



**Annual Report
and
Financial Statements
of the
Christ Church (United Reformed) Petts Wood Charity
Charity Number: 1131806
for the year ended 30 June 2025**

Minister:

Bankers:
HSBC
249 High St, Orpington, Kent, BR6 0NR

Metro
4 Nugent Retail Park, Cray Ave, Orpington, Kent, BR5 3RP

Independent Examiner:
Mrs Marion Moore
10 Barnfield Wood Road, Beckenham, Kent, BR3 6SR

CHRIST CHURCH (UNITED REFORMED) CHURCH CHARITY

MISSION STATEMENT

Christ Church is a worshipping, welcoming and proclaiming Christian community, wishing to learn, grow spiritually and serve its local neighbourhood whilst being alive to the needs of an ever-changing world.

Mission Priorities

Prayer

- To increase the number of individuals who feel comfortable around prayer
- To establish a congregation which will bring all things to God in prayer
- To become a faith filled community of people who on a personal level think deeply about their faith and their relationship with God

Welcoming & Diverse

- To be a church where people feel welcome and that they belong
- To become a church that recognises and celebrates diversity
- To offer safe, attractive and comfortable surroundings to those who come to our premises

Relevant & Accessible

- To offer ways of being church that will accommodate current lifestyles
- To increase the number of families associated with the local church
- To be more visible in our response to global, national and local situations

Becoming a Greener Church

- To be awarded our GOLD Eco-church status (currently silver)

BACKGROUND

The Church Meeting: Under the constitution of the United Reformed Church the Church Meeting at Christ Church Petts Wood provides church members the opportunity through discussion, responsible decision and care for one another,

- to strengthen each other's faith
- and to foster the life, work and mission of the Church.

It also has the responsibility for the maintenance of Christ Church's buildings and its grounds which are owned by the United Reformed Church Southern Synod Trust. The responsibility for the maintenance of the minister's manse in Petts Wood is jointly managed by Christ Church, Petts Wood and Camberwell United Reformed Church until November 2024. From December 2024 it is solely managed by Christ Church Petts Wood. The manse in which Christ Church's minister normally resides is owned by the United Reformed Church Southern Synod Trust.

The Elders Meeting: Amongst other things, the Elders Meeting has responsibility

- To work with the minister in fostering in the congregation a concern for witness and service to the community
- to provide regular public worship
- to make recommendations to the Church Meeting concerning arrangements for the proper maintenance of buildings and the general oversight of all the financial responsibilities of the local church
- to ensure that safeguarding measures are in place and are regularly reviewed and that health and safety issues are monitored and addressed

Members of the Elders Meeting are the Trustees of Christ Church (United Reformed) Petts Wood Charity

HISTORY OF REGISTRATION

In 2009 the Church registered with the Charity Commission in its own right as per the Charities Act 2006. The Church Meeting approved the name of the Charity as "Christ Church (United Reformed) Petts Wood Charity". Members of the Elders Meeting were appointed as Trustees of the Charity as from September 2009.

TRUSTEES

Members of the Elders Meeting and Trustees are either ex officio or elected by the Church Meeting in accordance with the regulations as laid down by the United Reformed Church.

Two Elders came to the end of their natural terms of service three new Elders joined in November 2024.

During the year the following served on the Elders Meeting and as Trustees:

Trustees	Elected as Trustee	Ceased as Trustee
Martin Leonard	September 2009	
Katherine Copley	January 2015	
Susan Calvett	January 2018	December 2024
The Revd Nadene Snyman	February 2019	November 2024
Peter Dale	January 2021	October 2024
Jacqui Degraft-Johnson	January 2021	October 2024
Rachel Millington	January 2021	
Hilary Miles	January 2023	
Diane Hatch	January 2024	
Christopher Fosten	January 2024	October 2024
Sally Codling	November 2024	
Martin Fosten	November 2024	
Patricia Perry	November 2024	

COMMITTEES

Members of the Elders Meeting for the following calendar year are elected at the Church's Annual General Meeting held in November. The Elders Meeting meets seven times a year.

Working Groups are also appointed at the November Church Meeting. These groups meet regularly and work to support the Elders Meeting in achieving the Church's Mission Statement. They also make reports and recommendations to the Elders Meeting and to Church Meeting. Church Meeting meets six times a year.

The Working Groups are:

- Finance Group (which reports to every Elders Meeting)
- Property Group
- Children's and Youth Ministry Working Group
- Hospitality and Fellowship Group
- Pastoral Care Group
- Worship Group
- World Church and Social Action Group (Incorporating the Green Group)
- Technology, Media & Communications

CHURCH MEMBERSHIP: A Church membership roll is kept. On 1st January 2025 there were 108 members.

REVIEW OF THE YEAR

July 2024 to July 2025 has seen changes for Christ Church, mostly due to our Minister, Revd Nadene Snyman moving on from Petts Wood to take on a new pastorate in North Yorkshire. Our Church family has come together to continue to put the mission of Christ Church Petts Wood at the heart of what we do.

Our services at Christmas & Easter have been really special times and we shared in a variety of services including a toy service, nativity, carol services, family Christmas worship, Maundy Thursday meal and participated in the Good Friday Walk of Witness with Petts Wood Churches Together.

The average attendance on a Sunday morning which is a combination of in person and online attendance including children is around 112. Services over the past year have been led by a variety of Ministers and preachers and we are very grateful to Revd Bill Bowman, Mark Dennis & Martin Leonard for taking the majority of the services and the remainder of our preaching schedule has been supplemented by visiting preachers or members of the congregation.

The Church of Youth continues to meet each week and Messy Church continues to run monthly. Our Youth group has a small but core membership and enjoys meeting once a month and many of them volunteer in other aspects of Church life. All those who work with children and youth have been DBS checked, and the Safeguarding Policy is continually reviewed and updated where necessary.

The church has continued to sponsor the Petts Wood Playgroup for Children with Special Needs through the provision of accommodation, volunteers and services.

Pastoral care continues to be a very important part of our mission, and this has been even more important in a year that has seen some quite a lot of bereavement within our fellowship.

All our uniformed organisations continue to meet in the halls and nearly 100 young people attend each week as part of these groups.

All these activities are made possible through the voluntary help of church members and of people associated with the church.

The church has continued to support the Leprosy Mission, Christian Aid and Commitment for Life (which is a partnership between the United Reformed Church and Christian Aid) through donations from individual members. Other charities were also similarly supported through gifts of money or goods – for example the Hayes URC Foodbank.

The Elders and Church Meeting have continued to implement a programme of initiatives in furtherance of their vision for the church over the next few years especially as we look towards the future and hopefully being able to formally declare a vacancy over the next year.

Katherine Copley
Church Secretary

October 2025

FINANCE REVIEW

The charity's income for the year returned to normal income levels. This meant that the accounts were again eligible to be prepared on a Receipts and Payments basis but the Trustees agreed to remain on the accruals basis on in future years.

The financial results from 1 July 2024 to 30 June 2025 shows a deficit of £80,953. The deficit is attributed to the final bills on the hall complex £83,558 where income was received in previous financial years. It should be noted that the general fund was in balance for the year. The finance committee continue to review its accounting policy and budgets.

RESERVES POLICY

The Trustees aim to build up free reserves by the transfer of £15,000 into dedicated reserves at the beginning of each Financial Year if funds allow. This is to enable a dedicated fund to be built up to cover major capital expenditure on building works over the next 10 years.

The balance of the Reserves fund at the end of June 2025 is £49,175.

RISK MANAGEMENT

The Trustees have assessed major risks to which the church is exposed, in particular those related to operational and financial risks and are satisfied that systems are in place to mitigate its exposure to major risks. The principle risks and uncertainties currently facing the charity are considered to be:

- Financial risk: The age of the building will require unexpected repairs costs that potentially be unaffordable by its current income and reserve level.
- Risk in connection with working with children, young adults and vulnerable adults: The church volunteers have regular contact with children and adults. The risk is that the appropriate level of due care over these individuals is not adequate.
- Risk in keyman dependency for important roles in running and maintenance of the Church.

Our plans and strategies for managing these risks include:

- Regular meetings of the Trustees, Finance and other related sub committees monitoring income and expenditure.
- Spreading money between banks to reduce risk if banks collapse.
- Dual authority on banks accounts to safeguard the church's expenditure.
- Reduce the risk of keyman dependency.
- Review and produce policies for finance.
- Maintaining adequate insurance, ensuring adequate reserve is held, the use of intruder alarms and relevant procedures for evacuation of the building.
- Have appropriate safeguarding training and policies in place.

Martin Leonard
Church Treasurer

October 2025

Statement of Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period.


In preparing these financial statements, the Trustees are required to:

- a) select suitable accounting policies and apply them consistently;
- b) observe the methods and principles in the Charities SORP;
- c) make judgments and estimates that are reasonable and prudent;
- d) state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- e) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees on 5 Nov 25 and signed on its behalf.



MARTIN LEONARD

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRIST CHURCH (UNITED REFORMED) PETTS WOOD CHARITY

I report to the charity trustees on my examination of the accounts of the charity for the year ended 30 June 2025.

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 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 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 accordance with section 130 of the Act; or
2. the accounts did not accord with those records; or
3. 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.



Marion Moore FCA DChA
10 Barnfield Wood Road
Beckenham BR3 6SR

12 November 2025

Christ Church (United Reformed) Petts Wood Charity

Statement of financial activities and Income and expenditure account
for the year ended 30 June 2025

	Note	General fund £	Designated funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:						
Donations and legacies	4	69,581	1,596	11,799	82,976	361,697
Charitable activities	5	53,857	2,385	-	56,242	42,706
Other trading activities		711	-	-	711	-
Investments		2,717	-	-	2,717	3,718
Total income		126,866	3,981	11,799	142,646	408,121
Expenditure on:						
Raising funds		-	-	-	-	-
Charitable activities		125,494	5,360	91,297	222,151	307,210
Governance		1,448	-	-	1,448	1,545
Total expenditure	6	126,942	5,360	91,297	223,599	308,755
Net income/(expenditure)		(76)	(1,379)	(79,498)	(80,953)	99,366
Transfers between funds	11	(1,199)	(4,556)	5,755	-	-
Net movement in funds		(1,275)	(5,935)	(73,743)	(80,953)	99,366
Reconciliation of funds						
Total funds brought forward		50,366	78,826	145,280	274,472	175,106
Total funds carried forward	11	49,091	72,891	71,537	193,519	274,472

All of the above results derive from continuing activities.

There were no other recognised gains and losses other than those stated above.


Movements in funds are disclosed in note 11 to the financial statements.

Christ Church (United Reformed) Petts Wood Charity

Balance sheet
as at 30 June 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	8		1,956		8,042
Total fixed assets			<u>1,956</u>		<u>8,042</u>
Current assets					
Debtors	9	13,512		11,903	
Cash at bank and in hand		<u>182,170</u>		<u>276,135</u>	
Total current assets		195,682		288,038	
Creditors: amounts falling due within one year	10	<u>(4,119)</u>		<u>(21,608)</u>	
Net current assets/(liabilities)			191,563		266,430
Total assets less current liabilities			<u>193,519</u>		<u>274,472</u>
Creditors: amounts falling due after more than one year					
Provisions for liabilities and charges					
Net assets	12		<u><u>193,519</u></u>		<u><u>274,472</u></u>
The funds of the charity:					
Restricted funds			71,537		145,280
Unrestricted funds:					
- General funds		49,091		50,366	
- Designated funds		<u>72,891</u>		<u>78,826</u>	
Total unrestricted funds			121,982		129,192
Total charity funds	11		<u><u>193,519</u></u>		<u><u>274,472</u></u>

The accounts were approved and authorised for issue by the trustees on 5 November 2025 and signed on their behalf by:


 MARTIN LEONARD

Christ Church (United Reformed) Petts Wood Charity

Notes to the accounts
for the year ended
30 June 2025

1 Statutory information

Christ Church (United Reformed) Petts Wood Charity is a registered charity, no. 1131806.

2 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

(i) Basis of preparation

The financial statements have been prepared in accordance with the relevant version of the 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) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'.

This departure has involved following the relevant version of the 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) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Christ Church (United Reformed) Petts Wood Charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in Sterling, which is the functional currency of the charity.

Monetary amounts in these financial statements are rounded to the nearest £1.

(ii) Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The Trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

(iii) Fund accounting

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Christ Church (United Reformed) Petts Wood Charity

Notes to the accounts
for the year ended
30 June 2025

2 Accounting policies (cont'd)

(iv) Income recognition

Income is recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds
- receipt of the income is considered probable
- the amount can be measured reliably.

The following specific policies are applied to particular categories of income:

- Donated goods, services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- For legacies, entitlement is taken as the earlier of the date on which either:
 - the charity is aware that probate has been granted, the estate has been finalised and notification has been made to the charity that a distribution will be made, or
 - when a distribution is received from the estate.

Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, the legacy is treated as a contingent asset and disclosed if material.

- Investment income is recognised on an accruals basis.
- Income received in advance of the charity becoming entitled to it is deferred until such time as the services have been provided.

(v) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

- Costs of raising funds comprise the costs associated with attracting voluntary income and activities for generating funds.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the examination fees and costs linked to the strategic management of the charity.

Christ Church (United Reformed) Petts Wood Charity

Notes to the accounts
for the year ended
30 June 2025

2 Accounting policies (cont'd)

(vi) Fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation. The cost of minor additions or those costing below £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life. The expected useful lives are as follows:

Computers	3 years
Fixtures, fittings and other equipment	5 years

The title of the church and the manse is vested in the URC Southern Synod Trust company and accordingly they are not assets of the charity and are not included within these financial statements.

(viii) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

(ix) Current asset investments

Current asset investments include deposits held with a maturity of between three and twelve months.

(x) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

(xi) Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

(xii) Financial instruments

The trust only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Christ Church (United Reformed) Petts Wood Charity

Notes to the accounts
for the year ended
30 June 2025

3 Comparative Statement of Financial Activities

	<u>General fund</u>	<u>Designated funds</u>	<u>Restricted funds</u>	<u>Total funds 2024</u>
	£	£	£	£
Income from:				
Donations and legacies	77,403	616	283,678	361,697
Charitable activities	40,670	2,036	-	42,706
Other trading activities	-	-	-	-
Investments	3,718	-	-	3,718
Total income	<u>121,791</u>	<u>2,652</u>	<u>283,678</u>	<u>408,121</u>
Expenditure on:				
Raising funds	-	-	-	-
Charitable activities	106,487	5,147	195,576	307,210
Governance	1,545	-	-	1,545
Total expenditure	<u>108,032</u>	<u>5,147</u>	<u>195,576</u>	<u>308,755</u>
Net income/(expenditure)	13,759	(2,495)	88,102	99,366
Transfers between funds	(15,000)	14,784	216	-
Net movement in funds	<u>(1,241)</u>	<u>12,289</u>	<u>88,318</u>	<u>99,366</u>
Reconciliation of funds				
Total funds brought forward	51,607	66,537	56,962	175,106
Total funds carried forward	<u><u>50,366</u></u>	<u><u>78,826</u></u>	<u><u>145,280</u></u>	<u><u>274,472</u></u>

Christ Church (United Reformed) Petts Wood Charity

Notes to the accounts
for the year ended
30 June 2025

4 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2025	Unrestricted funds	Restricted funds	Total 2024
	£	£	£	£	£	£
Free Will Offerings	50,697	-	50,697	49,467	-	49,467
Gift Aid	11,203	-	11,203	11,161	-	11,161
Cash collections	3,609	-	3,609	3,768	-	3,768
Donations	3,713	5,009	8,722	6,114	900	7,014
Charity appeals	-	2,742	2,742	-	2,685	2,685
Halls donations	-	20	20	-	75,104	75,104
Contribution to manse exps	1,955	-	1,955	-	-	-
Legacies	-	-	-	7,509	-	7,509
Grants:						
URC Southern Synod	-	4,028	4,028	-	1,989	1,989
Trinity Trust	-	-	-	-	60,000	60,000
Garfield Weston	-	-	-	-	20,000	20,000
Benefact Trust	-	-	-	-	38,000	38,000
URC Southern Synod	-	-	-	-	85,000	85,000
Total	<u>71,177</u>	<u>11,799</u>	<u>82,976</u>	<u>78,019</u>	<u>283,678</u>	<u>361,697</u>

5 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2025	Unrestricted funds	Restricted funds	Total 2024
	£	£	£	£	£	£
Hospitality working group	-	-	-	69	-	69
Messy church	292	-	292	42	-	42
Little Fishes on Friday	1,510	-	1,510	1,307	-	1,307
Tuesday Toddlers	874	-	874	697	-	697
Lettings	51,915	-	51,915	40,239	-	40,239
Weddings & funerals	1,397	-	1,397	133	-	133
Other	254	-	254	219	-	219
	<u>56,242</u>	<u>-</u>	<u>56,242</u>	<u>42,706</u>	<u>-</u>	<u>42,706</u>

Christ Church (United Reformed) Petts Wood Charity

Notes to the accounts
for the year ended
30 June 2025

6 Expenditure

	Unrestricted funds	Restricted funds	Total 2025	Unrestricted funds	Restricted funds	Total 2024
	£	£	£	£	£	£
Charitable activities:						
Charity Appeals	-	2,850	2,850	-	1,842	1,842
Ministry and Mission	60,220	-	60,220	57,014	-	57,014
Pulpit Supply	320	-	320	280	-	280
Ministers' expenses	57	-	57	843	-	843
Repairs & maintenance	4,739	4,028	8,767	6,890	-	6,890
Halls	-	83,558	83,558	-	191,249	191,249
Insurance	8,419	-	8,419	7,926	-	7,926
Gas, electricity & water	14,258	-	14,258	7,329	-	7,329
Waste	1,252	-	1,252	1,172	-	1,172
Telephone & broadband	897	-	897	789	-	789
Heating	7,946	-	7,946	1,292	-	1,292
Manse expenses	8,289	-	8,289	5,908	1,989	7,897
CCLI License	938	-	938	904	-	904
Postage & stationery	766	-	766	464	-	464
Other expenses	463	-	463	255	-	255
Cleaning	7,926	-	7,926	7,059	-	7,059
Finance working group	515	-	515	350	-	350
Worship working group	422	-	422	245	-	245
Pastoral working group	156	-	156	136	-	136
Hospitality working group	1,172	-	1,172	68	-	68
Servery refreshments	53	-	53	156	-	156
Technology, Comms & Me	2,292	-	2,292	2,474	-	2,474
Disciple & witness working	153	-	153	30	-	30
Eco church	461	-	461	344	-	344
Youth & Family worker	-	861	861	-	-	-
Church of Youth/Youth grc	661	-	661	432	-	432
Messy Church	293	-	293	415	-	415
Little Fishes	230	-	230	-	-	-
Weddings & funerals	160	-	160	85	-	85
Organist	2,030	-	2,030	2,220	-	2,220
Depreciation	6,086	-	6,086	5,586	496	6,082
Bad and doubtful debts	(320)	-	(320)	968	-	968
	<u>130,854</u>	<u>91,297</u>	<u>222,151</u>	<u>111,634</u>	<u>195,576</u>	<u>307,210</u>
Governance costs						
Independent examination	800	-	800	800	-	800
Training	648	-	648	745	-	745
	<u>1,448</u>	<u>-</u>	<u>1,448</u>	<u>1,545</u>	<u>-</u>	<u>1,545</u>
Total expenditure	<u>132,302</u>	<u>91,297</u>	<u>223,599</u>	<u>113,179</u>	<u>195,576</u>	<u>308,755</u>

Christ Church (United Reformed) Petts Wood Charity

Notes to the accounts
for the year ended
30 June 2025

7 Staff and trustee remuneration and related party transactions

The charity does not employ any staff.

None of the Trustees have been paid any remuneration or received any other benefits from employment with the charity or a related entity (2024: £nil). The minister received a stipend paid by the United Reformed Church.

The charity contributes to the Ministry and Mission fund of the United Reformed Church which provides for the cost of providing ministry (including stipends, pension contributions, training and other benefits for ministers), running the denomination and the mission of the wider church.

The minister and one other trustee were paid expenses of £416 in the year in relation to travel and training (2024: £707)

The aggregate amount of donations received from trustees in the year was £6,770 (2024: £8,506).

There were no other related party transactions (2024: none).

8 Tangible fixed assets

	<u>Fixtures & Fittings</u>	<u>Audio visual</u>	<u>Computer Equipment</u>	<u>Total</u>
	£	£	£	£
Cost				
At 1 July 2024	4,776	25,650	3,899	34,325
Additions		-		-
Disposals	-	-	(3,899)	(3,899)
At 30 June 2025	<u>4,776</u>	<u>25,650</u>	<u>-</u>	<u>30,426</u>
Accumulated depreciation				
At 1 July 2024	1,864	20,520	3,899	26,283
Charge for the year	956	5,130	-	6,086
Disposals	-	-	(3,899)	(3,899)
At 30 June 2025	<u>2,820</u>	<u>25,650</u>	<u>-</u>	<u>28,470</u>
Net book value				
At 30 June 2025	<u>1,956</u>	<u>-</u>	<u>-</u>	<u>1,956</u>
At 30 June 2024	<u>2,912</u>	<u>5,130</u>	<u>-</u>	<u>8,042</u>

Christ Church (United Reformed) Petts Wood Charity

Notes to the accounts
for the year ended
30 June 2025

9 Debtors

	<u>2025</u>	<u>2024</u>
	£	£
Trade debtors	2,032	1,047
Prepayments and accrued income	11,480	10,856
Total	<u>13,512</u>	<u>11,903</u>

10 Creditors: amounts falling due within one year

	<u>2025</u>	<u>2024</u>
	£	£
Monies held for Petts Wood Churches Together	589	629
Halls	-	18,998
Accruals	2,430	1,981
Letting deposits	1,100	-
Total	<u>4,119</u>	<u>21,608</u>

Christ Church (United Reformed) Petts Wood Charity

Notes to the accounts
for the year ended
30 June 2025

11 Movements in funds

	<u>At 1 July</u> <u>2024</u> £	<u>Incoming</u> <u>resources</u> £	<u>Outgoing</u> <u>resources</u> £	<u>Transfers</u>	<u>At 30 June</u> <u>2025</u> £
Restricted funds:					
Charitable causes	2,257	2,742	(2,850)	200	2,349
Girls brigade	887	-	-	(887)	-
Piano	128	-	-	-	128
Bowls Club	3,619	917	-	(3,000)	1,536
Defibrillator	126	-	-	-	126
Garden	(571)	-	-	571	-
Roof & Halls	78,834	20	(83,558)	7,984	3,280
URC maintenance grants	-	4,028	(4,028)	-	-
Youth & family worker	60,000	4,092	(861)	887	64,118
Total restricted funds	<u>145,280</u>	<u>11,799</u>	<u>(91,297)</u>	<u>5,755</u>	<u>71,537</u>
Unrestricted funds:					
Designated funds:					
Little Fishes	7,989	1,510	(230)	(4,010)	5,259
Local Community	1,413	-	-	-	1,413
Orchestra	2,734	150	-	-	2,884
Audio visual	9,978	-	(5,130)	-	4,848
Renovation	49,175	-	-	-	49,175
Sanctuary	(54)	-	-	54	-
Tuesday Toddlers	3,195	875	-	-	4,070
Coffee stop	466	717	-	(600)	583
Designated legacies					
Administration legacy	40	-	-	-	40
Osborne legacy	-	-	-	-	-
Kitchen	2,820	-	-	-	2,820
Luncheon club	1,070	729	-	-	1,799
Total designated funds	<u>78,826</u>	<u>3,981</u>	<u>(5,360)</u>	<u>(4,556)</u>	<u>72,891</u>
General fund	50,366	126,866	(126,942)	(1,199)	49,091
Total unrestricted funds	<u>129,192</u>	<u>130,847</u>	<u>(132,302)</u>	<u>(5,755)</u>	<u>121,982</u>
Total funds	<u>274,472</u>	<u>142,646</u>	<u>(223,599)</u>	<u>-</u>	<u>193,519</u>

Christ Church (United Reformed) Petts Wood Charity

Notes to the accounts
for the year ended
30 June 2025

11 Movements in funds (Cont'd)

Movements in funds - previous year

	<u>At 1 July</u> <u>2023</u> £	<u>Incoming</u> <u>resources</u> £	<u>Outgoing</u> <u>resources</u> £	<u>Transfers</u>	<u>At 30 June</u> <u>2024</u> £
Restricted funds:					
Charitable causes	1,414	2,685	(1,842)	-	2,257
Girls brigade	887	-	-	-	887
Piano	128	-	-	-	128
Bowls Club	2,719	900	-	-	3,619
Defibrillator	126	-	-	-	126
Garden	(571)	-	-	-	(571)
Roof & Halls	52,259	218,104	(191,745)	216	78,834
URC maintenance grants	-	1,989	(1,989)	-	-
Youth & family worker		60,000	-	-	60,000
Total restricted funds	<u>56,962</u>	<u>283,678</u>	<u>(195,576)</u>	<u>216</u>	<u>145,280</u>
Unrestricted funds:					
Designated funds:					
Little Fishes	6,682	1,307	-	-	7,989
Local Community	1,413	-	-	-	1,413
Orchestra	2,584	150	-	-	2,734
Audio visual	15,125	-	(5,147)	-	9,978
Renovation	34,175	-	-	15,000	49,175
Sanctuary	(54)	-	-	-	(54)
Tuesday Toddlers	2,498	697	-	-	3,195
Coffee stop		466	-	-	466
Designated legacies					
Administration legacy	40				40
Osborne legacy	216	-	-	(216)	-
Kitchen	2,820	-	-		2,820
Luncheon club	1,038	32	-	-	1,070
Property legacy	-		-	-	-
Total designated funds	<u>66,537</u>	<u>2,652</u>	<u>(5,147)</u>	<u>14,784</u>	<u>78,826</u>
General fund	51,607	121,791	(108,032)	(15,000)	50,366
Total unrestricted funds	<u>118,144</u>	<u>124,443</u>	<u>(113,179)</u>	<u>(216)</u>	<u>129,192</u>
Total funds	<u>175,106</u>	<u>408,121</u>	<u>(308,755)</u>	<u>-</u>	<u>274,472</u>

Christ Church (United Reformed) Petts Wood Charity

Notes to the accounts
for the year ended
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11 Movements in funds (Cont'd)

Purposes of restricted funds

Restricted funds arise primarily from appeals for particular projects of the charity or other charitable causes for which the church has opened an appeal.

URC maintenance grants are claimable against specific items of maintenance of the church building and the manse.

Purposes of designated funds

Designated funds may arise from income given in relation to particular activities of the church.

The Elders may also designate funds for specific projects.

Legacies with no restrictions on their use are generally held as a designated fund until directed by the Elders to a specific project.

Where a surplus arises on the general fund in the year, the Elders may designate part of that surplus in the following year to the renovation fund in order to provide for major maintenance which may arise in future years.

12 Analysis of net assets between funds

	<u>Unrestricted funds</u> £	<u>Designated funds</u> £	<u>Restricted funds</u> £	<u>Total funds</u> £
Tangible fixed assets	456	-	1,500	1,956
Net current assets	48,635	72,891	70,037	191,563
Net assets at 30 June 2025	<u>49,091</u>	<u>72,891</u>	<u>71,537</u>	<u>193,519</u>

Analysis of net assets between funds - previous year

	<u>Unrestricted funds</u> £	<u>Designated funds</u> £	<u>Restricted funds</u> £	<u>Total funds</u> £
Tangible fixed assets	912	5,130	2,000	8,042
Net current assets	49,454	73,696	143,280	266,430
Net assets at 30 June 2024	<u>50,366</u>	<u>78,826</u>	<u>145,280</u>	<u>274,472</u>