Management - continued

	2022 Church activities £	2021 Total activities £
Brought forward	65,335	56,248
Subscriptions	3,719	2,883
Bank interest	254	229
	<u>69,308</u>	<u>59,360</u>

Governance costs

	2022 Church activities £	2021 Total activities £
Legal fees	1,018	1,167
Independent examiners' fee	7,198	2,903
Amortisation of intangible fixed assets	644	742
	<u>8,860</u>	<u>4,812</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

Trustee expenses of £5,258 (2021 - £4,470) were incurred during the year.

10. STAFF COSTS

	2022 £	2021 £
Wages and salaries	66,706	49,929
Other pension costs	1,243	273
	<u>67,949</u>	<u>50,202</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Administration	3	3
Site management	3	3
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

CHRIST CHURCH BRIDLINGTON PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 January 2022	554,975	44,016	598,991
Additions	-	1,225	1,225
	554,975	45,241	600,216
At 31 December 2022	554,975	45,241	600,216
DEPRECIATION			
At 1 January 2022	68,122	31,500	99,622
Charge for year	-	3,350	3,350
	68,122	34,850	102,972
At 31 December 2022	68,122	34,850	102,972
NET BOOK VALUE			
At 31 December 2022	486,853	10,391	497,244
At 31 December 2021	486,853	12,516	499,369

Buildings relate to Church House, the former vicarage, and the ex glebe land to the rear of the Church House, which was leased to Christ Church Community Services until November 2021 when the lease was surrendered to Christ Church Bridlington PCC.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £		2021 £
Trade debtors	-		175
Other debtors	7,218		3,793
	7,218		3,968
	7,218		3,968

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £		2021 £
Trade creditors	(1)		752
Other creditors	18,794		17,855
	18,793		18,607
	18,793		18,607

CHRIST CHURCH BRIDLINGTON PCC

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2022	2021
	£	£
Other creditors	26,000	39,000

15. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
General fund	508,177	34,076	(47,545)	494,708
Womens Weekly	235	229	-	464
Fabric	2,814	2,677	-	5,491
Hospitality	-	411	(50)	361
Reserve	-	8,720	7,000	15,720
Restore Activities	-	462	-	462
Treasurer's Buffer	-	-	10,000	10,000
Youth	1,741	(580)	-	1,161
Children and families	1,744	(844)	-	900
	514,711	45,151	(30,595)	529,267
Restricted funds				
Pastoral training	391	-	-	391
Ministry	6,615	(11,056)	8,828	4,387
Restore	8,250	(2,875)	-	5,375
Hobson's bequest	3,276	(182)	-	3,094
Fabric restricted	1,339	-	-	1,339
Martongate community cafe	255	(240)	-	15
Christ Church community cafe	5,290	(1,307)	294	4,277
Multiply staffing fund	2,419	1,000	1,000	4,419
Hope hub ministries	900	(527)	-	373
Lighthouse church ministries	350	(105)	-	245
Community development	48	5,078	17,973	23,099
Hardship	2,858	(1,440)	-	1,418
Restore support	822	(1,882)	2,500	1,440
BCT Love Westhill	-	2,250	-	2,250
	32,813	(11,286)	30,595	52,122
TOTAL FUNDS	547,524	33,865	-	581,389

CHRIST CHURCH BRIDLINGTON PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	224,077	(190,001)	34,076
Womens Weekly	229	-	229
Fabric	2,677	-	2,677
Hospitality	851	(440)	411
Reserve	12,500	(3,780)	8,720
Restore Activities	582	(120)	462
Youth	-	(580)	(580)
Children and families	373	(1,217)	(844)
	<hr/>	<hr/>	<hr/>
	241,289	(196,138)	45,151
Restricted funds			
Ministry	-	(11,056)	(11,056)
Restore	15,511	(18,386)	(2,875)
Hobson's bequest	400	(582)	(182)
Martongate community cafe	-	(240)	(240)
Christ Church community cafe	16,134	(17,441)	(1,307)
Multiply staffing fund	4,000	(3,000)	1,000
Hope hub ministries	219	(746)	(527)
Lighthouse church ministries	50	(155)	(105)
Community development	17,920	(12,842)	5,078
Hardship	1,470	(2,910)	(1,440)
Restore support	-	(1,882)	(1,882)
BCT Love Westhill	3,000	(750)	2,250
	<hr/>	<hr/>	<hr/>
	58,704	(69,990)	(11,286)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>299,993</u>	<u>(266,128)</u>	<u>33,865</u>

CHRIST CHURCH BRIDLINGTON PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	140,265	367,912	508,177
Womens Weekly	460	(225)	235
Fabric	4,280	(1,466)	2,814
Youth	838	903	1,741
Children and families	1,818	(74)	1,744
	147,661	367,050	514,711
Restricted funds			
Pastoral training	519	(128)	391
Ministry	1,988	4,627	6,615
Restore	9,926	(1,676)	8,250
Hobson's bequest	3,036	240	3,276
Fabric restricted	1,430	(91)	1,339
Martongate community cafe	255	-	255
Christ Church community cafe	2,567	2,723	5,290
Multiply staffing fund	2,689	(270)	2,419
Hope hub ministries	-	900	900
Lighthouse church ministries	-	350	350
Community development	-	48	48
Hardship	-	2,858	2,858
Restore support	-	822	822
	22,410	10,403	32,813
TOTAL FUNDS	170,071	377,453	547,524

CHRIST CHURCH BRIDLINGTON PCC

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	193,117	(177,240)	352,035	367,912
Womens Weekly	-	(225)	-	(225)
Fabric	-	(1,466)	-	(1,466)
Youth	1,000	(97)	-	903
Children and families	134	(208)	-	(74)
	<u>194,251</u>	<u>(179,236)</u>	<u>352,035</u>	<u>367,050</u>
Restricted funds				
Pastoral training	-	(128)	-	(128)
Ministry	6,756	(2,129)	-	4,627
Restore	16,768	(18,444)	-	(1,676)
Hobson's bequest	600	(360)	-	240
Fabric restricted	750	(841)	-	(91)
Christ Church community cafe	8,332	(5,609)	-	2,723
Multiply staffing fund	4,001	(4,271)	-	(270)
Hope hub ministries	900	-	-	900
Lighthouse church ministries	416	(66)	-	350
Community development	29,114	(29,066)	-	48
Hardship	6,763	(3,905)	-	2,858
Restore support	2,500	(1,678)	-	822
	<u>76,900</u>	<u>(66,497)</u>	<u>-</u>	<u>10,403</u>
TOTAL FUNDS	<u><u>271,151</u></u>	<u><u>(245,733)</u></u>	<u><u>352,035</u></u>	<u><u>377,453</u></u>

16. RELATED PARTY DISCLOSURES

It should be noted that many of the employees and trustees provide services, offer the use of their assets and give financially to the PCC. These may constitute related party transactions. However, to preserve the anonymity of the donors and because any financial benefit received as a result is completely trivial when compared to the size of the individual gifts, these have not been listed here.

Where services or assets have been provided and these are measurable then they have been recognised within these financial statements as a donation in kind within income and a relevant expense.

Accounts



Christ Church Bridlington PCC

Unaudited Financial Statements

31st December 2021



SD-0203865-1-6

Christ Church Bridlington PCC

**Contents of the Financial Statements
for the year ended 31st December 2021**

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Christ Church Bridlington PCC

**Reference and Administrative Details
for the year ended 31st December 2021**

TRUSTEES

Reverend M J Carey
K Gibbons
C Lyle
N S Mackay
J Williams
S Martin
P Jones
C Walker
C Bruce (resigned 13.4.2021)
P Clarke
P Leonard
Dr A Clarke (appointed 13.4.2021)

PRINCIPAL ADDRESS

Church House
2 Quay Road
Bridlington
East Yorkshire
YO15 2AP

**REGISTERED CHARITY
NUMBER**

1130584

INDEPENDENT EXAMINER

Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Christ Church Bridlington PCC

Report of the Trustees for the year ended 31st December 2021

The trustees present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The promotion of the Gospel of Our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC aim to promote the whole mission of the Church, pastoral, evangelistic, social and ecumenical within the Parish.

Ensuring our work delivers our aims

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, especially, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community and to facilitate this it is important that we maintain the fabric of Christ Church Bridlington.

The focus of our work

The focus of our work

As a church we want everyone to hear the gospel, so that they may be in a position where they can make the choice as to whether they want to follow the teachings of Jesus Christ.

How our activities deliver public benefit

Public benefit is delivered by the church through a number of different services/activities that run throughout the year. In addition to the church services on Sunday and during the week, these activities include Restore, Practical Skills, Christ Church Community Cafè and others.

Who used and benefitted from our services?

All our church services are open to the general public, as is the Cafè. Some activities are specifically targeted for certain sectors in the community, such as Restore which offers food and other materials to the homeless and disadvantaged in the community.

Christ Church Bridlington PCC

Report of the Trustees for the year ended 31st December 2021

ACHIEVEMENT AND PERFORMANCE

Review of the year

The PCC has continued to respond to the circumstances of a global pandemic and restrictions upon usual income streams and areas of service. Covid-secure practices have been prioritised with a view to creating momentum in our objectives thus keeping services open and accessible as well as mitigating risk. Throughout 2021 there was a gradual return to in-person worship gatherings, and other ministry areas returning to in-person.

Working with CCS Trustees the PCC has supported the closure of CCS which is anticipated to be completed in early part of 2022. The Key Centre has been transferred into the ownership of PCC and Diocesan Board of Finance. We have continued to pursue our calling to serve the health and well-being of our communities across the Bridlington area. The Christ Church Cafè has become increasingly financially stable and sustainable. ReStore foodbank has continued to respond to the high numbers of people caught in cycles of deprivation - demand shows no sign of abating and as a result PCC has resolved to provide a more focus member of staff, ReStore Team Leader. The aim is to enable this part-time role to become sustainable through the donations made to ReStore. Alongside ReStore the 'Restore Hope Hub' has developed providing an opportunity to respond to the various needs emerging and help people find hope and help in difficult circumstances such as addiction, universal credit difficulties, and mental health challenges. Christ Church Families has, during the second half of the year, begun to provide an opportunity for families to be supported.

Working with the Diocese of York, the PCC has committed to supporting and developing Multiply - reaching the 20's-40's age group, planting new worshipping communities. Rev Oli Preston is Multiply Minister and Ms Emma Miles Lay Multiply church planter alongside her other areas of responsibility.

An Assistant Curate, Rev Miriam Thurlow, joined the team in June. From April Mr Darius Traves began a contextual placement as part of his training for Ordination. Rev Ray Yates and Rev David Phillips received permission to officiate as part of the Clergy team.

The PCC began discussions regarding the possible reorganisation of two PCCs, Christ Church and Bessingby into one Joint Council. Alongside taking part in the consultations across the Deanery and Diocese called Living Christs Story with regard to the future development of mission and ministry in our area.

Safeguarding

Christ Church PCC has a Safeguarding team that leads us in putting policy into practice so that all our churches, projects, groups and ministries are safe places for all ages to thrive. We give due regard to the House of Bishops' guidance in relation to safeguarding and work closely with the Safeguarding team of the Diocese of York. Every PCC meeting pays attention to Safeguarding and monitors/reviews the policies we have in place at appropriate intervals.

Christ Church Bridlington PCC

Report of the Trustees for the year ended 31st December 2021

FINANCIAL REVIEW

Reserves policy

The PCC aims to increase the current level of unrestricted reserves of £10,000 to £20,000. This is to help cover general running costs and salary costs. This has been delayed due to the ongoing difficulties caused by the pandemic and a decrease in giving due to financial challenges.

Financial Overview

Christ Church has one unrestricted fund where the PCC can determine how the money is spent. It is out of this fund that the running costs of the church, including the Freewill Offering to the diocese are made. There is one designated fund used for specific purposes, but control remains with the PCC. There are a small number of restricted funds where money is received for specific purposes and is only used for these purposes.

Financial review of the year

The PCC has control of a registered charitable company limited by guarantee called Christ Church Community Services (CCS) - company registration number 2848020 and registered charity number 1025815. The company operates independently of the PCC.

This has been a highly challenging year financially, due to the various lockdowns regarding the Global Pandemic. This has seriously reduced our income stream. Other challenges we have faced is to invest in equipment to facilitate communication well, online and to make sure our buildings are Health & Safety compliant. Our Electrical systems needed significant remedial work, and this will be an ongoing situation.

The PCC has been working closely with its Community Services charity to assist with its ongoing debt, but due to the Covid pandemic it soon became clear that it had become unsustainable and is now in the hands of our solicitors Lupton Fawcett to wind up the charity.

Due to the pending closure of Christ Church Community Services PCC has set up a Community Development Fund, operating with a separate bank account, to enable continuation of projects previously attached to Community Services.

The loan of £65,000 from the Diocese of York on behalf of the Community Services has been taken on by PCC who will now be responsible for the repayment. This loan is repayable over 5 years with the first payment made summer of 2021.

The bank accounts, which started the year with £93,638, finished with £101,923 including the new Business account. It operates its current accounts without an overdraft.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Christ Church Bridlington PCC has a policy of warmly welcoming new members. This initial verbal introduction into every trustee's personal responsibility as a trustee is followed up by the issuing of suitable publications from the Charity Commission, whose website trustees are encouraged to use.

Christ Church Bridlington PCC

Report of the Trustees for the year ended 31st December 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The method of appointment of PCC members is set out in the Church Representation Rules (1st January 2004). All church attendees are encouraged to register on the Electoral Roll. All Electoral Roll members are encouraged to stand for election as Churchwarden and/or PCC membership. The Church of England now requires all PCC members to have a DBS check and to have completed a Diocesan Confidential Statement in relation to Safeguarding.

Christ Church Bridlington was registered as a charity with the Charity Commission with effect of 16th July 2009, registered charity number 1130584

Most of the day to day management of Christ Church activity is delegated by the PCC to the vicar and executive team, made up of senior employees and volunteers within the church.

The PCC has control of a registered charitable company limited by guarantee called Christ Church Community Services (CCS) - company registration number 2848020 and registered charity number 1025815

Risk management

The trustees recognise the duty to identify and review risks to which the charity is exposed and to ensure suitable controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 23rd March 2022 and signed on its behalf by:

A handwritten signature in black ink that reads "M J Carey". The signature is written in a cursive style with a long horizontal stroke at the end.

Reverend M J Carey - Trustee

**Independent Examiner's Report to the Trustees of
Christ Church Bridlington PCC**

Independent examiner's report to the trustees of Christ Church Bridlington PCC

I report to the charity trustees on my examination of the accounts of Christ Church Bridlington PCC (the Trust) for the year ended 31st December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



L D Taylor BSc (Hons) ACA
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

23rd March 2022

Christ Church Bridlington PCC

**Statement of Financial Activities
for the year ended 31st December 2021**

	Notes	Unrestricted fund £	Restricted Fund £	Designated Fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	177,678	69,671	-	247,349	278,520
Charitable activities	3	5,318	8,362	-	13,680	12,161
Investment income	4	10,121	-	-	10,121	12,852
Total		193,117	78,033	-	271,150	303,533
EXPENDITURE ON						
Charitable activities	5					
Church activities		177,240	66,802	1,691	245,733	333,076
NET INCOME/(EXPENDITURE)		15,877	11,231	1,691	25,417	333,076
Transfer of property after surrender of lease		352,035	-	-	352,035	-
NET INCOMING/OUTGOING RESOURCES		367,912	11,231	(1,691)	377,452	(29,543)
RECONCILIATION OF FUNDS						
Total funds brought forward		140,265	25,066	4,740	170,071	199,614
TOTAL FUNDS CARRIED FORWARD		508,177	36,297	3,049	547,523	170,071

The notes form part of these financial statements

Christ Church Bridlington PCC

Balance Sheet 31st December 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	11	499,369	146,964
CURRENT ASSETS			
Debtors	12	3,968	1,370
Cash at bank		<u>101,794</u>	<u>93,387</u>
		105,762	94,757
CREDITORS			
Amounts falling due within one year	13	<u>(18,608)</u>	<u>(19,650)</u>
NET CURRENT ASSETS		<u>87,154</u>	<u>75,107</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		586,523	222,071
CREDITORS			
Amounts falling due after more than one year	14	<u>(39,000)</u>	<u>(52,000)</u>
NET ASSETS		<u>547,523</u>	<u>170,071</u>
FUNDS	16		
Unrestricted funds		508,177	140,265
Restricted funds:			
Restricted Fund		36,297	25,066
Designated Fund		<u>3,049</u>	<u>4,740</u>
		<u>39,346</u>	<u>29,806</u>
TOTAL FUNDS		<u>547,523</u>	<u>170,071</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd March 2022 and were signed on its behalf by:



M J Carey - Trustee

Christ Church Bridlington PCC

Notes to the Financial Statements for the year ended 31st December 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

ò the requirements of Section 7 Statement of Cash Flows.

Income

All incoming resources are included in the Statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the year in which it is receivable and to the extent the goods have been provided or on completion of the service.

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

Tangible fixed assets

All assets costing more than £100 are capitalised.

The policy with respect to impairment reviews of fixed assets is to impair those assets that are no longer used by the charity in pursuit of its objects. Assets are impaired to their recoverable amount.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates to write off each asset over its estimated useful life:

Freehold property 2% on cost
Fixtures & fittings 25% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Christ Church Bridlington PCC

Notes to the Financial Statements - continued for the year ended 31st December 2021

1. ACCOUNTING POLICIES - continued

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Grants	24,858	30,758
Donations	151,604	182,443
Gift aid	24,668	33,668
Contributions received	31,309	23,651
Loan transferred to income	14,910	8,000
	<u>247,349</u>	<u>278,520</u>

3. CHARITABLE ACTIVITIES

	2021	2020
	£	£
Sale of goods and services	<u>13,680</u>	<u>12,161</u>

4. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	10,115	12,826
Deposit account interest	<u>6</u>	<u>26</u>
	<u>10,121</u>	<u>12,852</u>

Christ Church Bridlington PCC

**Notes to the Financial Statements - continued
for the year ended 31st December 2021**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Church activities	<u>181,560</u>	<u>64,173</u>	<u>245,733</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021 £	2020 £
Staff costs	50,201	76,126
Freewill offering	58,938	41,688
Working expenses of incumbent	4,740	4,907
Missionary expenditure	8,000	8,974
Church and community activities	54,980	19,860
Refreshments for church activities	2,616	83
Volunteer expenses	<u>2,085</u>	<u>1,992</u>
	<u>181,560</u>	<u>153,630</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Church activities	<u>59,361</u>	<u>4,812</u>	<u>64,173</u>

Support costs, included in the above, are as follows:

Management

	2021 Church activities £	2020 Total activities £
Rates and water	5,137	4,653
Insurance	9,889	10,202
Light and heat	13,575	13,170
Telephone	352	391
Postage and stationery	2,360	2,123
Advertising and marketing	790	258
Sundries	4,710	7,419
Rent	-	1,092
Church maintenance	10,165	23,813
Depreciation	8,472	5,246
Travel and subsistence	614	803
Bad debts	-	102,012
Staff training	185	1,029
Subscriptions	2,883	2,323
Bank interest	<u>229</u>	<u>202</u>
	<u>59,361</u>	<u>174,736</u>

Christ Church Bridlington PCC

Notes to the Financial Statements - continued for the year ended 31st December 2021

7. SUPPORT COSTS - continued Governance costs

	2021 Church activities £	2020 Total activities £
Legal fees	1,167	-
Independent examiners' fee	2,903	3,240
Payroll services	742	1,470
	<u>4,812</u>	<u>4,710</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

Trustees' expenses

Trustee expenses of £4,740 (2020 £4,907) were incurred during the year.

9. STAFF COSTS

	2021 £	2020 £
Wages and salaries	49,929	71,971
Other pension costs	273	474
Redundancy payment	-	3,681
	<u>50,202</u>	<u>76,126</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	3	4
Site management	3	3
	<u>6</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

Christ Church Bridlington PCC

Notes to the Financial Statements - continued
for the year ended 31st December 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted Fund £	Designated Fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	234,867	31,434	12,219	278,520
Charitable activities	4,274	7,887	-	12,161
Investment income	<u>12,839</u>	<u>13</u>	<u>-</u>	<u>12,852</u>
Total	251,980	39,334	12,219	303,533
EXPENDITURE ON				
Charitable activities				
Church activities	289,620	29,529	13,927	333,076
NET INCOME/(EXPENDITURE)	(37,640)	9,805	(1,708)	(29,543)
Transfers between funds	<u>8,667</u>	<u>345</u>	<u>(9,012)</u>	<u>-</u>
Net movement in funds	(28,973)	10,150	(10,720)	(29,543)
RECONCILIATION OF FUNDS				
Total funds brought forward	169,238	14,916	15,460	199,614
TOTAL FUNDS CARRIED FORWARD	<u>140,265</u>	<u>25,066</u>	<u>4,740</u>	<u>170,071</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1st January 2021	202,940	35,175	238,115
Additions	<u>352,035</u>	<u>8,841</u>	<u>360,876</u>
At 31st December 2021	<u>554,975</u>	<u>44,016</u>	<u>598,991</u>
DEPRECIATION			
At 1st January 2021	60,875	30,276	91,151
Charge for year	<u>7,247</u>	<u>1,224</u>	<u>8,471</u>
At 31st December 2021	<u>68,122</u>	<u>31,500</u>	<u>99,622</u>
NET BOOK VALUE			
At 31st December 2021	<u>486,853</u>	<u>12,516</u>	<u>499,369</u>
At 31st December 2020	<u>142,065</u>	<u>4,899</u>	<u>146,964</u>

Buildings relate to Church House, the former vicarage, and the ex glebe land to the rear of the Church House, which was leased to Christ Church Community Services until November 2021 when the lease was transferred to Christ Church Bridlington PCC.

Christ Church Bridlington PCC

**Notes to the Financial Statements - continued
for the year ended 31st December 2021**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	175	840
Other debtors	<u>3,793</u>	<u>530</u>
	<u>3,968</u>	<u>1,370</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	752	345
Other creditors	13,000	13,000
Accruals and deferred income	<u>4,856</u>	<u>6,305</u>
	<u>18,608</u>	<u>19,650</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2021	2020
	£	£
Other creditors	<u>39,000</u>	<u>52,000</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted Fund £	Designated Fund £	2021 Total funds £	2020 Total funds £
Fixed assets	497,470	-	1,899	499,369	146,964
Current assets	68,150	36,462	1,150	105,762	94,757
Current liabilities	(18,443)	(165)	-	(18,608)	(19,650)
Long term liabilities	<u>(39,000)</u>	<u>-</u>	<u>-</u>	<u>(39,000)</u>	<u>(52,000)</u>
	<u>508,177</u>	<u>36,297</u>	<u>3,049</u>	<u>547,523</u>	<u>170,071</u>

Christ Church Bridlington PCC

Notes to the Financial Statements - continued for the year ended 31st December 2021

16. MOVEMENT IN FUNDS

	Brought forward £	Incoming resources £	Resources expended £	Carried forward £
Unrestricted funds	<u>140,265</u>	<u>545,152</u>	<u>(177,240)</u>	<u>508,177</u>
Designated funds				
Womens weekly	460	-	(225)	235
Fabric	<u>4,280</u>	<u>-</u>	<u>(1,466)</u>	<u>2,814</u>
	<u>4,740</u>	<u>-</u>	<u>(1,691)</u>	<u>3,049</u>
Restricted Funds				
Pastoral training	519	-	(128)	391
Ministry	1,988	6,756	(2,129)	6,615
Youth	838	1,000	(97)	1,741
Doorstep	9,926	16,768	(18,444)	8,250
Hobson's bequest	3,036	600	(360)	3,276
Lighting and steeple	1,430	750	(841)	1,339
Martongate community café	255	-	-	255
Christ Church community café	2,567	8,332	(5,609)	5,290
Multiply staffing fund	2,689	4,000	(4,271)	2,418
Family worker development fund	1,818	134	(208)	1,744
Hope hub ministries	-	900	-	900
Lighthouse church ministries	-	416	(66)	350
Community development	-	29,114	(29,066)	48
Hardship	-	6,763	(3,905)	2,858
Restore support	<u>-</u>	<u>2,500</u>	<u>(1,678)</u>	<u>822</u>
	<u>25,066</u>	<u>78,033</u>	<u>(66,802)</u>	<u>36,297</u>

17. RELATED PARTY DISCLOSURES

Included within donation income is the transfer of the remaining asset, the Key Centre, into the hands of Christ Church Parochial Church Council and the Diocesan Board of Finance at net book value of £352,035. The inter-company loan balance of £14,910 has also been written off.

It should be noted that many of the employees and trustees provide services, offer the use of their assets and give financially to the PCC. These may constitute related party transactions. However, to preserve the anonymity of the donors and because any financial benefit received as a result is completely trivial when compared with the size of the individual gifts, these have not been listed here. Where services or assets have been provided and these are measurable then they have been recognised within these financial statements as a donation in kind within income and a relevant expense.

Accounts



Smailes Goldie Group
CREATING ADVANTAGE



REGISTERED CHARITY NUMBER: 1130584

Christ Church Bridlington PCC

Unaudited Financial Statements

31st December 2020

Christ Church Bridlington PCC

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Christ Church Bridlington PCC

Reference and Administrative Details

for the year ended 31st December 2020

TRUSTEES

Reverend M J Carey
K Gibbons
C Lyle
N S Mackay
G Carter (resigned 30.11.2020)
M Hart (resigned 31.3.2020)
J Williams
S Martin
P Jones
C Walker
C Bruce
P Clarke (appointed 17.11.2020)
P Leonard (appointed 17.11.2020)
R Gillespie (resigned 30.11.2020)

PRINCIPAL ADDRESS

Church House
2 Quay Road
Bridlington
East Yorkshire
YO15 2AP

REGISTERED CHARITY NUMBER

1130584

INDEPENDENT EXAMINER

Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Christ Church Bridlington PCC

Report of the Trustees

for the year ended 31st December 2020

The trustees present their report with the financial statements of the charity for the year ended 31st December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The promotion of the Gospel of Our Lord Jesus Christ according to the doctrines and practices of the Church of England.

The PCC aim to promote the whole mission of the Church, pastoral, evangelistic, social and ecumenical within the Parish.

Ensuring our work delivers our aims

When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, especially, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our parish community and to facilitate this it is important that we maintain the fabric of Christ Church Bridlington.

The focus of our work

The focus of our work

As a church we want everyone to hear the gospel, so that they may be in a position where they can make the choice as to whether they want to follow the teachings of Jesus Christ.

How our activities deliver public benefit

Public benefit is delivered by the church through a number of different services/activities that run throughout the year. In addition to the church services on Sunday and during the week, these activities include Restore, Practical Skills, Christ Church Community Café and others.

Who used and benefitted from our services?

All our church services are open to the general public, as is the Café. Some activities are specifically targeted for certain sectors in the community, such as Restore which offers food and other materials to the homeless and disadvantaged in the community.

Christ Church Bridlington PCC

Report of the Trustees

for the year ended 31st December 2020

ACHIEVEMENT AND PERFORMANCE

Review of the year

The PCC has needed to respond to the extraordinary circumstances of a global pandemic and the effects of successive lockdowns and restrictions upon usual income streams and areas of service. The drop in income caused a review of current staffing. The Operations Manager resigned and PCC elected not to replace the role. The full time Community Services Leader was made redundant due to the closure of the operations they managed. A part time financial administrative assistant was employed from February 2020. The Practical Skills team leader and Caretaker hours were reduced.

The food bank formerly known as Doorstep was renamed Restore. It saw significant increase in activity due to the effects of the pandemic and has scaled upwards in response serving increasing numbers of families, homeless individuals and people caught in cycles of addiction.

The PCC monitored and reviewed and made decisions in regard to the national church guidance on worship during the pandemic at monthly meetings via video technology.

Congregations and church plants that make up the network of churches formed around Christ Church have moved much of their activity online.

The PCC reviewed the vision and mission of the church to ensure we maintain our focus.

Safeguarding

Christ Church PCC has a Safeguarding team that leads us in putting policy into practice so that all our churches, projects, groups and ministries are safe places for all ages to thrive. We give due regard to the House of Bishops' guidance in relation to safeguarding and work closely with the Safeguarding team of the Diocese of York. Every PCC meeting pays attention to Safeguarding and monitors/reviews the policies we have in place at appropriate intervals.

Christ Church Bridlington PCC

Report of the Trustees

for the year ended 31st December 2020

FINANCIAL REVIEW

Reserves policy

The PCC aims to increase the current level of unrestricted reserves of £10,000 to £20,000. This is to help cover general running costs and salary costs. The increase will be achieved by putting a minimum of £5000 each year into reserves from income each year for the next two years.

Financial Overview

Christ Church has one unrestricted fund where the PCC can determine how the money is spent. It is out of this fund that the running costs of the church, including the Freewill Offering to the diocese are made. There is one designated fund used for specific purposes, but control remains with the PCC. There are a small number of restricted funds where money is received for specific purposes and is only used for these purposes.

Financial review of the year

The PCC has control of a registered charitable company limited by guarantee called Christ Church Community Services (CCS) - company registration number 2848020 and registered charity number 1025815. The company operates independently of the PCC.

This has been a highly challenging year financially, due to the various lockdowns regarding the Global Pandemic. This has seriously reduced our income stream. Other challenges we have faced is to invest in equipment to facilitate communication well, online and to make sure our buildings are Health & Safety compliant. Our Electrical systems needed significant remedial work, and this will be an ongoing situation.

The PCC has been working closely with its Community Services charity to assist with its ongoing debt, but due to the Covid pandemic it soon became clear that it had become unsustainable and is now in the hands of our solicitors Lupton Fawcett to wind up the charity.

The loan of £65,000 from the Diocese of York on behalf of the Community Services has been taken on by PCC who will now be responsible for the repayment. This loan is repayable over 5 years with the first payment due in the summer of 2021. It has come to light that Lloyds Bank have not removed the guarantee liability of £250,000 for liabilities of Christ Church Community Services to date, this is yet to be confirmed. Our Solicitors are in the process of dealing with this.

The bank accounts, which started the year with £51,705, finished with £93,638. It operates its current account without an overdraft.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Recruitment and appointment of new trustees

Christ Church Bridlington PCC has a policy of warmly welcoming new members. This initial verbal introduction into every trustee's personal responsibility as a trustee is followed up by the issuing of suitable publications from the Charity Commission, whose website trustees are encouraged to use.

Christ Church Bridlington PCC

Report of the Trustees

for the year ended 31st December 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The method of appointment of PCC members is set out in the Church Representation Rules (1st January 2004). All church attendees are encouraged to register on the Electoral Roll. All Electoral Roll members are encouraged to stand for election as Churchwarden and/or PCC membership. The Church of England now requires all PCC members to have a DBS check and to have completed a Diocesan Confidential Statement in relation to Safeguarding.

Christ Church Bridlington was registered as a charity with the Charity Commission with effect of 16th July 2009, registered charity number 1130584

Most of the day to day management of Christ Church activity is delegated by the PCC to the vicar and executive team, made up of senior employees and volunteers within the church.

The PCC has control of a registered charitable company limited by guarantee called Christ Church Community Services (CCS) - company registration number 2848020 and registered charity number 1025815

Risk management

The trustees recognise the duty to identify and review risks to which the charity is exposed and to ensure suitable controls are in place to provide reasonable assurance against fraud and error.

Approved by order of the board of trustees on 13 April 2021 and signed on its behalf by:

.....
Reverend M J Carey - Trustee

Independent Examiner's Report to the Trustees of Christ Church Bridlington PCC

Independent examiner's report to the trustees of Christ Church Bridlington PCC

I report to the charity trustees on my examination of the accounts of Christ Church Bridlington PCC (the Trust) for the year ended 31st December 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of _ which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

L D Taylor BSc (Hons) ACA
Smailes Goldie
Chartered Accountants
Regent's Court
Princess Street
Hull
East Yorkshire
HU2 8BA

Date: 13 April 2021

Christ Church Bridlington PCC

Statement of Financial Activities

for the year ended 31st December 2020

	Notes	Unrestricted fund £	Restricted Fund £	Designated Fund £	2020 Total funds £	2019 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies	2	234,867	31,434	12,219	278,520	262,367
Charitable activities	3	4,274	7,887	-	12,161	14,808
Investment income	4	<u>12,839</u>	<u>13</u>	<u>-</u>	<u>12,852</u>	<u>21,236</u>
Total		251,980	39,334	12,219	303,533	298,411
EXPENDITURE ON						
Charitable activities	5					
Church activities		<u>289,620</u>	<u>29,529</u>	<u>13,927</u>	<u>333,076</u>	<u>256,107</u>
NET INCOME/(EXPENDITURE)		(37,640)	9,805	(1,708)	(29,543)	42,304
Transfers between funds	16	<u>8,667</u>	<u>345</u>	<u>(9,012)</u>	<u>-</u>	<u>-</u>
Net movement in funds		(28,973)	10,150	(10,720)	(29,543)	42,304
RECONCILIATION OF FUNDS						
Total funds brought forward		<u>169,238</u>	<u>14,916</u>	<u>15,460</u>	<u>199,614</u>	<u>157,310</u>
TOTAL FUNDS CARRIED FORWARD		<u>140,265</u>	<u>25,066</u>	<u>4,740</u>	<u>170,071</u>	<u>199,614</u>

The notes form part of these financial statements

Christ Church Bridlington PCC

Balance Sheet

31st December 2020

	Notes	2020 £	2019 £
FIXED ASSETS			
Tangible assets	11	146,964	150,261
CURRENT ASSETS			
Debtors	12	1,370	76,887
Cash at bank and in hand		<u>93,387</u>	<u>51,627</u>
		94,757	128,514
CREDITORS			
Amounts falling due within one year	13	<u>(19,650)</u>	<u>(14,161)</u>
NET CURRENT ASSETS		<u>75,107</u>	<u>114,353</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		222,071	264,614
CREDITORS			
Amounts falling due after more than one year	14	<u>(52,000)</u>	<u>(65,000)</u>
NET ASSETS		<u>170,071</u>	<u>199,614</u>
FUNDS	16		
Unrestricted funds		140,265	169,238
Restricted funds:			
Restricted Fund		25,066	14,916
Designated Fund		<u>4,740</u>	<u>15,460</u>
		29,806	<u>30,376</u>
TOTAL FUNDS		<u>170,071</u>	<u>199,614</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 April 2021 and were signed on its behalf by:

.....
Reverend M J Carey - Trustee

The notes form part of these financial statements

Christ Church Bridlington PCC

Notes to the Financial Statements

for the year ended 31st December 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All incoming resources are included in the Statement of financial activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

No amounts are included in the financial statements for services donated by volunteers.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Other income is recognised in the year in which it is receivable and to the extent the goods have been provided or on completion of the service.

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management costs. Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

All resources expended are inclusive of irrecoverable VAT.

Tangible fixed assets

All assets costing more than £100 are capitalised.

The policy with respect to impairment reviews of fixed assets is to impair those assets that are no longer used by the charity in pursuit of its objects. Assets are impaired to their recoverable amount.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates to write off each asset over its estimated useful life:

Freehold property 2% on cost
Fixtures & fittings 25% reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Christ Church Bridlington PCC

Notes to the Financial Statements - continued

for the year ended 31st December 2020

1. ACCOUNTING POLICIES - continued

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. DONATIONS AND LEGACIES

	2020	2019
	£	£
Grants	30,758	6,175
Donations	182,443	198,209
Gift aid	33,668	28,011
Contributions received	23,651	29,972
Loan transferred to income	8,000	-
	<u>278,520</u>	<u>262,367</u>

3. CHARITABLE ACTIVITIES

	2020	2019
	£	£
Sale of goods and services	<u>12,161</u>	<u>14,808</u>

4. INVESTMENT INCOME

	2020	2019
	£	£
Rents received	12,826	21,221
Deposit account interest	<u>26</u>	<u>15</u>
	<u>12,852</u>	<u>21,236</u>

Christ Church Bridlington PCC

Notes to the Financial Statements - continued

for the year ended 31st December 2020

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Church activities	<u>153,630</u>	<u>179,446</u>	<u>333,076</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2020 £	2019 £
Staff costs	76,126	75,856
Freewill offering	41,688	69,000
Working expenses of incumbent	4,907	5,050
Missionary expenditure	8,974	9,125
Church and community activities	19,860	11,321
Refreshments for church activities	83	3,891
Volunteer expenses	<u>1,992</u>	<u>-</u>
	<u>153,630</u>	<u>174,243</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Church activities	<u>174,736</u>	<u>4,710</u>	<u>179,446</u>

Support costs, included in the above, are as follows:

Management

	2020 Church activities £	2019 Total activities £
Rates and water	4,653	5,057
Insurance	10,202	8,983
Light and heat	13,170	14,164
Telephone	391	532
Postage and stationery	2,123	2,553
Advertising and marketing	258	328
Sundries	7,419	7,416
Rent	1,092	5,809
Church maintenance	23,813	19,398
Depreciation	5,246	5,201
Travel and subsistence	803	3,755
Bad debts	102,012	-
Staff training	1,029	1,377
Subscriptions	2,323	3,773
Bank interest	<u>202</u>	<u>10</u>
	<u>174,736</u>	<u>78,356</u>

Christ Church Bridlington PCC

Notes to the Financial Statements - continued

for the year ended 31st December 2020

7. SUPPORT COSTS - continued Governance costs

	2020 Church activities £	2019 Total activities £
Independent examiners' fee	3,240	2,560
Payroll services	<u>1,470</u>	<u>948</u>
	<u>4,710</u>	<u>3,508</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2020 nor for the year ended 31st December 2019.

Trustees' expenses

Trustee expenses of £4,907 (2019 £5,050) were incurred during the year.

9. STAFF COSTS

	2020 £	2019 £
Wages and salaries	71,971	75,185
Other pension costs	474	671
Redundancy payment	<u>3,681</u>	<u>-</u>
	<u>76,126</u>	<u>75,856</u>

The average monthly number of employees during the year was as follows:

	2020	2019
Administration	4	4
Site management	<u>3</u>	<u>3</u>
	<u>7</u>	<u>7</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted Fund £	Designated Fund £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	224,532	22,287	15,548	262,367
Charitable activities	12,188	2,620	-	14,808
Investment income	<u>21,221</u>	<u>15</u>	<u>-</u>	<u>21,236</u>
Total	257,941	24,922	15,548	298,411
EXPENDITURE ON				

Christ Church Bridlington PCC

Notes to the Financial Statements - continued

for the year ended 31st December 2020

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted Fund £	Designated Fund £	Total funds £
Charitable activities				
Church activities	231,793	23,572	742	256,107
	<hr/>	<hr/>	<hr/>	<hr/>
NET INCOME	26,148	1,350	14,806	42,304
Transfers between funds	<u>1,552</u>	<u>(1,552)</u>	<u>-</u>	<u>-</u>
Net movement in funds	27,700	(202)	14,806	42,304
RECONCILIATION OF FUNDS				
Total funds brought forward	141,538	15,118	654	157,310
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	<u>169,238</u>	<u>14,916</u>	<u>15,460</u>	<u>199,614</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1st January 2020	202,940	33,226	236,166
Additions	<u>-</u>	<u>1,949</u>	<u>1,949</u>
At 31st December 2020	<u>202,940</u>	<u>35,175</u>	<u>238,115</u>
DEPRECIATION			
At 1st January 2020	56,816	29,089	85,905
Charge for year	<u>4,059</u>	<u>1,187</u>	<u>5,246</u>
At 31st December 2020	<u>60,875</u>	<u>30,276</u>	<u>91,151</u>
NET BOOK VALUE			
At 31st December 2020	<u>142,065</u>	<u>4,899</u>	<u>146,964</u>
At 31st December 2019	<u>146,124</u>	<u>4,137</u>	<u>150,261</u>

Buildings relate to Church House, the former vicarage, and the ex glebe land to the rear of the Church House, which is currently leased to Christ Church Community Services.

Christ Church Bridlington PCC

Notes to the Financial Statements - continued

for the year ended 31st December 2020

12. DEBTORS

	2020 £	2019 £
Amounts falling due within one year:		
Trade debtors	840	1,330
Other debtors	<u>530</u>	<u>10,557</u>
	<u>1,370</u>	<u>11,887</u>
Amounts falling due after more than one year:		
Other debtors	<u>-</u>	<u>65,000</u>
Aggregate amounts	<u>1,370</u>	<u>76,887</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Trade creditors	345	-
Other creditors	13,000	8,000
Accruals and deferred income	<u>6,305</u>	<u>6,161</u>
	<u>19,650</u>	<u>14,161</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	2020 £	2019 £
Other creditors	<u>52,000</u>	<u>65,000</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted Fund £	Designated Fund £	2020 Total funds £	2019 Total funds £
Fixed assets	145,952	1,012	-	146,964	150,261
Current assets	65,618	24,399	4,740	94,757	128,514
Current liabilities	(19,305)	(345)	-	(19,650)	(14,161)
Long term liabilities	<u>(52,000)</u>	<u>-</u>	<u>-</u>	<u>(52,000)</u>	<u>(65,000)</u>
	<u>140,265</u>	<u>25,066</u>	<u>4,740</u>	<u>170,071</u>	<u>199,614</u>

Christ Church Bridlington PCC

Notes to the Financial Statements - continued

for the year ended 31st December 2020

16. MOVEMENT IN FUNDS

	Brought forward £	Incoming resources £	Resources expended £	Transfers between funds £	Carried forward £
Unrestricted funds	<u>169,238</u>	<u>251,980</u>	<u>(289,620)</u>	<u>8,667</u>	<u>140,265</u>
Designated funds					
Womens weekly	460	-	-	-	460
Fabric	<u>15,000</u>	<u>12,219</u>	<u>(13,927)</u>	<u>(9,012)</u>	<u>4,280</u>
	<u>15,460</u>	<u>12,219</u>	<u>(13,927)</u>	<u>(9,012)</u>	<u>4,740</u>
Restricted Funds					
Pastoral training	729	60	(270)	-	519
Ministry	1,334	7,831	(7,177)	-	1,988
Youth	958	-	(120)	-	838
Doorstep	3,267	16,572	(9,913)	-	9,926
Hobson's bequest	2,333	1,003	(300)	-	3,036
Lighting and steeple	4,197	1,430	(4,197)	-	1,430
Martongate community cafe	255	-	-	-	255
Christ Church community cafe	-	8,238	(6,016)	345	2,567
Multiply staffing fund	-	4,000	(1,311)	-	2,689
Family worker development fund	<u>1,843</u>	<u>200</u>	<u>(225)</u>	<u>-</u>	<u>1,818</u>
	<u>14,916</u>	<u>39,334</u>	<u>(29,529)</u>	<u>345</u>	<u>25,066</u>

17. RELATED PARTY DISCLOSURES

Included within other debtors, falling due within one year is a loan of £50,012 due from Christ Church Community Services.

Included within other debtors, falling due after one year is a loan of £52,000 due from Christ Church Community Services.

The above loans due from Christ Church Community Services have been provided for in full as no payment is expected to be made.

It should be noted that many of the employees and trustees provide services, offer the use of their assets and give financially to the PCC. These may constitute related party transactions. However, to preserve the anonymity of the donors and because any financial benefit received as a result is completely trivial when compared with the size of the individual gifts, these have not been listed here. Where services or assets have been provided and these are measurable then they have been recognised within these financial statements as a donation in kind within income and a relevant expense.