

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, FULWOOD

England & Wales · Charity number 1131890

Details

Other names CHRIST CHURCH PCC, FULWOOD

Status Registered

Legal form Previously excepted

Registered 2009-09-29

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

Contact

Address 55 Melrose Avenue
Fulwood
Preston
PR2 8DE

Phone 01772700598

Email fulwoodparish@gmail.com

Website www.christchurchfulwood.org

Activities

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

Activities: The promotion of the Christian religion, the provision of a Church for prayer and worship, regular services of public worship, teaching christianity through sermons, junior church, youth work, adult education, foster inter faith links, pastoral care, supporting other charities in the UK and overseas

Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL
- Lancashire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£97,479	£112,974	-	-
2024-12-31	£91,812	£106,532	-	-
2023-12-31	£109,069	£94,613	-	-
2022-12-31	£91,671	£80,201	-	-
2021-12-31	£90,951	£65,717	-	-
2020-12-31	£90,715	£96,620	-	-

Trustees

Name	Role	Appointed
Chris Boland	Chair	2018-06-04
Ann Porter		2014-03-24
JULIA ELIZABETH LAING		2014-03-24
KENNETH ARTHUR CURPHEY		
MANDY HARRIET STANTON		2016-04-11
MARGARET BROWN		
Peter Moore		2023-05-31
Robert John Cuthbertson		2021-05-11
STEPHEN BLAKE HEDLEY BSC HONS		2012-08-15
Sue Walsh		2017-07-17
Susan Mary Wright		2023-05-31

Accounts

Parochial Church Council of Christ Church, Fulwood

Members Report and Financial Statements

For the Year Ended 31 December 2025

Parochial Church Council of Christ Church, Fulwood

**Contents of the Financial Statements
For the Year Ended 31 December 2025**

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Parochial Church Council of Christ Church, Fulwood

**Reference and Administrative Details
For the Year Ended 31 December 2025**

Full Name: Parochial Church Council of Christ Church, Fulwood

Address: The Parish Office
Christ Church Hall
Victoria Road
Fulwood
Preston
PR2 8NE

Members:	Rev.Chris Boland	Incumbent & Chairman
	Mandy Stanton	Vision Champion, Licence Lay Minister and Deanery Synod rep
	Bob Cuthbertson	PCC Vice Chair & Churchwarden - Term expired 11 May 2025
	Peter Moore	Churchwarden
	Sue Wright	PCC Secretary
	Abigail Ainsworth	Musical Director
	Steve Hedley	Deanery Synod Rep & Quinquennial Plan Lead
	Julia Laing	Recorder
	Chris Kerry	Treasurer
	Margaret Brown	Assistant Treasurer, Assistant Secretary, Hall Management
	Ken Curphey	Deanery Synod rep, Magazine editor & Parish Data Officer
	Ann Porter	Junior Church, Children & Young People's Champion
	Sue Walsh	Risk management
	Sam George	Resigned 30 September 2025
	Santosh Chacko	Resigned 17 November 2025
	Catherine Long	Appointed 11 May 2025

All served as members for whole or part to 31st December 2025 as described above.

Secretary: Sue Wright

Independent Examiner: Mr JFD McMillan FCA
McMillan & Co LLP
28 Eaton Avenue
Matrix Office Park
Buckshaw Village
Chorley, PR7 7NA

Bankers: The Royal Bank of Scotland
Drummond House Branch
Redhaughs Avenue
Edinburgh
EH12 9JN

Charity Registration: 1131890

Parochial Church Council of Christ Church, Fulwood

Report of the Members For the Year Ended 31 December 2025

The Members present their annual report and financial statements for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the PCC trust deed, the Charities Act 2011, and SORP (FRS 102): The Statement of Recommended Practice - Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) which was published on 16 July 2014.

Structure, Governance and Management

The PCC members are listed on page 1. New PCC members are appointed by the PCC for the time being, who shall pass a resolution nominating the appropriate person to be a new PCC member and the term during which he shall hold such office. The appointment is completed by the nominated person accepting the PCC membership either verbally at the PCC meeting or in writing, all to be recorded in the minute book of the PCC. The number of elected PCC members may not be more than sixteen and normally serve a three year term. PCC members may resign at any time either in writing or verbally at a PCC meeting.

Organisation

The PCC consists of a Standing Committee and Finance Committee, together with a series of sub-committees including Mission and Worship, Church Building including Gardens, Hall Operation and Fundraising and Social. The PCC meets six times a year.

Between these meetings business is transacted by the Standing Committee and Finance Committee.

At the last Annual Parochial Church Meeting (APCM) held on 11th May 2025, the electoral roll stood at 115 members (2024: 182 Members).

Risk policy

The PCC members have examined the major strategic, business and operational risks which it faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The main purpose of the PCC, as defined in the Parochial Church Councils (Powers) Measure 1956, is "to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical".

There have been no material changes in these policies during the year.

The PCC has been satisfied during the year to maintain its position.

Public Benefit

The PCC is a public benefit entity and, as such, PCC members have had regard to the guidance issued by the Charity Commission on public benefit.

Vicars Review

The Parochial Church Council (PCC) is pleased to present you with its Annual Report for 2025. As always, members of the PCC will be available at the Annual Parochial Church Meeting (APCM) which will be on Sunday 10th May at 11.30am in the Church to answer any queries you may have.

We have some significant challenges around finances and the building, and making sure we are sustainable going forward. Some of the challenges may seem daunting, some may seem enjoyable to face, but let us not forget that God has been faithful in bringing us to this point. We have also seen some modest growth in our 10.30am service and look to build on this through 2026.

Parochial Church Council of Christ Church, Fulwood

Report of the Members (Continued) For the Year Ended 31 December 2025

Activities

Though the past year has raised many challenges our objectives remain as ever:

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our church community. We believe we have strived to maintain our witness to be as inclusive a community as possible, inviting all to come and join us.

The PCC has fulfilled its responsibility in maintaining an overview of worship throughout the year. 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 Charity Commission's guidance on 'public benefit' and, more specifically, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable people to live out their faith as part of our parish community through our Vision Statement:

- connecting people to Jesus Christ and each other
- being a vibrant Christian Community
- celebrating our faith and
- serving the community of Fulwood

To facilitate this work, the PCC recognises the importance of maintaining the fabric of the church as a public place of worship and the hall as a resource for the whole community, and is fully committed to these aspects of its responsibilities.

Financial review

Income and Expenditure was again broadly in line with budget expectations albeit such did predict a deficit after payment of our Parish Share commitment (£65,000) in full. The resultant reduction in reserves sees increased pressure to drive up income whilst at least containing expenditure. The Quinquennial report postulates capital expenditure of some £50,000 on our two buildings during the next two years or so. Efforts to raise this significant level of investment funding have been commenced and the extent of the 'ask' explained in detail to parishioners.

Of note:

- Revenue £97,479 is up on 2024 (£91,812) due to increased regular giving albeit remains down on 2023 (£109,069). Expenditure £112,974 is also up (£106,532) due to increased Church and Church Hall running/maintenance costs
- Church Hall revenue £20,355 is broadly in line with 2024 (£21,406) albeit running costs increased to £18,693 (£15,040) this largely due to heating system related expenditure.
- Unrestricted Reserves reduced to £22,124 (£35,909) in addition to which Restricted funds remain at £15,000 (£16,710).

Parishioner planned giving remains by far our most significant income line, for which grateful thanks go to Parishioners. Thanks also go to visitors to our church and our hard working fund raising team for their continued commitment which together facilitate our continued Mission at Christ Church, Fulwood.

Reserves

The restricted fund comprises collections specifically made for charities supported by the PCC. Also, funds donated specifically for appeals are treated as restricted.

Unrestricted Reserves	£22,124
Restricted Reserves:	
▪ East Window	£15,000
▪ Quinquennial & Building related	£0

The PCC holds cash at bank and in hand of £35,331 (2024: £47,997).

The accounts for the year show a deficit of £15,495 (2024: £14,720). Total funds now amount to £37,124 (2024: £52,619).

Parochial Church Council of Christ Church, Fulwood

Report of the Members (Continued) For the Year Ended 31 December 2025

Accounting and reporting responsibilities

Charity law requires the members to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and its financial position at the end of that year. In preparing those financial statements the members are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors and Independent Examiner

Advantage has been taken of the provisions in the Charities Act not to appoint an auditor. Mr JFD McMillan has been appointed to examine the accounts in accordance with the relevant legislation and related regulations.

Approved by the members on 20 April 2026.

.....
Rev Chris Boland
Chairman

**Independent Examiner's Report to the Members of the
Parochial Church Council of Christ Church, Fulwood
For the Year Ended 31 December 2025**

I report to the members on my examination of the accounts of the Parochial Church Council of Christ Church, Fulwood.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations 2006.

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

Independent Examiner's Statement

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

.....
JFD McMillan FCA
McMillan & Co LLP
Chartered Accountants
28 Eaton Avenue
Matrix Office Park
Buckshaw Village
Chorley
Lancashire
PR7 7NA

20 April 2026

Parochial Church Council of Christ Church, Fulwood

Statement of Financial Activity
For the Year Ended 31 December 2025

		<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restri- cted Funds</u>	<u>TOTAL FUNDS</u>	
	Note	£	£	£	<u>2025 £</u>	<u>2024 £</u>
Incoming resources						
Incoming resources from donors	2a	64,863	-	-	64,863	61,124
Other Voluntary incoming resources	2b	3,948	-	1,000	4,948	1,770
Incoming resources from operating activities						
- to further the council's objectives	2c	23,336	-	-	23,336	24,243
- to generate funds	2d	3,697	-	-	3,697	3,847
Income from Investments	2e	635	-	-	635	828
Other Incoming resources	2f	-	-	-	-	-
Total incoming resources		<u>96,479</u>	<u>-</u>	<u>1,000</u>	<u>97,479</u>	<u>91,812</u>
Resources expended						
Costs of generating funds	3a	659	-	-	659	230
Grants	3b	135	-	-	135	1,605
Activities directly relating to the work of the church	3c	108,474	-	2,710	111,184	103,737
Church management and Administration	3d	996	-	-	996	960
Total resources expended		<u>110,264</u>	<u>-</u>	<u>2,710</u>	<u>112,974</u>	<u>106,532</u>
Net Income/Expenditure		(13,785)	-	(1,710)	(15,495)	(14,720)
Transfers between funds		-	-	-	-	-
Net movement in funds		<u>(13,785)</u>	<u>-</u>	<u>(1,710)</u>	<u>(15,495)</u>	<u>(14,720)</u>
Total funds brought forward		<u>35,909</u>	<u>-</u>	<u>16,710</u>	<u>52,619</u>	<u>67,339</u>
Total funds carried forward		<u>22,124</u>	<u>-</u>	<u>15,000</u>	<u>37,124</u>	<u>52,619</u>

The notes on pages 8 to 12 form part of these accounts

Parochial Church Council of Christ Church, Fulwood

Balance Sheet at 31 December 2025

	<u>Notes</u>	<u>2025</u> £	<u>2024</u> £
Current Assets			
Debtors	6	8,500	11,005
Short Term Deposits		274	262
Cash at Bank and in Hand		35,331	47,997
		<u>44,105</u>	<u>59,264</u>
Creditors			
Amounts falling due within one year	7	(6,981)	(6,645)
Net current assets		<u>37,124</u>	<u>52,619</u>
Net assets		<u>37,124</u>	<u>52,619</u>
 Represented By:			
Capital funds	5		
Unrestricted		22,124	35,909
Restricted		15,000	16,710
Total funds		<u>37,124</u>	<u>52,619</u>

The financial statements were approved by the PCC on 20 April 2026 and signed on their behalf by:

.....
Rev. Chris Boland
Chairman

The notes on pages 8 to 12 form part of these accounts

Parochial Church Council of Christ Church, Fulwood

**Notes to the Financial Statements
For the Year Ended 31 December 2025**

1 Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice (SORP) 2005. They have been prepared on an accruals basis.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor do they include groups that are informal gatherings of church members.

The presentational currency of the financial statements is the Pound Sterling (£).

The amounts in the financial statements have been rounded to the nearest £1.

1.1 Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 8.

1.2 Incoming resources

Voluntary income and capital sources

Offerings and collections are recognized when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognized 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 the fete, garden party and similar events are accounted for gross. Sales of books and magazines from the church bookstall are accounted for gross.

Other income

Rental income from the letting of church premises is recognized when the rental is received.

1.3 Resources used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC.

Activities directly relating to the work of the Church

The Diocesan Parish Share is accounted for when due. Any parish share unpaid at 31 December is provided for in these financial statements as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Other expenditure is recognised when it is incurred and includes where applicable irrecoverable VAT.

Parochial Church Council of Christ Church, Fulwood

**Notes to the Financial Statements (continued)
For the Year Ended 31 December 2025**

1.4 Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.96(2)(a) of the Charities Act 1993.

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).

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings is written off.

Other Property, fixtures, fittings and office equipment

Individual items of equipment with a purchase price of £2,000 or less are written off when the asset is acquired.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Parochial Church Council of Christ Church, Fulwood

Notes to the Financial Statements (continued)
For the Year Ended 31 December 2025

2 Incoming Resources

	<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restr- icted Funds</u>	<u>TOTAL FUNDS</u>	
	£		£	2025	2024
				£	£
2a Incoming Resources from Donors					
Planned Giving					
Gift Aid Donations	48,913	-	-	48,913	47,198
Income tax Recoverable	9,488	-	-	9,488	7,763
Other Planned Giving	-	-	-	-	-
Collections (open plate)	4,963	-	-	4,963	4,243
Gift Days	-	-	-	-	-
Sundry Donations	1,499	-	-	1,499	1,920
	<u>64,863</u>	<u>-</u>	<u>-</u>	<u>64,863</u>	<u>61,124</u>
2b Other Voluntary Income Resources					
Donations, Appeals etc	545	-	1,000	1,545	1,770
Grants	-	-	-	-	-
Legacies	<u>3,403</u>	<u>-</u>	<u>-</u>	<u>3,403</u>	<u>-</u>
	3,948	-	1,000	4,948	1,770
2c Income from Operating Activities to further the Council's Objectives					
Bookstall	-	-	-	-	36
Church Hall lettings etc	20,355	-	-	20,355	21,406
Use of Church facilities	-	-	-	-	-
Fees	<u>2,981</u>	<u>-</u>	<u>-</u>	<u>2,981</u>	<u>2,801</u>
	23,336	-	-	23,336	24,243
2d Income from Operating Activities to Generate Funds					
Magazines	-	-	-	-	-
Fetes, bazaars, other fund raising events	<u>3,697</u>	<u>-</u>	<u>-</u>	<u>3,697</u>	<u>3,847</u>
	3,697	-	-	3,697	3,847
2e Income from Investments					
Dividends & Interest	635	-	-	635	828
Rents	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	635	-	-	635	828
2f Other Incoming Resources					
Compensation	-	-	-	-	-
Insurance claim	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	-	-	-	-	-
Total incoming resources	<u><u>96,479</u></u>	<u><u>-</u></u>	<u><u>1,000</u></u>	<u><u>97,479</u></u>	<u><u>91,812</u></u>

Parochial Church Council of Christ Church, Fulwood

Notes to the Financial Statements (continued)
For the Year Ended 31 December 2025

3 Resources expended

	<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restri- cted Funds</u>	<u>TOTAL FUNDS</u>	
	£	£	£	2025 £	2024 £
3a Costs of Generating Funds					
Costs of stewardship campaign	-	-	-	-	-
Fetes, Bazaars, other fund raising events	659	-	-	659	230
	<u>659</u>	<u>-</u>	<u>-</u>	<u>659</u>	<u>230</u>
3b Grants					
Missionary & Charitable Giving					
Church Overseas	-	-	-	-	-
Missionary Societies	-	-	-	-	-
Relief & Development Agencies	-	-	-	-	-
Home Missions and other Church Societies	135	-	-	135	1,605
	<u>135</u>	<u>-</u>	<u>-</u>	<u>135</u>	<u>1,605</u>
3c Activities directly relating to the work of the Church					
Ministry diocesan parish share	66,596	-	-	66,596	66,620
clergy expenses	986	-	-	986	1,417
vicarage/curate house costs	3,077	-	-	3,077	2,887
other clergy costs	-	-	-	-	-
Church Running Expenses	6,356	-	-	6,356	5,203
Church Maintenance	4,202	-	2,710	6,912	4,588
Upkeep of Services	5,730	-	-	5,730	6,425
Sunday School leaders training & resources	544	-	-	544	249
Parish Magazine and Bookstall	-	-	-	-	-
Upkeep of churchyard	-	-	-	-	-
Church Hall Running Costs	18,693	-	-	18,693	15,040
Major Repairs to Church	-	-	-	-	-
Major Repairs to Church Hall	-	-	-	-	-
Salary of non-Clerical staff	2,290	-	-	2,290	1,308
	<u>108,474</u>	<u>-</u>	<u>2,710</u>	<u>111,184</u>	<u>103,737</u>
3d Church Management and Administration					
Administration	-	-	-	-	-
Governance Cost - Independent Examiner	996	-	-	996	960
	<u>996</u>	<u>-</u>	<u>-</u>	<u>996</u>	<u>960</u>
TOTAL RESOURCES EXPENDED	<u>110,264</u>	<u>-</u>	<u>2,710</u>	<u>112,974</u>	<u>106,532</u>

Parochial Church Council of Christ Church, Fulwood

**Notes to the Financial Statements (continued)
For the Year Ended 31 December 2025**

4 Staff costs

Salaries & Fees

The Vicar and the Curate are not included in these staff costs because they are paid stipends by the Diocese through the Clergy Payroll Scheme operated by the Church of England. This also makes provision for their pensions. The Parish Share we are asked to pay by the Diocese covers all these costs.

Transactions involving Members of the PCC

Expenses of £986 (2024: £1,417) were paid to the Vicar Rev C Boland inter alia ex officio members of the PCC.

In addition, certain housing costs totalling £3,077 (2024: £2,887) were paid as is customary.

Honoraria total of £2,290 (2024: £1,308) was paid to our Organist who is a member of the PCC.

There were no other disclosable transactions in respect of PCC members, persons closely connected with them or other related parties.

	<u>Unrestr- icted Funds</u> £	<u>Desig- nated Funds</u>	<u>Restri- cted Funds</u> £	<u>Total Funds</u> £
5 Analysis of net assets by fund				
Current Assets	29,105	-	15,000	44,105
Current Liabilities	(6,981)	-	-	(6,981)
31 December 2025	<u>22,124</u>	<u>-</u>	<u>15,000</u>	<u>37,124</u>

	<u>2025</u> £	<u>2024</u> £
6 Debtors		
Income Tax Recoverable	8,500	11,005
Debtors	-	-
Prepayments	-	-
	<u>8,500</u>	<u>11,005</u>

	<u>2025</u> £	<u>2024</u> £
7 Creditors: Amounts falling due within one year		
Accruals of Utility and other Costs	<u>6,981</u>	<u>6,645</u>

8 Fund details

The restricted fund comprises and collections specifically made for charities. Grants and donations made for specific projects are also treated as restricted. the make up of the restricted fund as at 31/12/25 was:

East Window and wall	£15,000
Quinquennial/150/building/urgent building	-
Total	<u><u>£15,000</u></u>

Accounts

Parochial Church Council of Christ Church, Fulwood

Members Report and Financial Statements

For the Year Ended 31 December 2024

Parochial Church Council of Christ Church, Fulwood

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Parochial Church Council of Christ Church, Fulwood

**Reference and Administrative Details
For the Year Ended 31 December 2024**

Full Name: Parochial Church Council of Christ Church, Fulwood

Address: The Parish Office
Christ Church Hall
Victoria Road
Fulwood
Preston
PR2 8NE

Members:	Rev.Chris Boland	Incumbent & Chairman
	Mandy Stanton	Vision Champion, Licence Lay Minister and Deanery Synod rep
	Bob Cuthbertson	PCC Vice Chair & Churchwarden
	Peter Moore	Churchwarden
	Sue Wright	PCC Secretary
	Abigail Ainsworth	Musical Director
	Steve Hedley	Deanery Synod Rep & Quinquennial Plan Lead
	Julia Laing	Recorder
	Chris Kerry	Treasurer
	Margaret Brown	Assistant Treasurer, Assistant Secretary, Hall Management
	Ken Curphey	Deanery Synod rep, Magazine editor & Parish Data Officer
	Ann Porter	Junior Church, Children & Young People's Champion
	Sue Walsh	Risk management
	Sam George	
	Santosh Chacko	

All served as members for whole or part to 31st December 2024 as described above.

Secretary: Sue Wright

Independent Examiner: Mr JFD McMillan FCA
McMillan & Co LLP
28 Eaton Avenue
Matrix Office Park
Buckshaw Village
Chorley, PR7 7NA

Bankers: The Royal Bank of Scotland
Drummond House Branch
Redhaughs Avenue
Edinburgh
EH12 9JN

Charity Registration: 1131890

Parochial Church Council of Christ Church, Fulwood

Report of the Members For the Year Ended 31 December 2024

The Members present their annual report and financial statements for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the PCC trust deed, the Charities Act 2011, and SORP (FRS 102): The Statement of Recommended Practice - Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) which was published on 16 July 2014.

Structure, Governance and Management

The PCC members are listed on page 1. New PCC members are appointed by the PCC for the time being, who shall pass a resolution nominating the appropriate person to be a new PCC member and the term during which he shall hold such office. The appointment is completed by the nominated person accepting the PCC membership either verbally at the PCC meeting or in writing, all to be recorded in the minute book of the PCC. The number of elected PCC members may not be more than sixteen and normally serve a three year term. PCC members may resign at any time either in writing or verbally at a PCC meeting.

Organisation

The PCC consists of a Standing Committee and Finance Committee, together with a series of sub-committees including Mission and Worship, Church Building including Gardens, Hall Operation and Fundraising and Social. The PCC meets six times a year.

Between these meetings business is transacted by the Standing Committee and Finance Committee.

At the last Annual Parochial Church Meeting (APCM) held on 20th May 2024, the electoral roll stood at 182 members (2023: 181 Members).

Risk policy

The PCC members have examined the major strategic, business and operational risks which it faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The main purpose of the PCC, as defined in the Parochial Church Councils (Powers) Measure 1956, is "to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical".

There have been no material changes in these policies during the year.

The PCC has been satisfied during the year to maintain its position.

Public Benefit

The PCC is a public benefit entity and, as such, PCC members have had regard to the guidance issued by the Charitable Commission on public benefit.

Achievements and performance

In reflecting on the past year, I have been thinking of it being like a long walk up a hill. If we look ahead, we can see significant challenges and a way to go, yet if we pause and look back, we can see that we have come a long way. This report gives a flavour of some of those challenges and also some of the views that we can see from where we are. In 2023 we discerned 4 values or priorities (Worship, Pastoral Care, Outreach and being truly All Age). We have built upon those this year and as we move on in 2025 those values do not change but we see a renewed emphasis of praying for growth.

As you read through this report, I invite you to take a moment to pause and look back and all we have done, and also to look forward at the challenges we face with a renewed hope because in all we have seen last year, we can see God was with us.

Parochial Church Council of Christ Church, Fulwood

Report of the Members (Continued) For the Year Ended 31 December 2024

Activities

Though the past year has raised many challenges our objectives remain as ever:

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our church community. We believe we have strived to maintain our witness to be as inclusive a community as possible, inviting all to come and join us. We also consider ourselves to be a welcoming Parish that is a healthy place where we strive to grow disciples and leaders for Jesus Christ.

The PCC has fulfilled its responsibility in maintaining an overview of worship throughout the year. 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 Charity Commission's guidance on 'public benefit' and, more specifically, the supplementary guidance on charities for the advancement of religion. In particular, we try to enable people to live out their faith as part of our parish community through our Vision Statement:

- connecting people to Jesus Christ and each other
- being a vibrant Christian Community
- celebrating our faith and
- serving the community of Fulwood

To facilitate this work, the PCC recognises the importance of maintaining the fabric of the church as a public place of worship and the hall as a resource for the whole community, and is fully committed to these aspects of its responsibilities.

Worship and prayer

The 10.30am service is going well with a modest growth and good feedback on the way the services work together. Messy Church has worked well in being every month at 10.00am with a collaborative approach to running it which is good to see.

Our traditional midweek service and 8am Sunday service have seen a slight decline over the year, both starting with small numbers.

We reported an average weekly attendance of 62 for normal services, 80 people in services for Easter and 151 for Christmas in 2024. This represents a modest increase on our weekly attendance, a slight decrease at Easter but an increase on attendance at Christmas. We continue to put our services onto YouTube though we have seen a slight decrease in the numbers watching online to a reported average of 21 (down from 24 last year).

Buildings

The Buildings Committee has addressed the below issues during 2024. It is recognized that, funds and finances permitting, significant works are required during 2025 to both the church and church hall.

1. Condition of church roof – South side: Further damage has occurred in Dec 2024, this has become a priority issue.
2. Quinquennial Inspection and Report -due in 2025: The architect is to be requested to provide an estimate for repair and remedial works to both church and hall.
3. East Wall and Window: Funds would permit only essential works to the East Window. The architect has been asked for his advice on the minimum, essential work needed to stabilize the wall and preserve the window.
4. Decorating of the church kitchen and vestry - to be considered against other higher priorities.
5. Trees in the church garden: The last survey and work was 5 years ago – a new survey/work is now needed.
6. Clearing of gutters and drainpipes on the church and hall: This was completed as part of regular late autumn maintenance.
7. Water supply pipes: Various problems have occurred over the recent years. The Quinquennial Report will consider replacement water supply pipe options.
8. Electrical: Inspection of church electrics was carried out in Jan 2024. Work has been and remains ongoing.

Parochial Church Council of Christ Church, Fulwood

Report of the Members (Continued) For the Year Ended 31 December 2024

Safeguarding

Although our 'measured' progress of mandatory requirements has only increased by 6% on the Diocesan Dashboard (to a 56% achievement) this is in part due to the addition of new requirements. Future work, involves: risk assessments of some church activities, completion of safeguarding training of some key church workers and developing policies on Engagement, Disclosure and Support of victims of church-based abuse.

Financial review

2024 Financial Year to December was another reasonably 'stable' year for Parish finances. Pleasingly we achieved payment in full of our Parish Share (£63,000) for the first time since the challenges of the Covid period and overall our income and expenditure was broadly in line with budget.

Of note:

- Total Revenue at £91,812 is down on 2023 (£109,069). Total expenditure of £106,532 is up on 2023 (£94,613). The main factor influencing expenditure variance is the amount of Parish Share paid.
- Direct Giving (which accounts for 85% of giving) remains up on pre-Covid levels and matched 2023.
- Gift Aid income is lower than prior year however this is due to delayed submission of our 'claim' in order to simplify and annualise our process
- Church Hall revenues show a significant year on year increase of 23% - however two regular hall users have now departed which will negatively impact in 2025. A net of expenditure surplus of £10,000 is reported however the winter energy bill will reduce this to c£8,000
- Expenditure lines were broadly in line with budget however it is worth highlighting the increased costs associated with maintaining our Church Organ and both the Church and Church Hall buildings where we do expect to face significant capital costs when the Quinquennial report is received later in 2025.
- Overall we incurred a net deficit of £15,000 which resulted in our Unrestricted Reserves reducing to £30,000 (down £11,000 from 2023).

Parishioner *planned* giving (by Gift Aided bank Standing Order) remains by far our most significant income line. This together with other forms of giving and fund raising facilitates our continued Mission at Christ Church, Fulwood – grateful thanks to Parishioners, visitors and our hard working fund raising team for their continued generosity.

Reserves

The restricted fund comprises collections specifically made for charities supported by the PCC. Also, funds donated specifically for appeals are treated as restricted.

Unrestricted Reserves	£35,909
Restricted Reserves:	
▪ East Window	£15,000
▪ Quinquennial & Building related	£1,710

The PCC holds cash at bank and in hand of £47,997 (2023: £59,430).

The accounts for the year show a deficit of £14,720 (2023: surplus £14,456). Total funds now amount to £52,619 (2023: £67,339).

Parochial Church Council of Christ Church, Fulwood

Report of the Members (Continued) For the Year Ended 31 December 2024

Accounting and reporting responsibilities

Charity law requires the members to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and its financial position at the end of that year. In preparing those financial statements the members are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors and Independent Examiner

Advantage has been taken of the provisions in the Charities Act not to appoint an auditor. Mr JFD McMillan has been appointed to examine the accounts in accordance with the relevant legislation and related regulations.

Approved by the members on 11 May 2025.

.....
Rev Chris Boland
Chairman

Independent Examiner's Report to the Members of the

Parochial Church Council of Christ Church, Fulwood For the Year Ended 31 December 2024

I report to the members on my examination of the accounts of the Parochial Church Council of Christ Church, Fulwood.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations 2006.

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

Independent Examiner's Statement

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

.....
JFD McMillan FCA
McMillan & Co LLP
Chartered Accountants
28 Eaton Avenue
Matrix Office Park
Buckshaw Village
Chorley
Lancashire
PR7 7NA

11 May 2025

Parochial Church Council of Christ Church, Fulwood

Statement of Financial Activity
For the Year Ended 31 December 2024

		<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restri- cted Funds</u>	<u>TOTAL FUNDS 2024</u>	<u>2023</u>
	Note	£	£	£	£	£
Incoming resources						
Incoming resources from donors	2a	61,124	-	-	61,124	82,372
Other Voluntary incoming resources	2b	1,730	-	40	1,770	3,243
Incoming resources from operating activities						
- to further the council's objectives	2c	24,243	-	-	24,243	19,720
- to generate funds	2d	3,847	-	-	3,847	3,011
Income from Investments	2e	828	-	-	828	723
Other Incoming resources	2f	-	-	-	-	-
Total incoming resources		91,772	-	40	91,812	109,069
Resources expended						
Costs of generating funds	3a	230	-	-	230	805
Grants	3b	1,605	-	-	1,605	2,805
Activities directly relating to the work of the church	3c	102,897	-	840	103,737	90,063
Church management and Administration	3d	960	-	-	960	940
Total resources expended		105,692	-	840	106,532	94,613
Net Income/Expenditure		(13,920)	-	(800)	(14,720)	14,456
Transfers between funds		-	-	-	-	-
Net movement in funds		(13,920)	-	(800)	(14,720)	14,456
Total funds brought forward		49,829	-	17,510	67,339	52,883
Total funds carried forward		35,909	-	16,710	52,619	67,339

The notes on pages 9 to 13 form part of these accounts

Parochial Church Council of Christ Church, Fulwood

Balance Sheet at 31 December 2024

	<u>Notes</u>	<u>2024</u> £	<u>2023</u> £
Current Assets			
Debtors	6	11,005	9,060
Short Term Deposits		262	249
Cash at Bank and in Hand		47,997	59,430
		<u>59,264</u>	<u>68,739</u>
Creditors			
Amounts falling due within one year	7	(6,645)	(1,400)
Net current assets		<u>52,619</u>	<u>67,339</u>
Net assets		<u>52,619</u>	<u>67,339</u>
 Represented By:			
Capital funds	5		
Unrestricted		35,909	49,829
Restricted		16,710	17,510
Total funds		<u>52,619</u>	<u>67,339</u>

The financial statements were approved by the PCC on 11 May 2025 and signed on their behalf by:

.....
Rev. Chris Boland
Chairman

The notes on pages 9 to 13 form part of these accounts

Parochial Church Council of Christ Church, Fulwood

Notes to the Financial Statements For the Year Ended 31 December 2024

1 Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice (SORP) 2005. They have been prepared on an accruals basis.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor do they include groups that are informal gatherings of church members.

The presentational currency of the financial statements is the Pound Sterling (£).

The amounts in the financial statements have been rounded to the nearest £1.

1.1 Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 8.

1.2 Incoming resources

Voluntary income and capital sources

Offerings and collections are recognized when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognized 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 the fete, garden party and similar events are accounted for gross. Sales of books and magazines from the church bookstall are accounted for gross.

Other income

Rental income from the letting of church premises is recognized when the rental is received.

1.3 Resources used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC.

Activities directly relating to the work of the Church

The Diocesan Parish Share is accounted for when due. Any parish share unpaid at 31 December is provided for in these financial statements as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Other expenditure is recognised when it is incurred and includes where applicable irrecoverable VAT.

Parochial Church Council of Christ Church, Fulwood

**Notes to the Financial Statements (continued)
For the Year Ended 31 December 2024**

1.4 Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.96(2)(a) of the Charities Act 1993.

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).

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings is written off.

Other Property, fixtures, fittings and office equipment

Individual items of equipment with a purchase price of £2,000 or less are written off when the asset is acquired.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Parochial Church Council of Christ Church, Fulwood

Notes to the Financial Statements (continued)

For the Year Ended 31 December 2024

2 Incoming Resources

	<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restr- icted Funds</u>	<u>TOTAL FUNDS 2024</u>	<u>2023</u>
	£		£	£	£
2a Incoming Resources from Donors					
Planned Giving					
Gift Aid Donations	47,198	-	-	47,198	47,981
Income tax Recoverable	7,763	-	-	7,763	14,092
Other Planned Giving	-	-	-	-	-
Collections (open plate)	4,243	-	-	4,243	5,247
Gift Days	-	-	-	-	-
Sundry Donations	1,920	-	-	1,920	15,052
	<u>61,124</u>	<u>-</u>	<u>-</u>	<u>61,124</u>	<u>82,372</u>
2b Other Voluntary Income Resources					
Donations, Appeals etc	1,730	-	40	1,770	3,143
Grants	-	-	-	-	100
Legacies	-	-	-	-	-
	<u>1,730</u>	<u>-</u>	<u>40</u>	<u>1,770</u>	<u>3,243</u>
2c Income from Operating Activities to further the Council's Objectives					
Bookstall	36	-	-	36	47
Church Hall lettings etc	21,406	-	-	21,406	18,159
Use of Church facilities	-	-	-	-	-
Fees	2,801	-	-	2,801	1,514
	<u>24,243</u>	<u>-</u>	<u>-</u>	<u>24,243</u>	<u>19,720</u>
2d Income from Operating Activities to Generate Funds					
Magazines	-	-	-	-	-
Fetes, bazaars, other fund raising events	3,847	-	-	3,847	3,011
	<u>3,847</u>	<u>-</u>	<u>-</u>	<u>3,847</u>	<u>3,011</u>
2e Income from Investments					
Dividends & Interest	828	-	-	828	723
Rents	-	-	-	-	-
	<u>828</u>	<u>-</u>	<u>-</u>	<u>828</u>	<u>723</u>
2f Other Incoming Resources					
Compensation	-	-	-	-	-
Insurance claim	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total incoming resources	<u><u>91,772</u></u>	<u><u>-</u></u>	<u><u>40</u></u>	<u><u>91,812</u></u>	<u><u>109,069</u></u>

Parochial Church Council of Christ Church, Fulwood

Notes to the Financial Statements (continued)
For the Year Ended 31 December 2024

3 Resources expended

	<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restri- cted Funds</u>	<u>TOTAL FUNDS 2024</u>	<u>2023</u>
	£	£	£	£	£
3a Costs of Generating Funds					
Costs of stewardship campaign	-	-	-	-	805
Fetes, Bazaars, other fund raising events	230	-	-	230	-
	<u>230</u>	<u>-</u>	<u>-</u>	<u>230</u>	<u>805</u>
3b Grants					
Missionary & Charitable Giving					
Church Overseas	-	-	-	-	-
Missionary Societies	-	-	-	-	-
Relief & Development Agencies	-	-	-	-	-
Home Missions and other Church Societies	1,605	-	-	1,605	2,805
	<u>1,605</u>	<u>-</u>	<u>-</u>	<u>1,605</u>	<u>2,805</u>
3c Activities directly relating to the work of the Church					
Ministry diocesan parish share	66,620	-	-	66,620	50,000
clergy expenses	1,417	-	-	1,417	2,089
vicarage/curate house costs	2,887	-	-	2,887	2,832
other clergy costs	-	-	-	-	181
Church Running Expenses	5,203	-	-	5,203	9,801
Church Maintenance	4,588	-	-	4,588	3,575
Upkeep of Services	5,585	-	840	6,425	4,217
Sunday School leaders training & resources	249	-	-	249	363
Parish Magazine and Bookstall	-	-	-	-	-
Upkeep of churchyard	-	-	-	-	-
Church Hall Running Costs	15,040	-	-	15,040	9,746
Major Repairs to Church	-	-	-	-	5,699
Major Repairs to Church Hall	-	-	-	-	-
Salary of non-Clerical staff	1,308	-	-	1,308	1,560
	<u>102,897</u>	<u>-</u>	<u>840</u>	<u>103,737</u>	<u>90,063</u>
3d Church Management and Administration					
Administration	-	-	-	-	-
Governance Cost - Independent Examiner	960	-	-	960	940
	<u>960</u>	<u>-</u>	<u>-</u>	<u>960</u>	<u>940</u>
TOTAL RESOURCES EXPENDED	<u>105,692</u>	<u>-</u>	<u>840</u>	<u>106,532</u>	<u>94,613</u>

Parochial Church Council of Christ Church, Fulwood

**Notes to the Financial Statements (continued)
For the Year Ended 31 December 2024**

4 Staff costs

Salaries & Fees

The Vicar and the Curate are not included in these staff costs because they are paid stipends by the Diocese through the Clergy Payroll Scheme operated by the Church of England. This also makes provision for their pensions. The Parish Share we are asked to pay by the Diocese covers all these costs.

Transactions involving Members of the PCC

Expenses of £1,417 (2023: £2,089) were paid to the Vicar Rev C Boland inter alia ex officio members of the PCC.

In addition, certain housing costs totalling £2,887 (2023: £2,832) were paid as is customary.

Honoraria total of £1,308 (2023: £1,560) was paid to our Organist who is a member of the PCC.

There were no other disclosable transactions in respect of PCC members, persons closely connected with them or other related parties.

	<u>Unrestr- icted Funds</u> £	<u>Desig- nated Funds</u>	<u>Restri- cted Funds</u> £	<u>Total Funds</u> £
5 Analysis of net assets by fund				
Current Assets	42,554	-	16,710	59,264
Current Liabilities	(6,645)	-	-	(6,645)
31 December 2024	<u>35,909</u>	<u>-</u>	<u>16,710</u>	<u>52,619</u>

	<u>2024</u> £	<u>2023</u> £
6 Debtors		
Income Tax Recoverable	11,005	9,060
Debtors	-	-
Prepayments	-	-
	<u>11,005</u>	<u>9,060</u>

	<u>2024</u> £	<u>2023</u> £
7 Creditors: Amounts falling due within one year		
Accruals of Utility and other Costs	<u>6,645</u>	<u>1,400</u>

8 Fund details

The restricted fund comprises and collections specifically made for charities. Grants and donations made for specific projects are also treated as restricted. the make up of the restricted fund as at 31/12/24 was:

East Window and wall	£15,000
Quinquennial/150/building/urgent building	£1,710
Total	<u><u>£16,710</u></u>

Accounts

Parochial Church Council of Christ Church, Fulwood

Members Report and Financial Statements

For the Year Ended 31 December 2023

Parochial Church Council of Christ Church, Fulwood

**Contents of the Financial Statements
For the Year Ended 31 December 2023**

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Parochial Church Council of Christ Church, Fulwood

**Reference and Administrative Details
For the Year Ended 31 December 2023**

Full Name: Parochial Church Council of Christ Church, Fulwood
Address: Christ Church
Victoria Road
Fulwood
Preston
PR2 8NE

Members:	Rev.Chris Boland	Incumbent & Chairman
	Mandy Stanton	Vision Champion, Licence Lay Minister and Deanery Synod rep
	Bob Cuthbertson	PCC Vice Chair & Churchwarden
	Peter Moore	Churchwarden
	Sue Wright	PCC Secretary
	Abigail Ainsworth	Musical Director
	Steve Hedley	Deanery Synod Rep & Quinquennial Plan Lead
	Julia Laing	Recorder
	Chris Kerry	Treasurer
	Margaret Brown	Assistant Treasurer
	Ken Curphey	Deanery Synod rep, Magazine editor & Parish Data Officer
	Linda Koziarska	Junior Church, Children & Young People's Champion
	Ann Porter	Junior Church, Children & Young People's Champion
	Sue Walsh	
	Sam George	
	Santosh Chacko	
	Vanessa Davies	

All served as members for whole or part to 31st December 2023 as described above.

Secretary: Sue Wright

Independent Examiner: Mr JFD McMillan FCA
McMillan & Co LLP
28 Eaton Avenue
Matrix Office Park
Buckshaw Village
Chorley, PR7 7NA

Bankers: The Royal Bank of Scotland
Drummond House Branch
Redhaughs Avenue
Edinburgh
EH12 9JN

Charity Registration: 1131890

Parochial Church Council of Christ Church, Fulwood

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PCC members receiving remuneration or reimbursement of expenses are as disclosed in note 4.

Organisation

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Risk policy

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There have been no material changes in these policies during the year.

The PCC has been satisfied during the year to maintain its position.

Public Benefit

The PCC is a public benefit entity and, as such, PCC members have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and performance

2023 was a time to hit reset following the upheavals around Covid and all that followed. Following a church questionnaire PCC had an away day in June that distilled the responses and looked at where God is calling us. We discerned 4 values or priorities which will be our emphasis in what we do moving forward. Some of these we already do well and some need more attention, but that priorities will shape our decision making and the way we do things. They are:

Worship – High quality and drawing on the best of both our traditions and modern styles.

Pastoral Care – Making sure we care for one another in the big and small things, and deepening our care so that it is seen in the informal and formal activities.

Outreach – Reaching out with God's love to those beyond our church walls, showing it in practical ways and telling people of who God is and inviting them to discover more themselves.

Parochial Church Council of Christ Church, Fulwood

**Report of the Members (Continued)
For the Year Ended 31 December 2023**

All Age – Making sure we have a balance in what we do and reach people of all ages. That All are made welcome and know there is a place for them at Christ Church.

I invite us all to continue to reflect on these values and see them reflected in our life together as Christ Church, and our individual lives.

God bless, Chris.

Worship and prayer

The values and priorities outlined above place Quality Worship at the heart of what we do. With this in mind we have changed the way we pick music, with Mandy, Chris and Abi working more together and to draw on our different experiences and knowledge. This seems to be working well and gives us a good foundation.

We are also getting good use out of the screen on Sunday mornings and benefit from the flexibility it gives us.

Despite things settling down after Covid we continue to put our services onto YouTube and there is a fluctuating number of people watching, from a low of 2 to over 30 some weeks. The average was around 24.

We reported an average weekly attendance of 58 adults and 12 children for normal services, 85 people in services for Easter and 124 for Christmas in 2023. This represents a modest decrease on Christmas and Easter but fairly static on weekly attendance. This followed a modest growth in weekly attendance in 2022 and unusually high attendance at Easter and Christmas. On the whole I think this is good news, but we do need to look at how we can continue to grow.

Financial review

A year of relative stability in Parish finances with a further modest improvement in reserves. That said the ongoing challenge to meet all of our obligations on a year in, year out basis remains.

Readers of The Statement of Financial Activity to December 2023 should note that what appears to be a significant increase in Incoming Resources (p7) is in reality made up of (unrestricted) Parishioner donations toward the 'North Porch Dry Rot' expenditure incurred during the year. Adjusting for this, ongoing Unrestricted income and expenditure were more or less in line with 2022 figures. Unrestricted funds represented by cash at the bank increased by £6,333 to £41,920.

Pleasing to see 'Church Hall lettings' revenue (p11, note 2c) were some 15% up on 2022 and 30% up on pre-Covid levels – grateful thanks to our hard working and long serving Hall Management Team for their ongoing and pragmatic diligence.

As has been the case since 2020 we have, with prior agreement from the Diocesan Board of Finance again underpaid our Parish Share in 2023. This underpayment now totals c£53,000 and has effectively facilitated the rebuilding of reserves referenced earlier. The expectation for the 2024 Financial Year is that we will meet our Parish Share payment of c£63,000 in full. We enjoy transparent relations with the DBoF and are grateful for the ongoing support.

Energy costs have risen dramatically however the worst effects were avoided by our having had fixed prices in place before the causes of the price increases impacted markets. These contracts matured and have since been renewed during the last year at rates considerably below the 'market peak' and provide certainty of costs going forward.

Parishioner planned giving remains our most significant income line which, together with other forms of given and fund raising facilitates our continued Mission at Christ Church, Fulwood – grateful thanks to Parishioners and visitors for their continued generosity.

Parochial Church Council of Christ Church, Fulwood

Report of the Members (Continued) For the Year Ended 31 December 2023

Total Revenue at £109,069 is up on 2022 (£91,671). Total expenditure of £94,613 is up on 2022 (£80,201). The main factor influencing expenditure variance is the amount of Parish Share paid.

Having underpaid (by agreement) our Parish Share by £13,000 we achieved a surplus for 2023 of £14,456. This is reflected in our Reserves which stand at:

▪ Unrestricted Reserves	£49,829
▪ Restricted Reserves:	
▪ East Window	£15,000
▪ Quinquennial & Building related	£1,710
▪ New Electric Organ	£800

Reserves policy

The restricted fund comprises collections specifically made for charities supported by the PCC. Also, funds donated specifically for appeals are treated as restricted.

The PCC holds cash at bank and in hand of £59,430 (2022: £53,127).

The accounts for the year show a surplus of £14,456 (2022: £11,470). Total funds now amount to £67,339 (2022: £52,883).

Parochial Church Council of Christ Church, Fulwood

Report of the Members (Continued) For the Year Ended 31 December 2023

Accounting and reporting responsibilities

Charity law requires the members to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and its financial position at the end of that year. In preparing those financial statements the members are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors and Independent Examiner

Advantage has been taken of the provisions in the Charities Act not to appoint an auditor. Mr JFD McMillan has been appointed to examine the accounts in accordance with the relevant legislation and related regulations.

Approved by the members on 22 April 2024.

.....

Rev Chris Boland
Chairman

Independent Examiner's Report to the Members of the

**Parochial Church Council of Christ Church, Fulwood
For the Year Ended 31 December 2023**

I report to the members on my examination of the accounts of the Parochial Church Council of Christ Church, Fulwood.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations 2006.

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

Independent Examiner's Statement

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

.....
JFD McMillan FCA
McMillan & Co LLP
Chartered Accountants
28 Eaton Avenue
Matrix Office Park
Buckshaw Village
Chorley
Lancashire
PR7 7NA

22 April 2024

Parochial Church Council of Christ Church, Fulwood

Statement of Financial Activity
For the Year Ended 31 December 2023

		<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restri- cted Funds</u>	<u>TOTAL FUNDS</u>	
	Note	£	£	£	<u>2023</u> £	<u>2022</u> £
Incoming resources						
Incoming resources from donors	2a	82,372	-	-	82,372	66,366
Other Voluntary incoming resources	2b	2,443	-	800	3,243	3,562
Incoming resources from operating activities						
- to further the council's objectives	2c	19,720	-	-	19,720	17,387
- to generate funds	2d	3,011	-	-	3,011	4,230
Income from Investments	2e	723	-	-	723	126
Other Incoming resources	2f	-	-	-	-	-
Total incoming resources		<u>108,269</u>	<u>-</u>	<u>800</u>	<u>109,069</u>	<u>91,671</u>
Resources expended						
Costs of generating funds	3a	805	-	-	805	960
Grants	3b	2,805	-	-	2,805	556
Activities directly relating to the work of the church	3c	89,233	-	830	90,063	77,885
Church management and Administration	3d	940	-	-	940	800
Total resources expended		<u>93,783</u>	<u>-</u>	<u>830</u>	<u>94,613</u>	<u>80,201</u>
Net Income/Expenditure		14,486	-	(30)	14,456	11,470
Transfers between funds		-	-	-	-	-
Net movement in funds		<u>14,486</u>	<u>-</u>	<u>(30)</u>	<u>14,456</u>	<u>11,470</u>
Total funds brought forward		<u>35,343</u>	<u>-</u>	<u>17,540</u>	<u>52,883</u>	<u>41,413</u>
Total funds carried forward		<u>49,829</u>	<u>-</u>	<u>17,510</u>	<u>67,339</u>	<u>52,883</u>

The notes on pages 9 to 13 form part of these accounts

Parochial Church Council of Christ Church, Fulwood

Balance Sheet at 31 December 2023

	<u>Notes</u>	<u>2023</u> £	<u>2022</u> £
Current Assets			
Debtors	6	9,060	9,060
Short Term Deposits		249	241
Cash at Bank and in Hand		59,430	53,127
		<u>68,739</u>	<u>62,428</u>
Creditors			
Amounts falling due within one year	7	(1,400)	(9,545)
Net current assets		<u>67,339</u>	<u>52,883</u>
Net assets		<u>67,339</u>	<u>52,883</u>
 Represented By:			
Capital funds	5		
Unrestricted		49,829	35,343
Restricted		17,510	17,540
Total funds		<u>67,339</u>	<u>52,883</u>

The financial statements were approved by the PCC on 22 April 2024 and signed on their behalf by:

.....
Rev. Chris Boland
Chairman

The notes on pages 9 to 13 form part of these accounts

Parochial Church Council of Christ Church, Fulwood

Notes to the Financial Statements For the Year Ended 31 December 2023

1 Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice (SORP) 2005. They have been prepared on an accruals basis.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor do they include groups that are informal gatherings of church members.

The presentational currency of the financial statements is the Pound Sterling (£).

The amounts in the financial statements have been rounded to the nearest £1.

1.1 Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 8.

1.2 Incoming resources

Voluntary income and capital sources

Offerings and collections are recognized when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognized 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 the fete, garden party and similar events are accounted for gross. Sales of books and magazines from the church bookstall are accounted for gross.

Other income

Rental income from the letting of church premises is recognized when the rental is received.

1.3 Resources used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC.

Activities directly relating to the work of the Church

The Diocesan Parish Share is accounted for when due. Any parish share unpaid at 31 December is provided for in these financial statements as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Other expenditure is recognised when it is incurred and includes where applicable irrecoverable VAT.

Parochial Church Council of Christ Church, Fulwood

**Notes to the Financial Statements (continued)
For the Year Ended 31 December 2023**

1.4 Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.96(2)(a) of the Charities Act 1993.

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).

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings is written off.

Other Property, fixtures, fittings and office equipment

Individual items of equipment with a purchase price of £2,000 or less are written off when the asset is acquired.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Parochial Church Council of Christ Church, Fulwood

Notes to the Financial Statements (continued)
For the Year Ended 31 December 2023

2 Incoming Resources

	<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restr- icted Funds</u>	<u>TOTAL FUNDS</u>	
	<u>£</u>		<u>£</u>	<u>2023</u>	<u>2022</u>
				<u>£</u>	<u>£</u>
2a Incoming Resources from Donors					
Planned Giving					
Gift Aid Donations	47,981	-	-	47,981	47,551
Income tax Recoverable	14,092	-	-	14,092	11,438
Other Planned Giving	-	-	-	-	-
Collections (open plate)	5,247	-	-	5,247	5,593
Gift Days	-	-	-	-	-
Sundry Donations	15,052	-	-	15,052	1,784
	<u>82,372</u>	<u>-</u>	<u>-</u>	<u>82,372</u>	<u>66,366</u>
2b Other Voluntary Income Resources					
Donations, Appeals etc	2,443	-	700	3,143	2,562
Grants	-	-	100	100	-
Legacies	-	-	-	-	1,000
	<u>2,443</u>	<u>-</u>	<u>800</u>	<u>3,243</u>	<u>3,562</u>
2c Income from Operating Activities to further the Council's Objectives					
Bookstall	47	-	-	47	15
Church Hall lettings etc	18,159	-	-	18,159	15,468
Use of Church facilities	-	-	-	-	-
Fees	1,514	-	-	1,514	1,904
	<u>19,720</u>	<u>-</u>	<u>-</u>	<u>19,720</u>	<u>17,387</u>
2d Income from Operating Activities to Generate Funds					
Magazines	-	-	-	-	355
Fetes, bazaars, other fund raising events	3,011	-	-	3,011	3,875
	<u>3,011</u>	<u>-</u>	<u>-</u>	<u>3,011</u>	<u>4,230</u>
2e Income from Investments					
Dividends & Interest	723	-	-	723	126
Rents	-	-	-	-	-
	<u>723</u>	<u>-</u>	<u>-</u>	<u>723</u>	<u>126</u>
2f Other Incoming Resources					
Compensation	-	-	-	-	-
Insurance claim	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total incoming resources	<u><u>108,269</u></u>	<u><u>-</u></u>	<u><u>800</u></u>	<u><u>109,069</u></u>	<u><u>91,671</u></u>

Parochial Church Council of Christ Church, Fulwood

Notes to the Financial Statements (continued)
For the Year Ended 31 December 2023

3 Resources expended

	<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restri- cted Funds</u>	<u>TOTAL FUNDS</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>2023</u> <u>£</u>	<u>2022</u> <u>£</u>
3a Costs of Generating Funds					
Costs of stewardship campaign	805	-	-	805	960
Fetes, Bazaars, other fund raising events	-	-	-	-	-
	<u>805</u>	<u>-</u>	<u>-</u>	<u>805</u>	<u>960</u>
3b Grants					
Missionary & Charitable Giving					
Church Overseas	-	-	-	-	-
Missionary Societies	-	-	-	-	-
Relief & Development Agencies	-	-	-	-	-
Home Missions and other Church Societies	<u>2,805</u>	<u>-</u>	<u>-</u>	<u>2,805</u>	<u>556</u>
	2,805	-	-	2,805	556
3c Activities directly relating to the work of the Church					
Ministry diocesan parish share	50,000	-	-	50,000	36,385
clergy expenses	2,089	-	-	2,089	1,472
vicarage/curate house costs	2,832	-	-	2,832	3,375
other clergy costs	181	-	-	181	535
Church Running Expenses	9,801	-	-	9,801	7,126
Church Maintenance	2,745	-	830	3,575	3,344
Upkeep of Services	4,217	-	-	4,217	3,875
Sunday School leaders training & resources	363	-	-	363	-
Parish Magazine and Bookstall	-	-	-	-	-
Upkeep of churchyard	-	-	-	-	-
Church Hall Running Costs	9,746	-	-	9,746	7,091
Major Repairs to Church	5,699	-	-	5,699	11,293
Major Repairs to Church Hall	-	-	-	-	1,635
Salary of non-Clerical staff	<u>1,560</u>	<u>-</u>	<u>-</u>	<u>1,560</u>	<u>1,754</u>
	89,233	-	830	90,063	77,885
3d Church Management and Administration					
Administration	-	-	-	-	-
Governance Cost - Independent Examiner	940	-	-	940	800
	<u>940</u>	<u>-</u>	<u>-</u>	<u>940</u>	<u>800</u>
TOTAL RESOURCES EXPENDED	<u>93,783</u>	<u>-</u>	<u>830</u>	<u>94,613</u>	<u>80,201</u>

Parochial Church Council of Christ Church, Fulwood

**Notes to the Financial Statements (continued)
For the Year Ended 31 December 2023**

4 Staff costs

Salaries & Fees

The Vicar and the Curate are not included in these staff costs because they are paid stipends by the Diocese through the Clergy Payroll Scheme operated by the Church of England. This also makes provision for their pensions. The Parish Share we are asked to pay by the Diocese covers all these costs.

Transactions involving Members of the PCC

Expenses of £2,089 (2022: £1,472) and £nil (2022: £535) were paid to the Vicar Rev C Boland and to Rev L McLean respectively both inter alia ex officio members of the PCC.

In addition, certain housing costs totalling £2,832 (2022: £3,375) were paid as is customary.

Honoraria total of £1,580 (2022: £1,845) was paid to our Organist who is a member of the PCC.

There were no other disclosable transactions in respect of PCC members, persons closely connected with them or other related parties.

	<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restri- cted Funds</u>	<u>Total Funds</u>
	£		£	£
5 Analysis of net assets by fund				
Current Assets	51,199	-	17,540	68,739
Current Liabilities	(1,400)	-	-	(1,400)
31 December 2023	<u>49,799</u>	<u>-</u>	<u>17,540</u>	<u>67,339</u>

	<u>2023</u>	<u>2022</u>
	£	£
6 Debtors		
Income Tax Recoverable	9,060	9,060
Debtors	-	-
Prepayments	-	-
	<u>9,060</u>	<u>9,060</u>

	<u>2023</u>	<u>2022</u>
	£	£
7 Creditors: Amounts falling due within one year		
Accruals of Utility and other Costs	<u>1,400</u>	<u>9,545</u>

8 Fund details

The restricted fund comprises and collections specifically made for charities. Grants and donations made for specific projects are also treated as restricted. the make up of the restricted fund as at 31/12/23 was:

East Window and wall	£15,000
Quinquennial/150/building/urgent building	£1,710
New Electric Organ	£800
Total	<u>£17,510</u>

The Designated fund comprises the balance of funds raised to enhance the Church.

Accounts

Parochial Church Council of Christ Church, Fulwood

Members Report and Financial Statements

For the Year Ended 31 December 2022

Parochial Church Council of Christ Church, Fulwood

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For the Year Ended 31 December 2022**

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Parochial Church Council of Christ Church, Fulwood

**Reference and Administrative Details
For the Year Ended 31 December 2022**

Full Name: Parochial Church Council of Christ Church, Fulwood

Address: Christ Church
Victoria Road
Fulwood
Preston
PR2 8NE

Members:	Rev.Chris Boland	Incumbent & Chairman
	Bob Cuthbertson	PCC Vice Chair & Churchwarden
	Steve Hedley	Deanery Synod Rep & Quinquennial Plan Lead
	Mandy Stanton	Reader and Vision Champion from November 2020
	Julia Laing	Recorder & Churchwarden
	John Bailey	Resigned 9 May 2022
	Margaret Brown	Assistant Treasurer
	Ken Curphey	Deanery Synod rep, Magazine editor & Parish Data Officer
	Linda Koziarska	Junior Church
	Ann Porter	Junior Church, Children & Young People's Champion
	Sue Walsh	Risk Management
	Sue Wright	PCC Secretary
	George Appasamy	
	Viki Cuthbertson	
	Abigail Ainsworth	Appointed 9 May 2022
	Peter Moore	Appointed 9 May 2022
	Vanessa Davies	Appointed 9 May 2022

All served as members for whole or part to 31st December 2022 as described above.

Secretary: Sue Wright

Independent Examiner: Mr JFD McMillan FCA
McMillan & Co LLP
28 Eaton Avenue
Matrix Office Park
Buckshaw Village
Chorley, PR7 7NA

Bankers: The Royal Bank of Scotland
Drummond House Branch
Redhaughs Avenue
Edinburgh
EH12 9JN

Charity Registration: 1131890

Parochial Church Council of Christ Church, Fulwood

Report of the Members For the Year Ended 31 December 2022

The Members present their annual report and financial statements for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the PCC trust deed, the Charities Act 2011, and SORP (FRS 102): The Statement of Recommended Practice - Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) which was published on 16 July 2014.

Structure, Governance and Management

Appointment of members

The PCC members are listed on page 1. New PCC members are appointed by the PCC for the time being, who shall pass a resolution nominating the appropriate person to be a new PCC member and the term during which he shall hold such office. The appointment is completed by the nominated person accepting the PCC membership either verbally at the PCC meeting or in writing, all to be recorded in the minute book of the PCC. The number of elected PCC members may not be more than sixteen and normally serve a three year term. PCC members may resign at any time either in writing or verbally at a PCC meeting.

PCC members receiving remuneration or reimbursement of expenses are as disclosed in note 4.

Organisation

The PCC consists of a Standing Committee, together with a series of sub-committees including Mission and Worship, Finance, Church Building including Gardens, Stewardship, and Hall Operation. The PCC meets six times a year.

Between these meetings business is transacted by the Finance and Standing Committees.

At the last Annual Parochial Church Meeting (APCM) held on 9th May 2022, the electoral roll stood at 185 members (2021: 195 Members).

Risk policy

The PCC members have examined the major strategic, business and operational risks which it faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The main purpose of the PCC, as defined in the Parochial Church Councils (Powers) Measure 1956, is "to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical".

There have been no material changes in these policies during the year.

The PCC has been satisfied during the year to maintain its position.

Public Benefit

The PCC is a public benefit entity and, as such, PCC members have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and performance

2022 felt like the year when during which things got back to normal following Covid. Having said that things are not the same. We still mourn the losses that Covid brought, and concerns still remain, and in some ways, things seem more fragile than they did before Covid. Having said that we have seen God's blessings develop alongside the losses. As a church we have begun to grow and find new ways of being that bring joy and gladness. I said last year that we wanted to learn from all that has happened and not just fall back into old patterns. I think we have done some of that and are still working through other parts.

We have seen some new ventures such as the Bereavement Journey (do see the report on that written by Mandy) and groups like Crossway re-starting and moving to the afternoons.

As we move into 2023 and look to the future, we are asking who God is calling us to be as a church at Christ Church, and how he calls us to serve him in our community of Fulwood. As we address that we do so confident that God is good and has good plans for us.

God bless, Chris.

Parochial Church Council of Christ Church, Fulwood

Report of the Members (Continued) For the Year Ended 31 December 2022

Covid Safe Worship

PCC has continued to monitor official advice on what we should be doing in church, and we are pleased that this has meant no significant disturbances in 2022 and by the end of the year things we have no active restrictions in place. We continue to encourage people to think about how they wish to receive communion and that people are welcome to receive in one kind or two.

Statement of purpose

As a PCC we have the responsibility of working together with our Vicar, Reverend Chris Boland on behalf of the ecclesiastical parish, to promote the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Worship and prayer

Following the upheaval of Covid and the restructuring and changes in 2021 as a result, 2022 has seen our worshipping pattern settle down. We continue to record the morning 10.30am service and put it onto YouTube Sunday afternoon. The numbers watching this vary from just 3 or 4 to over 20 some weeks. I have not been able to discern a pattern in what causes the variation.

We remain committed to delivery worship of the highest quality we can within the traditions of Christ Church. We also remain committed that our worship is about us connecting ourselves with Jesus and should represent who we are as people. We want to encourage people to be involved and mistakes are part of this and add to who we are.

Having got used to using the screen we have seen more of its benefits with the use of worship videos and projecting images for sermons etc...

One of our hopes looking forward is to identify new people to be involved in our worship in different ways. If you would like to be involved there are many ways from singing in the singing group, learning how to use the projector, doing readings or leading intercessions etc...

We reported an average weekly attendance of 60 for normal services, 115 people in services for Easter and 132 for Christmas in 2022. Which represents a modest increase on our weekly attendance and a fairly substantial increase on Easter and Christmas.

Financial review

The year in review saw completion of the transition back to a normal Parish life routine following the Covid related restrictions and disruptions of prior years. With this came the more full resumption of Parish outreach and social & fundraising activities, which, together with a normalising of Church Hall user group activity impacted positively upon Parish finances. As reported by our Stewardship officers, the now annual Stewardship Giving Review and Gift Day have, through the generosity of parishioners, similarly helped us move toward more fully meeting the financial needs of the Parish.

Overall, there can be no doubt that Parish Finances remain an ongoing challenge. That said, we have rebuilt reserves to a level where we have some protection against unplanned or emergency expenditure situations that might arise. We have been helped in this by our close working with Diocese colleagues of the Board of Finance who agreed with PCC representatives a reduced Parish Share contribution for 2022 of £45,000. This follows on from reductions in both 2020 (£53,600) and 2021 (£40,000) – in total then, we have, by agreement, underpaid our Parish Share 'ask' by c£40,000 in the last three years. For 2023 we have agreed a target figure £50,000 (actual 'Ask' £63,390) which further demonstrates the pragmatic and supportive approach from the Diocese, and our transparency with them.

Our most significant source of revenue remains parishioner planned giving – as at year end we had 69 standing order givers (72 in 2021) and a further 6 who give via the envelope scheme. Collectively this planned giving amounted to around £50,000, to which reclaimed Gift Aid added a further £11,500. The Parish is very grateful for all forms of giving (financial and non- financial) without which we could not continue our Mission, and thanks Parishioners and visitors to our church for their continued generosity.

The Church Hall was re-opened to user groups and hirers in June 2021 following which we saw a steady rebuilding of letting income. The surplus income of £8,700 for this year compares favourably to a surplus of £4,500 in pre Covid 2019 and makes a welcome contribution to the wider Parish finance effort. Letting charges have been reviewed and increased for 2023 not least given the threefold increase in energy costs now impacting both Church and Hall.

Parochial Church Council of Christ Church, Fulwood

Report of the Members (Continued) For the Year Ended 31 December 2022

Total Revenue at £91,671 is slightly up on 2021 (£90,951) but remains slightly down on pre Covid (£102,523 in 2019). Total expenditure of £80,201 whilst up on 2021 (£65,717) remains below pre Covid (£92,160). The main factor influencing expenditure variance is the amount of Parish Share paid.

Having underpaid (by agreement) our Parish Share by £18,000 we achieved a surplus for 2022 of £11,470. This is reflected in our Reserves which stand at:

▪ Unrestricted Reserves	£35,600
▪ Restricted Reserves:	
▪ East Window	£15,000
▪ Quinquennial & Building related	£2,540

The PCC approved budget for 2023 builds upon the 2022 figures and factors in increases in energy costs, Parish Share contribution and provisions for building repairs to both the Church and Church Hall. If we are to meet the anticipated 2023 expenditure then we will need to increase revenue by £21,000 – a significant challenge.

Reserves policy

The restricted fund comprises collections specifically made for charities supported by the PCC including The Leprosy Mission, the Foxton Centre, Christian Aid Funds and the Bishops Harvest Appeal. Also, funds donated specifically for appeals are treated as restricted. No new restricted donations were received in 2022 and the restricted fund balance is from prior years donations not spent.

The PCC holds cash at bank and in hand of £53,127 (2021: £42,251).

The accounts for the year show a surplus of £11,470 (2021: £25,234). Total funds now amount to £52,883 (2021: £41,413).

Parochial Church Council of Christ Church, Fulwood

Report of the Members (Continued) For the Year Ended 31 December 2022

Accounting and reporting responsibilities

Charity law requires the members to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and its financial position at the end of that year. In preparing those financial statements the members are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors and Independent Examiner

Advantage has been taken of the provisions in the Charities Act not to appoint an auditor. Mr JFD McMillan has been appointed to examine the accounts in accordance with the relevant legislation and related regulations.

Approved by the members on 15 May 2023.

.....

Rev Chris Boland
Chairman

Independent Examiner's Report to the Members of the

Parochial Church Council of Christ Church, Fulwood For the Year Ended 31 December 2022

I report to the members on my examination of the accounts of the Parochial Church Council of Christ Church, Fulwood.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations 2006.

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

Independent Examiner's Statement

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

.....
JFD McMillan FCA
McMillan & Co LLP
Chartered Accountants
28 Eaton Avenue
Matrix Office Park
Buckshaw Village
Chorley
Lancashire
PR7 7NA

15 May 2023

Parochial Church Council of Christ Church, Fulwood

Statement of Financial Activity
For the Year Ended 31 December 2022

		<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restri- cted Funds</u>	<u>TOTAL FUNDS</u>	
	Note	£	£	£	<u>2022</u> £	<u>2021</u> £
Incoming resources						
Incoming resources from donors	2a	66,366	-	-	66,366	77,931
Other Voluntary incoming resources	2b	3,562	-	-	3,562	446
Incoming resources from operating activities						
- to further the council's objectives	2c	17,387	-	-	17,387	9,482
- to generate funds	2d	4,230	-	-	4,230	3,089
Income from Investments	2e	126	-	-	126	3
Other Incoming resources	2f	-	-	-	-	-
Total incoming resources		<u>91,671</u>	<u>-</u>	<u>-</u>	<u>91,671</u>	<u>90,951</u>
Resources expended						
Costs of generating funds	3a	960	-	-	960	58
Grants	3b	556	-	-	556	(230)
Activities directly relating to the work of the church	3c	76,275	-	1,610	77,885	65,089
Church management and Administration	3d	800	-	-	800	800
Total resources expended		<u>78,591</u>	<u>-</u>	<u>1,610</u>	<u>80,201</u>	<u>65,717</u>
Net Income/Expenditure		13,080	-	(1,610)	11,470	25,234
Transfers between funds		-	-	-	-	-
Net movement in funds		<u>13,080</u>	<u>-</u>	<u>(1,610)</u>	<u>11,470</u>	<u>25,234</u>
Total funds brought forward		<u>22,263</u>	<u>-</u>	<u>19,150</u>	<u>41,413</u>	<u>16,179</u>
Total funds carried forward		<u>35,343</u>	<u>-</u>	<u>17,540</u>	<u>52,883</u>	<u>41,413</u>

The notes on pages 9 to 13 form part of these accounts

Parochial Church Council of Christ Church, Fulwood

Balance Sheet at 31 December 2022

	<u>Notes</u>	<u>2022</u> £	<u>2021</u> £
Current Assets			
Debtors	6	9,060	9,060
Short Term Deposits		241	238
Cash at Bank and in Hand		53,127	42,251
		<u>62,428</u>	<u>51,549</u>
Creditors			
Amounts falling due within one year	7	(9,545)	(10,136)
Net current assets		<u>52,883</u>	<u>41,413</u>
Net assets		<u>52,883</u>	<u>41,413</u>
Represented By:			
Capital funds	5		
Unrestricted		35,343	22,263
Restricted		17,540	19,150
Total funds		<u>52,883</u>	<u>41,413</u>

The financial statements were approved by the PCC on 15 May 2023 and signed on their behalf by:

.....
Rev. Chris Boland
Chairman

The notes on pages 9 to 13 form part of these accounts

Parochial Church Council of Christ Church, Fulwood

Notes to the Financial Statements For the Year Ended 31 December 2022

1 Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice (SORP) 2005. They have been prepared on an accruals basis.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor do they include groups that are informal gatherings of church members.

The presentational currency of the financial statements is the Pound Sterling (£).

The amounts in the financial statements have been rounded to the nearest £1.

1.1 Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 8.

1.2 Incoming resources

Voluntary income and capital sources

Offerings and collections are recognized when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognized 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 the fete, garden party and similar events are accounted for gross. Sales of books and magazines from the church bookstall are accounted for gross.

Other income

Rental income from the letting of church premises is recognized when the rental is received.

1.3 Resources used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC.

Activities directly relating to the work of the Church

The Diocesan Parish Share is accounted for when due. Any parish share unpaid at 31 December is provided for in these financial statements as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Other expenditure is recognised when it is incurred and includes where applicable irrecoverable VAT.

Parochial Church Council of Christ Church, Fulwood

**Notes to the Financial Statements (continued)
For the Year Ended 31 December 2022**

1.4 Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.96(2)(a) of the Charities Act 1993.

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).

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings is written off.

Other Property, fixtures, fittings and office equipment

Individual items of equipment with a purchase price of £2,000 or less are written off when the asset is acquired.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Parochial Church Council of Christ Church, Fulwood

Notes to the Financial Statements (continued)
For the Year Ended 31 December 2022

2 Incoming Resources

	<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restr- icted Funds</u>	<u>TOTAL FUNDS</u>	
	<u>£</u>		<u>£</u>	<u>2022</u>	<u>2021</u>
				<u>£</u>	<u>£</u>
2a Incoming Resources from Donors					
Planned Giving					
Gift Aid Donations	47,551	-	-	47,551	48,803
Income tax Recoverable	11,438	-	-	11,438	16,388
Other Planned Giving	-	-	-	-	1,783
Collections (open plate)	5,593	-	-	5,593	5,094
Gift Days	-	-	-	-	-
Sundry Donations	1,784	-	-	1,784	5,863
	<u>66,366</u>	<u>-</u>	<u>-</u>	<u>66,366</u>	<u>77,931</u>
2b Other Voluntary Income Resources					
Donations, Appeals etc	2,562	-	-	2,562	446
Grants	-	-	-	-	-
Legacies	1,000	-	-	1,000	-
	<u>3,562</u>	<u>-</u>	<u>-</u>	<u>3,562</u>	<u>446</u>
2c Income from Operating Activities to further the Council's Objectives					
Bookstall	15	-	-	15	15
Church Hall lettings etc	15,468	-	-	15,468	5,802
Use of Church facilities	-	-	-	-	428
Fees	1,904	-	-	1,904	3,237
	<u>17,387</u>	<u>-</u>	<u>-</u>	<u>17,387</u>	<u>9,482</u>
2d Income from Operating Activities to Generate Funds					
Magazines	355	-	-	355	60
Fetes, bazaars, other fund raising events	3,875	-	-	3,875	3,029
	<u>4,230</u>	<u>-</u>	<u>-</u>	<u>4,230</u>	<u>3,089</u>
2e Income from Investments					
Dividends & Interest	126	-	-	126	3
Rents	-	-	-	-	-
	<u>126</u>	<u>-</u>	<u>-</u>	<u>126</u>	<u>3</u>
2f Other Incoming Resources					
Compensation	-	-	-	-	-
Insurance claim	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total incoming resources	<u><u>91,671</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>91,671</u></u>	<u><u>90,951</u></u>

Parochial Church Council of Christ Church, Fulwood

Notes to the Financial Statements (continued)
For the Year Ended 31 December 2022

3 Resources expended

	<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restri- cted Funds</u>	<u>TOTAL FUNDS</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>2022 £</u>	<u>2021 £</u>
3a Costs of Generating Funds					
Costs of stewardship campaign	960	-	-	960	58
Fetes, Bazaars, other fund raising events	-	-	-	-	-
	<u>960</u>	<u>-</u>	<u>-</u>	<u>960</u>	<u>58</u>
3b Grants					
Missionary & Charitable Giving					
Church Overseas	-	-	-	-	-
Missionary Societies	-	-	-	-	-
Relief & Development Agencies	-	-	-	-	(255)
Home Missions and other Church Societies	<u>556</u>	<u>-</u>	<u>-</u>	<u>556</u>	<u>25</u>
	556	-	-	556	(230)
3c Activities directly relating to the work of the Church					
Ministry diocesan parish share	36,385	-	-	36,385	38,000
clergy expenses	1,472	-	-	1,472	1,037
vicarage/curate house costs	3,375	-	-	3,375	4,707
other clergy costs	535	-	-	535	543
Church Running Expenses	7,126	-	-	7,126	7,835
Church Maintenance	3,344	-	-	3,344	892
Upkeep of Services	3,875	-	-	3,875	4,668
Sunday School leaders training & resources	-	-	-	-	-
Parish Magazine and Bookstall	-	-	-	-	364
Upkeep of churchyard	-	-	-	-	-
Church Hall Running Costs	7,091	-	-	7,091	5,331
Major Repairs to Church	10,143	-	1,150	11,293	-
Major Repairs to Church Hall	1,175	-	460	1,635	-
Salary of non-Clerical staff	<u>1,754</u>	<u>-</u>	<u>-</u>	<u>1,754</u>	<u>1,714</u>
	76,275	-	1,610	77,885	65,091
3d Church Management and Administration					
Administration	-	-	-	-	-
Governance Cost - Independent Examiner	800	-	-	800	800
	<u>800</u>	<u>-</u>	<u>-</u>	<u>800</u>	<u>800</u>
TOTAL RESOURCES EXPENDED	<u>78,591</u>	<u>-</u>	<u>1,610</u>	<u>80,201</u>	<u>65,719</u>

Parochial Church Council of Christ Church, Fulwood

**Notes to the Financial Statements (continued)
For the Year Ended 31 December 2022**

4 Staff costs

Salaries & Fees

The Vicar and the Curate are not included in these staff costs because they are paid stipends by the Diocese through the Clergy Payroll Scheme operated by the Church of England. This also makes provision for their pensions. The Parish Share we are asked to pay by the Diocese covers all these costs.

Transactions involving Members of the PCC

Expenses of £1,472 (2021: £1,037) and £535 (2021: £543) were paid to the Vicar Rev C Boland and to Rev L McLean respectively both inter alia ex officio members of the PCC.

In addition, certain housing costs totalling £3,375 (2021: £4,707) were paid as is customary.

There were no other disclosable transactions in respect of PCC members, persons closely connected with them or other related parties.

	<u>Unrestr- icted Funds</u> £	<u>Desig- nated Funds</u>	<u>Restri- cted Funds</u> £	<u>Total Funds</u> £
5 Analysis of net assets by fund				
Current Assets	44,888	-	17,540	62,428
Current Liabilities	(9,545)	-	-	(9,545)
31 December 2022	<u>35,343</u>	<u>-</u>	<u>17,540</u>	<u>52,883</u>

	<u>2022</u> £	<u>2021</u> £
6 Debtors		
Income Tax Recoverable	9,060	9,060
Debtors	-	-
Prepayments	-	-
	<u>9,060</u>	<u>9,060</u>

	<u>2022</u> £	<u>2021</u> £
7 Creditors: Amounts falling due within one year		
Accruals of Utility and other Costs	<u>9,545</u>	<u>10,136</u>

8 Fund details

The restricted fund comprises and collections specifically made for charities. Grants and donations made for specific projects are also treated as restricted. the make up of the restricted fund as at 31/12/22 was:

East Window and wall	£15,000
Quinquennial/150/building/urgent building	£2,540
North porch dry rot	£0
Church Roof	£0
Total	<u><u>£17,540</u></u>

The Designated fund comprises the balance of funds raised to enhance the Church.

Accounts

Parochial Church Council of Christ Church, Fulwood

Members Report and Financial Statements

For the Year Ended 31 December 2021

Parochial Church Council of Christ Church, Fulwood

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For the Year Ended 31 December 2021**

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Parochial Church Council of Christ Church, Fulwood

**Reference and Administrative Details
For the Year Ended 31 December 2021**

Full Name: Parochial Church Council of Christ Church, Fulwood
Address: Christ Church
Victoria Road
Fulwood
Preston
PR2 8NE

Members:	Rev.Chris Boland	Incumbent & Chairman
	Bob Cuthbertson	PCC Vice Chair & Churchwarden
	Steve Hedley	Deanery Synod Rep & Quinquennial Plan Lead
	Mandy Stanton	Reader and Vision Champion from November 2020
	Julia Laing	Recorder & Churchwarden
	John Bailey	
	Margaret Brown	Assistant Treasurer
	Ken Curphey	Deanery Synod rep, Magazine editor & Parish Data Officer
	Linda Koziarska	Junior Church
	Ann Porter	Junior Church, Children & Young People's Champion
	Sue Walsh	Risk Management
	Sue Wright	PCC Secretary
	George Appasamy	
	Viki Cuthbertson	

All served as members for whole or part to 31st December 2021 as described above.

Secretary: Sue Wright

Independent Examiner: Mr JFD McMillan FCA
McMillan & Co LLP
28 Eaton Avenue
Matrix Office Park
Buckshaw Village
Chorley, PR7 7NA

Bankers: The Royal Bank of Scotland
Drummond House Branch
Redhaughs Avenue
Edinburgh
EH12 9JN

Charity Registration: 1131890

Parochial Church Council of Christ Church, Fulwood

Report of the Members For the Year Ended 31 December 2021

The Members present their annual report and financial statements for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the PCC trust deed, the Charities Act 2011, and SORP (FRS 102): The Statement of Recommended Practice - Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) which was published on 16 July 2014.

Structure, Governance and Management

Appointment of members

The PCC members are listed on page 1. New PCC members are appointed by the PCC for the time being, who shall pass a resolution nominating the appropriate person to be a new PCC member and the term during which he shall hold such office. The appointment is completed by the nominated person accepting the PCC membership either verbally at the PCC meeting or in writing, all to be recorded in the minute book of the PCC. The number of elected PCC members may not be more than sixteen and normally serve a three year term. PCC members may resign at any time either in writing or verbally at a PCC meeting.

PCC members receiving remuneration or reimbursement of expenses are as disclosed in note 4.

Organisation

The PCC consists of a Standing Committee, together with a series of sub-committees including Mission and Worship, Finance, Church Building including Gardens, Stewardship, and Hall Operation. The PCC meets six times a year.

Between these meetings business is transacted by the Finance and Standing Committees.

At the last Annual Parochial Church Meeting (APCM) held on 5th October 2020, the electoral roll stood at 195 members (2019: 188 Members).

Risk policy

The PCC members have examined the major strategic, business and operational risks which it faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The main purpose of the PCC, as defined in the Parochial Church Councils (Powers) Measure 1956, is "to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical".

There have been no material changes in these policies during the year.

The PCC has been satisfied during the year to maintain its position.

Public Benefit

The PCC is a public benefit entity and, as such, PCC members have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and performance

2021 followed the theme of 2020 with the impact from Covid-19 and the various restrictions being felt. We have navigated our way through the restrictions and best practice to enable both our worship to be engaging and activities to remain safe. Over the course of the year we have seen more freedoms and different challenges. The greatest question in 2021 and into 2022 is to learn from what went well and was good and not just try to fall back into the way things were. There have been changes to all our lives and as a church we need to reflect this.

In 2021 we also said goodbye to our curate Liz and her husband Aaron. Their ministry among us has been greatly treasured and we wish them well in their new parish of Salesbury. Looking forward we continue to face challenges but in working together I am confident we can address them. God bless, Chris.

Parochial Church Council of Christ Church, Fulwood

Report of the Members (Continued) For the Year Ended 31 December 2021

Covid Safe Worship

The heavy restrictions introduced in 2020 were able to be relaxed in 2021 as the positive effects of the vaccine were felt and the manner of Covid-19 transmission was better understood. We remain mindful that different people have different levels of vulnerability and we have striven to make church a safe place for all who wish to attend.

Mask wearing was maintained throughout 2021 though children's activities were able to restart and seating became more flexible with social distancing enforced on one side of the church and a more relaxed plan on the other allowing people the freedom of choice. The structure of the worship has returned to a more normal shape and hymn singing has returned, with the singing group leading us. We are continuing to monitor this and look to what needs to be changed in 2022.

Statement of purpose

As a PCC we have the responsibility of working together with our Vicar, Reverend Chris Boland on behalf of the ecclesiastical parish, to promote the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Worship and prayer

2021 has not seen the upheaval of 2020 but has seen some restructuring and changes. By the end of 2020 we had established a pattern for dealing with the restrictions imposed by Covid-19 and the need to keep people safe. The pattern continued into 2021 with services available on YouTube and on-site at the 10.30am. In the summer we stopped recording a separate service for YouTube and began recording the service in church, editing it and posting it up onto YouTube in the afternoon. This had the disadvantage of not being available at 10.30am but the advantage of making those watching feel more connected to the usual 10.30am service.

In September we were able to re-start the 8am traditional language service, and have seen its congregation build back up, but the constitution of it has changed with being younger. Consultation about the best forms of worship for this service is taking place in 2022.

The evening service has not re-started in 2021 and it is being looked at in 2022.

We have also seen the benefit of the introduction of the screen. During the height of the restrictions when concerns about transmission through touch were still paramount the screen enabled us to project the liturgy and hymns. In 2021 we were able to learn how to best use it to. Currently Bob is our main computer operator in services but if anyone would like to volunteer to be trained in using the screen it would be good to have a wider base of people confident in using it.

We reported a weekly attendance of 53 in the October count for normal services, 85 people in services for Easter and 98 for Christmas in 2021.

Financial review

The year in review saw an eventual easing of Covid related restrictions and so a gradual transition toward a more normal Parish life routine. This in turn facilitated a cautious return of fundraising and social activities and the very welcome return of our user groups and Church Hall hiring community. Initiatives during the year have had a positive impact on revenue and contained expenditure, however overall our Parish Finances remain an ongoing challenging.

Our most significant source of revenue (76%) is via Parishioner planned giving – as at year end we have 72 standing order givers and 15 who give via the white envelope scheme. The Stewardship service and Gift Day in September resulted in significant 'one off' donations, increases to regular planned giving and some new planned givers setting up monthly standing orders. This helped toward a net increase in year on year giving of around £10,000. The Parish is very grateful for all forms of giving without which we simply could not continue our Mission, and would like to thank Parishioners and visitors to our church for their continued generosity.

We were very pleased to be able to reopen our Church Hall in June. It produced revenue of £5,802 during the second half of the year. Church Hall expenses of £5,331 (2020 £5,822) off set this revenue but we are confident that 'pre-Covid' level trading should be achievable in 2022 to produce a reasonable return to the Church for the efforts of the small team that work so hard to maintain and operate our cherished Church Hall facility.

Parochial Church Council of Christ Church, Fulwood

Report of the Members (Continued) For the Year Ended 31 December 2021

Total revenue at £90,951 was very close to 2020 levels but down on pre Covid 2019 £102,523.

Overall expenditure of £65,717 was down from £96,620 in 2020. In part this was due to the absence of significant expenditure on the Church building during 2021 (2020 £8,433) – that is not to say that significant expenditure is not required, it is! Several projects including Church and Church Hall roof repairs and north porch dry rot treatment are planned for 2021. It was with regret that, given our uncertain financial position, PCC did not feel able to make Charitable Grants during the year – it is planned to resume giving in 2022.

The main area of expenditure reduction relates to our Parish Share contribution; In early December PCC representatives together with Rev Chris, met Diocesan Board of Finance officials to review our financial position and ability to meet our 2020 Parish Share contribution of £62,333. The Diocese was and is very supportive of our Parish and in outcome it was agreed that we would try to achieve a payment of £40,000 in 2021 and £45,000 in 2022. As reported in the accounts we achieved £38,000 overall.

Having under paid our Parish Share by £24,333, the financial surplus for 2021 was £25,234 which compares to a deficit of £5,905 in 2020 (2019 surplus £10,363).

This year end surplus is reflected in an increase in our reserves, which stood at;

- Unrestricted Funds £22,263
- Restricted Funds £19,150

At the end 2020 reserves stood at £16,179 which included a 'Designated' fund of £4,262. Following our discussion with the diocese, PCC decided to collapse this fund in recognition of our financial constraints. PCC also undertook a review of the Restricted funds, which in 2020 stood at £7,643. Accounting for Restricted donations received during 2021, apportioning Gift Aid and utilising part of the previously Designated fund the components of the Restricted fund are;

▪ East Window and Wall	£15,000
▪ Quinquennial/150/Building/Urgent Building	£3,000
▪ North Porch Dry Rot (single donation 2021)	£1,000
▪ Church Roof (single donation 2021)	£150

These funds may be used only for the specific purpose specified by the donor and cannot be used to meet day to day expenses or other project costs.

Reserves policy

The restricted fund comprises collections specifically made for charities supported by the PCC including The Leprosy Mission, the Foxton Centre, Christian Aid Funds and the Bishops Harvest Appeal. Also, funds donated specifically for appeals are treated as restricted.

The PCC holds cash at bank and in hand of £42,251 (2020: £30,716).

The accounts for the year show a surplus of £25,234 (2020: deficit £5,905). Total funds now amount to £41,413 (2020: £16,179).

Parochial Church Council of Christ Church, Fulwood

Report of the Members (Continued) For the Year Ended 31 December 2021

Accounting and reporting responsibilities

Charity law requires the members to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and its financial position at the end of that year. In preparing those financial statements the members are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors and Independent Examiner

Advantage has been taken of the provisions in the Charities Act not to appoint an auditor. Mr JFD McMillan has been appointed to examine the accounts in accordance with the relevant legislation and related regulations.

Approved by the members on 9 May 2022.

.....
Rev Chris Boland
Chairman

Independent Examiner's Report to the Members of the

Parochial Church Council of Christ Church, Fulwood For the Year Ended 31 December 2021

I report to the members on my examination of the accounts of the Parochial Church Council of Christ Church, Fulwood.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations 2006.

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

Independent Examiner's Statement

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

.....
JFD McMillan FCA
McMillan & Co LLP
Chartered Accountants
28 Eaton Avenue
Matrix Office Park
Buckshaw Village
Chorley
Lancashire
PR7 7NA

9 May 2022

Parochial Church Council of Christ Church, Fulwood

Statement of Financial Activity
For the Year Ended 31 December 2021

		<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restri- cted Funds</u>	<u>TOTAL FUNDS 2021</u>	<u>2020</u>
	Note	£	£	£	£	£
Incoming resources						
Incoming resources from donors	2a	76,748	-	1,183	77,931	67,593
Other Voluntary incoming resources	2b	446	-	-	446	13,621
Incoming resources from operating activities						
- to further the council's objectives	2c	9,482	-	-	9,482	7,545
- to generate funds	2d	1,194	-	1,895	3,089	1,825
Income from Investments	2e	3	-	-	3	31
Other Incoming resources	2f	-	-	-	-	100
Total incoming resources		87,873	-	3,078	90,951	90,715
Resources expended						
Costs of generating funds	3a	58	-	-	58	263
Grants	3b	0	-	(230)	(230)	2,359
Activities directly relating to the work of the church	3c	65,089	-	-	65,089	93,163
Church management and Administration	3d	800	-	-	800	835
Total resources expended		65,947	-	(230)	65,717	96,620
Net Income/Expenditure		21,926	-	3,308	25,234	(5,905)
Transfers between funds		(3,937)	(4,262)	8,199	-	-
Net movement in funds		17,989	(4,262)	11,507	25,234	(5,905)
Total funds brought forward		4,274	4,262	7,643	16,179	22,084
Total funds carried forward		22,263	-	19,150	41,413	16,179

The notes on pages 9 to 13 form part of these accounts

Parochial Church Council of Christ Church, Fulwood

Balance Sheet at 31 December 2021

	<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
Current Assets			
Debtors	6	9,060	8,803
Short Term Deposits		238	238
Cash at Bank and in Hand		42,251	30,716
		<u>51,549</u>	<u>39,757</u>
Creditors			
Amounts falling due within one year	7	(10,136)	(23,578)
Net current assets		<u>41,413</u>	<u>16,179</u>
Net assets		<u>41,413</u>	<u>16,179</u>
Represented By:			
Capital funds	5		
Unrestricted		22,263	4,274
Designated		-	4,262
Restricted		19,150	7,643
Total funds		<u>41,413</u>	<u>16,179</u>

The financial statements were approved by the PCC on 9 May 2022 and signed on their behalf by:

.....
Rev. Chris Boland
Chairman

The notes on pages 9 to 13 form part of these accounts

Parochial Church Council of Christ Church, Fulwood

Notes to the Financial Statements For the Year Ended 31 December 2021

1 Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice (SORP) 2005. They have been prepared on an accruals basis.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor do they include groups that are informal gatherings of church members.

The presentational currency of the financial statements is the Pound Sterling (£).

The amounts in the financial statements have been rounded to the nearest £1.

1.1 Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 8.

1.2 Incoming resources

Voluntary income and capital sources

Offerings and collections are recognized when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognized 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 the fete, garden party and similar events are accounted for gross. Sales of books and magazines from the church bookstall are accounted for gross.

Other income

Rental income from the letting of church premises is recognized when the rental is received.

1.3 Resources used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC.

Activities directly relating to the work of the Church

The Diocesan Parish Share is accounted for when due. Any parish share unpaid at 31 December is provided for in these financial statements as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Other expenditure is recognised when it is incurred and includes where applicable irrecoverable VAT.

Parochial Church Council of Christ Church, Fulwood

**Notes to the Financial Statements (continued)
For the Year Ended 31 December 2021**

1.4 Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.96(2)(a) of the Charities Act 1993.

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).

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings is written off.

Other Property, fixtures, fittings and office equipment

Individual items of equipment with a purchase price of £2,000 or less are written off when the asset is acquired.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Parochial Church Council of Christ Church, Fulwood

Notes to the Financial Statements (continued)
For the Year Ended 31 December 2021

2 Incoming Resources

	<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restr- icted Funds</u>	<u>TOTAL FUNDS 2021</u>	<u>2020</u>
	£		£	£	£
2a Incoming Resources from Donors					
Planned Giving					
Gift Aid Donations	48,803	-	-	48,803	45,843
Income tax Recoverable	16,388	-	-	16,388	14,140
Other Planned Giving	1,783	-	-	1,783	452
Collections (open plate)	4,094	-	1,000	5,094	2,414
Gift Days	-	-	-	-	-
Sundry Donations	5,680	-	183	5,863	4,744
	<u>76,748</u>	<u>-</u>	<u>1,183</u>	<u>77,931</u>	<u>67,593</u>
2b Other Voluntary Income Resources					
Donations, Appeals etc	446	-	-	446	6,646
Grants	-	-	-	-	1,475
Legacies	-	-	-	-	5,500
	<u>446</u>	<u>-</u>	<u>-</u>	<u>446</u>	<u>13,621</u>
2c Income from Operating Activities to further the Council's Objectives					
Bookstall	15	-	-	15	81
Church Hall lettings etc	5,802	-	-	5,802	3,854
Use of Church facilities	428	-	-	428	125
Fees	3,237	-	-	3,237	3,485
	<u>9,482</u>	<u>-</u>	<u>-</u>	<u>9,482</u>	<u>7,545</u>
2d Income from Operating Activities to Generate Funds					
Magazines	60	-	-	60	461
Fetes, bazaars, other fund raising events	1,134	-	1,895	3,029	1,364
	<u>1,194</u>	<u>-</u>	<u>1,895</u>	<u>3,089</u>	<u>1,825</u>
2e Income from Investments					
Dividends & Interest	3	-	-	3	31
Rents	-	-	-	-	-
	<u>3</u>	<u>-</u>	<u>-</u>	<u>3</u>	<u>31</u>
2f Other Incoming Resources					
Compensation	-	-	-	-	100
Insurance claim	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100</u>
Total incoming resources	<u><u>87,873</u></u>	<u><u>-</u></u>	<u><u>3,078</u></u>	<u><u>90,951</u></u>	<u><u>90,715</u></u>

Parochial Church Council of Christ Church, Fulwood

Notes to the Financial Statements (continued)
For the Year Ended 31 December 2021

3 Resources expended

	<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restri- cted Funds</u>	<u>TOTAL FUNDS 2021</u>	<u>2020</u>
	£	£	£	£	£
3a Costs of Generating Funds					
Costs of stewardship campaign	58	-	-	58	263
Fetes, Bazaars, other fund raising events	-	-	-	-	-
	<u>58</u>	<u>-</u>	<u>-</u>	<u>58</u>	<u>263</u>
3b Grants					
Missionary & Charitable Giving					
Church Overseas	-	-	-	-	-
Missionary Societies	-	-	-	-	655
Relief & Development Agencies	-	-	(255)	(255)	1,542
Home Missions and other Church Societies	-	-	25	25	162
	<u>-</u>	<u>-</u>	<u>(230)</u>	<u>(230)</u>	<u>2,359</u>
3c Activities directly relating to the work of the Church					
Ministry diocesan parish share	38,000	-	-	38,000	53,615
clergy expenses	1,037	-	-	1,037	704
vicarage/curate house costs	4,707	-	-	4,707	5,356
other clergy costs	543	-	-	543	748
Church Running Expenses	7,835	-	-	7,835	7,681
Church Maintenance	892	-	-	892	1,978
Upkeep of Services	4,668	-	-	4,668	4,415
Sunday School leaders training & resources	-	-	-	-	48
Parish Magazine and Bookstall	364	-	-	364	840
Upkeep of churchyard	-	-	-	-	113
Church Hall Running Costs	5,331	-	-	5,331	5,822
Major Repairs to Church	-	-	-	-	8,433
Major Repairs to Church Hall	-	-	-	-	16
Salary of non-Clerical staff	1,714	-	-	1,714	3,394
	<u>65,089</u>	<u>-</u>	<u>-</u>	<u>65,089</u>	<u>93,163</u>
3d Church Management and Administration					
Administration	-	-	-	-	35
Governance Cost - Independent Examiner	800	-	-	800	800
	<u>800</u>	<u>-</u>	<u>-</u>	<u>800</u>	<u>835</u>
TOTAL RESOURCES EXPENDED	<u>65,947</u>	<u>-</u>	<u>(230)</u>	<u>65,717</u>	<u>96,620</u>

Parochial Church Council of Christ Church, Fulwood

**Notes to the Financial Statements (continued)
For the Year Ended 31 December 2021**

4 Staff costs

Salaries & Fees

The Vicar and the Curate are not included in these staff costs because they are paid stipends by the Diocese through the Clergy Payroll Scheme operated by the Church of England. This also makes provision for their pensions. The Parish Share we are asked to pay by the Diocese covers all these costs.

Transactions involving Members of the PCC

Expenses of £1,037 (2020: £704) and £543 (2020: £748) were paid to the Vicar Rev C Boland and to Rev L McLean respectively both inter alia ex officio members of the PCC.

In addition, certain housing costs totalling £4,707 (2020: £5,356) were paid as is customary.

There were no other disclosable transactions in respect of PCC members, persons closely connected with them or other related parties.

	<u>Unrestr- icted Funds</u> £	<u>Desig- nated Funds</u>	<u>Restri- cted Funds</u> £	<u>Total Funds</u> £
5 Analysis of net assets by fund				
Current Assets	32,399	-	19,150	51,549
Current Liabilities	(10,136)	-	-	(10,136)
31 December 2021	<u>22,263</u>	<u>-</u>	<u>19,150</u>	<u>41,413</u>
			<u>2021</u> £	<u>2020</u> £
6 Debtors				
Income Tax Recoverable			9,060	8,803
Debtors			-	-
Prepayments			-	-
			<u>9,060</u>	<u>8,803</u>
			<u>2021</u> £	<u>2020</u> £
7 Creditors: Amounts falling due within one year				
Accruals of Utility and other Costs			<u>10,136</u>	<u>23,578</u>

8 Fund details

The restricted fund comprises and collections specifically made for charities. Grants and donations made for specific projects are also treated as restricted. the make up of the restricted fund as at 31/12/21 was:

East Window and wall	£15,000
Quinquennial/150/building/urgent building	£3,000
North porch dry rot	£1,000
Church Roof	£150
Total	<u>£19,150</u>

The Designated fund comprises the balance of funds raised to enhance the Church.

Accounts

Parochial Church Council of Christ Church, Fulwood

Members Report and Financial Statements

For the Year Ended 31 December 2020

Parochial Church Council of Christ Church, Fulwood

**Contents of the Financial Statements
For the Year Ended 31 December 2020**

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Parochial Church Council of Christ Church, Fulwood

**Reference and Administrative Details
For the Year Ended 31 December 2020**

Full Name: Parochial Church Council of Christ Church, Fulwood
Address: Christ Church
Victoria Road
Fulwood
Preston
PR2 8NE

Members:	Rev.Chris Boland	Incumbent & Chairman
	Rev. Elizabeth McLeod	Assistant Curate
	Steve Hedley	Deanery Synod Rep
	Elizabeth Bailey	Deanery Synod Rep and Safeguarding Officer
	Mandy Stanton	Reader and Vision Champion from November 2020
	Julia Laing	Recorder
	John Bailey	Treasurer
	Margaret Brown	Secretary and Assistant Treasurer
	Graham Hickey	Youth Leadership
	Ken Curphey	Deanery Synod rep
	Chris Hedley	Churchwarden and Vice Chairman
	Linda Koziarska	Junior Church
	Keith Cameron	Health & Safety, Hall Management
	Ann Porter	Junior Church, Children & Young People's Champion
	Sue Walsh	Risk Management
	Sue Wright	
	George Appasamy	
	Viki Cuthbertson	

All served as members for whole or part to 31st December 2020 as described above.

Secretary: Margaret Brown

Independent Examiner: Mr JFD McMillan FCA
McMillan & Co LLP
28 Eaton Avenue
Matrix Office Park
Buckshaw Village
Chorley, PR7 7NA

Bankers: The Royal Bank of Scotland
Drummond House Branch
Redhaughs Avenue
Edinburgh
EH12 9JN

Charity Registration: 1131890

Parochial Church Council of Christ Church, Fulwood

Report of the Members For the Year Ended 31 December 2020

The Members present their annual report and financial statements for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the PCC trust deed, the Charities Act 2011, and SORP (FRS 102): The Statement of Recommended Practice - Accounting and Reporting by Charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) which was published on 16 July 2014.

Structure, Governance and Management

Appointment of members

The PCC members are listed on page 1. New PCC members are appointed by the PCC for the time being, who shall pass a resolution nominating the appropriate person to be a new PCC member and the term during which he shall hold such office. The appointment is completed by the nominated person accepting the PCC membership either verbally at the PCC meeting or in writing, all to be recorded in the minute book of the PCC. The number of elected PCC members may not be more than sixteen and normally serve a three year term. PCC members may resign at any time either in writing or verbally at a PCC meeting.

PCC members receiving remuneration or reimbursement of expenses are as disclosed in note 4.

Organisation

The PCC consists of a Standing Committee, together with a series of sub-committees including Mission and Worship, Finance, Church Building including Gardens, Stewardship, and Hall Operation. The PCC meets six times a year.

Between these meetings business is transacted by the Finance and Standing Committees.

At the last Annual Parochial Church Meeting (APCM) held on 5th October 2020, the electoral roll stood at 195 members (2019: 188 Members).

Risk policy

The PCC members have examined the major strategic, business and operational risks which it faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

Objectives and activities

The main purpose of the PCC, as defined in the Parochial Church Councils (Powers) Measure 1956, is "to co-operate with the minister in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical".

There have been no material changes in these policies during the year.

The PCC has been satisfied during the year to maintain its position.

Public Benefit

The PCC is a public benefit entity and, as such, PCC members have had regard to the guidance issued by the Charity Commission on public benefit.

Achievements and performance

2020 was a year with significant challenges and ups and downs and learning new ways of being church. The greatest challenge came with the arrival on our shores of the Covid-19 Coronavirus. In March we entered the first lockdown and things haven't been the same since. As a result this report is thinner than usual and reflects on our responses to this during the past year.

I initially planned a short Annual Report that was a reflection on the past year. However, having read through the previous year's report I thought the best thing was to keep the format and note what has stopped, what has changed, and what we hope for the future in each area. As a result there may be some overlap in what is said but I hope it gives a clear picture on how the year has been and our hopes for renewing what we do.

We worship a God who is both unchanging in his essential nature and love for us, but also constantly able to do a new thing amongst us. Therefore, as we move forward it is with a sense of confidence in God's presence and also trust in his guiding hand as we embrace what is new.

Parochial Church Council of Christ Church, Fulwood

Report of the Members (Continued) For the Year Ended 31 December 2020

Covid Safe Worship

When we re-opened in June/July 2020 we had to put in a number of changes to the way in which we conducted worship in the church. Our thanks to Elizabeth who spent many hours getting up to date with best practice, helping us apply it to Christ Church and staying up to date on the changes. Some of the bigger changes were:

- Wearing masks when in the building.
- Observing social distancing in both private prayer and public worship. We have generally used every third pew and say people at the ends to keep the distance. We have also had chairs spaced out at the back. People from the same household were allowed to sit together.
- Shorter services.
- Junior Church and Pathfinders do not start in the service and go out but have complexly separate meetings in the hall at the same time (when allowed).
- No congregational singing – our thanks to all those who have sung for us to aid our worship, whether as solos when this was advised or as part of a group once more singers were allowed.
- Initially we used a service of the word and re-introduced services of communion in September.
- Communion is currently only given in one kind – though visually less it is not receiving any less from God as he is fully present as we receive whether in one kind or two.
- Reduction in the number of services with cleaning needed between them – again a big thank you to all who have enabled what we do by cleaning, and when with funerals or special occasions we have had services more than 3 days apart having to do a Covid clean.
- No social gathering before or after services and refreshments not being served.
- Limited numbers. Through the need to social distance we have had to have an eye on how many we can safely accommodate in our services. Though many churches have used a booking system for services to control numbers we felt confident in the size of the building and numbers to accommodate people as they arrived. The only service in 2020 which we ran a booking system for was the Crib service on Christmas Eve.
- The continuation of online worship even when onsite worship was in place.

Though the restrictions have been keenly felt there has also been a joy in our meetings and a real sense of God's presence in this time. We reckoned to have a regular congregation of about 45 adults and children when onsite worship was allowed. We had 60 at our harvest service, and 81 at Christmas. At Easter and Remembrance the church was closed to onsite worship in 2020.

Financial review

The financial position of Christ Church at the end of a challenging year can be described as precarious but not desperate.

We know that the pandemic has had, and continues to have, a massive impact on members of our church in many ways including on finances and families and individuals have needed to review their giving.

We are very grateful that the majority of donors who give to church via standing order have continued to give in full whether church has been open for in person worship or not.

Many who give through the envelope scheme have generously continued to give and delivered their envelopes 'in bulk' whenever they were able to come into church.

Additional funds for Christ Church were raised through the Bishop of Blackburn's Call to Pray and Give initiative for which we are very thankful. We have also received two legacies and donations for specific projects.

We have lost income from not being able to hire out the hall or to hold fund raising activities.

So, our total income for the year is less than previous years (10% down from 2019) and, unfortunately, our outgoings are not much less than usual. This is due to fixed utility contracts and the need to maintain a minimum level of heating in church when it was closed to avoid deterioration in the fabric of the building. We do, however, have fewer expenses incurred in maintaining church activities as they have been reduced so much.

Parochial Church Council of Christ Church, Fulwood

Report of the Members (Continued) For the Year Ended 31 December 2020

We do have to pay our bills and, so far, we have managed to do this. Our biggest expense is the Parish Share. Parish Share is a voluntary contribution by churches towards the cost of ministry and mission in the Diocese. The majority of this is the cost of clergy and training of new clergy. Each parish makes a contribution based on its church membership. We contribute to Parish Share:

- In thanks for God's generosity towards us
- To resource ministry and mission across the Diocese and show our commitment to the proclamation of the Gospel
- To share our resources with our fellow Christians
- Because we recognise the importance of our Church's mission for the future

The current method of allocating Parish Share across the parishes of the Diocese uses a system which has been in operation for many years. The formula takes average Sunday attendance, electoral roll and the size of the parish population into consideration. It also considers whether the parish is in an area of deprivation and how many church buildings there are in the parish. If churches cannot contribute their Parish Share in full, then the shortfall in funds has to be found from elsewhere e.g asking richer parishes to contribute more, selling investments and making cutbacks that could directly affect ministry.

For Christ Church, our Parish Share is £63,615.

The PCC recognised that we would not be able to raise this amount despite creative ways of increasing giving. Following consultation with the Diocese Financial Team, PCC was able to secure a grant of £10,000 towards our Parish Share reducing the total bill to £53,615.

We are pleased that we were able to pay our revised Parish Share in full thanks to your on going support and generosity.

Restricted funds are pots of money donated for specific, ie restricted, projects. We are not allowed to spend the money on anything else no matter how desperate we might be.

The new visual display system has been funded by donations specifically for this project.

In setting the budget for the year, funds are allocated from the unrestricted funds pot for problems we know about e.g fixing the roof and planned projects e.g alterations to the communion table. Unfortunately, there is virtually nothing left to pay for unexpected problems such as the discovery of dry rot in the north porch which needs to be dealt with as soon as possible before it gets worse.

We may need to divert fundraising from a less pressing problem to the most urgent which is currently the dry rot. We are also looking at ways in which to raise additional funds for this essential work.

In summary, we are very thankful to all of you for your continued support. We have met our financial commitments in full but end the year with a deficit of £5,905.

Next year will be a challenge but, with God's Grace, we will find ways to continue to fund our ministry here at Christ Church.

Reserves policy

The restricted fund comprises collections specifically made for charities supported by the PCC including The Leprosy Mission, the Foxton Centre, Christian Aid Funds and the Bishops Harvest Appeal. Also, funds donated specifically for appeals are treated as restricted.

Designated funds comprise the balance of funds allocated to the Christ Church 150 Fund. As agreed by the PCC, large donations and bequests, other than restricted funds, are categorised as designated funds. Although these are not restricted funds the PCC members feel that these funds should be displayed separately on the face of the accounts.

The PCC holds cash at bank and in hand of £30,716 (2019: £17,382).

The accounts for the year show a deficit of £5,905 (2019: surplus £10,363). Total funds now amount to £16,179 (2019: £22,084).

Parochial Church Council of Christ Church, Fulwood

Report of the Members (Continued) For the Year Ended 31 December 2020

Plans for future periods

The PCC members are of the opinion that sufficient funds are available to enable the Charity to meet its commitments for the foreseeable future and is now directing fundraising to enhancing the fabric of the Church and expanding the mission.

Accounting and reporting responsibilities

Charity law requires the members to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and its financial position at the end of that year. In preparing those financial statements the members are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in existence.

The members are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors and Independent Examiner

Advantage has been taken of the provisions in the Charities Act not to appoint an auditor. Mr JFD McMillan has been appointed to examine the accounts in accordance with the relevant legislation and related regulations.

Approved by the members on 21 September 2021.

.....
Rev Chris Boland
Chairman

**Independent Examiner's Report to the Members of the
Parochial Church Council of Christ Church, Fulwood
For the Year Ended 31 December 2020**

I report to the members on my examination of the accounts of the Parochial Church Council of Christ Church, Fulwood.

Responsibilities and basis of report

As members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act') and the Church Accounting Regulations 2006.

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

Independent Examiner's Statement

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

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

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

.....
JFD McMillan FCA
McMillan & Co LLP
Chartered Accountants
28 Eaton Avenue
Matrix Office Park
Buckshaw Village
Chorley
Lancashire
PR7 7NA

21 September 2021

Parochial Church Council of Christ Church, Fulwood

Statement of Financial Activity
For the Year Ended 31 December 2020

		<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restri- cted Funds</u>	<u>TOTAL FUNDS 2020</u>	<u>2019</u>
	Note	£	£	£	£	£
Incoming resources						
Incoming resources from donors	2a	64,544	-	3,049	67,593	76,222
Other Voluntary incoming resources	2b	6,094	252	7,275	13,621	2,077
Incoming resources from operating activities						
- to further the council's objectives	2c	7,545	-	-	7,545	16,935
- to generate funds	2d	835	490	500	1,825	6,224
Income from Investments	2e	31	-	-	31	38
Other Incoming resources	2f	100	-	-	100	1,027
Total incoming resources		79,149	742	10,824	90,715	102,523
Resources expended						
Costs of generating funds	3a	263	-	-	263	424
Grants	3b	655	-	1,704	2,359	3,091
Activities directly relating to the work of the church	3c	84,174	1,189	7,800	93,163	87,774
Church management and Administration	3d	835	-	-	835	871
Total resources expended		85,927	1,189	9,504	96,620	92,160
Net movement in funds		(6,778)	(447)	1,320	(5,905)	10,363
Total funds brought forward		11,052	4,709	6,323	22,084	11,721
Total funds carried forward		4,274	4,262	7,643	16,179	22,084

The notes on pages 9 to 13 form part of these accounts

Parochial Church Council of Christ Church, Fulwood

Balance Sheet at 31 December 2020

	<u>Notes</u>	<u>2020</u> £	<u>2019</u> £
Current Assets			
Debtors	6	8,803	6,552
Short Term Deposits		238	237
Cash at Bank and in Hand		30,716	17,382
		<u>39,757</u>	<u>24,171</u>
Creditors			
Amounts falling due within one year	7	(23,578)	(2,087)
Net current assets		<u>16,179</u>	<u>22,084</u>
Net assets		<u>16,179</u>	<u>22,084</u>
 Represented By:			
Capital funds	5		
Unrestricted		4,274	11,052
Designated		4,262	4,709
Restricted		7,643	6,323
Total funds		<u>16,179</u>	<u>22,084</u>

The financial statements were approved by the PCC on 21 September 2021 and signed on their behalf by:

.....
Rev. Chris Boland
Chairman

The notes on pages 9 to 13 form part of these accounts

Parochial Church Council of Christ Church, Fulwood

Notes to the Financial Statements For the Year Ended 31 December 2020

1 Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the Charities Statement of Recommended Practice (SORP) 2005. They have been prepared on an accruals basis.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor do they include groups that are informal gatherings of church members.

The presentational currency of the financial statements is the Pound Sterling (£).

The amounts in the financial statements have been rounded to the nearest £1.

1.1 Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 8.

1.2 Incoming resources

Voluntary income and capital sources

Offerings and collections are recognized when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognized 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 the fete, garden party and similar events are accounted for gross. Sales of books and magazines from the church bookstall are accounted for gross.

Other income

Rental income from the letting of church premises is recognized when the rental is received.

1.3 Resources used

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC.

Activities directly relating to the work of the Church

The Diocesan Parish Share is accounted for when due. Any parish share unpaid at 31 December is provided for in these financial statements as an operational (though not a legal) liability and is shown as a creditor in the balance sheet.

Other expenditure is recognised when it is incurred and includes where applicable irrecoverable VAT.

Parochial Church Council of Christ Church, Fulwood

**Notes to the Financial Statements (continued)
For the Year Ended 31 December 2020**

1.4 Fixed assets

Consecrated property and movable church furnishings

Consecrated and beneficed property of any kind is excluded from the financial statements by s.96(2)(a) of the Charities Act 1993.

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).

All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings is written off.

Other Property, fixtures, fittings and office equipment

Individual items of equipment with a purchase price of £2,000 or less are written off when the asset is acquired.

Current assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Parochial Church Council of Christ Church, Fulwood

Notes to the Financial Statements (continued)
For the Year Ended 31 December 2020

2 Incoming Resources

	<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restr- icted Funds</u>	<u>TOTAL FUNDS 2020</u>	<u>2019</u>
	£		£	£	£
2a Incoming Resources from Donors					
Planned Giving					
Gift Aid Donations	45,843	-	-	45,843	48,461
Income tax Recoverable	14,140	-	-	14,140	13,543
Other Planned Giving	452	-	-	452	1,555
Collections (open plate)	1,959	-	455	2,414	6,507
Gift Days	-	-	-	-	-
Sundry Donations	2,150	-	2,594	4,744	6,156
	<u>64,544</u>	<u>-</u>	<u>3,049</u>	<u>67,593</u>	<u>76,222</u>
2b Other Voluntary Income Resources					
Donations, Appeals etc	594	252	5,800	6,646	1,354
Grants	-	-	1,475	1,475	-
Legacies	5,500	-	-	5,500	723
	<u>6,094</u>	<u>252</u>	<u>7,275</u>	<u>13,621</u>	<u>2,077</u>
2c Income from Operating Activities to further the Council's Objectives					
Bookstall	81	-	-	81	139
Church Hall lettings etc	3,854	-	-	3,854	13,102
Use of Church facilities	125	-	-	125	(162)
Fees	3,485	-	-	3,485	3,856
	<u>7,545</u>	<u>-</u>	<u>-</u>	<u>7,545</u>	<u>16,935</u>
2d Income from Operating Activities to Generate Funds					
Magazines	461	-	-	461	865
Fetes, bazaars, other fund raising events	374	490	500	1,364	5,359
	<u>835</u>	<u>490</u>	<u>500</u>	<u>1,825</u>	<u>6,224</u>
2e Income from Investments					
Dividends & Interest	31	-	-	31	38
Rents	-	-	-	-	-
	<u>31</u>	<u>-</u>	<u>-</u>	<u>31</u>	<u>38</u>
2f Other Incoming Resources					
Compensation	100	-	-	100	-
Insurance claim	-	-	-	-	1,027
	<u>100</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>1,027</u>
Total incoming resources	<u><u>79,149</u></u>	<u><u>742</u></u>	<u><u>10,824</u></u>	<u><u>90,715</u></u>	<u><u>102,523</u></u>

Parochial Church Council of Christ Church, Fulwood

Notes to the Financial Statements (continued)
For the Year Ended 31 December 2020

3 Resources expended

	<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restri- cted Funds</u>	<u>TOTAL FUNDS 2020</u>	<u>2019</u>
	£	£	£	£	£
3a Costs of Generating Funds					
Costs of stewardship campaign	263	-	-	263	424
Fetes, Bazaars, other fund raising events	-	-	-	-	-
	<u>263</u>	<u>-</u>	<u>-</u>	<u>263</u>	<u>424</u>
3b Grants					
Missionary & Charitable Giving					
Church Overseas	-	-	-	-	-
Missionary Societies	655	-	-	655	446
Relief & Development Agencies	-	-	1,542	1,542	70
Home Missions and other Church Societies	-	-	162	162	2,575
	<u>655</u>	<u>-</u>	<u>1,704</u>	<u>2,359</u>	<u>3,091</u>
3c Activities directly relating to the work of the Church					
Ministry diocesan parish share	53,615	-	-	53,615	51,190
clergy expenses	704	-	-	704	995
vicarage/curate house costs	5,356	-	-	5,356	2,136
other clergy costs	748	-	-	748	424
Church Running Expenses	7,681	-	-	7,681	3,248
Church Maintenance	1,422	556	-	1,978	1,945
Upkeep of Services	4,415	-	-	4,415	8,363
Sunday School leaders training & resources	48	-	-	48	297
Parish Magazine and Bookstall	840	-	-	840	1,150
Upkeep of churchyard	113	-	-	113	641
Church Hall Running Costs	5,822	-	-	5,822	9,203
Major Repairs to Church	-	633	7,800	8,433	3,609
Major Repairs to Church Hall	16	-	-	16	362
Salary of non-Clerical staff	3,394	-	-	3,394	4,211
	<u>84,174</u>	<u>1,189</u>	<u>7,800</u>	<u>93,163</u>	<u>87,774</u>
3d Church Management and Administration					
Administration	35	-	-	35	71
Governance Cost - Independent Examiner	800	-	-	800	800
	<u>835</u>	<u>-</u>	<u>-</u>	<u>835</u>	<u>871</u>
TOTAL RESOURCES EXPENDED	<u>85,927</u>	<u>1,189</u>	<u>9,504</u>	<u>96,620</u>	<u>92,160</u>

Parochial Church Council of Christ Church, Fulwood

**Notes to the Financial Statements (continued)
For the Year Ended 31 December 2020**

4 Staff costs

Salaries & Fees

The Vicar and the Curate are not included in these staff costs because they are paid stipends by the Diocese through the Clergy Payroll Scheme operated by the Church of England. This also makes provision for their pensions. The Parish Share we are asked to pay by the Diocese covers all these costs.

Transactions involving Members of the PCC

Expenses of £704 (2019: £995) and £748 (2019: £424) were paid to the Vicar Rev C Boland and to Rev P Maudesley respectively both inter alia ex officio members of the PCC.

In addition, certain housing costs totalling £5,356 (2019: £2,136) were paid as is customary.

The Director of Music post has remained vacant.

There were no other disclosable transactions in respect of PCC members, persons closely connected with them or other related parties.

	<u>Unrestr- icted Funds</u>	<u>Desig- nated Funds</u>	<u>Restri- cted Funds</u>	<u>Total Funds</u>
	£		£	£
5 Analysis of net assets by fund				
Current Assets	27,852	4,262	7,643	39,757
Current Liabilities	(23,578)	-	-	(23,578)
31 December 2020	<u>4,274</u>	<u>4,262</u>	<u>7,643</u>	<u>16,179</u>

	<u>2020</u>	<u>2019</u>
	£	£
6 Debtors		
Income Tax Recoverable	8,803	5,952
Debtors	-	600
Prepayments	-	-
	<u>8,803</u>	<u>6,552</u>
7 Creditors: Amounts falling due within one year	<u>2020</u>	<u>2019</u>
	£	£
Accruals of Utility and other Costs	<u>23,578</u>	<u>2,087</u>

8 Fund details

The restricted fund comprises collections specifically made for the Childrens Society, the Bishops Harvest Appeal and other charities. Grants and donations specifically made for the Windows Fund are also treated as restricted.

The Designated fund comprises the balance of funds raised to enhance the Church.