



THE PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, HIGH HARROGATE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
31 DECEMBER 2023

Registered Charity Number: 1131377

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Aim and Purposes

The Parochial Church Council ("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; Finance; and Environment. 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

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. We follow a liturgical pattern through the year observing the Church seasons. We assist in providing occasions of worship within our local Church of England High School, both for students and staff. We provide occasional specific acts of worship according to local and worldwide events as they arise in any given year. We are pleased to offer:

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- Morning Prayer as a gathered action within the church.
- Evening Prayer as both in-person within the church and via video link.
- Weekly services of Intercessory Prayer as an emailed service to be used at home and 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.
- Mid-week we offer Intercessory Prayers, being a short, quiet service of prayer, where a small group gathers naming individuals, places and situations in prayer; this is available both in-person and emailed to others to use at home through the week. We also offer a simple, said, midweek Holy Communion service with a short address and followed by refreshments ; this serves as an additional service for some and as a main point of gathering and worship for a significant further group, with usually 25-35 present.
- 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; 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 live video link, with Sermon and live sung hymns. This service latterly split between approximately 160 within the church and 5-12 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 28 people.

Our Junior Church provision continues since it restarted during March 2022 and the numbers attending the Junior Church are between 40 and 60 each week. We continue to offer an all-age 10am service on the 1st Sunday each month.

All are welcome to attend our services. At present there are 203 parishioners on the Church Electoral Roll which is slightly below the prior year when it was 209. The average weekly attendance, counted during October, was 147 worshippers aged 16 years and older, 44 children and young people, and 18 video links.

The Easter eve and day services attracted 308 worshippers in-person and a video linked service. Throughout our services for Christmas 2023, we were again able to offer a hybrid pattern of participation and worship. Throughout all Special services over the Advent/Christmas 2023 period, we welcomed 876 people in-person and 14 video links were made. Of the Advent/Christmas 2023 services, 158 in-person and 4 video links were on Christmas Eve, and 277 in-person and 5 video links were on Christmas Day.

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 30 baptisms and 6 weddings and held 13 funerals in our church this year. We also presided at 3 funerals at Stonefall and buried 5 sets of ashes in the church grounds.

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Deanery Synod

Two lay members of the Church at Christ Church currently sit 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

The Church Hall continues to provide a great facility for the local community and is used by many groups each day including many regular groups such as Rainbows, Brownies, Guides, toddler groups, lunch groups, choirs, Alzheimers' and Dementia support groups, RSPB Harrogate, arts groups, keep fit, adult learning and the WI. The hall is a popular meeting place for worshippers seeking a coffee or tea after a service or food during events such as the pantomime or Christmas party from our well-equipped kitchen.

The Parish Centre has also been offered as a Warm-Welcome-Space (WWS) for the community to use during advertised hours. The Warm-Welcome-Space initiative was put in place to support those in the local community who may be in need of a warm space and utilises our Parish Centre which is already being warmed for its users. This has a positive impact on the environment as well as the local community.

We want our church to be open to our community for private prayer and as such the church is usually open 7 days per week.

Pastoral Care

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 support have been advertised and sign-posted through our website. We have received and acted-upon requests for support from those leaving hospital. The church building and Parish Centre have been open and staffed, usually five days per week plus on a Sunday, to provide face-to-face contacts and a place, means and opportunity of nurture, grace and comfort.

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 support. This helps to keep such parishioners involved with Church life and fellowship.

Mission

Helping those in need is a demonstration and direct action of our faith. The accounts show that there was Away Giving of £14,768 during the year, along with continuous week-by-week donations of food, toiletries and cleaning materials to the Harrogate Foodbank and Harrogate Homeless Project. Specific charitable donations are organised each year through our Junior Church, as well as by the whole Church in aid of such groups as Christian Aid. During the Christmas services we supported the 3 charities, one local, one national and one international, White Knights Yorkshire Blood Bikes, Centre Point, and Unicef.

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We continue to keep parishioners informed through our monthly 'Grapevine' magazine of the important matters affecting our Church and with articles that help develop our knowledge and trust in Jesus. In addition, our Weekly Bulletin is available at Sunday and midweek services (and in the Parish Centre and on notice boards throughout the week, as well as via our website) to highlight opportunities for prayer, worship and involvement through the Church and in our surrounding community.

We are grateful for and fortunate to enjoy the benefit each week of our own Choir and Music Group (first Sunday of each month). These help to guide and deepen our engagement with worship and fellowship with each other. Both are led by our Organist and Director of Music, Christine Alp, to whom we are grateful for her leadership and encouragement. As well as enabling worship week-by-week, our Choir and Organist provide opportunities throughout the year for additional services, celebrations and performances specific to seasons of the Church calendar. We are delighted that many new members joined the Choir and Music Group during the year, strengthening the Junior Choir.

Ecumenical Relationships

Although the formal 'Churches Together' network has closed in the town we continue to have welcome and close contact with our neighbouring churches, and to engage in opportunities for shared worship and provision.

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 2023 we have seen a slight increase in both the planned and envelope giving and the collections at services. We are very grateful for all the generous donations and legacies received during the year and note that we were very fortunate to receive a single legacy of £150,221. Income from the church hall lettings increased slightly however income from weddings and funeral fees were lower than in 2022.

Various fundraising activities took place over the year with the 100 Club, the Jumble Sale and the Christmas Fair being the larger contributors, contributing £2,300, £1,700 and £1,500 respectively. These and other such activities (including the Candlemas Meal and Pantomime, the Summer Garden Party and the Christmas Party) aim to be a combination of fund raising, fun and fellowship for the Church and wider community.

Overall expenditure in 2023 was significantly lower than in the 2022, largely due to the Parish Share payments in 2022 which included historical payments relating to the period of the Covid Pandemic. The 2023 Parish Share payments have returned to normal annual levels.

Excluding the Parish Share, other expenditure increased by £26,129. Of this £12,686 related to increased away giving and remaining £13,443 was due to increased running costs of the Church, Parish Centre and salaries and fees.

The accounts on pages 10 to 18 show that Christ Church has, largely due to the generous legacy, a surplus in the year of £120,718. Without this large legacy, Christ Church would have continued to run at a deficit, which is something that the PCC are continuously trying to address.



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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. The PCC reviewed and reassessed the level of reserves during the year such that the level of reserves at December 2023 is deemed adequate to support current activities and cover known risks.

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.

Volunteers

We would like to thank all the volunteers who work so hard to make our Church the lively and vibrant community it is. We want particularly to mention our churchwardens, Mr Tim Bendelow, Mrs Kath Barff, Mr Norman Potter and Mrs Shirley Morris who have continued to help to navigate challenges and offered much leadership and care on our behalf. We also thank Mrs Rachel Lachmann who stepped down in the year.

We are very grateful to our Treasurer, Mrs Shirley Morris and Co-treasurer Rachel Rollinson, for their work in this and other areas of the Church life.

Also, to make particular thanks to those volunteers across the life for the Church. There are many roles that are fulfilled by many volunteers: supporting during the church services, at baptisms, weddings and funerals; provision of the Junior Church and Creche; minibus drivers; provision of choir and music; maintenance of the grounds and buildings; flowers; pastoral support; safeguarding; health and safety; environmental considerations; fundraising; financial processes; and many more.

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.

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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 2023.

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.

Environmental impact

The PCC recognises that we need to play our part in considering the impact that our Church has on the environment. A committee was set up during 2022 with the aim that the Church can become carbon net-zero by 2030. Currently the Church does buy carbon offsets, however the PCC aim to move, as quickly as possible, to assess and reduce utilisation.



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THE PAROCHIAL CHURCH COUNCIL

Wardens

Mr T Bendelow
Mr N Potter
Mrs K Barff
Mrs S Morris (and Treasurer)

Members of Harrogate Deanery Synod

Miss B Hamer
Mrs C Jack

Elected Members

	Until		Until
Mrs R Rollinson	2024	Mrs L Lever	2026
Mrs C Jack	2024	Mr D Burns	2026
Mrs E Leatherbarrow	2025	Mrs E Mottershead	2026
Mrs R Skaife-Clarke	2025	Mr S Thwaites	2026

Co-opted Members

Mr P Mottershead (Secretary)
Mrs J Boyd (Safeguarding Officer)

Clergy

Revd Matthew S Evans
Revd Caroline Taylor

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.

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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 2023, 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: 12 MAY 2024

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STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds 2023 £	Designated Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS						
Voluntary income	2 (a)	274,019	-	18,722	292,741	129,048
Activities for generating funds	2 (b)	1,106	-	-	1,106	1,305
Investments	2 (c)	8,256	-	-	8,256	6,960
Church activities	2 (d)	37,190	-	-	37,190	39,421
TOTAL INCOME		320,571	-	18,722	339,293	176,734
EXPENDITURE						
Raising funds	3 (a)	-	-	-	-	-
Church activities	3 (b)	(214,197)	-	(16,984)	(231,181)	(321,363)
TOTAL EXPENDITURE		(214,197)	-	(16,984)	(231,181)	(321,363)
NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS & FUND TRANSFERS		106,374	-	1,738	108,112	(144,629)
NET GAINS / (LOSS) ON INVESTMENTS		12,606	-	-	12,606	(28,063)
TRANSFER BETWEEN FUNDS		(30,962)	30,962	-	-	-
NET INCOME / (EXPENDITURE)		88,018	30,962	1,738	120,718	(172,692)
TOTAL FUNDS BROUGHT FORWARD	9,10	-	260,038	19,041	279,079	451,771
TOTAL FUNDS CARRIED FORWARD	9,10	88,018	291,000	20,779	399,797	279,079

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BALANCE SHEET

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible	5	5,060	6,330
Investments		245,430	297,293
TOTAL FIXED ASSETS		250,490	303,623
CURRENT ASSETS			
Debtors & prepayments	6	8,719	4,719
Cash at bank & in hand	7	150,670	50,495
		159,389	55,214
LIABILITIES			
Creditors - amounts falling due within one year	8	(10,082)	(79,758)
NET CURRENT ASSETS/(LIABILITIES)		149,307	(24,544)
TOTAL ASSETS LESS CURRENT LIABILITIES		399,797	279,079
Creditors - amounts falling due after one year		-	-
TOTAL NET ASSETS		399,797	279,079
PARISH FUNDS			
Unrestricted	9,10	88,018	-
Designated	9,10	291,000	260,038
Restricted	9,10	20,779	19,041
		399,797	279,079

Approved by the PCC and signed on its behalf by:

Revd Matthew S Evans

Revd Matthew S Evans - Vicar

Date: 20th MARCH 2024

APCM 12th MAY 2024

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

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.

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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 above
- 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.



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NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Income & Endowments	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
2(a) Voluntary income					
Planned and envelope giving	73,343	-	-	73,343	69,090
Tax recoverable	21,208	-	-	21,208	17,451
Other	5,946	-	-	5,946	4,494
Collections at services	8,783	-	-	8,783	7,306
Donations	8,563	-	18,722	27,285	20,707
Legacies	155,221	-	-	155,221	10,000
Reclaimed VAT	955	-	-	955	-
	274,019	-	18,722	292,741	129,048
2(b) Activities for generating funds					
Parish magazine - Grapevine	1,106	-	-	1,106	1,305
2 (c) Income from investments					
Dividends and interest	8,256	-	-	8,256	6,960
2(d) Income from charitable activities					
Church hall lettings	26,569	-	-	26,569	23,803
Fees for weddings & funerals	10,621	-	-	10,621	15,618
	37,190	-	-	37,190	39,421
Total income	320,571	-	18,722	339,293	176,734

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NOTES TO THE FINANCIAL STATEMENTS (continued)

3 Expenditure	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2023	2022
	£	£	£	£	£
3(a) Raising funds					
Investment management	-	-	-	-	-
Total	-	-	-	-	-
3(b) Church activities					
Parish share	(118,919)	-	-	(118,919)	(235,230)
Away giving	-	-	(14,768)	(14,768)	(2,082)
PCC fees	(1,432)	-	-	(1,432)	(1,308)
Major church repairs	-	-	-	-	-
Church running and maintenance					
Music	-	-	(400)	(400)	(729)
Altar expenses	(783)	-	-	(783)	(685)
Heating and lighting	(15,534)	-	-	(15,534)	(11,572)
Insurance	(6,526)	-	-	(6,526)	(6,645)
Repairs and maintenance	(11,265)	-	-	(11,265)	(6,391)
Printing stationery telephone etc	(4,329)	-	-	(4,329)	(4,563)
Other costs	(6,330)	-	(1,373)	(7,703)	(5,675)
Depreciation organ, fixtures & fittings	(1,270)	-	-	(1,270)	(1,270)
Salaries and fees	(45,058)	-	(443)	(45,501)	(42,589)
Parish centre costs	(2,516)	-	-	(2,516)	(1,443)
Junior Church	(235)	-	-	(235)	(1,181)
Total	(214,197)	-	(16,984)	(231,181)	(321,363)
Total resources expended	(214,197)	-	(16,984)	(231,181)	(321,363)

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NOTES TO THE FINANCIAL STATEMENTS (continued)

4 Staff Costs	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
Salaries & fees	(37,926)	(443)	(38,369)	(36,201)
Pension, tax and social security costs	(7,132)	-	(7,132)	(6,388)
Total staff costs	(45,058)	(443)	(45,501)	(42,589)
			2023	2022
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 (2023: £2,754, 2022: £2,754).

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. For the Pension Builder 2014 section, the 2019 valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time. The next valuation is due as at 31 December 2022. Calculations for this are currently under way.

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.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

5 Tangible Fixed Assets

Organ
£

Cost

01 January 2023

25,380

Additions and disposals

-

31 December 2023

25,380

Depreciation

01 January 2023

(19,050)

Charge for year

(1,270)

31 December 2023

(20,320)

Net book values

31 December 2023

5,060

01 January 2023

6,330

6 Debtors & Prepayments

2023 **2022**

£ **£**

Accounts receivable

1,850 481

Debtor - Gift Aid

6,869 4,238

8,719 4,719

7 Cash at Bank & In Hand

2023 **2022**

£ **£**

Barclays Bank plc

94,599 16,980

Church Board of Finance

27,251 25,950

Virgin Money

28,820 7,565

Petty cash

- -

150,670 50,495

8 Liabilities: Creditors Amounts Falling Due in One Year

2023 **2022**

£ **£**

Agency collections

- -

Accruals

10,082 79,758

10,082 79,758

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NOTES TO THE FINANCIAL STATEMENTS (continued)

9 Funds	01 Jan 2023	Incoming Resources	Outgoing Resources	Net Movement Resources	Investment Gains / (Losses)	Transfer Between Funds	31 Dec 2023
	£	£	£	£	£	£	£
Restricted funds							
Church flowers fund	501	330	(630)	(300)	-	-	201
Link lunch	2,084	-	-	-	-	(2,084)	-
Meet & Eat	324	1,404	(681)	723	-	2,084	3,131
Away giving	-	14,768	(14,768)	-	-	-	-
Vicar's Discretionary Fund	1,613	-	-	-	-	-	1,613
Choir	1,019	225	(905)	(680)	-	-	339
2020 Vision	13,500	1,995	-	1,995	-	-	15,495
Total restricted funds	19,041	18,722	(16,984)	1,738	-	-	20,779
Designated funds							
Reserves policy	119,038	-	-	-	-	30,962	150,000
Furnishings/organ fund	6,000	-	-	-	-	-	6,000
Church improvements	10,000	-	-	-	-	-	10,000
2020 Vision	125,000	-	-	-	-	-	125,000
Total designated funds	260,038	-	-	-	-	30,962	291,000
General fund	-	320,571	(214,197)	106,374	12,606	(30,962)	88,018
Total funds	279,079	339,293	(231,181)	108,112	12,606	-	399,797

10 Summary of Assets by Fund

	2023	2023	2023	2023	2022
	General Funds	Designated Fund	Restricted Funds	Total Funds	Total Funds
	£	£	£	£	£
Tangible fixed assets	-	5,060	-	5,060	6,330
Investments at current value	-	245,430	-	245,430	297,293
Current assets	98,100	40,510	20,779	159,389	55,214
Liabilities					
<i>Amounts falling due < one year</i>	(10,082)	-	-	(10,082)	(79,758)
	88,018	291,000	20,779	399,797	279,079