



**THE PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, HIGH HARROGATE**

**ANNUAL REPORT AND FINANCIAL
STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2021**

Registered Charity Number: 1131377

CHRIST CHURCH, HIGH HARROGATE
CHARITY NUMBER 1131377
Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31 December 2021



Aim and Purposes

The PCC has responsibility for co-operating with the Vicar in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church Centre complex attached to the Church.

Governing Constitution or Document

Parochial Church Council (Powers) Measure 1956

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Christ Church. The PCC has established several groups charged with key mission and ministry priorities which include: Prayer & Worship; Mission & Outreach; Junior Church & Creche; Pastoral; Safeguarding; Parish Centre; Building Care and Health & Safety; Fun & Fundraising; 2020 Welcome & Access Steering Group; and Finance. Through these, which are open to members beyond the PCC, ideas emerge and specific issues are addressed for decision as appropriate by the full Council. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. As a Church family and as individuals, Christ Church High Harrogate seeks to offer worship worthy of the Living God. Through worship, prayer and the study of His word we seek to know God better and to be conformed to his purposes for our lives.

In partnership with others, we wish to make His love known within the local community, within our town and nation, and throughout the world. Christ Church seeks to be a church:

- Where people feel increasingly supported as Christians in every area of their lives;
- Which is seen to be more and more relevant and credible by the community it serves; and
- Which is growing both in faith and numbers.

Achievements and Performance

All our activities and provision in this year have continued to be greatly affected by the COVID-19 worldwide pandemic. This has resulted in our church and Parish Centre buildings being closed for most of the year, only reopening in September 2021. The pandemic continued to pose significant challenges, difficulties and responses for individuals, groups and Church alike. In September 2021, after careful consideration, the PCC agreed to restart all church services and reopen the Parish Centre buildings for bookings.

CHRIST CHURCH, HIGH HARROGATE
CHARITY NUMBER 1131377
Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31 December 2021



Worship and Prayer

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. For example, Morning and Evening Prayers provide a quiet, intimate and reflective environment for worship, whilst opportunities are provided for people to engage in more outgoing worship such as a monthly visit by the ministry team to local schools before COVID-19 times. Through this year we are pleased that Morning Prayer has returned to being a gathered action within the church. Evening Prayer has been continued as both in-person within the church and via the Zoom internet link with a usual congregation of 4-8 participants. Weekly services of Intercessory Prayer have continued both as an emailed service to be used at home and once again as an in-person service in the church, listing those for whom our prayers have been asked and our prayer then made across the community in our own homes and throughout the week. Our Sunday provision has developed into a pattern of offering: a 'Written' service complete with Sermon and pre-recorded hymns, available via the church website and also delivered in hardcopy to people's homes; an 8am 'Said' service of Holy Communion in the church; and a 10am service of Holy Communion both in-person in the church and via Zoom, with Sermon and live sung hymns, this service usually split between 70+ within the church and 20-40 video links. Further weekday provision of a brief 'Daily Office' of Scripture and Prayer, designed to give opportunity to be encouraged, sustained and connected in prayer during the (working) day, has continued through this year and is received by approximately 24 people.

Our Junior Church has been unable to meet during this year but many have continued through participation in our Zoom-ed and gathered services and not least by contributions to our 'Gallery' of homemade artworks. We are keen to re-start gathered Junior Church provision as soon as it is safe and appropriate to do so with a planned date of 13th March 2022.

All are welcome to attend our services. At present there are 224 parishioners on the Church Electoral Roll. During 2021, during COVID-19 restrictions, on average we had between 80-110 video links from individuals or families each week whilst the service was solely on-line. This dropped to 20-40 once attendance was possible within the building.

For the Easter day 2021 service, we did have both in-person and hybrid in-person/Zoom services. Only the 8am service was hybrid, with the 10am being a fully Zoomed service due to the restrictions at the time. There were 40 people that attended in person and 109 video links from households across the two services. Throughout all of our services for Christmas 2021 we were again able to offer a hybrid pattern of participation and worship. Throughout all 6 services over the Advent/Christmas 2021 period, 507 people attended in-person and 68 video links were made.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through Baptism we thank God for the gift of life. In Marriage public vows are exchanged with God's blessing. Through Funeral services friends and family express their grief and give thanks for the life which is now complete in this world and commend their loved one into God's keeping. We have celebrated 16 baptisms and 10 weddings and held 19 funerals in our church this year. We also presided at 4 funerals at Stonefall and buried 9 sets of ashes in the church grounds.

CHRIST CHURCH, HIGH HARROGATE
CHARITY NUMBER 1131377
Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31 December 2021



Deanery Synod

Two lay members of the Church at Christ Church currently sits on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

The Church Centre Complex

Up until September 2021, the Parish Centre was closed, due to the COVID-19 pandemic. During this time, usual groups such as Brownies, Guides, toddler groups, lunch groups, choirs, Alzheimers' support groups, the WI were not able to meet due to government restrictions. Up until September 2021, at times when the restrictions were lifted slightly, groups were wary or reluctant to seek to re-start so it was determined that the opening of the Parish Centre would increase risks or be too costly to provide benefit to users and the Church community. However, in September 2021 the centre was re-opened and we have seen an increasing number of Groups return to use the facilities.

We do want our church to be open to our community for private prayer and as such the church is usually open 7 days per week. At the start of the year, the church was open for a number of hours each Wednesday and Sunday, having been cleaned prior to use. At this time, stewards were on hand to ensure the safety and wellbeing of all. This provision was increased during the year as it become safe and appropriate to do so, returning to full 7-day clear access.

Pastoral Care

During the pandemic, when many of our parishioners have been sick, isolating or particularly vulnerable due to COVID-19, our Church community has provided support, collectively and individually. A telephone tree and rota of volunteers have provided both practical support with shopping and regular contact via phone. Individuals have maintained and developed personal connections to ensure points of contact and support. Support has been maintained and strengthened for the local Foodbanks and Homeless Project including to the 'Food Angels' Meals-On-Wheels service. Community and local government means of support and provision have been advertised and sign-posted through our website. We have received and acted-upon requests for support from those leaving hospital. When possible, the church building has been open at least two days per week to provide face-to-face contacts and a place, means and opportunity of nurture, grace and comfort.

Since the re-opening of the church, some members of our parish are still unable to attend Church due to sickness or age. The Vicar and Pastoral Care Team seek to visit all who welcome or request such contact, to celebrate Holy Communion with them either at their home or in hospital. A rota of volunteer bus drivers bring parishioners to Church who would be unable to attend without such help. This services also resumed in September 2021 and helps to keep such parishioners involved with Church life and fellowship.

**CHRIST CHURCH, HIGH HARROGATE
CHARITY NUMBER 1131377**

**Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31 December 2021**



Mission

The Pastoral Care, Worship and Prayer detailed above have embodied a significant part of our mission activity within this period. Seeking to serve the community of our parish, to indicate and ensure that 'We are apart but not alone', and that we are 'United in the prayer we share'. From the beginnings of the pandemic these became key phrases representing what we sought to be and to do. We have sought keenly to encourage and support provision and care initiated and managed by others as well as that of our own creation and our own perception of need.

Throughout we have sought to develop and maintain an accessible and reliable opportunity for united prayer and to ensure an opportunity for connection between our homes (particularly valuable to those who live alone) and of placing us all under the care of God. We have deliberately sought to maintain a true Zoom-ed link through worship with those not yet able or comfortable to return 'in-person'. The attention to Weddings, Baptisms and Funerals has been of even greater significance within this time and one of deliberate attention. We make particular thanks to Mrs Jill Walters as our Parish Administrator who has managed a very great deal of this process and care throughout this time period. We know, with great regret, that we have not been as successful in supporting some parishioners as we would have liked, we do not dismiss or belittle this regret. We take encouragement and are grateful for those who have found our provision helpful and supportive, including those who have joined the worshipping community through this time.

Throughout this period, we have lived with a prayer life upon our known neighbours, parish, town, nation and world; reflected in our chosen and publicised charities encouraged for support around our Advent-Christmas season, seeking a Local, National and International focus. We have continued with two seasonal books (Advent and Lent) offered as a means of fellowship, encouragement and education.

Ecumenical Relationships

Christ Church is an active and involved part of 'Churches Together in Harrogate' which incorporates churches of many denominations across the town and district. We have in the past had particular links with a neighbouring parish in offering joint worship and providing occasions for performances by a gathered choir of a church and non-church basis, though this has had to be put on hold through 2021 but with plans to renew this link at Easter 2022. We are pleased also to be members of a local Churches Together network with our immediate neighbours across four denominations, where we seek to collaborate in various activities and opportunities in serving the local community within which we are all set and share. Though our diocese we have a number of overseas links with churches and dioceses across several countries.

CHRIST CHURCH, HIGH HARROGATE
CHARITY NUMBER 1131377
Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31 December 2021



Financial Review

The PCC has a duty to ensure accounts are prepared and independently examined, to approve the accounts and present them to a Parochial Church Meeting within 12 months of the end of the financial year.

During 2021, in common with many organisations, our finances continue to have been hit significantly by the pandemic. The closure of the Parish Centre removed all income from this source until September 2021 when it re-opened. In addition, there has been no regular giving via donations at services until the services resumed in September 2021. As with 2020, many costs have remained, however we continued to utilise the Government furlough scheme for our Parish Centre Steward until the re-opening of the Parish Centre. The accounts on pages 10 to 18 show that Christ Church has had a particularly challenging year, with income substantially lower than in the pre-pandemic years. The increase in the valuation of the investments at the year-end have helped the financial position slightly providing a gain in the year of £29,615.

The Parish Share for Christ Church in 2021 was £121,911, a cost which we were not able to meet fully. A decision was made by the PCC to pay 50% of the Parish Share throughout 2021. The PCC will continue to review the financial position and reassess their ability to make the payments in full.

Risk Management and Reserves Policy

The mission of the Church is set out earlier in this report. This year and last, the PCC has considered and discussed the key risks facing the Church, the controls in place to mitigate them and any action required. The PCC continues to review and develop the strategic direction of the Church and considers how its exposure to risk changes as a result.

Reserves are held by the Church to provide for future activities and initiatives that cannot be funded from income in a single year. They are also required to cover unforeseen expenditure. It would be an understatement to say that the pandemic and ongoing consequences of COVID-19 were unforeseen prior to March 2020. However, we have limited spending where possible, such that we have not needed to use the reserves during 2021 to cover our outgoings. This limit to the spending included the payment of only half of the Parish Share during 2021. At the year-end, the investments recovered some of their previous value with a resulting surplus of £47,666 (£29,615 gain on investment; £18,051 surplus of income less expenditure).

Investment Policy

The PCC set aside funds to finance future planned expenditure and to provide a contingency against future unforeseen expenditure. These funds set aside are converted into lower risk investments which are capable of recovery as liquid funds within a maximum of two weeks and provide the best possible return for the low risk assumed. To the extent that funds are held by the charity in excess of these requirements, the PCC seek to invest those funds in order to further the aims of the charity. The performance of those investments is reviewed by the PCC on a regular basis.

CHRIST CHURCH, HIGH HARROGATE
CHARITY NUMBER 1131377
Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31 December 2021



Volunteers

We would like to thank all the volunteers who have supported those in our church and parish community who have been affected by COVID-19. We want particularly to mention our churchwardens, Mr Jon Sewell, Mrs Judy Hardy, Mr Tim Bendelow and Mrs Rachel Lachmann who have continued to help to navigate the challenges of changing COVID-19 regulations and offered much leadership and care on our behalf.

Additional thanks to Mrs Sara Parker who undertook the role of our Treasurer for several years for which we are very grateful and to our new Treasurer, Mrs Shirley Morris, for her work in this and other areas of the Church life. We also thank Mrs Rachel Rollinson for her support in guiding the management of our financial affairs.

Also, to make particular thanks to those volunteers who have repeatedly cleaned and stewarded our church building during 2021 in order to make it available for times of prayer and for occasions of gathered worship, including weddings and funerals.

Structure, Governance and Management

PCC Members are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. Elected members normally serve for 3 years and cannot normally serve for more than 6 consecutive years.

All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

New members receive initial training into the workings of the PCC. The full PCC met regularly throughout 2021 via Zoom.

Safeguarding

In accordance with current legislation regarding Data Management (GDPR) our Safeguarding Committee leads us in the careful and appropriate use, storage and management of data. We have adopted and published a 'Data Privacy Notice' in electronic and hardcopy. We maintain all records in accordance with our policy and national laws and guidelines, and fully to inform and enable all who entrust us with such data.

We keep our SAFEGUARDING Policy and Practices under regular review and up-to-date in accordance with all guidelines from the national Church and national advice. Our Policy is published in electronic and hardcopy format. Contact details of local, regional and diocesan offices and authorities are published on our website and noticeboards. We seek to encourage that the Safeguarding of children, vulnerable adults, each other and ourselves is the action of all.

**CHRIST CHURCH, HIGH HARROGATE
CHARITY NUMBER 1131377**

**Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31 December 2021**



THE PAROCHIAL CHURCH COUNCIL

Wardens

Mr J Sewell Mr T Bendelow
Mrs J Hardy Mrs R Lachman

Members of Harrogate Deanery Synod

Miss B Hamer

Elected Members

	Until		Until
Mr M McMaster	2022	Mrs L Lever	2023
Mrs J Boyd	2023	Mr S Thwaites	2023
Mr D Burns	2023	Mrs R Rollinson	2024
Mrs S Curston	2023		

Co-opted Members

Mrs S Morris (Treasurer from 2021 AGM) Mrs S Parker (Treasurer until 2021 AGM)
Mrs F Dobbins (Secretary from September 2021) Dr H Broadbent (Secretary until January 2021)
Mrs H Keay (A member of the Junior Church leadership team)

Ex-officio Members Diocesan

Mrs C Jack

Clergy

Revd Matthew S Evans

Reader

Miss V Muscroft

Administrative information

Church Office: Christ Church Parish Centre, The Stray, Harrogate, HG1 4SW
Bankers: Barclay's Bank plc, 25 James Street, Harrogate HG1 1QX
Independent Examiner: Michael Briggs FCA
Charity Number: 1131377
Christ Church, High Harrogate is part of the Diocese of Leeds within the Church of England.

**CHRIST CHURCH, HIGH HARROGATE
CHARITY NUMBER 1131377**

**Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31 December 2021**



**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL
CHURCH COUNCIL OF CHRIST CHURCH, HIGH HARROGATE**

I report on the accounts of Christ Church, High Harrogate for the year ended 31 December 2021, which are set out on pages 10 to 18.

Respective Responsibilities of the PCC and the Examiner

As members of the PCC you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the members' accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Mr Michael Briggs FCA

Date: 31 March 2022

CHRIST CHURCH, HIGH HARROGATE
CHARITY NUMBER 1131377
Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31 December 2021



STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS						
Voluntary income	2 (a)	110,733	-	6,105	116,838	115,039
Activities for generating funds	2 (b)	1,108	-	-	1,108	1,377
Investments	2 (c)	6,105	-	-	6,105	8,161
Church activities	2 (d)	21,213	-	-	21,213	11,687
TOTAL INCOME		139,159	-	6,105	145,264	136,264
EXPENDITURE						
Raising funds	3 (a)	-	-	-	-	-
Church activities	3 (b)	(123,055)	-	(4,158)	(127,213)	(174,949)
TOTAL EXPENDITURE		(123,055)	-	(4,158)	(127,213)	(174,949)
NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS & FUND TRANSFERS		16,104	-	1,947	18,051	(38,685)
NET GAINS ON INVESTMENTS		29,615	-	-	29,615	(25,411)
TRANSFER BETWEEN FUNDS		-	-	-	-	-
NET (EXPENDITURE) / INCOME		45,719	-	1,947	47,666	(64,096)
TOTAL FUNDS BROUGHT FORWARD	9,10	-	388,891	15,214	404,105	468,201
TOTAL FUNDS CARRIED FORWARD	9,10	45,719	388,891	17,161	451,771	404,105

CHRIST CHURCH, HIGH HARROGATE
CHARITY NUMBER 1131377

**Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31 December 2021**



BALANCE SHEET

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible	5	7,600	8,870
Investments		325,356	295,741
TOTAL FIXED ASSETS		332,956	304,611
CURRENT ASSETS			
Debtors & prepayments	6	4,646	5,717
Cash at bank & in hand	7	125,790	157,131
		130,436	162,848
LIABILITIES			
Creditors - amounts falling due within one year	8	(11,621)	(63,354)
NET CURRENT ASSETS		118,815	99,494
TOTAL ASSETS LESS CURRENT LIABILITIES		451,771	404,105
Creditors - amounts falling due after one year		-	-
TOTAL NET ASSETS		451,771	404,105
PARISH FUNDS			
Unrestricted	9,10	45,719	-
Designated	9,10	388,891	388,891
Restricted	9,10	17,161	15,214
		451,771	404,105

Approved by the PCC and signed on its behalf by: **REVD MATTHEW S. EVANS**

Revd Matthew S Evans - Vicar

Date: **31st MARCH 2022**

The notes on pages 12 to 18 form part of these accounts.

CHRIST CHURCH, HIGH HARROGATE
CHARITY NUMBER 1131377
Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31 December 2021



NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Policies

Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCC's, and with the Regulations 'true and fair view' provisions. They have been prepared under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

Funds

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

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 9.

Incoming Resources

Voluntary income and capital sources - Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Tax recoverable on Gift Aid donations is recognised when the donation is recognised. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain. Funds raised by events are accounted for gross. Sales of sundry items are accounted for gross.

Other income - rental income from the letting of church premises is recognised when the rental is due.

Resources Expended

Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributable to one of the functional categories of resources used in the Statement of Financial Activities ("SOFA"). The Church is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Grants and other charitable giving are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The Parish Share is accounted for when due.

COVID-19

During 2021, COVID-19 has continued to have a significant effect on the ongoing functioning of Christ Church. The PCC has discussed the financial position regularly to agree any necessary actions as a result of the continued impacts of COVID-19. Although the church re-opening in September 2021 has resulted in some improvements to the income, the PCC remain cautious in their financial decision making.

CHRIST CHURCH, HIGH HARROGATE
CHARITY NUMBER 1131377
Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31 December 2021



NOTES TO THE FINANCIAL STATEMENTS (continued)

1 Accounting Policies (continued)

Assets

Consecrated and Benefice Property

Consecrated and benefice property is excluded from the accounts by s.10 (2) (a) of the Charities Act 2011. Accordingly, all expenditure incurred during the year on inalienable and historic buildings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory, which can be inspected at any reasonable time. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1 January 2000 have been capitalised and depreciated as necessary.

Furniture, Fittings and Equipment

Tangible fixed assets costing more than £10,000 (for a single item or group of interdependent items) are capitalised at cost including acquisition costs.

Depreciation

Depreciation is provided on tangible fixed assets at rates calculated to write off cost on a straight-line basis over expected useful economic lives as follows, subject to annual review:

- Freehold land Nil (considered to have an indefinitely long useful life)
- Freehold buildings Nil - see below
- Furniture, fittings & equipment 4-20 years

Investments

Investments are included at market value. The SOFA includes the net gains and losses arising on revaluation at the year end and disposals throughout the year.

CHRIST CHURCH, HIGH HARROGATE
CHARITY NUMBER 1131377
Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31 December 2021



NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Income & Endowments	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
2(a) Voluntary income					
Planned and envelope giving	66,956	-	-	66,956	66,348
Tax recoverable	17,751	-	-	17,751	19,390
Other	15	-	3,253	3,268	2,213
Collections at services	5,410	-	-	5,410	4,063
Donations	20,601	-	2,852	23,453	23,025
Legacies	-	-	-	-	-
Reclaimed VAT	-	-	-	-	-
	110,733	-	6,105	116,838	115,039
2(b) Activities for generating funds					
Parish magazine - Grapevine	1,108	-	-	1,108	1,377
2 (c) Income from investments					
Dividends and interest	6,105	-	-	6,105	8,161
2(d) Income from charitable activities					
Church hall lettings	8,534	-	-	8,534	6,149
Fees for weddings & funerals	12,679	-	-	12,679	5,538
	21,213	-	-	21,213	11,687
Total income	139,159	-	6,105	145,264	136,264

CHRIST CHURCH, HIGH HARROGATE
CHARITY NUMBER 1131377

Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31 December 2021



NOTES TO THE FINANCIAL STATEMENTS (continued)

3 Expenditure	Unrestricted Funds 2021 £	Designated Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
3(a) Raising funds					
Investment management	-	-	-	-	-
Total	-	-	-	-	-
3(b) Church activities					
Parish share	(60,956)	-	-	(60,956)	(68,677)
Away giving	-	-	(1,943)	(1,943)	(2,288)
PCC fees	(2,110)	-	-	(2,110)	(633)
Major church repairs	-	-	-	-	(39,796)
Church running and maintenance					
Music	(230)	-	-	(230)	(709)
Altar expenses	(612)	-	-	(612)	(712)
Heating and lighting	(6,796)	-	-	(6,796)	(6,852)
Insurance	(6,593)	-	-	(6,593)	(6,158)
Repairs and maintenance	(1,892)	-	(1,198)	(3,090)	(3,934)
Printing stationery telephone etc	(4,359)	-	-	(4,359)	(4,991)
Other costs	(4,089)	-	(183)	(4,272)	(3,933)
Depreciation organ, fixtures & fittings	(1,270)	-	-	(1,270)	(1,270)
Salaries and fees	(33,609)	-	(581)	(34,190)	(33,175)
Parish centre costs	(539)	-	-	(539)	(1,515)
Junior Church	-	-	(253)	(253)	(306)
Total	(123,055)	-	(4,158)	(127,213)	(174,949)
Total resources expended	(123,055)	-	(4,158)	(127,213)	(174,949)

CHRIST CHURCH, HIGH HARROGATE
CHARITY NUMBER 1131377
Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31 December 2021



NOTES TO THE FINANCIAL STATEMENTS (continued)

4 Staff Costs	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Salaries & fees	(28,571)	(581)	(29,152)	(27,583)
Pension, tax and social security costs	(5,038)	-	(5,038)	(5,592)
Total staff costs	(33,609)	(581)	(34,190)	(33,175)
			2021	2020
Average no. of employees			2	2

Christ Church PPC participates in the Pension Builder Scheme section of the Church Workers Pension Fund ("CWPF") for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers. CWPF has two sections: the Defined Benefits Scheme and the Pension Builder Scheme, which has a cash balance section known as Pension Builder 2014.

Both sections of the Pension Builder Scheme are classed as defined benefit schemes. Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme. The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SOFA in the year are the contributions payable (2021: £2,754, 2020: £3,018).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022. For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, **Christ Church PPC** could become responsible for paying a share of the failed employer's pension liabilities.

CHRIST CHURCH, HIGH HARROGATE
CHARITY NUMBER 1131377

Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31 December 2021



NOTES TO THE FINANCIAL STATEMENTS (continued)

5 Tangible Fixed Assets

Organ
£

Cost

01 January 2021

25,380

Additions and disposals

-

31 December 2021

25,380

Depreciation

01 January 2021

(16,510)

Charge for year

(1,270)

31 December 2021

(17,780)

Net book values

31 December 2021

7,600

01 January 2021

8,870

6 Debtors & Prepayments

2021

2020

£

£

Accounts receivable

367

906

Debtor - Gift Aid

4,279

4,811

4,646

5,717

7 Cash at Bank & In Hand

2021

2020

£

£

Barclays Bank plc

28,827

75,661

Church Board of Finance

25,026

24,353

Skipton Building Society

34,552

35,005

Yorkshire Bank / Virgin Money

35,518

20,377

Church organisations

1,867

1,735

Petty cash

-

-

125,790

157,131

8 Liabilities: Creditors Amounts Falling Due in One Year

2021

2020

£

£

Agency collections

-

1,798

Accruals

11,621

61,556

11,621

63,354

CHRIST CHURCH, HIGH HARROGATE
CHARITY NUMBER 1131377
Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31 December 2021



NOTES TO THE FINANCIAL STATEMENTS (continued)

9 Funds	01 Jan 2021	Incoming Resources	Outgoing Resources	Net Movement Resources	Investment Gains / (Losses)	Transfer Between Funds	31 Dec 2021
	£	£	£	£	£	£	£
Restricted funds							
Church flowers fund	1,035	91	(183)	(92)	-	-	943
Church lunch club	1,799	385	-	385	-	-	2,184
Charity music recitals	966	-	-	-	-	-	966
Junior Church	759	253	(253)	-	-	-	759
Away giving	-	1,943	(1,943)	-	-	-	-
Choir	980	581	(581)	-	-	-	980
2020 Vision	9,675	2,852	(1,198)	1,654	-	-	11,329
Total restricted funds	15,214	6,105	(4,158)	1,947	-	-	17,161
Designated funds							
Reserves policy	117,341	-	-	-	-	-	117,341
Buildings & grounds	10,000	-	-	-	-	-	10,000
Furnishings/organ fund	6,000	-	-	-	-	-	6,000
Church improvements	60,000	-	-	-	-	-	60,000
2020 Vision	195,000	-	-	-	-	-	195,000
Choir	550	-	-	-	-	-	550
Total designated funds	388,891	-	-	-	-	-	388,891
General fund	-	139,159	(123,055)	16,104	29,615	-	45,719
Total funds	404,105	145,264	(127,213)	18,051	29,615	-	451,771

10 Summary of Assets by Fund	2021 General Funds £	2021 Designated Fund £	2021 Restricted Funds £	2021 Total Funds £	2020 Total Funds £
Tangible fixed assets	-	7,600	-	7,600	8,870
Investments at current value	-	325,356	-	325,356	295,741
Current assets	57,340	55,935	17,161	130,436	162,848
Liabilities					
<i>Amounts falling due < one year</i>	(11,621)	-	-	(11,621)	(63,354)
	45,719	388,891	17,161	451,771	404,105