

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, GUILDFORD

England & Wales · Charity number 1132305

## Details

---

**Other names** CHRIST CHURCH PCC, GUILDFORD

**Status** Registered

**Legal form** Previously excepted

**Registered** 2009-10-23

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

## Contact

---

**Address** Christ Church  
23 Waterden Road  
Guildford  
Surrey  
GU1 2AZ

**Phone** 01483567072

**Email** [office@christchurchguildford.com](mailto:office@christchurchguildford.com)

**Website** [www.christchurchguildford.com](http://www.christchurchguildford.com)

## Activities

---

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

**Activities:** To know Christ better and to make Christ better known. Includes developing opportunities to enable discipleship of all members to continue to grow. Enables members to reach out to our neighbours to introduce Christ's saving love and continue to grow our church in depth & number. Encourages us to serve the needs of our community & the world, through acts of service, financial generosity and prayer.

## Classification

---

- **How:** 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.
- Surrey

## Finances

---

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£246,725	£233,552	-	-
2024-12-31	£239,757	£242,822	-	-
2023-12-31	£233,845	£193,611	-	-
2022-12-31	£305,190	£244,304	-	-
2021-12-31	£261,362	£299,432	-	-
2020-12-31	£247,523	£246,324	-	-

## Trustees

Name	Role	Appointed
David Edwin Brown		2022-04-24
Dr Christine Stam		2025-04-06
Dr Rosamond Sylvia Unwin		2024-04-21
Elisabeth Willis		2022-04-24
Eve Fox		2026-04-26
Fiona Jane Blois McGowan		2021-04-18
Jill Holliday		2022-04-24
Julia Helen Hall		2016-04-24
Julian Knopf		2026-04-26
Lance Carr		2025-04-06
Linda Ann Warner		2021-04-18
Nicholas Nicolaou		2022-09-07
Nigel Wright		2022-12-07
Raymond Gordon Bell		2022-04-24
Richard George Algeo		2024-04-21
Richard King		2022-09-07
Rosalind Julia Louise Barham		2024-04-21
STEPHEN MURRAY HOFMEYR		
Sallie Elizabeth Garrood		2023-04-16

---

# Accounts

---



**PAROCHIAL CHURCH COUNCIL OF CHRIST  
CHURCH, GUILDFORD**

***"AS THE FAMILY OF CHRIST CHURCH, IN  
THE POWER OF THE HOLY SPIRIT, WE SEEK  
TO KNOW CHRIST BETTER, TO MAKE  
CHRIST BETTER KNOWN AND TO WITNESS  
TO GOD'S LOVE IN ACTIVE CONCERN FOR  
THE WHOLENESS OF OTHERS"***

**Annual Report  
And  
Financial Statements  
Of the  
Parochial Church Council**

For the year ended 31<sup>st</sup> December 2025

**Parish Office:**  
23 Waterden Road  
Guildford  
Surrey GU1 2AZ



## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

### ANNUAL REPORT 2025

#### Objectives

The Parochial Church Council ("PCC") of Christ Church, Guildford has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical. It also has responsibility for the maintenance of its properties including the Church itself. The members of the PCC are the Trustees of the Charity.

Our Mission Statement is – "as the family of Christ Church, in the power of the Holy Spirit, we seek to know Christ better, to make Christ better known and to witness to God's love in active concern for the wholeness of others".

In practice this includes developing opportunities to enable the discipleship of all members of Christ Church to continue to grow, through small groups, prayer meetings, specific training opportunities and regular teaching. It means enabling all members of Christ Church to reach out to our neighbours to introduce Christ's saving love and to continue to grow our church in depth and number. It means encouraging all of us to serve the needs of our community and the world, through acts of service, financial generosity and prayer support.

Through carrying out these objectives, the PCC confirms that they have complied with their duty to deliver public benefit having considered relevant Charity Commission guidance.

## Christ Church at a Glance

Christ Church has a wonderfully diverse range of activities and facilities to meet people at the different stages of their life and journeys of faith, including;

*Sunday & midweek Services, Prayer Central, Communion @ The Clockhouse, Men's Group, School Visits and Services, Children's & Youth work, Holiday Club, Life Groups, Thursday Communion & lunch, Thursdays at 2, Weddings, Funerals and Baptisms, weekly Zoom Morning Prayer and Open Hands*

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**ANNUAL REPORT 2025**

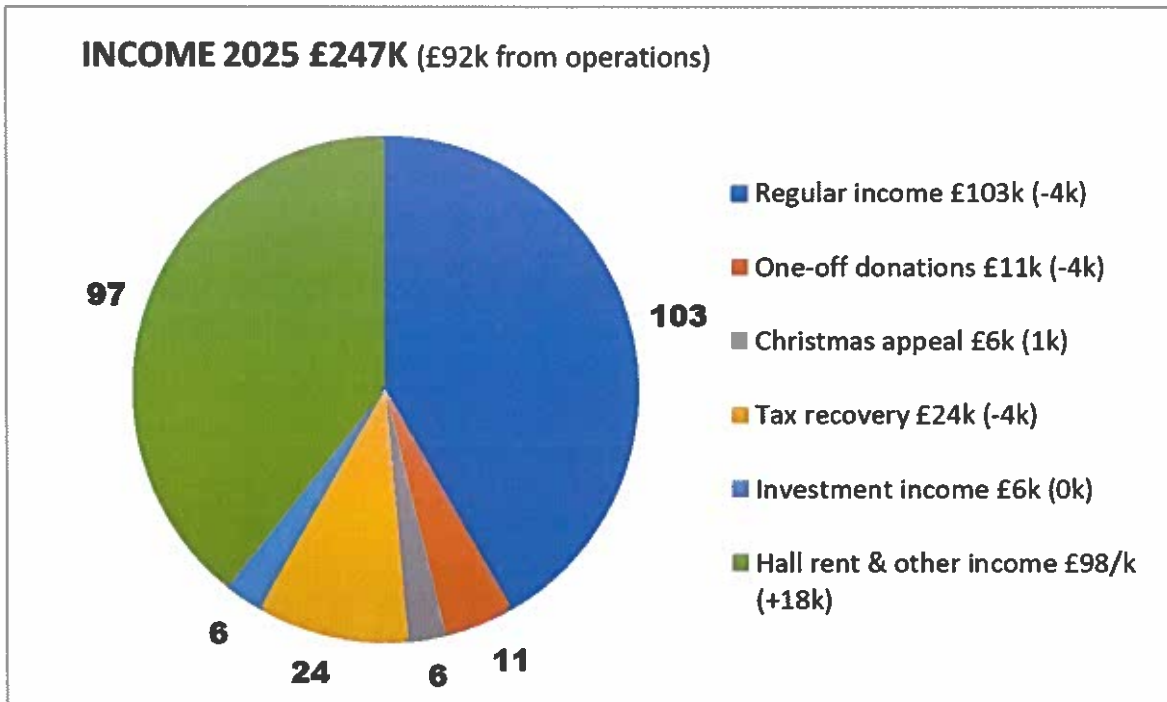
**Financial Review**

**Incoming Resources**

Total income for the year was £246,725 (2024: £239,757).

The most significant source of income other than voluntary income came from the lettings of the hall and meeting rooms contributing income of £68,660 (2024: £59,048). We welcome all users who provide us with a valuable connection to the community.

The income for 2025 is summarised below:



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

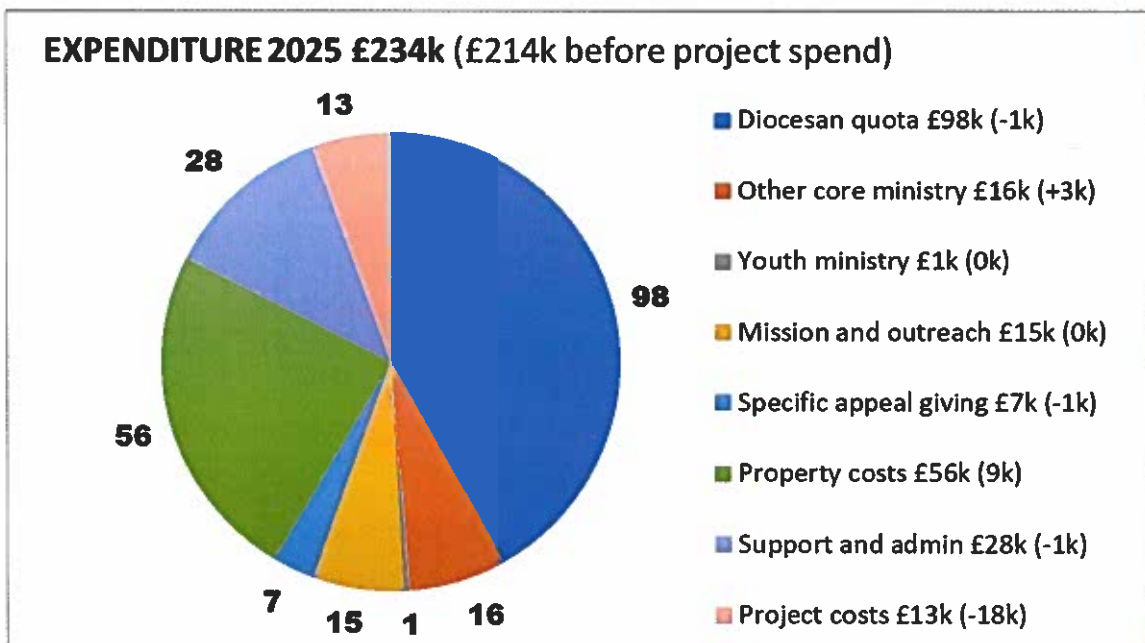
**ANNUAL REPORT 2025**

**Resources Expended**

Expenditure totalled £233,522 (2024: £242,822) and comprised the costs of the Church of £198,146 (2024: £189,072), mission and outreach of £21,547 (2024: £22,436) and one-off major project expenditure of £13,359 (2024: £31,314).

The one-off £13,359 project spend comprised £7,195 for planning work for solar panel and heat pump installation and £4,184 repairs to Ivor Close, church car park repairs £1,980.

The costs for 2025 are split as follows, with the change from the prior year shown in brackets:



The majority (62%) of the Diocesan Quota funds the stipend and housing of the incumbent. The remainder includes supporting ordinands and curates (18%), safeguarding (3%), chaplaincies and mission support (4%), schools support (2%), and clergy retirement housing (4%).

**Mission and Outreach**

We support a range of Christian organisations, individuals and activities involved in mission and outreach. The PCC allocates 10% of unrestricted voluntary income towards outward giving. The outward giving amount, excluding specific appeals, was £14,000 (2024: £14,885).

In addition, we supported the 2025 Christmas Appeal which raised £6,157 from giving in 2025, split between two charities – 50% one UK based with £3,078 to Emerge Advocacy and 50% to one international charity, with £3,079 to Anglican International Development.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**ANNUAL REPORT 2025**

**Reserves & Result for the Year**

The surplus for the year was £13,173 (2024: deficit £3,065) which included £13,359 of one-off project spend.

The surplus for the year is due to lower major project spend, increased hall rental and letting income from Ivor Close.

We are budgeting to have a surplus for 2025 of around £10k that includes £40K of one-off project costs. The surplus includes rental income of £23K for Ivor Close that has been used for curate housing.

The unrestricted reserves position at the end of 2025 was as follows:

	2025 £'000	2024 £'000
General Fund	124	117
Designated Funds: Property	30	30
Available Reserves	<u>154</u>	<u>147</u>
Designated Funds: Fixed Asset Fund	136	128
Total unrestricted funds	<u>290</u>	<u>275</u>

There is a further £39,812 (2024: £42,434) of restricted reserves set out in note 9 most of which is directed towards funding a youth worker.

The PCC maintains its unrestricted reserves in three funds:

- The fixed asset fund represents the net book value of tangible fixed assets after long-term financing from the mortgage, to indicate that those funds are not available for other purposes;
- The property fund allows for potential major building work; and
- The general fund represents the balance of unrestricted funds.

The PCC has an overall objective to maintain a minimum level of general funds equivalent to three months of next year's budgeted expenditure. At the end of the 2025 year the balance of the general fund was £123,829 (2024: £116,955), representing 6.2 months (2024: 6.3 months) of next year's budgeted expenditure.



## **PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

### **ANNUAL REPORT 2025**

#### **Structure and Governance**

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is registered with the Charity Commission under number 1132305 as The Parochial Church Council of the Ecclesiastical Parish of Christ Church Guildford.

The PCC's current composition and changes in the year is set out on page 20.

#### *PCC and Standing Committee*

The full PCC met 7 (2024:7) times during the year with an average attendance of 78% (2024:76%). Standing Committee met 4 times (2024:5) with an average attendance of 90% (2024:93%) and their meetings were minuted to the full PCC. The Standing Committee has power to transact the business of the PCC between meetings, subject to any directions given by the Council.

The PCC has 4 subgroups to look at key areas in the life of the church (Regrowing Children's ministry; Raising up new lay leaders; Reinvigorating worship; Welcoming newcomers). The PCC also invites other members of the congregation to advise them on a regular or ad-hoc basis on a range of issues. The PCC are grateful to Adam Warner and Marina Sondore for their work in 2025 and oversight in the areas of Child Safeguarding and Adult Safeguarding respectively. These individuals report to the PCC on an annual basis, or more regularly as required, to train and support the PCC to ensure that we understand and implement appropriate policies and actions.

#### **Internal Control and Risk Management**

The PCC have overall responsibility for the Centre's systems of internal control. There is a clear delegation of the PCC's authority through the Vicar to the rest of the organisation. The annual budget is approved by the Trustees. Significant changes to budget are subject to specific approval. A financial reporting system compares results with the budget together with forecasts of the expected results.

As part of the annual planning process the key risks the PCC faces are re-assessed and evaluated by the PCC and the Leadership Team. The following are considered the PCC's potential main risks:

- Income
- Property
- Safeguarding
- Health and Safety
- Staffing

The PCC are satisfied that systems are in place to monitor, manage and mitigate the exposure to identified risks. Operational risks are insured against as far as practicable. The PCC has adopted policies to manage Health and Safety and Safeguarding risks and copies of these policies are on display in Church or are available on request.

#### *Investment Policy*

The PCC's investment policy covers the investment of all monies held by the PCC that are surplus to the amounts needed on a day-to-day basis and aims to maintain as liquid a position as possible consistent with a risk management policy of minimum risk. Operating funds are held by our main clearing bank (Lloyds).



## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

### ANNUAL REPORT 2025

#### *Reserves Policy*

The overall aim of the reserve policy is to ensure the PCC is using an appropriate level of resources in fulfilling its objectives whilst maintaining sufficient reserves to ensure stability and flexibility. The PCC is also responsible for the maintenance of its Church and other buildings which can entail significant amounts of expenditure occurring unevenly. The PCC maintains a rolling forecast of future capital needs and balances the role of building up reserves for maintenance with raising additional funds when needed.

#### **Statement of Trustees' responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Church and of its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the activities of the Church will continue as a going concern

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 14 April 2026 and signed on their behalf by:



Richard King

Richard King  
Secretary to the PCC

Christ Church Guildford, 23 Waterden Road, Guildford, Surrey GU1 2AZ.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the Trustees on my examination of the financial statements of the charity for the year ended 31 December 2025, which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the related notes.

This report is made solely to the Charity's Trustees, as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination, for this report or for the opinions I have formed.

**Respective responsibilities of Trustees and Examiner**

As described in the Statement of Trustees' Responsibilities on page 6, the Trustees are responsible for the preparation of the Trustees' Annual Report and the financial statements in accordance with Applicable Law and United Kingdom Accounting Standards. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malcolm Twigger-Ross



Malcolm Twigger-Ross FCA  
36 Charlock Way  
Guildford, Surrey  
GU1 1YB

19 April 2026

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	TOTAL Funds 2025 £	TOTAL FUNDS 2024 £
<b>INCOMING RESOURCES</b>					
Voluntary income	2(a)	136,700	6,625	143,325	155,244
Income from investments	2(b)	5,870	-	5,870	6,480
Income from Church activities	2(c)	97,530	-	97,530	78,033
<b>TOTAL INCOMING RESOURCES</b>		<u>240,100</u>	<u>6,625</u>	<u>246,725</u>	<u>239,757</u>
<i>Expenditure before project spend</i>	3	(211,446)	(8,747)	(220,193)	(211,508)
<i>Project expenditure</i>	3	(12,859)	(500)	(13,359)	(31,314)
<b>TOTAL RESOURCES EXPENDED</b>		<u>(224,305)</u>	<u>(9,247)</u>	<u>(233,552)</u>	<u>(242,822)</u>
<b>Net incoming resources / (Net resources expended)</b>		15,795	(2,622)	13,173	(3,065)
<b>Balances brought forward at 1 January</b>		<u>274,538</u>	<u>42,434</u>	<u>316,972</u>	<u>320,037</u>
<b>Balances carried forward at 31 December</b>		<u>290,333</u>	<u>39,812</u>	<u>330,145</u>	<u>316,972</u>

The comparative fund analysis for 2024 is given in note 12.  
The notes form part of the financial statements.



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	5	<u>171,956</u>	<u>171,956</u>
<b>CURRENT ASSETS</b>			
Debtors	6	14,123	14,041
Prepayments	6	79	186
Short term deposits		146,829	140,791
Cash at bank		<u>47,535</u>	<u>47,922</u>
		208,566	202,940
<b>LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	7	(24,427)	(22,376)
<b>NET CURRENT ASSETS</b>		184,139	180,564
<b>LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR</b>	8	(25,950)	(35,548)
<b>NET ASSETS</b>		<u>330,145</u>	<u>316,972</u>
<b>FUNDS</b>			
<b>Unrestricted</b>			
General fund	9	123,829	116,995
Designated funds: Property Fund	9	<u>30,000</u>	<u>30,000</u>
Available funds		153,829	146,995
Designated funds: Outward Giving Fund	9	-	-
Designated funds: Fixed Asset Fund	9	<u>136,504</u>	<u>127,543</u>
Total unrestricted funds		290,333	274,538
Restricted	9	39,812	42,434
<b>TOTAL FUNDS</b>		<u>330,145</u>	<u>316,972</u>

The Notes form part of the financial statements.

Approved by the Parochial Church Council on 14 April 2026 and signed on its behalf by:

Fiona McGowan

Lay Chair *Fiona McGowan*

Nicholas Nicolaou

Treasurer *N Nicolaou*



## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

#### 1. Principal Accounting Policies

The accounts have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The PCC is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention. 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 those that are informal gatherings of church members.

#### Going Concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the PCC has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### a) Funds

Restricted funds represent income that must be spent on restricted purposes and details of the funds held and restrictions are shown in the notes to the accounts.

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

#### b) Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are reported gross.

#### c) Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. All other expenditure is recognised when it is payable. All resource expenditure is accounted for gross.

Grants and donations given for a specific cause as part of a church event are recognised as restricted funds and are reflected in income and expenditure of the PCC. Grants and donations given where the PCC acts only as a conduit for funds raised (e.g. collections at a funeral) do not form part of the income or expenditure of the PCC.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025****1. Accounting Policies (continued)***d) Fixed assets***Consecrated land and buildings and moveable church furnishings**

Consecrated and benefice property of any kind is excluded from the accounts by S.10(2)(a) and (c) of the Charities Act 2011. Expenditure incurred during the year on consecrated or benefice property and moveable church furnishings is recognised as expenditure in the Statement of Financial Activities

Moveable church furnishings are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available.

**Other Land and Buildings**

Freehold buildings are included at their historic cost as permitted on the adoption of FRS102.

Freehold land and buildings are stated at cost and are depreciated over their estimated useful life of 25 years for church buildings. In 2020 residential buildings were no longer depreciated from 2020 onwards as it was considered that their market value exceeded their net book value and the on-going maintenance costs supported the current carrying value.

**Other fixtures, fittings and office equipment**

Equipment costing more than £1,000 is capitalised. Depreciation is charged on a straight line basis at 33% per annum for computer equipment, and 25% per annum for other equipment.

*e) Current assets*

Amounts owing to the PCC at 31 December are shown net of any provision for uncollectable amounts. Short-term deposits are cash held on deposit mainly with CCLA CBF Deposit Fund and a small deposit with the Boom Credit Union Fund.



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**2. Incoming Resources**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	TOTAL FUNDS 2025 £	TOTAL FUNDS 2024 £
2.a) Voluntary Income				
Regular Giving(gift and non-gift aid)	102,559	-	102,559	107,059
Tax recoverable	23,854	-	23,854	28,488
One-off donation	8,627	-	8,627	12,829
Collections & other donations	1,660	468	2,128	1,565
	<u>136,700</u>	<u>468</u>	<u>137,168</u>	<u>149,941</u>
Legacies	-	-	-	-
Christmas appeal	-	6,157	6,157	5,303
	<u>136,700</u>	<u>6,625</u>	<u>143,325</u>	<u>155,244</u>
2.b) Income from investments				
Interest on savings	5,870	-	5,870	6,480
	<u>5,870</u>	<u>-</u>	<u>5,870</u>	<u>6,480</u>
2.c) Income from church activities:				
Other sales	2,029	-	2,029	2,087
Property lettings Hall	68,660	-	68,660	59,048
Property letting Ivor close	7,545	-	7,545	-
Property letting 23A Flat	13,300	-	13,300	13,200
Fees (weddings & funerals)	5,996	-	5,996	3,698
	<u>97,530</u>	<u>-</u>	<u>97,530</u>	<u>78,033</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>240,100</u>	<u>6,625</u>	<u>246,725</u>	<u>239,757</u>



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**3. Resources Expended**

	Unrestricted funds	Restricted funds	Total funds	Total funds 2024
	2025	2025	2025	
	£	£	£	£
<b>Core Ministry</b>				
Diocesan parish share	98,159	-	98,159	99,124
Diocesan other parish fees	1,913	-	1,913	1,578
Clergy Expenses	2,186	-	2,186	1,986
Worship leader salary	-	-	-	-
Other ministry costs	9,564	-	9,564	6,251
Loan interest for staff property	2,174	-	2,174	3,030
	<u>113,996</u>	<u>-</u>	<u>113,996</u>	<u>111,969</u>
<b>Youth Ministry</b>				
Salaries	-	-	-	-
Training & other youth expenses	814	-	814	1,589
	<u>814</u>	<u>-</u>	<u>814</u>	<u>1,589</u>
<b>Property (church &amp; hall)</b>				
Utilities (Light & Heat & water)	14,646	-	14,646	15,096
Insurance	5,701	-	5,701	7,625
Cleaning	10,009	-	10,009	9,546
Repairs & maintenance	24,243	1,200	25,443	14,307
Depreciation	-	-	-	-
	<u>54,599</u>	<u>1,200</u>	<u>55,799</u>	<u>46,574</u>
<b>Support and Administration</b>				
Parish Office salary	22,289	-	22,289	22,630
Postage, printing and stationery	1,995	-	1,995	2,022
Telephone & communications	1,758	-	1,758	1,482
Other administration costs	1,995	-	1,995	2,806
	<u>28,037</u>	<u>-</u>	<u>28,037</u>	<u>28,940</u>
<b>Total before Mission and Major Projects</b>	<u>197,446</u>	<u>1,200</u>	<u>198,646</u>	<u>189,072</u>
<b>Mission and Outreach</b>				
Missionary and charitable giving	11 14,000	400	14,400	14,885
Specific Appeals (restricted fund)	11 -	7,147	7,147	7,551
	<u>14,000</u>	<u>7,547</u>	<u>21,547</u>	<u>22,436</u>
<b>TOTAL RESOURCES EXPENDED BEFORE PROJECT SPEND</b>	<u>211,446</u>	<u>8,747</u>	<u>220,193</u>	<u>211,508</u>
<b>Property and one-off project spend</b>				
Ivor Close works	4,184	-	4,184	1,189
Solar Panel & Heat Pump Planning	6,695	500	7,195	-
Church Car Park Line Painting / resurfacing	1,980	-	1,980	14,424
Church house windows, roof and interior	-	-	-	8,895
Church Boiler Repairs	-	-	-	4,394
Church Tower Hoops for Ladder	-	-	-	2,412
<b>TOTAL PROJECT EXPENDITURE</b>	<u>12,859</u>	<u>500</u>	<u>13,359</u>	<u>31,314</u>
<b>TOTAL RESOURCES EXPENDED</b>	<u>224,305</u>	<u>9,247</u>	<u>233,552</u>	<u>242,822</u>



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**4. Staff Costs**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages & Salaries	22,289	22,630
	<b>2025</b>	<b>2024</b>
Average Number of People Employed	1	1

No employee earned £60,000 p.a. or more.

Clergy staff in the year (Nick Williams, Vicar, and Joel Wilmer, Curate) are both paid by the Guildford Diocesan Board of Finance who also provide accommodation to the Vicar. The PCC helps fund these costs together with other central costs including mission support, ordinand training and a contribution to the National Church, through its parish share contribution. Joel Wilmer, as curate, occupied 2 Ivor Close rent free during 2025. Joel Wilmer's curacy ended in July 2025.

The following amounts were reimbursed to clergy members of the PCC during the year in respect of costs incurred on behalf of the PCC.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Revd. Nick Williams	1,671	1,736
Revd Joel Wilmer	-	200
	<u>1,671</u>	<u>1,936</u>

Apart from the above, no member received any reimbursement of expenses or remuneration from the PCC.

Total giving by PCC members was £41,256 in the year ended 31 December 2025 (2024: £42,362).

**5. Tangible Fixed Assets**

	<b>Freehold Land &amp; Buildings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 January 2025	311,926	14,881	326,807
Additions	-	-	-
At 31 December 2025	<u>311,926</u>	<u>14,881</u>	<u>326,807</u>
<b>Depreciation</b>			
At 1 January 2025	139,970	14,881	154,851
Charge for the year	-	-	-
At 31 December 2025	<u>139,970</u>	<u>14,881</u>	<u>154,851</u>
<b>Net Book Value</b>			
At 31 December 2025	<u><b>171,956</b></u>	<u><b>-</b></u>	<u><b>171,956</b></u>
At 31 December 2024	<u><b>171,956</b></u>	<u><b>-</b></u>	<u><b>171,956</b></u>

The freehold land and buildings comprise the flat, Church House and hall at 23 Waterden Road, Guildford and a residential house at 2 Ivor Close, Guildford.



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**6. Debtors**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Tax Recoverable on gifts (Q4 claim)	4,531	6,034
Other debtor - Rental Income	5,647	6,397
Other debtor - Interest Income	1,385	1,553
Other debtor – Christmas appeal	1,380	57
Tax Recoverable	1,180	-
Prepayments	79	186
	<b><u>14,202</u></b>	<b><u>14,227</u></b>

**7. Liabilities: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Mortgage due within one year	9,502	8,865
Accruals – giving including Christmas appeal	6,470	5,303
Accruals	8,455	8,208
	<b><u>24,427</u></b>	<b><u>22,376</u></b>

Accruals for giving at 31 December 2025 includes £6,157 (2024: £5,303) for the Christmas appeal.

**8. Liabilities: Amounts falling due after one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Mortgage balance brought forward	44,413	52,715
Less: Repayments in the year	(8,961)	(8,302)
Mortgage balance carried forward	<b><u>35,452</u></b>	<b><u>44,413</u></b>
Due within one year (included within note 8)	<u>9,502</u>	<u>8,865</u>
Due after one year	<u>25,950</u>	<u>35,548</u>

The mortgage was advanced to assist with the purchase of a house at 2 Ivor Close for Curate's accommodation. The mortgage is secured by a charge over the property and additionally, is supported by a guarantee provided by Guildford Diocesan Board of Finance.



## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

#### 9. Fund Details

	At 31 December 2024	Income	Expenditure	Transfers	At 31 December 2025
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	116,995	240,100	(224,305)	(8,961)	123,829
<u>Designated funds</u>					
Property Fund	30,000	-	-	-	30,000
Fixed Asset Fund (net of mortgage outstanding)	127,543	-	-	8,961	136,504
Total Designated Funds	157,543	-	-	8,961	166,504
<b>Total unrestricted funds</b>	<b>274,538</b>	<b>240,100</b>	<b>(224,305)</b>	<b>-</b>	<b>290,333</b>
<b>Restricted Funds</b>					
Church organ	521	-	-	-	521
Prayer Books	224	-	-	-	224
Environmental	500	-	(500)	-	-
Youth, childrens & families worker	14,375	-	-	-	14,375
Youth worker	18,750	-	-	-	18,750
Canterbury Care Centre	313	-	(313)	-	-
Vicar's discretionary fund	3,256	-	(400)	-	2,856
Restricted Gift	500	-	-	-	500
Defibrillator Gift	1,200	-	(1,200)	-	-
ABC Funds	2,492	-	-	-	2,492
Mulberry House	303	468	(677)	-	94
Christmas appeal	-	6,157	(6,157)	-	-
<b>Total restricted funds</b>	<b>42,434</b>	<b>6,625</b>	<b>(9,247)</b>	<b>-</b>	<b>39,812</b>
<b>Total Funds</b>	<b>316,972</b>	<b>246,725</b>	<b>(233,552)</b>	<b>-</b>	<b>330,145</b>

Designated funds are set up for the following purposes:

- The property fund represents amounts set aside to meet future significant building repairs and renewals.
- The fixed asset fund represents the net book value of tangible fixed assets after the mortgage financing, to indicate that those funds are not available for other purposes.

Restricted funds are shown by the main purpose for which the funds were donated.

#### 10. Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	TOTAL
	£	£	£
Fixed Assets	171,956	-	171,956
Current Assets	168,754	39,812	208,566
Current Liabilities	(24,427)	-	(24,427)
Liabilities due after one year	(25,950)	-	(25,950)
Fund Balance	<b>290,333</b>	<b>39,812</b>	<b>330,145</b>

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**11. Missionary & Charity giving and Christmas appeal**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<i>International</i>		
FAMadagascar	1,000	1,000
Wycliffe Bible Translators	2,000	2,000
Transform Burkina	2,000	2,000
	<u>5,000</u>	<u>5,000</u>
<i>National</i>		
Church Pastoral Aid Society	1,000	1,000
Count Everyone In	1,000	1,000
University Christian Unions (UCCF)	-	-
	<u>2,000</u>	<u>2,000</u>
<i>Local</i>		
Christians Against Poverty	1,000	1,000
Guildford Besom	1,500	1,500
Guildford Town Centre Chaplaincy and Street Angels	1,000	1,000
Mulberry House	500	500
No. 5 (Guildford homeless trust)	500	500
Guildford Action	500	500
The Matrix Trust	2,000	2,000
Simeon Trustees	-	200
North Guildford Food bank	-	85
	<u>7,000</u>	<u>7,285</u>
Seed Corn Fund	-	600
<b>Total before Specific appeals</b>	<u><b>14,000</b></u>	<u><b>14,885</b></u>
Ukraine Support		
Christmas Appeal 2025 - Emerge Advocacy	3,078	-
Christmas Appeal 2025 - Anglican International Development	3,079	-
Christmas Appeal 2024 - The Nazareth Way	-	2,652
Christmas Appeal 2024 - Anglican International Development	-	2,651
Mulberry House	677	48
Canterbury Centre	313	-
<b>Total Christmas appeal</b>	<u><b>7,147</b></u>	<u><b>5,351</b></u>
<b>Total Missionary &amp; Charitable Giving and Christmas appeal</b>	<u><b>21,147</b></u>	<u><b>20,236</b></u>

Donations not raised through church events or general church giving are not shown. The Seed Corn fund is to foster active mission relationships and typically makes small grants to Church members undertaking missionary work.



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**12. PRIOR YEAR 2024 STATEMENT OF FINANCIAL ACTIVITIES**

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

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	TOTAL Funds 2024 £	TOTAL FUNDS 2023 £
<b>INCOMING RESOURCES</b>					
Voluntary income	2(a)	148,721	6,523	155,244	164,126
Income from investments	2(b)	6,480	-	6,480	864
Income from Church activities	2(c)	78,033	-	78,033	68,855
<b>TOTAL INCOMING RESOURCES</b>		<b>233,234</b>	<b>6,523</b>	<b>239,757</b>	<b>233,845</b>
<i>Expenditure before project spend</i>	3	(203,720)	(7,788)	(211,508)	(186,412)
<i>Project expenditure</i>	3	(31,314)	-	(31,314)	(7,199)
<b>TOTAL RESOURCES EXPENDED</b>		<b>(235,034)</b>	<b>(7,788)</b>	<b>(242,822)</b>	<b>(193,611)</b>
<b>(Net resources expended) / Net incoming resources</b>		<b>(1,800)</b>	<b>(1,265)</b>	<b>(3,065)</b>	<b>40,234</b>
<b>Balances brought forward at 1 January</b>		<b>276,338</b>	<b>43,699</b>	<b>320,037</b>	<b>279,803</b>
<b>Balances carried forward at 31 December</b>		<b>274,538</b>	<b>42,434</b>	<b>316,972</b>	<b>320,037</b>



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**13. Prior year 2024 Fund Details**

**Fund Details**

	At 31 December 2023	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	127,097	233,234	(235,034)	(8,302)	116,995
<u>Designated funds</u>					
Property Fund	30,000	-	-	-	30,000
Fixed Asset Fund (net of mortgage outstanding)	119,241	-	-	8,302	127,543
Total Designated Funds	149,241	-	-	8,302	157,543
<b>Total unrestricted funds</b>	<b>276,338</b>	<b>233,234</b>	<b>(235,034)</b>	<b>-</b>	<b>274,538</b>
<b>Restricted Funds</b>					
Church organ	521	-	-	-	521
Prayer Books	261	-	(37)	-	224
Environmental	500	-	-	-	500
Youth, childrens & families worker	14,375	-	-	-	14,375
Youth worker	18,750	-	-	-	18,750
Canterbury Care Centre	313	-	-	-	313
Vicar's discretionary fund	3,456	-	(200)	-	3,256
Restricted Gift	500	-	-	-	500
Defibrillator Gift	-	1,200	-	-	1,200
ABC Funds	2,492	-	-	-	2,492
Ukraine Appeal	2,200	-	(2,200)	-	-
Mulberry House	331	20	(48)	-	303
Christmas appeal	-	5,303	(5,303)	-	-
<b>Total restricted funds</b>	<b>43,699</b>	<b>6,523</b>	<b>(7,788)</b>	<b>-</b>	<b>42,434</b>
<b>Total Funds</b>	<b>320,037</b>	<b>239,757</b>	<b>(242,822)</b>	<b>-</b>	<b>316,972</b>



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**PAROCHIAL CHURCH COUNCIL MEMBERSHIP  
FOR THE YEAR ENDED 31 DECEMBER 2025**

**Vicar**

Rev Nick Williams

**Clergy**

Joel Wilmer (Curate to 31.7.2025)

**Church Warden**

Sallie Garrod

Fiona McGowan

**Other Parochial Church Council members**

Richard Algeo

Ros Barham

David Brown

Ray Bell

Lance Carr (from 06.04.2025)

Jules Hall

Jeremy Hoar (from 06.04.2025)

Stephen Hofmeyr

Jill Holliday

Richard King

(PCC Secretary)

Nick Nicolaou

(Treasurer)

Christine Stam (from 06.04.2025)

Jack Tian (from 06.04.2025)

Rosamund Unwin

Linda Warner

Elisabeth Willis

Nigel Wright

**PCC and Synod Representatives**

Richard Algeo

(Deanery Synod Representative)

Andrew Fleming

(Diocesan Synod Representative)

Sallie Garrod

(Deanery Synod Representative)

Jules Hall

(Deanery Synod Representative)

Stephen Hofmeyr

(Diocesan Synod Representative)



---

# Accounts

---



**PAROCHIAL CHURCH COUNCIL OF CHRIST  
CHURCH, GUILDFORD**

***"AS THE FAMILY OF CHRIST CHURCH, IN  
THE POWER OF THE HOLY SPIRIT, WE SEEK  
TO KNOW CHRIST BETTER, TO MAKE  
CHRIST BETTER KNOWN AND TO WITNESS  
TO GOD'S LOVE IN ACTIVE CONCERN FOR  
THE WHOLENESS OF OTHERS"***

**Annual Report  
And  
Financial Statements  
Of the  
Parochial Church Council**

For the year ended 31<sup>st</sup> December 2024

**Parish Office:**  
23 Waterden Road  
Guildford  
Surrey GU1 2AZ

## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

### ANNUAL REPORT 2024

#### Objectives

The Parochial Church Council ("PCC") of Christ Church, Guildford has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical. It also has responsibility for the maintenance of its properties including the Church itself. The members of the PCC are the Trustees of the Charity.

Our Mission Statement is – "as the family of Christ Church, in the power of the Holy Spirit, we seek to know Christ better, to make Christ better known and to witness to God's love in active concern for the wholeness of others".

In practice this includes developing opportunities to enable the discipleship of all members of Christ Church to continue to grow, through small groups, prayer meetings, specific training opportunities and regular teaching. It means enabling all members of Christ Church to reach out to our neighbours to introduce Christ's saving love and to continue to grow our church in depth and number. It means encouraging all of us to serve the needs of our community and the world, through acts of service, financial generosity and prayer support.

Through carrying out these objectives, the PCC confirms that they have complied with their duty to deliver public benefit having considered relevant Charity Commission guidance.

## Christ Church at a Glance

Christ Church has a wonderfully diverse range of activities and facilities to meet people at the different stages of their life and journeys of faith, including;

*Sunday & midweek Services, Prayer Central, Communion @ The Clockhouse, Men's Group, School Visits and Services, Children's & Youth work, Holiday Club, Life Groups, Thursday Communion & lunch, Thursdays at 2, Weddings, Funerals and Baptisms, weekly Zoom Morning Prayer and Open Hands*

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**ANNUAL REPORT 2024**

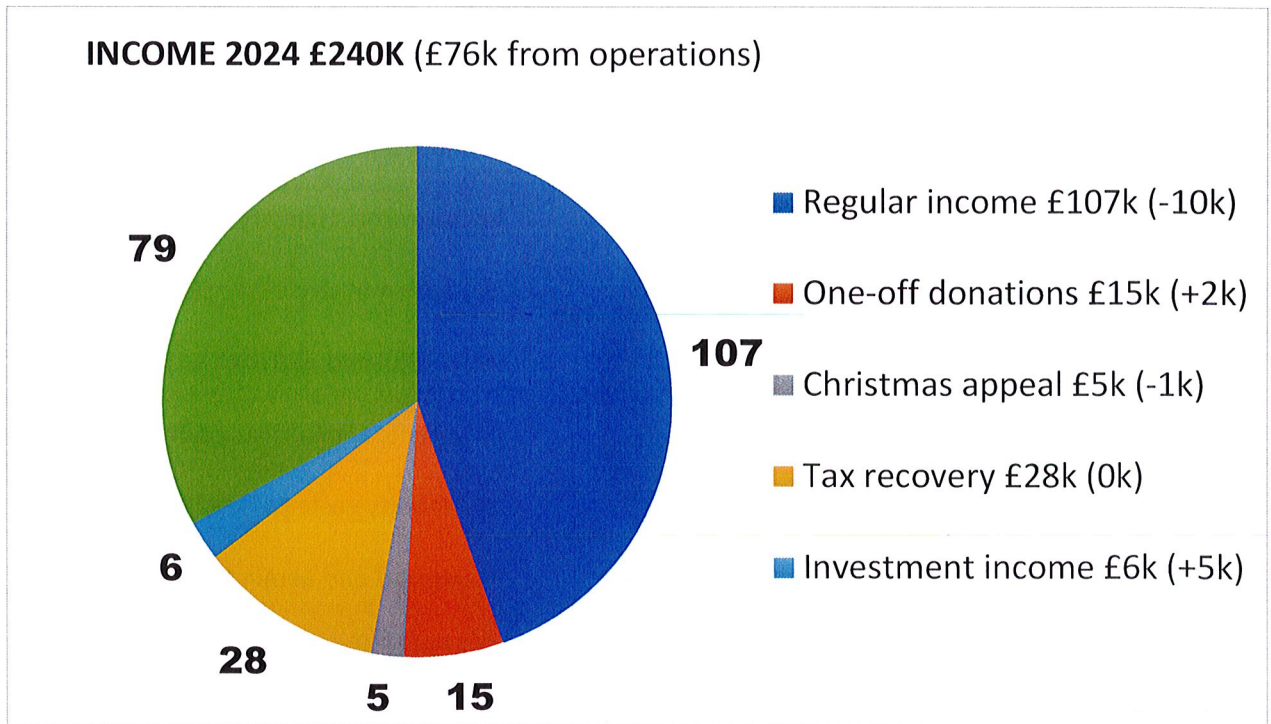
**Financial Review**

**Incoming Resources**

Total income for the year was £239,757 (2023: £233,845).

The most significant source of income other than voluntary income came from the lettings of the hall and meeting rooms contributing income of £59,048 (2023: £51,783). We welcome all users who provide us with a valuable connection to the community.

The income for 2024 is summarised below:



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

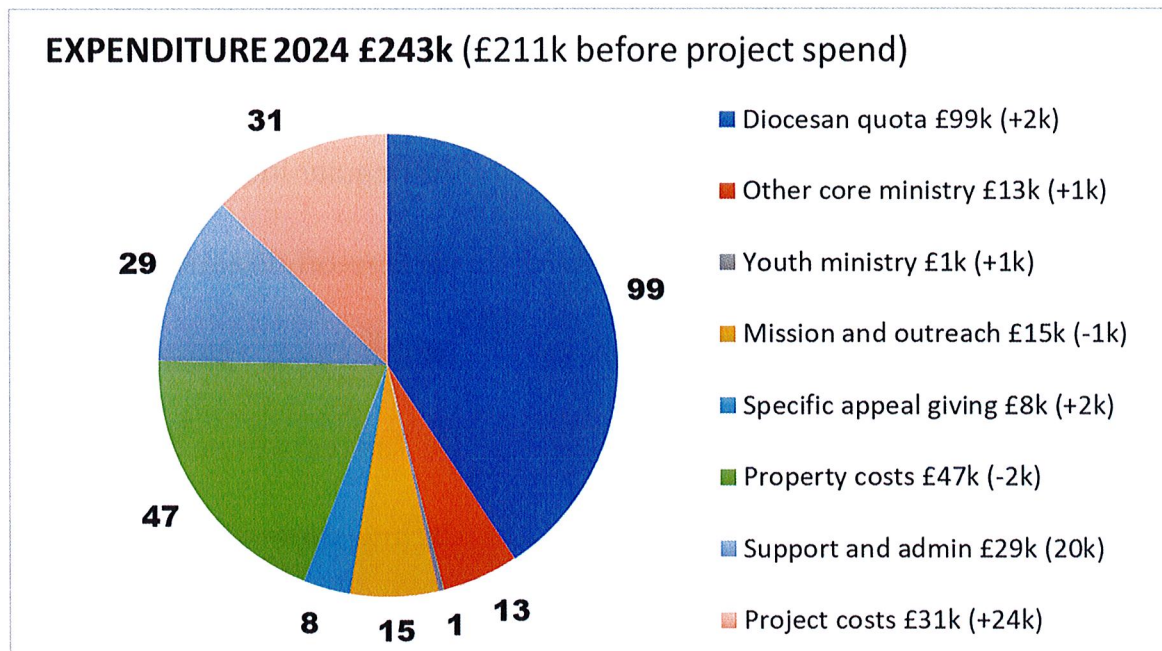
**ANNUAL REPORT 2024**

**Resources Expended**

Expenditure totalled £242,822 (2023: £193,611) and comprised the costs of the Church of £189,072 (2023: £164,465), mission and outreach of £22,436 (2023: £21,947) and one-off major project expenditure of £31,314 (2023: £7,199).

The one-off £31,314 project spend comprised £14,424 for resurfacing the church car park, £8,895 Church House roof and window, £4,394 Church Heating system, £2,412 Church Tower ladder safety hoops, and £1,189 repairs to Ivor Close.

The costs for 2024 are split as follows, with the change from the prior year shown in brackets:



The majority (62%) of the Diocesan Quota funds the stipend and housing of the incumbent. The remainder includes supporting ordinands and curates (18%), safeguarding (3%), chaplaincies and mission support (4%), schools support (2%), and clergy retirement housing (4%).

**Mission and Outreach**

We support a range of Christian organisations, individuals and activities involved in mission and outreach. The PCC allocates 10% of unrestricted voluntary income towards outward giving. The outward giving amount, excluding specific appeals, was £14,885 (2023: £15,800).

In addition, we supported the 2024 Christmas Appeal which raised £5,303 from giving in 2024, split between two charities – 50% one UK based with £2,652 to The Nazareth Way and 50% to one international charity, with £2,651 to Anglican International Development.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****ANNUAL REPORT 2024****Reserves & Result for the Year**

The deficit for the year was £3,065 (2023: surplus £40,234) which included £31,314 of one-off project spend.

The surplus for the prior year was because for much of the year administrative support was supplied by volunteers and lower major project spend.

We are budgeting to have a deficit for 2024 of around £21k that includes £40K of one-off project costs. Christ Church is working with the Guildford Diocese to employ a new Children, Families worker with 80% of the funding for the first year coming from the Diocese.

The unrestricted reserves position at the end of 2024 was as follows:

	2024 £'000	2023 £'000
General Fund	117	127
Designated Funds: Property	30	30
Available Reserves	147	157
Designated Funds: Fixed Asset Fund	128	119
Total unrestricted funds	<u>275</u>	<u>276</u>

There is a further £42,434 (2023: £43,699) of restricted reserves set out in note 9 most of which is directed towards funding a youth worker.

The PCC maintains its unrestricted reserves in three funds:

- The fixed asset fund represents the net book value of tangible fixed assets after long-term financing from the mortgage, to indicate that those funds are not available for other purposes;
- The property fund allows for potential major building work; and
- The general fund represents the balance of unrestricted funds.

The PCC has an overall objective to maintain a minimum level of general funds equivalent to three months of next year's budgeted expenditure. At the end of the 2024 year the balance of the general fund was £116,978 (2023: £127,097), representing 6.3 months (2023: 5.8 months) of next year's budgeted expenditure.

## **PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

### **ANNUAL REPORT 2024**

#### **Structure and Governance**

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is registered with the Charity Commission under number 1132305 as The Parochial Church Council of the Ecclesiastical Parish of Christ Church Guildford.

The PCC's current composition and changes in the year is set out on page 20.

#### *PCC and Standing Committee*

The full PCC met 7 (2023:7) times during the year with an average attendance of 76% (2023:85%). Standing Committee met 3 times (2023:6) with an average attendance of 100% (2023:93%) and their meetings were minuted to the full PCC. The Standing Committee has power to transact the business of the PCC between meetings, subject to any directions given by the Council.

The PCC has 4 subgroups to look at key areas in the life of the church (Regrowing Children's ministry; Raising up new lay leaders; Reinvigorating worship; Welcoming newcomers). The PCC also invites other members of the congregation to advise them on a regular or ad-hoc basis on a range of issues. The PCC are grateful to Adam Warner and Rachel Nicolaou for their work in 2024 and oversight in the areas of Child Safeguarding and Adult Safeguarding respectively. These individuals report to the PCC on an annual basis, or more regularly as required, to train and support the PCC to ensure that we understand and implement appropriate policies and actions.

#### **Internal Control and Risk Management**

The PCC have overall responsibility for the Centre's systems of internal control. There is a clear delegation of the PCC's authority through the Vicar to the rest of the organisation. The annual budget is approved by the Trustees. Significant changes to budget are subject to specific approval. A financial reporting system compares results with the budget together with forecasts of the expected results.

As part of the annual planning process the key risks the PCC faces are re-assessed and evaluated by the PCC and the Leadership Team. The following are considered the PCC's potential main risks:

- Income
- Property
- Safeguarding
- Health and Safety
- Staffing

The PCC are satisfied that systems are in place to monitor, manage and mitigate the exposure to identified risks. Operational risks are insured against as far as practicable. The PCC has adopted policies to manage Health and Safety and Safeguarding risks and copies of these policies are on display in Church or are available on request.

#### *Investment Policy*

The PCC's investment policy covers the investment of all monies held by the PCC that are surplus to the amounts needed on a day-to-day basis and aims to maintain as liquid a position as possible consistent with a risk management policy of minimum risk. Operating funds are held by our main clearing bank (Lloyds).

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****ANNUAL REPORT 2024***Reserves Policy*

The overall aim of the reserve policy is to ensure the PCC is using an appropriate level of resources in fulfilling its objectives whilst maintaining sufficient reserves to ensure stability and flexibility. The PCC is also responsible for the maintenance of its Church and other buildings which can entail significant amounts of expenditure occurring unevenly. The PCC maintains a rolling forecast of future capital needs and balances the role of building up reserves for maintenance with raising additional funds when needed.

**Statement of Trustees' responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Church and of its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the activities of the Church will continue as a going concern

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 6 April 2025 and signed on their behalf by:



*Richard King*

Richard King  
Secretary to the PCC

Christ Church Guildford, 23 Waterden Road, Guildford, Surrey GU1 2AZ.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the Trustees on my examination of the financial statements of the charity for the year ended 31 December 2024, which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the related notes.

This report is made solely to the Charity's Trustees, as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination, for this report or for the opinions I have formed.

**Respective responsibilities of Trustees and Examiner**

As described in the Statement of Trustees' Responsibilities on page 6, the Trustees are responsible for the preparation of the Trustees' Annual Report and the financial statements in accordance with Applicable Law and United Kingdom Accounting Standards. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malcolm Twigger-Ross

Malcolm Twigger-Ross FCA  
36 Charlock Way  
Guildford, Surrey  
GU1 1YB



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	TOTAL Funds 2024 £	TOTAL FUNDS 2023 £
<b>INCOMING RESOURCES</b>					
Voluntary income	2(a)	148,721	6,523	155,244	164,126
Income from investments	2(b)	6,480	-	6,480	864
Income from Church activities	2(c)	78,033	-	78,033	68,855
<b>TOTAL INCOMING RESOURCES</b>		<u>233,234</u>	<u>6,523</u>	<u>239,757</u>	<u>233,845</u>
<i>Expenditure before project spend</i>	3	(203,720)	(7,788)	(211,508)	(186,412)
<i>Project expenditure</i>	3	(31,314)	-	(31,314)	(7,199)
<b>TOTAL RESOURCES EXPENDED</b>		<u>(235,034)</u>	<u>(7,788)</u>	<u>(242,822)</u>	<u>(193,611)</u>
<b>(Net resources expended) / Net incoming resources</b>		(1,800)	(1,265)	(3,065)	40,234
<b>Balances brought forward at 1 January</b>		276,338	43,699	320,037	279,803
<b>Balances carried forward at 31 December</b>		<u>274,538</u>	<u>42,434</u>	<u>316,972</u>	<u>320,037</u>

The comparative fund analysis for 2023 is given in note 12.  
The notes form part of the financial statements.



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**BALANCE SHEET  
AS AT 31 DECEMBER 2024**

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	5	<u>171,956</u>	<u>171,956</u>
<b>CURRENT ASSETS</b>			
Debtors	6	14,041	15,674
Prepayments	6	186	5,313
Short term deposits		140,791	135,000
Cash at bank		<u>47,922</u>	<u>58,993</u>
		<u>202,940</u>	<u>214,980</u>
<b>LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	7	(22,376)	(22,472)
<b>NET CURRENT ASSETS</b>		180,564	192,508
<b>LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR</b>	8	(35,548)	(44,427)
<b>NET ASSETS</b>		<u>316,972</u>	<u>320,037</u>
<b>FUNDS</b>			
<b>Unrestricted</b>			
General fund	9	116,995	127,097
Designated funds: Property Fund	9	<u>30,000</u>	<u>30,000</u>
Available funds		146,995	157,097
Designated funds: Outward Giving Fund	9	-	-
Designated funds: Fixed Asset Fund	9	<u>127,543</u>	<u>119,241</u>
Total unrestricted funds		<u>274,538</u>	<u>276,338</u>
Restricted	9	42,434	43,699
<b>TOTAL FUNDS</b>		<u>316,972</u>	<u>320,037</u>

The Notes form part of the financial statements.

Approved by the Parochial Church Council on 6 April 2025 and signed on its behalf by:

Nick Williams  Chair

Nicholas Nicolaou  Treasurer

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024****1. Principal Accounting Policies**

The accounts have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The PCC is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention. 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 those that are informal gatherings of church members.

**Going Concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the PCC has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**a) Funds**

Restricted funds represent income that must be spent on restricted purposes and details of the funds held and restrictions are shown in the notes to the accounts.

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

**b) Incoming Resources**

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are reported gross.

**c) Resources expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. All other expenditure is recognised when it is payable. All resource expenditure is accounted for gross.

Grants and donations given for a specific cause as part of a church event are recognised as restricted funds and are reflected in income and expenditure of the PCC. Grants and donations given where the PCC acts only as a conduit for funds raised (e.g. collections at a funeral) do not form part of the income or expenditure of the PCC.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024****1. Accounting Policies (continued)***d) Fixed assets***Consecrated land and buildings and moveable church furnishings**

Consecrated and benefice property of any kind is excluded from the accounts by S.10(2)(a) and (c) of the Charities Act 2011. Expenditure incurred during the year on consecrated or benefice property and movable church furnishings is recognised as expenditure in the Statement of Financial Activities

Moveable church furnishings are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available.

**Other Land and Buildings**

Freehold buildings are included at their historic cost as permitted on the adoption of FRS102.

Freehold land and buildings are stated at cost and are depreciated over their estimated useful life of 25 years for church buildings. In 2020 residential buildings were no longer depreciated from 2020 onwards as it was considered that their market value exceeded their net book value and the on-going maintenance costs supported the current carrying value.

**Other fixtures, fittings and office equipment**

Equipment costing more than £1,000 is capitalised. Depreciation is charged on a straight line basis at 33% per annum for computer equipment, and 25% per annum for other equipment.

*e) Current assets*

Amounts owing to the PCC at 31 December are shown net of any provision for uncollectable amounts. Short-term deposits are cash held on deposit mainly with CCLA CBF Deposit Fund and a small deposit with the Boom Credit Union Fund.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

**2. Incoming Resources**

	<b>Unrestricted Funds 2024</b>	<b>Restricted Funds 2024</b>	<b>TOTAL FUNDS 2024</b>	<b>TOTAL FUNDS 2023</b>
	£	£	£	£
2.a) Voluntary Income				
Regular Giving(gift and non-gift aid)	105,839	1,220	107,059	116,754
Tax recoverable	28,488	-	28,488	28,405
One-off donation (incl tax recovery)	12,829	-	12,829	9,214
Collections & other donations	<u>1,565</u>	<u>-</u>	<u>1,565</u>	<u>3,669</u>
	148,721	1,220	149,941	158,042
Legacies	-	-	-	-
Christmas appeal	<u>-</u>	<u>5,303</u>	<u>5,303</u>	<u>6,084</u>
	<u>148,721</u>	<u>6,523</u>	<u>155,244</u>	<u>164,126</u>
2.b) Income from investments				
Interest on savings	<u>6,480</u>	<u>-</u>	<u>6,480</u>	<u>864</u>
2.c) Income from church activities:				
Other sales	2,087	-	2,087	2,543
Property lettings Hall	59,048	-	59,048	51,783
Property letting Ivor close	-	-	-	-
Property letting 23A Flat	13,200	-	13,200	9,130
Fees (weddings & funerals)	<u>3,698</u>	<u>-</u>	<u>3,698</u>	<u>5,399</u>
	<u>78,033</u>	<u>-</u>	<u>78,033</u>	<u>68,855</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>233,234</u>	<u>6,523</u>	<u>239,757</u>	<u>233,845</u>



## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

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

#### 3. Resources Expended

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Core Ministry</b>				
Diocesan parish share	99,124	-	99,124	97,415
Diocesan other parish fees	1,578	-	1,578	1,504
Clergy Expenses	1,786	200	1,986	2,161
Worship leader salary	-	-	-	-
Other ministry costs	6,251	-	6,251	5,867
Loan interest for staff property	3,030	-	3,030	2,027
	<u>111,769</u>	<u>200</u>	<u>111,969</u>	<u>108,974</u>
<b>Youth Ministry</b>				
Salaries	-	-	-	-
Training & other youth expenses	1,589	-	1,589	-
	<u>1,589</u>	<u>-</u>	<u>1,589</u>	<u>-</u>
<b>Property (church &amp; hall)</b>				
Utilities (Light & Heat & water)	15,096	-	15,096	15,716
Insurance	7,625	-	7,625	7,325
Cleaning	9,546	-	9,546	10,414
Repairs & maintenance	14,307	-	14,307	13,301
Depreciation	-	-	-	-
	<u>46,574</u>	<u>-</u>	<u>46,574</u>	<u>46,756</u>
<b>Support and Administration</b>				
Parish Office salary	22,630	-	22,630	1,690
Postage, printing and stationery	1,985	37	2,022	2,905
Telephone & communications	1,482	-	1,482	1,414
Other administration costs	2,806	-	2,806	2,726
	<u>28,903</u>	<u>37</u>	<u>28,940</u>	<u>8,735</u>
<b>Total before Mission and Major Projects</b>				
	<u>188,835</u>	<u>237</u>	<u>189,072</u>	<u>164,465</u>
<b>Mission and Outreach</b>				
Missionary and charitable giving	11	14,885	14,885	15,800
Specific Appeals (restricted fund)	11	-	7,551	6,147
		<u>14,885</u>	<u>7,551</u>	<u>22,436</u>
<b>TOTAL RESOURCES EXPENDED BEFORE PROJECT SPEND</b>				
	<u>203,720</u>	<u>7,788</u>	<u>211,508</u>	<u>186,412</u>
<b>Property and one-off project spend</b>				
Church Car Park resurfacing	14,424	-	14,424	-
Church house windows, roof and interior	8,895	-	8,895	-
Church Boiler Repairs	4,394	-	4,394	3,554
Church Tower Hoops for Ladder	2,412	-	2,412	-
Ivor Close works	1,189	-	1,189	1,607
Church House and Hall Carpets	-	-	-	2,038
<b>TOTAL PROJECT EXPENDITURE</b>	<u>31,314</u>	<u>-</u>	<u>31,314</u>	<u>7,199</u>
<b>TOTAL RESOURCES EXPENDED</b>	<u>235,034</u>	<u>7,788</u>	<u>242,822</u>	<u>193,611</u>

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

**4. Staff Costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages & Salaries	22,167	1,690
	<b>2024</b>	<b>2023</b>
Average Number of People Employed	1	0

No employee earned £60,000 p.a. or more.

Clergy staff in the year (Nick Williams, Vicar, and Joel Wilmer, Curate) are both paid by the Guildford Diocesan Board of Finance who also provide accommodation to the Vicar. The PCC helps fund these costs together with other central costs including mission support, ordinand training and a contribution to the National Church, through its parish share contribution. Joel Wilmer, as curate, occupied 2 Ivor Close rent free during 2024.

The following amounts were reimbursed to clergy members of the PCC during the year in respect of costs incurred on behalf of the PCC.

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Revd. Nick Williams	1,736	1,824
Revd Joel Wilmer	200	301
	<b>1,936</b>	<b>2,125</b>

Apart from the above, no member received any reimbursement of expenses or remuneration from the PCC.

Total giving by PCC members was £42,362 in the year ended 31 December 2024 (2023: £42,490).

**5. Tangible Fixed Assets**

	<b>Freehold Land &amp; Buildings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 January 2024	311,926	14,881	326,807
Additions	-	-	-
At 31 December 2024	<b>311,926</b>	<b>14,881</b>	<b>326,807</b>
<b>Depreciation</b>			
At 1 January 2024	139,970	14,881	154,851
Charge for the year	-	-	-
At 31 December 2024	<b>139,970</b>	<b>14,881</b>	<b>154,851</b>
<b>Net Book Value</b>			
At 31 December 2024	<b>171,956</b>	<b>-</b>	<b>171,956</b>
At 31 December 2023	<b>171,956</b>	<b>-</b>	<b>171,956</b>

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

The freehold land and buildings comprise the flat, Church House and hall at 23 Waterden Road, Guildford and a residential house at 2 Ivor Close, Guildford.

**6. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Tax Recoverable on gifts (Q4 claim)	6,034	5,931
Other debtor - Rental Income	6,397	5,060
Other debtor - Interest Income	1,553	864
Other debtor – Christmas appeal	57	3,819
Prepayments	186	5,313
	<u><b>14,227</b></u>	<u><b>20,987</b></u>

**7. Liabilities: Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Mortgage due within one year	8,865	8,288
Accruals – giving including Christmas appeal	5,303	6,084
Accruals	8,208	8,100
	<u><b>22,376</b></u>	<u><b>22,472</b></u>

Accruals for giving at 31 December 2024 comprises £5,303 for the 2024 Christmas appeal.

**8. Liabilities: Amounts falling due after one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Mortgage balance brought forward	52,715	61,689
Less: Repayments in the year	<u>(8,302)</u>	<u>(8,974)</u>
Mortgage balance carried forward	<u><b>44,413</b></u>	<u><b>52,715</b></u>
Due within one year (included within note 8)	<u>8,865</u>	<u>8,288</u>
Due after one year	<u>35,548</u>	<u>44,427</u>

The mortgage was advanced to assist with the purchase of a house at 2 Ivor Close for Curate’s accommodation. The mortgage is secured by a charge over the property and additionally, is supported by a guarantee provided by Guildford Diocesan Board of Finance.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

**9. Fund Details**

	At 31 December 2023	Income	Expenditure	Transfers	At 31 December 2024
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	127,097	233,234	(235,034)	(8,302)	116,995
<u>Designated funds</u>					
Property Fund	30,000	-	-	-	30,000
Fixed Asset Fund (net of mortgage outstanding)	119,241	-	-	8,302	127,543
Total Designated Funds	149,241	-	-	8,302	157,543
<b>Total unrestricted funds</b>	<b>276,338</b>	<b>233,234</b>	<b>(235,034)</b>	<b>-</b>	<b>274,538</b>
<b>Restricted Funds</b>					
Vison/Audio	-	-	-	-	-
Church organ	521	-	-	-	521
Prayer Books	261	-	(37)	-	224
Environmental	500	-	-	-	500
Youth, childrens & families worker	14,375	-	-	-	14,375
Youth worker	18,750	-	-	-	18,750
Canterbury Care Centre	313	-	-	-	313
Vicar's discretionary fund	3,456	-	(200)	-	3,256
Restricted Gift	500	-	-	-	500
Defibrillator Gift	-	1,200	-	-	1,200
ABC Funds	2,492	-	-	-	2,492
Ukraine Appeal	2,200	-	(2,200)	-	-
Mulberry House	331	20	(48)	-	303
Christmas appeal	-	5,303	(5,303)	-	-
<b>Total restricted funds</b>	<b>43,699</b>	<b>6,523</b>	<b>(7,788)</b>	<b>-</b>	<b>42,434</b>
<b>Total Funds</b>	<b>320,037</b>	<b>239,757</b>	<b>(242,822)</b>	<b>-</b>	<b>316,972</b>

Designated funds are set up for the following purposes:

- The property fund represents amounts set aside to meet future significant building repairs and renewals.
- The fixed asset fund represents the net book value of tangible fixed assets after the mortgage financing, to indicate that those funds are not available for other purposes.

Restricted funds are shown by the main purpose for which the funds were donated.

Funds transfer of £970 to the Ukraine appeal was to reclass 2022 miscoded funds.

**10. Analysis of net assets by fund**

	Unrestricted Funds	Restricted Funds	TOTAL
	£	£	£
Fixed Assets	171,956	-	171,956
Current Assets	160,506	42,434	202,940
Current Liabilities	(22,376)	-	(22,376)
Liabilities due after one year	(35,548)	-	(35,548)
Fund Balance	<b>274,538</b>	<b>42,434</b>	<b>316,972</b>

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

**11. Missionary & Charity giving and Christmas appeal**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<i>International</i>		
Iranian Church in Exile (CMS)	-	1,000
FAMadagascar	1,000	1,000
Wycliffe Bible Translators	2,000	2,000
Transform Burkina	2,000	2,000
	<u>5,000</u>	<u>6,000</u>
<i>National</i>		
Church Pastoral Aid Society	1,000	1,000
Count Everyone In	1,000	1,000
University Christian Unions (UCCF)	<u>2,000</u>	<u>2,000</u>
<i>Local</i>		
Christians Against Poverty	1,000	1,000
Guildford Besom	1,500	1,500
Guildford Town Centre Chaplaincy and Street Angels	1,000	1,000
Mulberry House	500	500
No. 5 (Guildford homeless trust)	500	500
Guildford Action	500	500
The Matrix Trust	2,000	2,000
Simeon Trustees	200	200
North Guildford Food bank	85	
	<u>7,285</u>	<u>7,200</u>
Seed Corn Fund	<u>600</u>	<u>600</u>
<b>Total before Specific appeals</b>	<b><u>14,885</u></b>	<b><u>15,800</u></b>
Ukraine Support	2,200	63
Christmas Appeal 2024 - The Nazareth Way	2,652	
Christmas Appeal 2024 - Anglican International Development	2,651	
Christmas Appeal 2023 – FAMadagascar		3,042
Christmas Appeal 2023 –Christians against poverty		3,042
Mulberry House	48	-
<b>Total Christmas appeal</b>	<b><u>7,551</u></b>	<b><u>6,147</u></b>
<b>Total Missionary &amp; Charitable Giving and Christmas appeal</b>	<b><u>22,436</u></b>	<b><u>21,947</u></b>

Donations not raised through church events or general church giving are not shown. The Seed Corn fund is to foster active mission relationships and typically makes small grants to Church members undertaking missionary work.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

**12. PRIOR YEAR (2022) STATEMENT OF FINANCIAL ACTIVITIES**

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

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	TOTAL Funds 2023 £	TOTAL FUNDS 2022 £
<b>INCOMING RESOURCES</b>					
Voluntary income	2(a)	156,711	7,415	164,126	241,311
Income from investments	2(b)	864	-	864	-
Income from Church activities	2(c)	68,855	-	68,855	63,879
<b>TOTAL INCOMING RESOURCES</b>		<u>226,430</u>	<u>7,415</u>	<u>233,845</u>	<u>305,190</u>
<i>Expenditure before project spend</i>	3	(179,265)	(7,147)	(186,412)	(215,498)
<i>Project expenditure</i>	3	(7,199)	-	(7,199)	(28,806)
<b>TOTAL RESOURCES EXPENDED</b>		<u>(186,464)</u>	<u>(7,147)</u>	<u>(193,611)</u>	<u>(244,304)</u>
<b>Net incoming resources</b>		39,966	268	40,234	60,886
<b>Balances brought forward at 1 January</b>		<u>237,342</u>	<u>42,461</u>	<u>279,803</u>	<u>218,917</u>
<b>Balances carried forward at 31 December</b>		<u>277,308</u>	<u>42,729</u>	<u>320,037</u>	<u>279,803</u>

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

**13. Prior year (2023) Fund Details**

**Fund Details**

	<b>At 31 December 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>At 31 December 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted Funds</b>					
General Fund	97,075	226,430	(186,464)	(9,944)	127,097
<u>Designated funds</u>					
Property Fund	30,000	-	-	-	30,000
Fixed Asset Fund (net of mortgage outstanding)	110,267	-	-	8,974	119,241
Total Designated Funds	140,267	-	-	8,974	149,241
<b>Total unrestricted funds</b>	<b>237,342</b>	<b>226,430</b>	<b>(186,464)</b>	<b>(970)</b>	<b>276,338</b>
<b>Restricted Funds</b>					
Vison/Audio	-	-	-	-	-
Church organ	521	-	-	-	521
Prayer Books	261	-	-	-	261
Environmental	500	-	-	-	500
Youth, childrens & families worker	14,375	-	-	-	14,375
Youth worker	18,750	-	-	-	18,750
Canterbury Care Centre	313	-	-	-	313
Vicar's discretionary fund	3,456	-	-	-	3,456
Restricted Gift	500	-	-	-	500
Energy Grant	-	1,000	(1,000)	-	-
ABC Funds	2,492	-	-	-	2,492
Ukraine Appeal	1,293	-	(63)	970	2,200
Mulberry House	-	331	-	-	331
Christmas appeal	-	6,084	(6,084)	-	-
<b>Total restricted funds</b>	<b>42,461</b>	<b>7,415</b>	<b>(7,147)</b>	<b>970</b>	<b>43,699</b>
<b>Total Funds</b>	<b>279,803</b>	<b>233,845</b>	<b>(193,611)</b>	<b>-</b>	<b>320,037</b>



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**PAROCHIAL CHURCH COUNCIL MEMBERSHIP  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**Vicar**

Rev Nick Williams

**Clergy**

Joel Wilmer (Curate)

**Church Warden**

Sallie Garrod

Fiona McGowan

**Other Parochial Church Council members**

Richard Algeo (from 21.04.2024)

Ros Barham (from 21.04.2024)

David Brown

Ray Bell

Colin Griffin

Jules Hall

Jeremy Hoar

Stephen Hofmeyr

Jill Holliday

Richard King

(PCC Secretary)

Nick Nicolaou

(Treasurer)

Adekunle Oyewumi (to 17.04.2024)

Jack Tian (from 21.04.2024)

Rosamund Unwin (from 21.04.2024)

Linda Warner

Elisabeth Willis

Nigel Wright

**PCC and Synod Representatives**

Richard Algeo

(Deanery Synod Representative from 21.04.2024)

Colin Griffin

(Deanery Synod Representative to 21.04.2024)

Sallie Garrod

(Deanery Synod Representative from 21.04.2024)

Stephen Hofmeyr

(Diocesan Synod Representative)



---

# Accounts

---



**PAROCHIAL CHURCH COUNCIL OF CHRIST  
CHURCH, GUILDFORD**

***"AS THE FAMILY OF CHRIST CHURCH, IN  
THE POWER OF THE HOLY SPIRIT, WE SEEK  
TO KNOW CHRIST BETTER, TO MAKE  
CHRIST BETTER KNOWN AND TO WITNESS  
TO GOD'S LOVE IN ACTIVE CONCERN FOR  
THE WHOLENESS OF OTHERS"***

**Annual Report  
And  
Financial Statements  
Of the  
Parochial Church Council**

For the year ended 31<sup>st</sup> December 2023

**Parish Office:**  
23 Waterden Road  
Guildford  
Surrey GU1 2AZ



## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

### ANNUAL REPORT 2023

#### Objectives

The Parochial Church Council ("PCC") of Christ Church, Guildford has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical. It also has responsibility for the maintenance of its properties including the Church itself. The members of the PCC are the Trustees of the Charity.

Our Mission Statement is – "as the family of Christ Church, in the power of the Holy Spirit, we seek to know Christ better, to make Christ better known and to witness to God's love in active concern for the wholeness of others".

In practice this includes developing opportunities to enable the discipleship of all members of Christ Church to continue to grow, through small groups, prayer meetings, specific training opportunities and regular teaching. It means enabling all members of Christ Church to reach out to our neighbours to introduce Christ's saving love and to continue to grow our church in depth and number. It means encouraging all of us to serve the needs of our community and the world, through acts of service, financial generosity and prayer support.

Through carrying out these objectives, the PCC confirms that they have complied with their duty to deliver public benefit having considered relevant Charity Commission guidance.

## Christ Church at a Glance

Christ Church has a wonderfully diverse range of activities and facilities to meet people at the different stages of their life and journeys of faith, including;

*Sunday & midweek Services, Prayer Central, Communion @ The Clockhouse, Men's Group, School Visits and Services, Children's & Youth work, Holiday Club, Life Groups, Thursday Communion & lunch, Thursdays at 2, Weddings, Funerals and Baptisms, weekly Zoom Morning Prayer and Open Hands*

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**ANNUAL REPORT 2023**

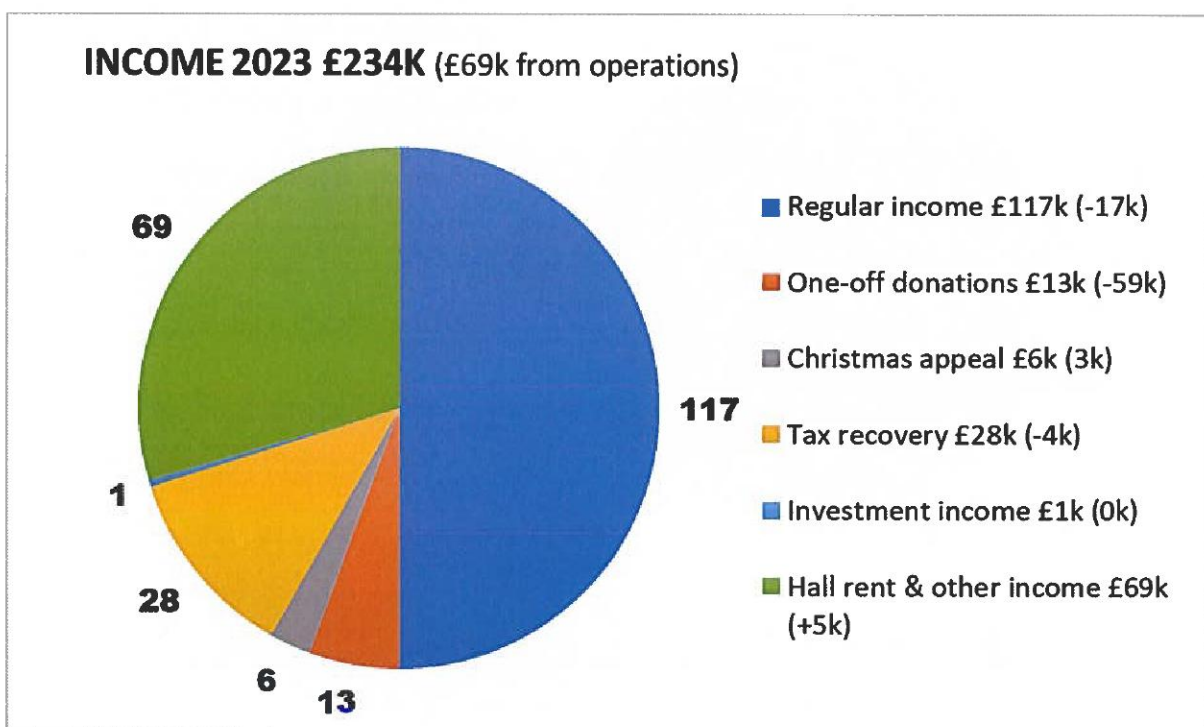
**Financial Review**

**Incoming Resources**

Total income for the year was £233,845 (2022: £305,190, £242,931 excluding legacy).

The most significant source of income other than voluntary income came from the lettings of the hall and meeting rooms contributing income of £51,783 (2022: £48,281). We welcome all users who provide us with a valuable connection to the community and in 2023 we welcomed the use our church and hall from new users including orchestras and choirs.

The income for 2023 is summarised below:



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

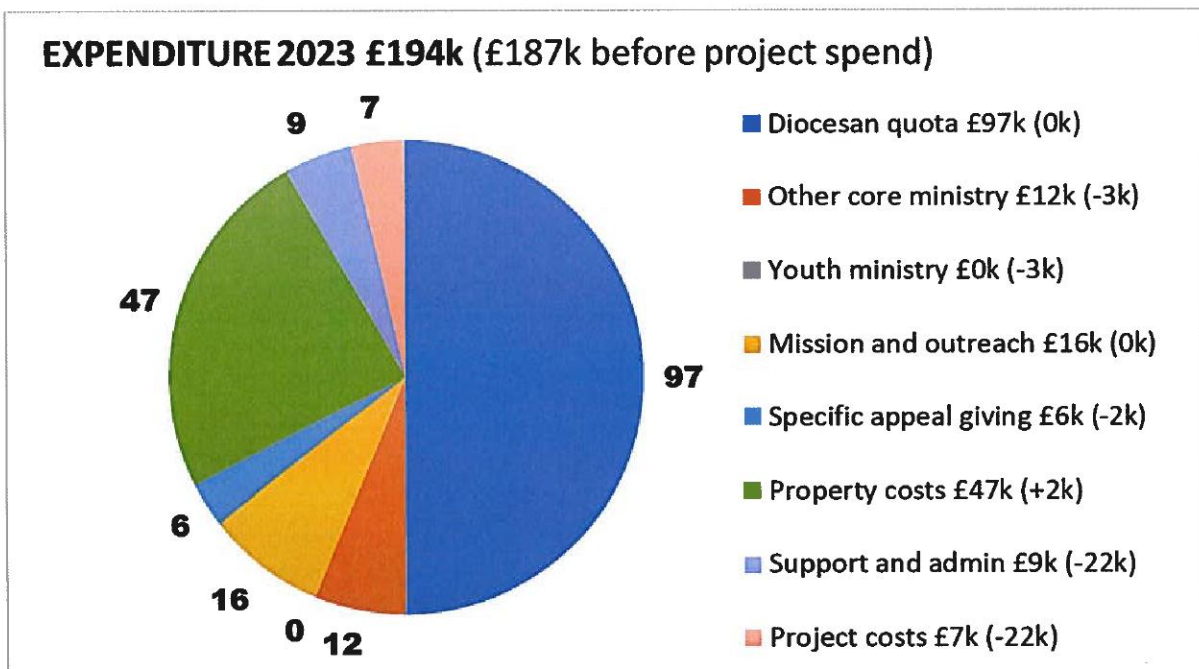
**ANNUAL REPORT 2023**

**Resources Expended**

Expenditure totalled £193,611 (2022: £244,305) and comprised the costs of the Church of £164,465 (2021: £191,183), mission and outreach of £21,947 (2022: £24,315) and one-off major project expenditure of £7,199 (2022: £28,806).

The one-off project spend comprised £3,544 of spend for the Church Heating system, £2,038 carpets in Church House and £1,680 repairs to Ivor Close.

The costs for 2023 are split as follows, with the change from the prior year shown in brackets:



The majority (62%) of the Diocesan Quota funds the stipend and housing of the incumbent. The remainder includes supporting ordinands and curates (18%), safeguarding (3%), chaplaincies and mission support (4%), schools support (2%), and clergy retirement housing (4%).

**Mission and Outreach**

We support a range of Christian organisations, individuals and activities involved in mission and outreach. The PCC allocates 10% of unrestricted voluntary income towards outward giving. The outward giving amount, excluding specific appeals, was £15,800 (2022: £16,345).

In addition, we supported the 2023 Christmas Appeal which raised £6,084 from giving in 2023, split between two charities – 50% one UK based with £3,042 to Christians Against Poverty and 50% to one international charity, with £3,042 to FAMadagascar.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****ANNUAL REPORT 2023****Reserves & Result for the Year**

The surplus for the year was £40,234 (2022: £60,886) which included £7,199 of one-off project spend.

The surplus for the year was because for much of the year administrative support was supplied by volunteers.

We are budgeting to have a deficit for 2024 of around £38k before one-off project costs and fundraising requests have started to address this with the aim to provide sufficient funds on an ongoing basis to employ a new Children, Families and Youth Pastor/Evangelist.

The unrestricted reserves position at the end of 2023 was as follows:

	2023 £'000	2022 £'000
General Fund	127	97
Designated Funds: Property	30	30
Available Reserves	157	127
Designated Funds: Fixed Asset Fund	119	110
Total unrestricted funds	<u>276</u>	<u>237</u>

There is a further £43,699 (2022: £42,461) of restricted reserves set out in note 9 most of which is directed towards funding a youth worker.

The PCC maintains its unrestricted reserves in three funds:

- The fixed asset fund represents the net book value of tangible fixed assets after long-term financing from the mortgage, to indicate that those funds are not available for other purposes;
- The property fund allows for potential major building work; and
- The general fund represents the balance of unrestricted funds.

The PCC has an overall objective to maintain a minimum level of general funds equivalent to three months of next year's budgeted expenditure. At the end of the 2023 year the balance of the general fund was £127,097 (2022: £97,075), representing 5.8 months (2022: 4.6 months) of next year's budgeted expenditure.



## **PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

### **ANNUAL REPORT 2023**

#### **Structure and Governance**

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is registered with the Charity Commission under number 1132305 as The Parochial Church Council of the Ecclesiastical Parish of Christ Church Guildford.

The PCC's current composition and changes in the year is set out on page 20.

#### *PCC and Standing Committee*

The full PCC met 7 (2022:9) times during the year with an average attendance of 85% (2022:85%). Standing Committee met 6 times (2022:6) with an average attendance of 93% (2022:93%) and their meetings were minuted to the full PCC. The Standing Committee has power to transact the business of the PCC between meetings, subject to any directions given by the Council.

The PCC has 4 subgroups to look at key areas in the life of the church (Regrowing Children's ministry; Raising up new lay leaders; Reinvigorating worship; Welcoming newcomers). The PCC also invites other members of the congregation to advise them on a regular or ad-hoc basis on a range of issues. The PCC are grateful to Adam Warner and Rachel Nicolaou for their work in 2023 and oversight in the areas of Child Safeguarding and Adult Safeguarding respectively. These individuals report to the PCC on an annual basis, or more regularly as required, to train and support the PCC to ensure that we understand and implement appropriate policies and actions.

#### **Internal Control and Risk Management**

The PCC have overall responsibility for the Centre's systems of internal control. There is a clear delegation of the PCC's authority through the Vicar to the rest of the organisation. The annual budget is approved by the Trustees. Significant changes to budget are subject to specific approval. A financial reporting system compares results with the budget together with forecasts of the expected results.

As part of the annual planning process the key risks the PCC faces are re-assessed and evaluated by the PCC and the Leadership Team. The following are considered the PCC's potential main risks:

- Income
- Property
- Safeguarding
- Health and Safety
- Staffing

The PCC are satisfied that systems are in place to monitor, manage and mitigate the exposure to identified risks. Operational risks are insured against as far as practicable. The PCC has adopted policies to manage Health and Safety and Safeguarding risks and copies of these policies are on display in Church or are available on request.

#### *Investment Policy*

The PCC's investment policy covers the investment of all monies held by the PCC that are surplus to the amounts needed on a day-to-day basis and aims to maintain as liquid a position as possible consistent with a risk management policy of minimum risk. Operating funds are held by our main clearing bank (Lloyds). A deposit account was opened up with CCLA during the year to take advantage of better interest rates.



## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

### ANNUAL REPORT 2023

#### *Reserves Policy*

The overall aim of the reserve policy is to ensure the PCC is using an appropriate level of resources in fulfilling its objectives whilst maintaining sufficient reserves to ensure stability and flexibility. The PCC is also responsible for the maintenance of its Church and other buildings which can entail significant amounts of expenditure occurring unevenly. The PCC maintains a rolling forecast of future capital needs and balances the role of building up reserves for maintenance with raising additional funds when needed.

#### **Statement of Trustees' responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Church and of its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the activities of the Church will continue as a going concern

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

uk. Approved by the Trustees on 21 April 2024 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Richard King'.

*Richard King*

Richard King  
Secretary to the PCC

Christ Church Guildford, 23 Waterden Road, Guildford, Surrey GU1 2AZ.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the Trustees on my examination of the financial statements of the charity for the year ended 31 December 2023, which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the related notes.

This report is made solely to the Charity's Trustees, as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination, for this report or for the opinions I have formed.

**Respective responsibilities of Trustees and Examiner**

As described in the Statement of Trustees' Responsibilities on page 6, the Trustees are responsible for the preparation of the Trustees' Annual Report and the financial statements in accordance with Applicable Law and United Kingdom Accounting Standards. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Malcolm Twigger-Ross

Malcolm Twigger-Ross FCA  
36 Charlock Way  
Guildford, Surrey  
GU1 1YB

28 April 2024

## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	TOTAL Funds 2023 £	TOTAL FUNDS 2022 £
<b>INCOMING RESOURCES</b>					
Voluntary income	2(a)	156,711	7,415	164,126	241,311
Income from investments	2(b)	864	-	864	-
Income from Church activities	2(c)	68,855	-	68,855	63,879
<b>TOTAL INCOMING RESOURCES</b>		<u>226,430</u>	<u>7,415</u>	<u>233,845</u>	<u>305,190</u>
<i>Expenditure before project spend</i>	3	(179,265)	(7,147)	(186,412)	(215,498)
<i>Project expenditure</i>	3	(7,199)	-	(7,199)	(28,806)
<b>TOTAL RESOURCES EXPENDED</b>		<u>(186,464)</u>	<u>(7,147)</u>	<u>(193,611)</u>	<u>(244,304)</u>
<b>Net incoming resources</b>		39,966	268	40,234	60,886
<b>Balances brought forward at 1 January</b>		237,342	42,461	279,803	218,917
<b>Balances carried forward at 31 December</b>		<u>277,308</u>	<u>42,729</u>	<u>320,037</u>	<u>279,803</u>

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**BALANCE SHEET  
AS AT 31 DECEMBER 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	5	<u>171,956</u>	<u>171,956</u>
<b>CURRENT ASSETS</b>			
Debtors	6	15,674	7,145
Prepayments	6	5,313	-
Short term deposits		135,000	10,000
Cash at bank		<u>58,993</u>	<u>165,466</u>
		214,980	182,611
<b>LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	7	(22,472)	(21,775)
<b>NET CURRENT ASSETS</b>		192,508	160,836
<b>LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR</b>	8	(44,427)	(52,989)
<b>NET ASSETS</b>		<u>320,037</u>	<u>279,803</u>
<b>FUNDS</b>			
<b>Unrestricted</b>			
General fund	9	127,097	97,075
Designated funds: Property Fund	9	30,000	30,000
Available funds		<u>157,097</u>	<u>127,075</u>
Designated funds: Outward Giving Fund	9	-	-
Designated funds: Fixed Asset Fund	9	<u>119,241</u>	<u>110,267</u>
Total unrestricted funds		276,338	237,342
Restricted	9	43,699	42,461
<b>TOTAL FUNDS</b>		<u>320,037</u>	<u>279,803</u>

Approved by the Parochial Church Council on 21 April 2024 and signed on its behalf by:

Nick Williams  Chair

Nicholas Nicolaou  Treasurer



## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

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

#### 1. Principal Accounting Policies

The accounts have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The PCC is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention. 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 those that are informal gatherings of church members.

#### Going Concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the PCC has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### a) *Funds*

Restricted funds represent income that must be spent on restricted purposes and details of the funds held and restrictions are shown in the notes to the accounts.

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

#### b) *Incoming Resources*

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are reported gross.

#### c) *Resources expended*

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. All other expenditure is recognised when it is payable. All resource expenditure is accounted for gross.

Grants and donations given for a specific cause as part of a church event are recognised as restricted funds and are reflected in income and expenditure of the PCC. Grants and donations given where the PCC acts only as a conduit for funds raised (e.g. collections at a funeral) do not form part of the income or expenditure of the PCC.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023****1. Accounting Policies (continued)***d) Fixed assets***Consecrated land and buildings and moveable church furnishings**

Consecrated and benefice property of any kind is excluded from the accounts by S.10(2)(a) and (c) of the Charities Act 2011. Expenditure incurred during the year on consecrated or benefice property and movable church furnishings is recognised as expenditure in the Statement of Financial Activities

Moveable church furnishings are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available.

**Other Land and Buildings**

Freehold buildings are included at their historic cost as permitted on the adoption of FRS102.

Freehold land and buildings are stated at cost and are depreciated over their estimated useful life of 25 years for church buildings. In 2020 residential buildings were no longer depreciated from 2020 onwards as it was considered that their market value exceeded their net book value and the on-going maintenance costs supported the current carrying value.

**Other fixtures, fittings and office equipment**

Equipment costing more than £1,000 is capitalised. Depreciation is charged on a straight line basis at 33% per annum for computer equipment, and 25% per annum for other equipment.

*e) Current assets*

Amounts owing to the PCC at 31 December are shown net of any provision for uncollectable amounts. Short-term deposits are cash held on deposit mainly with CCLA CBF Deposit Fund and a small deposit with the Boom Credit Union Fund.



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

**2. Incoming Resources**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	TOTAL FUNDS 2023 £	TOTAL FUNDS 2022 £
2.a) Voluntary Income				
Regular Giving(gift and non-gift aid)	116,754	-	116,754	133,918
Tax recoverable	28,405	-	28,405	31,792
One-off donation (incl tax recovery)	9,214	-	9,214	4,906
Collections & other donations	2,338	1,331	3,669	5,016
	<u>156,711</u>	<u>1,331</u>	<u>158,042</u>	<u>175,632</u>
Legacies	-	-	-	62,259
Christmas appeal	-	6,084	6,084	3,420
	<u>156,711</u>	<u>7,415</u>	<u>164,126</u>	<u>241,311</u>
2.b) Income from investments				
Interest on savings	864	-	864	-
	<u>864</u>	<u>-</u>	<u>864</u>	<u>-</u>
2.c) Income from church activities:				
Other sales	2,543	-	2,543	1,758
Property lettings Hall	51,783	-	51,783	48,281
Property letting Ivor close	-	-	-	6,400
Property letting 23A Flat	9,130	-	9,130	5,898
Fees (weddings & funerals)	5,399	-	5,399	1,542
	<u>68,855</u>	<u>-</u>	<u>68,855</u>	<u>63,879</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>226,430</u>	<u>7,415</u>	<u>233,845</u>	<u>305,190</u>


**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**
**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**
**3. Resources Expended**

	Unrestricted funds	Restricted funds	Total funds	Total funds 2022
	2023	2023	2023	
	£	£	£	£
<b>Core Ministry</b>				
Diocesan parish share	97,415	-	97,415	97,287
Diocesan other parish fees	1,504	-	1,504	3,226
Clergy Expenses	2,161	-	2,161	1,947
Worship leader salary	-	-	-	6,000
Other ministry costs	5,867	-	5,867	1,675
Loan interest for staff property	2,027	-	2,027	1,191
	<u>108,974</u>	<u>-</u>	<u>108,974</u>	<u>111,326</u>
<b>Youth Ministry</b>				
Salaries	-	-	-	-
Training & other youth expenses	-	-	-	3,391
	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,391</u>
<b>Property (church &amp; hall)</b>				
Utilities (Light & Heat & water)	14,716	1,000	15,716	12,596
Insurance	7,325	-	7,325	7,035
Cleaning	10,414	-	10,414	9,960
Repairs & maintenance	13,301	-	13,301	12,897
Depreciation	-	-	-	2,961
	<u>45,756</u>	<u>1,000</u>	<u>46,756</u>	<u>45,449</u>
<b>Support and Administration</b>				
Parish Office salary	1,690	-	1,690	17,674
Postage, printing and stationery	2,905	-	2,905	1,981
Telephone & communications	1,414	-	1,414	4,598
Other administration costs	2,726	-	2,726	6,764
	<u>8,735</u>	<u>-</u>	<u>8,735</u>	<u>31,017</u>
<b>Total before Mission and Major Projects</b>	<u>163,465</u>	<u>1,000</u>	<u>164,465</u>	<u>191,183</u>
<b>Mission and Outreach</b>				
Missionary and charitable giving	11 15,800	-	15,800	16,345
Specific Appeals (restricted fund)	11 -	6,147	6,147	7,970
	<u>15,800</u>	<u>6,147</u>	<u>21,947</u>	<u>24,315</u>
<b>TOTAL RESOURCES EXPENDED BEFORE PROJECT SPEND</b>	<u>179,265</u>	<u>7,147</u>	<u>186,412</u>	<u>215,498</u>
<b>Property and one-off project spend</b>				
Ivor Close works	1,607	-	1,607	8,328
Church Hall Heating System	-	-	-	20,478
Church Boiler Repairs	3,554	-	3,554	-
Church House and Hall Carpets	2,038	-	2,038	-
<b>TOTAL PROJECT EXPENDITURE</b>	<u>7,199</u>	<u>-</u>	<u>7,199</u>	<u>28,806</u>
<b>TOTAL RESOURCES EXPENDED</b>	<u>186,464</u>	<u>7,147</u>	<u>193,611</u>	<u>244,304</u>



## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

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

#### 4. Staff Costs

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages & Salaries	1,690	23,674
	<b>2023</b>	<b>2022</b>
Average Number of People Employed	0	2

No employee earned £60,000 p.a. or more.

Clergy staff in the year (Nick Williams, Vicar, and Joel Wilmer, Curate) are both paid by the Guildford Diocesan Board of Finance who also provide accommodation to the Vicar. The PCC helps fund these costs together with other central costs including mission support, ordinand training and a contribution to the National Church, through its parish share contribution. Joel Wilmer, as curate, occupied 2 Ivor Close rent free during 2023.

The following amounts were reimbursed to clergy members of the PCC during the year in respect of costs incurred on behalf of the PCC.

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Revd. Nick Williams	1,824	1,947
Revd Joel Wilmer	301	-
	<b>2,125</b>	<b>1,947</b>

Apart from the above, no member received any reimbursement of expenses or remuneration from the PCC.

Total giving by PCC members was £42,490 in the year ended 31 December 2023 (2022: £53,919).

#### 5. Tangible Fixed Assets

	<b>Freehold Land &amp; Buildings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 January 2023	311,926	14,881	326,807
Additions	-	-	-
At 31 December 2023	<b>311,926</b>	<b>14,881</b>	<b>326,807</b>
<b>Depreciation</b>			
At 1 January 2023	139,970	14,881	154,851
Charge for the year	-	-	-
At 31 December 2023	<b>139,970</b>	<b>14,881</b>	<b>154,851</b>
<b>Net Book Value</b>			
At 31 December 2023	<b>171,956</b>	<b>-</b>	<b>171,956</b>
At 31 December 2022	<b>171,956</b>	<b>-</b>	<b>171,956</b>



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

The freehold land and buildings comprise the flat, Church House and hall at 23 Waterden Road, Guildford and a residential house at 2 Ivor Close, Guildford.

**6. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Tax Recoverable on gifts (Q4 claim)	5,931	7,145
Other debtor - Rental Income	5,060	-
Other debtor – Christmas appeal	4,683	-
Prepayments	5,313	-
	<u><b>20,987</b></u>	<u><b>7,145</b></u>

**7. Liabilities: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Mortgage due within one year	8,288	8,700
Accruals – giving including Christmas appeal	6,084	6,521
Accruals	8,100	6,554
	<u><b>22,472</b></u>	<u><b>21,775</b></u>

Accruals for giving at 31 December 2023 comprises £6,084 for the 2023 Christmas appeal.

**8. Liabilities: Amounts falling due after one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Mortgage balance brought forward	61,689	70,413
Less: Repayments in the year	<u>(8,974)</u>	<u>(8,724)</u>
Mortgage balance carried forward	<u><b>52,715</b></u>	<u><b>61,689</b></u>
Due within one year (included within note 8)	<u>8,288</u>	<u>8,700</u>
Due after one year	<u><b>44,427</b></u>	<u><b>52,989</b></u>

The mortgage was advanced to assist with the purchase of a house at 2 Ivor Close for Curate's accommodation. The mortgage is secured by a charge over the property and additionally, is supported by a guarantee provided by Guildford Diocesan Board of Finance.



## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

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

#### 9. Fund Details

	At 31 December 2022	Income	Expenditure	Transfers	At 31 December 2023
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	97,075	226,430	(186,464)	(9,944)	127,097
<u>Designated funds</u>					
Property Fund	30,000	-	-	-	30,000
Fixed Asset Fund (net of mortgage outstanding)	110,267	-	-	8,974	119,241
Total Designated Funds	140,267	-	-	8,974	149,241
<b>Total unrestricted funds</b>	<b>237,342</b>	<b>226,430</b>	<b>(186,464)</b>	<b>(970)</b>	<b>276,338</b>
<b>Restricted Funds</b>					
Vison/Audio	-	-	-	-	-
Church organ	521	-	-	-	521
Prayer Books	261	-	-	-	261
Environmental	500	-	-	-	500
Youth, childrens & families worker	14,375	-	-	-	14,375
Youth worker	18,750	-	-	-	18,750
Canterbury Care Centre	313	-	-	-	313
Vicar's discretionary fund	3,456	-	-	-	3,456
Restricted Gift	500	-	-	-	500
Energy Grant	-	1,000	(1,000)	-	-
ABC Funds	2,492	-	-	-	2,492
Ukraine Appeal	1,293	-	(63)	970	2,200
Mulberry House	-	331	-	-	331
Christmas appeal	-	6,084	(6,084)	-	-
<b>Total restricted funds</b>	<b>42,461</b>	<b>7,415</b>	<b>(7,147)</b>	<b>970</b>	<b>43,699</b>
<b>Total Funds</b>	<b>279,803</b>	<b>233,845</b>	<b>(193,611)</b>	<b>-</b>	<b>320,037</b>

Designated funds are set up for the following purposes:

- The property fund represents amounts set aside to meet future significant building repairs and renewals.
- The fixed asset fund represents the net book value of tangible fixed assets after the mortgage financing, to indicate that those funds are not available for other purposes.

Restricted funds are shown by the main purpose for which the funds were donated.

Funds transfer of £970 to the Ukraine appeal was to reclass 2022 miscoded funds.

#### 10. Analysis of net assets by fund

	Unrestricted Funds	Restricted Funds	TOTAL
	£	£	£
Fixed Assets	171,956	-	171,956
Current Assets	171,281	43,699	214,980
Current Liabilities	(22,472)	-	(22,472)
Liabilities due after one year	(44,427)	-	(44,427)
<b>Fund Balance</b>	<b>276,338</b>	<b>43,699</b>	<b>320,037</b>



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

**11. Missionary & Charity giving and Christmas appeal**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<i>International</i>		
Iranian Church in Exile (CMS)	1,000	2,000
FAMadagascar	1,000	1,000
Wycliffe Bible Translators	2,000	2,000
Transform Burkina	2,000	2,000
	<u>6,000</u>	<u>7,000</u>
<i>National</i>		
Church Pastoral Aid Society	1,000	1,000
Count Everyone In	1,000	1,000
University Christian Unions (UCCF)	-	150
	<u>2,000</u>	<u>2,150</u>
<i>Local</i>		
Christians Against Poverty	1,000	1,000
Guildford Besom	1,500	1,500
Guildford Town Centre Chaplaincy and Street Angels	1,000	1,000
Mulberry House	500	500
No. 5 (Guildford homeless trust)	500	500
Guildford Action	500	500
The Matrix Trust	2,000	2,000
Simeon Trustees	200	175
Other	-	20
	<u>7,200</u>	<u>7,195</u>
Seed Corn Fund	600	-
<b>Total before Specific appeals</b>	<u><b>15,800</b></u>	<u><b>16,345</b></u>
Ukraine Support	63	4,550
Christmas Appeal 2023 – FAMadagascar	3,042	-
Christmas Appeal 2023 – Christians against poverty	3,042	-
Christmas Appeal 2022 - Canterbury Centre	-	1,710
Christmas Appeal 2022 - Anglican International Development	-	1,710
	<u>6,147</u>	<u>7,970</u>
<b>Total Christmas appeal</b>	<u><b>6,147</b></u>	<u><b>7,970</b></u>
<b>Total Missionary &amp; Charitable Giving and Christmas appeal</b>	<u><b>21,947</b></u>	<u><b>24,315</b></u>

Donations not raised through church events or general church giving are not shown. The Seed Corn fund is to foster active mission relationships and typically makes small grants to Church members undertaking missionary work.



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

**PRIOR YEAR (2022) STATEMENT OF FINANCIAL ACTIVITIES**

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

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	TOTAL Funds 2022 £	TOTAL FUNDS 2021 £
<b>INCOMING RESOURCES</b>					
Voluntary income	2(a)	228,056	13,255	241,311	216,269
Income from investments	2(b)	-	-	-	43
Income from Church activities	2(c)	63,879	-	63,879	45,050
<b>TOTAL INCOMING RESOURCES</b>		<u>291,935</u>	<u>13,255</u>	<u>305,190</u>	<u>261,362</u>
<i>Expenditure before project spend</i>	3	(206,528)	(8,970)	(215,498)	(211,989)
<i>Project expenditure</i>	3	(28,806)	-	(28,806)	(87,443)
<b>TOTAL RESOURCES EXPENDED</b>		<u>(235,334)</u>	<u>(8,970)</u>	<u>(244,304)</u>	<u>(299,432)</u>
<b>Net incoming resources</b>		56,601	4,285	60,886	(38,070)
<b>Balances brought forward at 1 January</b>		180,741	38,176	218,917	256,987
<b>Balances carried forward at 31 December</b>		<u>237,342</u>	<u>42,461</u>	<u>279,803</u>	<u>218,917</u>



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

**Prior year (2022) Fund Details**

**Fund Details**

	At 31 December 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
<b>Unrestricted Funds</b>					
General Fund	46,237	291,935	(232,373)	(8,724)	97,075
<u>Designated funds</u>					
Property Fund	30,000	-	-	-	30,000
Fixed Asset Fund (net of mortgage outstanding)	104,504	-	(2,961)	8,724	110,267
Christmas Appeal					
Total Designated Funds	134,504	-	(2,961)	8,724	140,267
<b>Total unrestricted funds</b>	<b>180,741</b>	<b>291,935</b>	<b>(235,335)</b>	<b>-</b>	<b>237,342</b>
<b>Restricted Funds</b>					
Vison/Audio	-	-	-	-	-
Church organ	521	-	-	-	521
Prayer Books	261	-	-	-	261
Environmental	500	-	-	-	500
Youth, childrens & families worker	14,375	-	-	-	14,375
Youth worker	18,750	-	-	-	18,750
Canterbury Care Centre	313	-	-	-	313
Vicar's discretionary fund	3,456	-	-	-	3,456
Restricted Gift	-	500	-	-	500
Energy Grant	-	1,000	(1,000)	-	-
ABC Funds	-	2,492	-	-	2,492
Ukraine Appeal	-	5,843	(4,550)	-	1,293
Christmas appeal	-	3,420	(3,420)	-	-
<b>Total restricted funds</b>	<b>38,176</b>	<b>13,255</b>	<b>(8,970)</b>	<b>-</b>	<b>42,461</b>
<b>Total Funds</b>	<b>218,917</b>	<b>305,190</b>	<b>(244,305)</b>	<b>-</b>	<b>279,803</b>

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****PAROCHIAL CHURCH COUNCIL MEMBERSHIP  
FOR THE YEAR ENDED 31 DECEMBER 2023****Vicar**

Rev Nick Williams

**Clergy**

Joel Wilmer (Curate)

**Church Warden**

Ray Bell (to 16.4.23)

David Brown (to 16.4.23)

Sallie Garrod (from 16.4.23)

Fiona McGowan (from 16.4.23)

**Other Parochial Church Council members**

David Brown

Ray Bell

Colin Griffin

Jules Hall

Jeremy Hoar

Stephen Hofmeyr

Jill Holliday

Richard King

(PCC Secretary)

Nick Nicolaou

(Treasurer)

Adekunle Oyewumi (from 10.5.23)

Linda Warner

Elisabeth Willis

Nigel Wright

**PCC and Synod Representatives**

Colin Griffin

(Deanery Synod Representative)

Jules Hall

(Deanery Synod Representative, Electoral Roll Officer)

Stephen Hofmeyr

(Diocesan Synod Representative)



---

# Accounts

---



**PAROCHIAL CHURCH COUNCIL OF CHRIST  
CHURCH, GUILDFORD**

***"AS THE FAMILY OF CHRIST CHURCH, IN  
THE POWER OF THE HOLY SPIRIT, WE SEEK  
TO KNOW CHRIST BETTER, TO MAKE  
CHRIST BETTER KNOWN AND TO WITNESS  
TO GOD'S LOVE IN ACTIVE CONCERN FOR  
THE WHOLENESS OF OTHERS"***

**Annual Report  
And  
Financial Statements  
Of the  
Parochial Church Council**

For the year ended 31<sup>st</sup> December 2022

**Parish Office:**  
23 Waterden Road  
Guildford  
Surrey GU1 2AZ



## **PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

### **ANNUAL REPORT 2022**

#### **Objectives**

The Parochial Church Council ("PCC") of Christ Church, Guildford has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical. It also has responsibility for the maintenance of its properties including the Church itself. The members of the PCC are the Trustees of the Charity.

Our Mission Statement is – "as the family of Christ Church, in the power of the Holy Spirit, we seek to know Christ better, to make Christ better known and to witness to God's love in active concern for the wholeness of others".

In practice this includes developing opportunities to enable the discipleship of all members of Christ Church to continue to grow, through small groups, prayer meetings, specific training opportunities and regular teaching. It means enabling all members of Christ Church to reach out to our neighbours to introduce Christ's saving love and to continue to grow our church in depth and number. It means encouraging all of us to serve the needs of our community and the world, through acts of service, financial generosity and prayer support.

Through carrying out these objectives, the PCC confirms that they have complied with their duty to deliver public benefit having considered relevant Charity Commission guidance.

## **Christ Church at a Glance**

Christ Church has a wonderfully diverse range of activities and facilities to meet people at the different stages of their life and journeys of faith, including;

*Sunday & midweek Services, Prayer Central, Communion @ The Clockhouse, Men's Group, School Visits and Services, Children's & Youth work, Holiday Club, Life Groups, Thursday Communion & lunch, Thursdays at 2, Weddings, Funerals and Baptisms, weekly Zoom Morning Prayer and Open Hands*

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**ANNUAL REPORT 2022**

**Financial Review**

**COVID-19 impact**

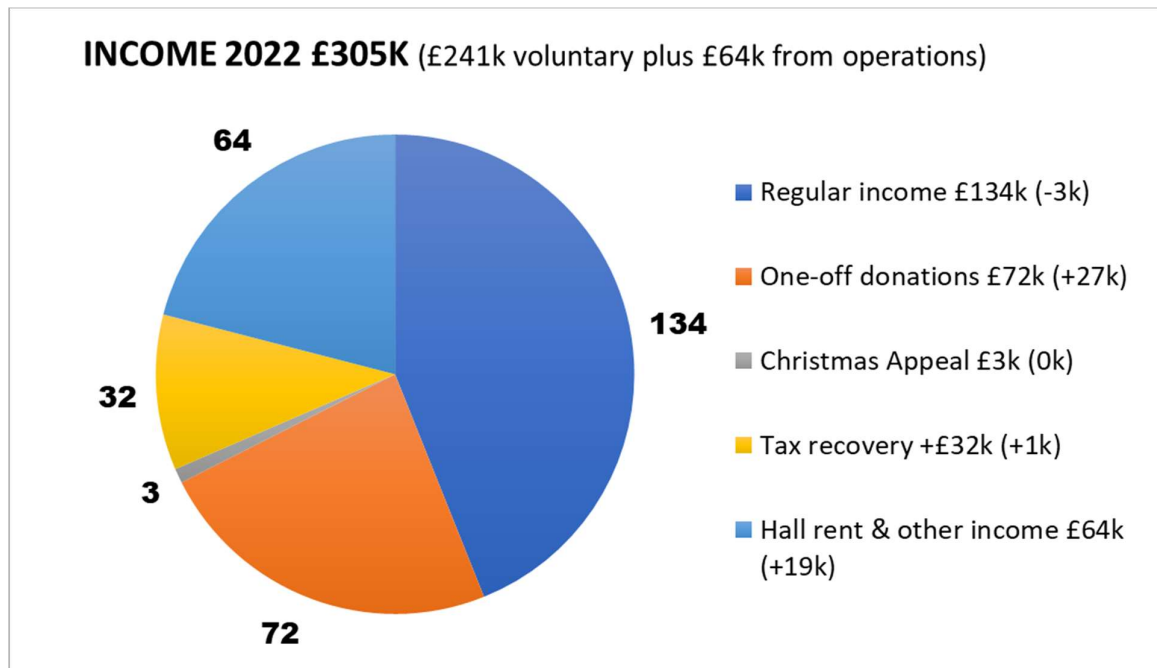
The church activities for 2022 returned to a normal service pattern during the year with greater use of the Church for meetings and increase use of the Church Hall and Church House. The most significant impact on the finances of the church has been a reduction in voluntary planned income as the numbers giving to the church has reduced.

**Incoming Resources**

Total income for the year was £305,190 (2021: £261,362).

The most significant source of income other than voluntary income came through a legacy of £62,259 and from the lettings of the hall and meeting rooms, which have recovered when unavailable for rent due to the Covid pandemic, contributing income of £48,281 (2021: £30,154). We welcome all users who provide us with a valuable connection to the community and in 2022 we welcomed the use our church and hall from new users including orchestras and choirs.

The income for 2022 is summarised below:



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

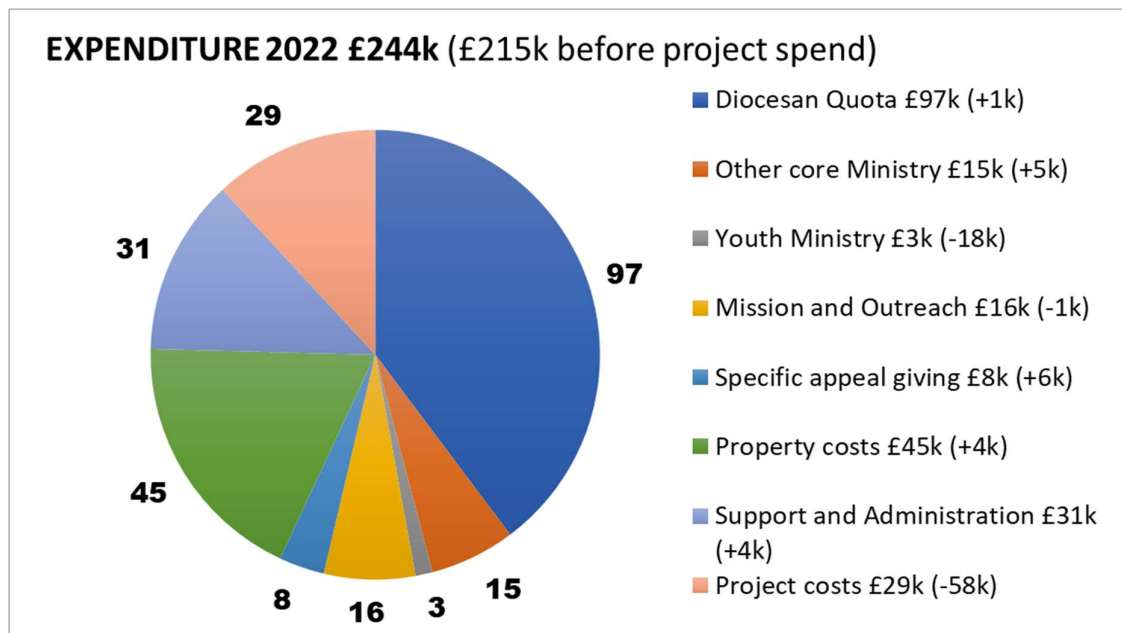
**ANNUAL REPORT 2022**

**Resources Expended**

Expenditure totalled £244,304 (2021: £299,432) and comprised the costs of the Church of £191,183 (2021: £192,477), mission and outreach of £25,315 (2021: £19,622) and one-off major project expenditure of £28,806 (2021: £87,443).

The one-off project spend was funded from cash reserves and comprised £20,478 of spend for the Church Hall Heating system, and £8,328 for new boiler and repairs to Ivor Close.

The costs for 2022 are split as follows, with the change from the prior year shown in brackets:



**Mission and Outreach**

We support a range of Christian organisations, individuals and activities involved in mission and outreach. The PCC allocates 10% of unrestricted voluntary income towards outward giving. The outward giving amount, excluding specific appeals, was £16,345 (2021: £17,104). At 31 December 2022, excluding the Christmas appeal, there was a balance of £3,100 (2021: £3,100) remaining in our outward giving fund to be paid in a future year.

In addition, we supported the 2022 Christmas Appeal which raised £3,420 from giving in 2022, split between two charities – 50% one UK based with £1,710 to Canterbury Centre and 50% to one international charity, with £1,710 to Anglican International Development.



## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

### ANNUAL REPORT 2022

#### Reserves & Result for the Year

The surplus for the year was £60,886 (2021: £38,070 deficit) which included £28,806 of one-off project spend. This one-off project spend was mainly funded from cash reserves and comprised £20,478 for the church hall heating system, £8,328 for works to Ivor Close.

Without the exceptional legacy income of £62,259 the result for the year would have been a small deficit of £1,373.

We are budgeting to have a deficit for 2022 of around £47k before one-off project costs and fundraising requests have started to address this with the aim to provide sufficient funds on an ongoing basis to employ a new Children, Families and Youth Pastor/Evangelist.

The unrestricted reserves position at the end of 2022 was as follows:

	2022 £'000	2021 £'000
General Fund	97	46
Designated Funds: Property	30	30
Available Reserves	127	76
Designated Funds: Fixed Asset Fund	110	105
Total unrestricted funds	237	181

There is a further £42,461 (2021: £38,176) of restricted reserves.

The PCC maintains its unrestricted reserves in three funds:

- The fixed asset fund represents the net book value of tangible fixed assets after long-term financing from the mortgage, to indicate that those funds are not available for other purposes;
- The property fund allows for potential major building work; and
- The general fund represents the balance of unrestricted funds.

The PCC has an overall objective to maintain a minimum level of general funds equivalent to three months of next year's budgeted expenditure. At the end of the 2021 year the balance of the general fund was £97,075 (2021: £46,237), representing 4.6 months (2021: 2.4 months) of next year's budgeted expenditure.



## **PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

### **ANNUAL REPORT 2022**

#### **Structure and Governance**

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is registered with the Charity Commission under number 1132305 as The Parochial Church Council of the Ecclesiastical Parish of Christ Church Guildford.

The PCC's current composition and changes in the year is set out on page 20.

#### *PCC and Standing Committee*

The full PCC met 9 (2021:8) times during the year with an average attendance of 85% (2021:88%). Standing Committee met 6 times (2021:8) with an average attendance of 93% (2021:94%) and their meetings were minuted to the full PCC. The Standing Committee has power to transact the business of the PCC between meetings, subject to any directions given by the Council.

The PCC has 5 subgroups to look at key areas in the lie of the church (Youth & Children; Communication; Finance; Buildings; Community Partnership & Missional Engagement). The PCC also invites other members of the congregation to advise them on a regular or ad-hoc basis on a range of issues. The PCC are grateful to Adam Warner and Rachel Nicolaou for their work in 2022 and oversight in the areas of Child Safeguarding and Adult Safeguarding respectively. These individuals report to the PCC on an annual basis, or more regularly as required, to train and support the PCC to ensure that we understand and implement appropriate policies and actions.

#### **Internal Control and Risk Management**

The PCC have overall responsibility for the Centre's systems of internal control. There is a clear delegation of the PCC's authority through the Vicar to the rest of the organisation. The annual budget is approved by the Trustees. Significant changes to budget are subject to specific approval. A financial reporting system compares results with the budget together with forecasts of the expected results.

As part of the annual planning process the key risks the PCC faces are re-assessed and evaluated by the PCC and the Leadership Team. The following are considered the PCC's potential main risks:

- Income
- Property
- Safeguarding
- Health and Safety
- Staffing

The PCC are satisfied that systems are in place to monitor, manage and mitigate the exposure to identified risks. Operational risks are insured against as far as practicable. The PCC has adopted policies to manage Health and Safety and Safeguarding risks and copies of these policies are on display in Church or are available on request.

#### *Investment Policy*

The PCC's investment policy covers the investment of all monies held by the PCC that are surplus to the amounts needed on a day-to-day basis and aims to maintain as liquid a position as possible consistent with a risk management policy of minimum risk. Consequently, most funds are held by our main clearing bank (Lloyds).



## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

### ANNUAL REPORT 2022

#### *Reserves Policy*

The overall aim of the reserve policy is to ensure the PCC is using an appropriate level of resources in fulfilling its objectives whilst maintaining sufficient reserves to ensure stability and flexibility. The PCC is also responsible for the maintenance of its Church and other buildings which can entail significant amounts of expenditure occurring unevenly. The PCC maintains a rolling forecast of future capital needs and balances the role of building up reserves for maintenance with raising additional funds when needed.

#### **Statement of Trustees' responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Church and of its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the activities of the Church will continue as a going concern

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 16 April 2023 and signed on their behalf by:

*Richard King*

Richard King  
Secretary to the PCC

Christ Church Guildford, 23 Waterden Road, Guildford, Surrey GU1 2AZ.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the Trustees on my examination of the financial statements of the charity for the year ended 31 December 2022, which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the related notes.

This report is made solely to the Charity's Trustees, as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination, for this report or for the opinions I have formed.

**Respective responsibilities of Trustees and Examiner**

As described in the Statement of Trustees' Responsibilities on page 6, the Trustees are responsible for the preparation of the Trustees' Annual Report and the financial statements in accordance with Applicable Law and United Kingdom Accounting Standards. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Malcolm Twigger-Ross*

Malcolm Twigger-Ross FCA  
Fellow of the Institute of Chartered Accountants in England and Wales  
36 Charlock Way  
Guildford, Surrey  
GU1 1YB

10 April 2023

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	TOTAL Funds 2022 £	TOTAL FUNDS 2021 £
<b>INCOMING RESOURCES</b>					
Voluntary income	2(a)	228,056	13,255	241,311	216,269
Income from investments	2(b)	-	-	-	43
Income from Church activities	2(c)	63,879	-	63,879	45,050
<b>TOTAL INCOMING RESOURCES</b>		<u>291,935</u>	<u>13,255</u>	<u>305,190</u>	<u>261,362</u>
<i>Expenditure before project spend</i>	3	(206,528)	(8,970)	(215,498)	(211,989)
<i>Project expenditure</i>	3	(28,806)	-	(28,806)	(87,443)
<b>TOTAL RESOURCES EXPENDED</b>		<u>(235,334)</u>	<u>(8,970)</u>	<u>(244,304)</u>	<u>(299,432)</u>
<b>Net incoming resources</b>		56,601	4,285	60,886	(38,070)
<b>Balances brought forward at 1 January</b>		180,741	38,176	218,917	256,987
<b>Balances carried forward at 31 December</b>		<u>237,342</u>	<u>42,461</u>	<u>279,803</u>	<u>218,917</u>

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**BALANCE SHEET  
AS AT 31 DECEMBER 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	5	<u>171,956</u>	<u>174,917</u>
<b>CURRENT ASSETS</b>			
Debtors	6	7,145	13,711
Prepayments	6	-	-
Short term deposits		10,000	10,000
Cash at bank		<u>165,466</u>	<u>107,909</u>
		182,611	131,620
<b>LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	7	(21,775)	(25,907)
<b>NET CURRENT ASSETS</b>			
		160,836	105,713
<b>LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR</b>			
	8	(52,989)	(61,713)
<b>NET ASSETS</b>			
		<u>279,803</u>	<u>218,917</u>
<b>FUNDS</b>			
<b>Unrestricted</b>			
General fund	9	97,075	46,237
Designated funds: Property Fund	9	<u>30,000</u>	<u>30,000</u>
Available funds		127,075	76,237
Designated funds: Outward Giving Fund	9	-	-
Designated funds: Fixed Asset Fund	9	<u>110,267</u>	<u>104,504</u>
Total unrestricted funds		237,342	180,741
Restricted	9	42,461	38,176
<b>TOTAL FUNDS</b>			
		<u>279,803</u>	<u>218,917</u>

Approved by the Parochial Church Council on 16 April 2023 and signed on its behalf by:

*Nick Williams*

Chair

*Nicholas Nicolaou*

Treasurer

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022****1. Principal Accounting Policies**

The accounts have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The PCC is a Public Benefit Entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention. 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 those that are informal gatherings of church members.

**Going Concern**

At the time of approving the financial statements, the Trustees have a reasonable expectation that the PCC has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**a) Funds**

Restricted funds represent income that must be spent on restricted purposes and details of the funds held and restrictions are shown in the notes to the accounts.

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

**b) Incoming Resources**

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are reported gross.

**c) Resources expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. All other expenditure is recognised when it is payable. All resource expenditure is accounted for gross.

Grants and donations given for a specific cause as part of a church event are recognised as restricted funds and are reflected in income and expenditure of the PCC. Grants and donations given where the PCC acts only as a conduit for funds raised (e.g. collections at a funeral) do not form part of the income or expenditure of the PCC.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022****1. Accounting Policies (continued)***d) Fixed assets***Consecrated land and buildings and moveable church furnishings**

Consecrated and benefice property of any kind is excluded from the accounts by S.10(2)(a) and (c) of the Charities Act 2011. Expenditure incurred during the year on consecrated or benefice property and movable church furnishings is recognised as expenditure in the Statement of Financial Activities

Moveable church furnishings are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available.

**Other Land and Buildings**

Freehold buildings are included at their historic cost as permitted on the adoption of FRS102.

Freehold land and buildings are stated at cost and are depreciated over their estimated useful life of 25 years for church buildings. In 2020 residential buildings were no longer depreciated from 2020 onwards as it was considered that their market value exceeded their net book value and the on-going maintenance costs supported the current carrying value.

**Other fixtures, fittings and office equipment**

Equipment costing more than £1,000 is capitalised. Depreciation is charged on a straight line basis at 33% per annum for computer equipment, and 25% per annum for other equipment.

*e) Current assets*

Amounts owing to the PCC at 31 December are shown net of any provision for uncollectable amounts. Short-term deposits include cash held on deposit either with the Boom Credit Union Fund or at the bank/building society.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

**2. Incoming Resources**

	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>TOTAL FUNDS 2022 £</b>	<b>TOTAL FUNDS 2021 £</b>
2.a) Voluntary Income				
Regular Giving(gift and non-gift aid)	125,083	8,835	133,918	135,362
Tax recoverable	31,792	-	31,792	30,846
One-off donation (incl tax recovery)	4,906	-	4,906	38,619
Collections & other donations	4,016	1,000	5,016	2,690
	<u>165,797</u>	<u>9,835</u>	<u>175,632</u>	<u>207,517</u>
Legacies	62,259	-	62,259	6,344
Christmas appeal	-	3,420	3,420	2,408
	<u>228,056</u>	<u>13,255</u>	<u>241,311</u>	<u>216,269</u>
2.b) Income from investments				
Interest on savings	-	-	-	43
2.c) Income from church activities:				
Insurance claim: church house leak	-	-	-	9,433
Other sales	1,758	-	1,758	1,672
Property lettings Hall	48,281	-	48,281	30,154
Property letting Ivor close	6,400	-	6,400	3,200
Property letting 23A Flat	5,898	-	5,898	-
Fees (weddings & funerals)	1,542	-	1,542	591
	<u>63,879</u>	<u>-</u>	<u>63,879</u>	<u>45,050</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>291,935</u>	<u>13,255</u>	<u>305,190</u>	<u>261,362</u>

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

**3. Resources Expended**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>Total funds</b>	<b>Total funds 2021</b>
	<b>2022</b>	<b>2022</b>	<b>2022</b>	
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Core Ministry</b>				
Diocesan parish share	97,287	-	97,287	96,524
Diocesan other parish fees	3,226	-	3,226	165
Clergy Expenses	1,947	-	1,947	2,552
Worship leader salary	6,000	-	6,000	1,057
Other ministry costs	1,675	-	1,675	2,467
Loan interest for staff property	1,191	-	1,191	1,042
	<u>111,326</u>	<u>-</u>	<u>111,326</u>	<u>103,807</u>
<b>Youth Ministry</b>				
Salaries	-	-	-	16,737
Training & other youth expenses	3,391	-	3,391	3,727
	<u>3,391</u>	<u>-</u>	<u>3,391</u>	<u>20,464</u>
<b>Property (church &amp; hall)</b>				
Utilities (Light & Heat & water)	11,596	1,000	12,596	13,257
Insurance	7,035	-	7,035	6,932
Cleaning	9,960	-	9,960	5,404
Repairs & maintenance	12,897	-	12,897	12,693
Depreciation	2,961	-	2,961	4,029
	<u>44,449</u>	<u>1,000</u>	<u>45,449</u>	<u>42,315</u>
<b>Support and Administration</b>				
Parish Office salary	17,674	-	17,674	14,581
Postage, printing and stationery	1,981	-	1,981	3,215
Telephone & communications	4,598	-	4,598	5,234
Other administration costs	6,764	-	6,764	2,861
	<u>31,017</u>	<u>-</u>	<u>31,017</u>	<u>25,891</u>
<b>Total before Mission and Major Projects</b>				
	<u>190,183</u>	<u>1,000</u>	<u>191,183</u>	<u>192,477</u>
<b>Mission and Outreach</b>				
Missionary and charitable giving	11	16,345	16,345	17,104
Specific Appeals (restricted fund)	11	-	7,970	2,408
		<u>16,345</u>	<u>7,970</u>	<u>24,315</u>
<b>TOTAL RESOURCES EXPENDED BEFORE PROJECT SPEND</b>				
	<u><b>206,528</b></u>	<u><b>8,970</b></u>	<u><b>215,498</b></u>	<u><b>211,989</b></u>
<b>Property and one-off project spend</b>				
Ivor Close works incl Boiler	8,328	-	8,328	
Church Hall Heating System	20,478	-	20,478	
Church stone work and roofing				15,801
Quinquennial (net of VAT recovery)	-	-	-	
Church speakers	-	-	-	30,367
Church house windows, roof and interior	-	-	-	34,375
Church worship furniture (legacy funded)	-	-	-	6,900



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

<b>TOTAL PROJECT EXPENDITURE</b>	<b>28,806</b>	-	<b>28,806</b>	<b>87,443</b>
<b>TOTAL RESOURCES EXPENDED</b>	<b>235,334</b>	<b>8,970</b>	<b>244,304</b>	<b>299,432</b>

**4. Staff Costs**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages & Salaries	23,674	32,375
Average Number of People Employed	2	2

No employee earned £60,000 p.a. or more.

Clergy staff in the year (Nick Williams, Vicar, and Joel Wilmer, Curate, from July 2022) are both paid by the Guildford Diocesan Board of Finance who also provide accommodation to the Vicar. The PCC helps fund these costs together with other central costs including mission support, ordinand training and a contribution to the National Church, through its parish share contribution. Joel Wilmer, as curate, occupied 2 Ivor Close rent free during 2022.

The following amounts were reimbursed to clergy members of the PCC during the year in respect of costs incurred on behalf of the PCC.

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Revd. Nick Williams	1,947	1060
Revd. Jo Trickey	-	395
	<u>1,947</u>	<u>1,455</u>

Apart from the above, no member received any reimbursement of expenses or remuneration from the PCC.

Total giving by PCC members was £53,319 in the year ended 31 December 2022 (2021: £59,280).

**5. Tangible Fixed Assets**

	<b>Freehold Land &amp; Buildings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 January 2022	311,925	14,884	326,809
Additions	-	-	-
At 31 December 2022	<u>311,925</u>	<u>14,884</u>	<u>326,809</u>
<b>Depreciation</b>			
At 1 January 2022	137,293	14,599	151,892
Charge for the year	2,676	285	2,961
At 31 December 2022	<u>139,969</u>	<u>14,884</u>	<u>154,853</u>
<b>Net Book Value</b>			
At 31 December 2022	<u><b>171,956</b></u>	<b>-</b>	<u><b>171,956</b></u>

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

At 31 December 2021 174,632 285 174,917

The freehold land and buildings comprise the flat, Church House and hall at 23 Waterden Road, Guildford and a residential house at 2 Ivor Close, Guildford.

**6. Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Tax Recoverable on gifts (Q4 claim)	7,145	11,278
Other debtor – insurance claim	-	2,433
Other debtor – Christmas appeal	-	-
Prepayments	-	-
	<u><b>7,145</b></u>	<u><b>13,711</b></u>

**7. Liabilities: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Mortgage due within one year	8,700	8,700
Accruals – giving including Christmas appeal	6,521	6,350
Accruals	6,554	10,857
	<u><b>21,775</b></u>	<u><b>25,907</b></u>

Accruals for giving at 31 December 2022 comprises £3,420 for the 2022 Christmas appeal.

**8. Liabilities: Amounts falling due after one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Mortgage balance brought forward	70,413	79,023
Less: Repayments in the year	<u>(8,724)</u>	<u>(8,610)</u>
Mortgage balance carried forward	<u><b>61,689</b></u>	<u><b>70,413</b></u>
Due within one year (included within note 7)	<u>8,700</u>	<u>8,700</u>
Due after one year	<u>52,989</u>	<u>61,713</u>

The mortgage was advanced to assist with the purchase of a house at 2 Ivor Close for Curate's accommodation. The mortgage is secured by a charge over the property and additionally, is supported by a guarantee provided by Guildford Diocesan Board of Finance.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

**9. Fund Details**

	At 31 December 2021 £	Income £	Expenditure £	Transfers £	At 31 December 2022 £
<b>Unrestricted Funds</b>					
General Fund	46,237	291,935	(232,373)	(8,724)	97,075
<u>Designated funds</u>					
Property Fund	30,000	-	-	-	30,000
Fixed Asset Fund (net of mortgage outstanding)	104,504	-	(2,961)	8,724	110,267
Christmas Appeal					
Total Designated Funds	134,504	-	(2,961)	8,724	140,267
<b>Total unrestricted funds</b>	<b>180,741</b>	<b>291,935</b>	<b>(235,335)</b>	<b>-</b>	<b>237,342</b>
<b>Restricted Funds</b>					
Vison/Audio	-	-	-	-	-
Church organ	521	-	-	-	521
Prayer Books	261	-	-	-	261
Environmental	500	-	-	-	500
Youth, childrens & families worker	14,375	-	-	-	14,375
Youth worker	18,750	-	-	-	18,750
Canterbury Care Centre	313	-	-	-	313
Vicar's discretionary fund	3,456	-	-	-	3,456
Restricted Gift	-	500	-	-	500
Energy Grant	-	1,000	(1,000)	-	-
ABC Funds	-	2,492	-	-	2,492
Ukraine Appeal	-	5,843	(4,550)	-	1,293
Christmas appeal	-	3,420	(3,420)	-	-
<b>Total restricted funds</b>	<b>38,176</b>	<b>13,255</b>	<b>(8,970)</b>	<b>-</b>	<b>42,461</b>
<b>Total Funds</b>	<b>218,917</b>	<b>305,190</b>	<b>(244,305)</b>	<b>-</b>	<b>279,803</b>

Designated funds are set up for the following purposes:

- The property fund represents amounts set aside to meet future significant building repairs and renewals.
- The fixed asset fund represents the net book value of tangible fixed assets after the mortgage financing, to indicate that those funds are not available for other purposes.

Restricted funds are shown by the main purpose for which the funds were donated.

Transfers relate to funds where no further spend will be incurred.

**10. Analysis of net assets by fund**

	Unrestricted Funds £	Restricted Funds £	TOTAL £
Fixed Assets	171,956	-	171,956
Current Assets	140,150	42,461	182,611
Current Liabilities	(21,775)	-	(21,775)
Liabilities due after one year	(52,989)	-	(52,989)
Fund Balance	<b>237,342</b>	<b>42,461</b>	<b>279,803</b>

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

**11. Missionary & Charity giving and Christmas appeal**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<i>International</i>		
Iranian Church in Exile (CMS)	2,000	2,000
FAMadagascar	1,000	1,000
Wycliffe Bible Translators	2,000	2,000
Transform Burkina	2,000	2,000
	<u>7,000</u>	<u>7,000</u>
<i>National</i>		
Church Pastoral Aid Society	1,000	1,000
Count Everyone In	1,000	1,000
University Christian Unions (UCCF)	150	300
	<u>2,150</u>	<u>2,300</u>
<i>Local</i>		
Christians Against Poverty	1,000	1,000
Guildford Besom	1,500	1,500
Guildford Town Centre Chaplaincy and Street Angels	1,000	1,000
Mulberry House	500	500
No. 5 (Guildford homeless trust)	500	500
Guildford Action	500	500
The Matrix Trust	2,000	2,000
St Peter's Bellfields	-	-
Simeon Trustees	175	175
Other	20	29
	<u>7,195</u>	<u>7,204</u>
Seed Corn Fund	-	600
<b>Total before Specific appeals</b>	<u><b>16,345</b></u>	<u><b>17,104</b></u>
Ukraine Support	4,550	-
Christmas Appeal 2022 - Canterbury Centre	1,710	-
Christmas Appeal 2022 - Anglican International Development	1,710	-
Christmas Appeal 2021 - Transform Burkina	-	1,204
Christmas Appeal 2021 - Christians against poverty	-	602
Christmas Appeal 2021 - Besom	-	602
<b>Total Christmas appeal</b>	<u><b>7,970</b></u>	<u><b>2,408</b></u>
<b>Total Missionary &amp; Charitable Giving and Christmas appeal</b>	<u><b>24,315</b></u>	<u><b>19,512</b></u>

Donations not raised through church events or general church giving are not shown. The Seed Corn fund is to foster active mission relationships and typically makes small grants to Church members undertaking missionary work.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

**PRIOR YEAR (2021) STATEMENT OF FINANCIAL ACTIVITIES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
<b>INCOMING RESOURCES</b>					
Voluntary income	2(a)	176,967	39,302	216,269	231,681
Income from investments	2(b)	43	-	43	346
Income from Church activities	2(c)	35,617	9,433	45,050	15,496
<b>TOTAL INCOMING RESOURCES</b>		<u>212,627</u>	<u>48,735</u>	<u>261,362</u>	<u>247,523</u>
<i>Expenditure before project spend</i>	3	(209,581)	(2,408)	(211,989)	(222,499)
<i>Project expenditure</i>	3	(73,010)	(14,433)	(87,443)	(23,825)
<b>TOTAL RESOURCES EXPENDED</b>		<u>(282,591)</u>	<u>(16,841)</u>	<u>(299,432)</u>	<u>(246,324)</u>
<b>Net incoming resources</b>		(69,964)	31,894	(38,070)	1,199
<b>Balances brought forward at 1 January</b>		250,705	6,282	256,987	255,788
<b>Balances carried forward at 31 December</b>		<u>180,741</u>	<u>38,176</u>	<u>218,917</u>	<u>256,987</u>

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

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

**Prior year (2021) Fund Details**

**Fund Details**

	At 31 December 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
<b>Unrestricted Funds</b>					
General Fund	120,782	211,785	(277,720)	(8,610)	46,237
<u>Designated funds</u>					
Property Fund	30,000	-	-	-	30,000
Fixed Asset Fund (net of mortgage outstanding)	99,923	-	(4,029)	8,610	104,504
Christmas Appeal	-	-	-	-	-
Total Designated Funds	129,923	-	(4,029)	8,610	134,504
<b>Total unrestricted funds</b>	<b>250,705</b>	<b>211,785</b>	<b>(281,749)</b>	<b>-</b>	<b>180,741</b>
<b>Restricted Funds</b>					
Vison/Audio	5,000	-	(5,000)	-	-
Church organ	521	-	-	-	521
Prayer Books	261	-	-	-	261
Environmental	500	-	-	-	500
Youth, childrens & families worker	-	14,375	-	-	14,375
Youth worker	-	18,750	-	-	18,750
Canterbury Care Centre	-	313	-	-	313
Vicar's discretionary fund	-	3,456	-	-	3,456
Insurance claim	-	9,433	(9,433)	-	-
Christmas appeal	-	2,408	(2,408)	-	-
<b>Total restricted funds</b>	<b>6,282</b>	<b>48,735</b>	<b>(16,841)</b>	<b>-</b>	<b>38,176</b>
<b>Total Funds</b>	<b>256,987</b>	<b>260,520</b>	<b>(298,590)</b>	<b>-</b>	<b>218,917</b>



## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

### PAROCHIAL CHURCH COUNCIL MEMBERSHIP FOR THE YEAR ENDED 31 DECEMBER 2022

#### Vicar

Rev Nick Williams

#### Clergy

Joel Wilmer (Curate) (from July 2022)

#### Church Warden

Richard King (to 24.4.22)

Ray Bell (from 24.4.22)

David Brown (from 24.4.22)

#### Other Parochial Church Council members

Claire Dent (to 6.7.22)

Simon Dove (to 25.12.22)

Paul Everett (to 24.4.22)

Alison Farara (to 24.4.22)

Colin Griffin

Jules Hall

Andrew Hodges (to March 2022)

(PCC Secretary)

Richard King (from 7.9.22)

(Interim PCC Secretary)

Stephen Hofmeyr

Fiona McGowan

James Sinclair (to 6.7.22)

(Treasurer)

Nick Nicolaou (from 7.9.22)

(Treasurer)

Linda Warner

Graham Windsor (to 24.4.22)

Jill Holliday (from 24.4.22)

Elisabeth Willis (from 24.4.22)

Jeremy Hoar (from 24.4.22)

Nigel Wright (from 7.12.22)

#### PCC and Synod Representatives

Simon Dove

(Deanery Synod Representative)

Colin Griffin

(Deanery Synod Representative)

Jules Hall

(Deanery Synod Representative, Electoral Roll Officer)

Stephen Hofmeyr

(Diocesan Synod Representative)

---

# Accounts

---



**PAROCHIAL CHURCH COUNCIL OF CHRIST  
CHURCH, GUILDFORD**

***“AS THE FAMILY OF CHRIST CHURCH, IN THE  
POWER OF THE HOLY SPIRIT, WE SEEK TO  
KNOW CHRIST BETTER, TO MAKE CHRIST  
BETTER KNOWN AND TO WITNESS TO GOD’S  
LOVE IN ACTIVE CONCERN FOR THE  
WHOLENESS OF OTHERS”***

**Annual Report  
And  
Financial Statements  
Of the  
Parochial Church Council**

For the year ended 31<sup>st</sup> December 2021

**Parish Office:**  
23 Waterden Road  
Guildford  
Surrey GU1 2AZ

## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

### ANNUAL REPORT 2021

#### Objectives

The Parochial Church Council (“PCC”) of Christ Church, Guildford has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical. It also has responsibility for the maintenance of its properties including the Church itself. The members of the PCC are the Trustees of the Charity.

Our Mission Statement is – “as the family of Christ Church, in the power of the Holy Spirit, we seek to know Christ better, to make Christ better known and to witness to God’s love in active concern for the wholeness of others”.

In practice this includes developing opportunities to enable the discipleship of all members of Christ Church to continue to grow, through small groups, prayer meetings, specific training opportunities and regular teaching. It means enabling all members of Christ Church to reach out to our neighbours to introduce Christ’s saving love and to continue to grow our church in depth and number. It means encouraging all of us to serve the needs of our community and the world, through acts of service, financial generosity and prayer support.

Through carrying out these objectives, the PCC confirms that they have complied with their duty to deliver public benefit having considered relevant Charity Commission guidance.

#### Christ Church at a Glance

Christ Church has a wonderfully diverse range of activities and facilities to meet people at the different stages of their life and journeys of faith, including;

*Sunday & midweek Services, Prayer Central, Communion @ The Clockhouse, Men’s Group, Women’s Advent drinks, School Visits and Services, Children’s & Youth work, Holiday Club (replaced by Young Leaders programme this year due to covid), Life Groups, Thursday Communion & lunch, Thursdays at 2, Weddings, Funerals and Baptisms, ABC, weekly Zoom Morning Prayer and Open Hands*

Despite the restrictions from COVID-19 in the first half of the year the Church has continued to meet either online or in person, encourage and care for one another, and build relationships with those on our frontlines as well as those who use our premises.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**ANNUAL REPORT 2021**

**Financial Review**

**COVID-19 impact**

The church activities for 2021 were significantly impacted in the first half of the year by the restrictions introduced in 2020 associated with the COVID-19 pandemic. This resulted in the church being unavailable for worship for periods and for the Hall and Church House being unavailable for rent or use as church offices or for holding church meetings. The most significant impact on the finances of the church has been a reduction in voluntary planned income as the numbers giving to the church has reduced.

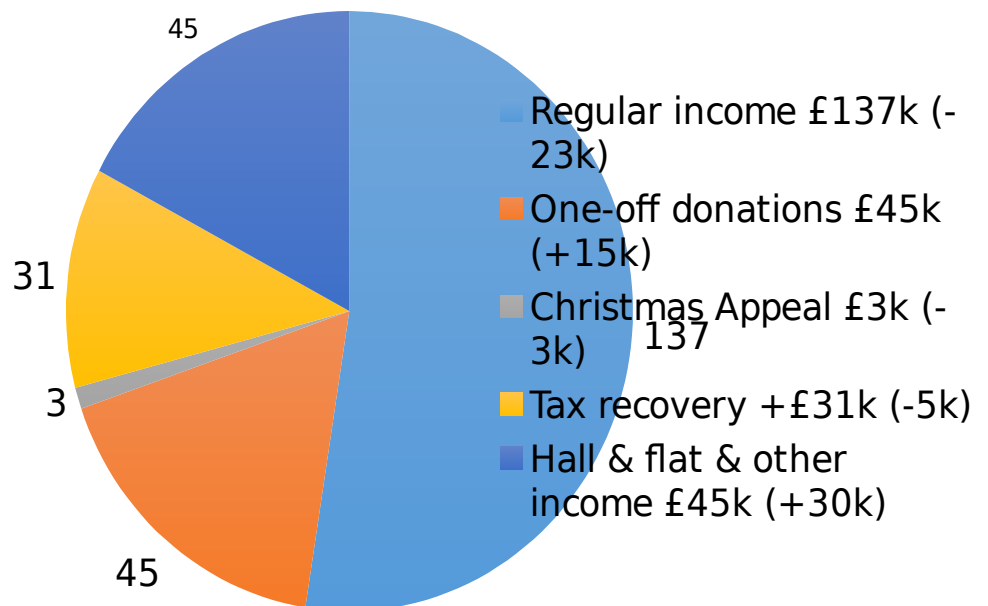
**Incoming Resources**

Total income for the year was £261,362 (2020: £247,523).

The most significant source of income other than voluntary income came from the lettings of the hall and meeting rooms, which despite periods when it was unavailable for rent, contributed income of £30,154 (2020: £12,572). We welcome all users who provide us with a valuable connection to the community and in 2021 we welcomed the use our church and hall from new users including orchestras and choirs.

The income for 2021 is summarised below:

**INCOME 2021 £261K (£216k voluntary plus £45k from operations)**



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

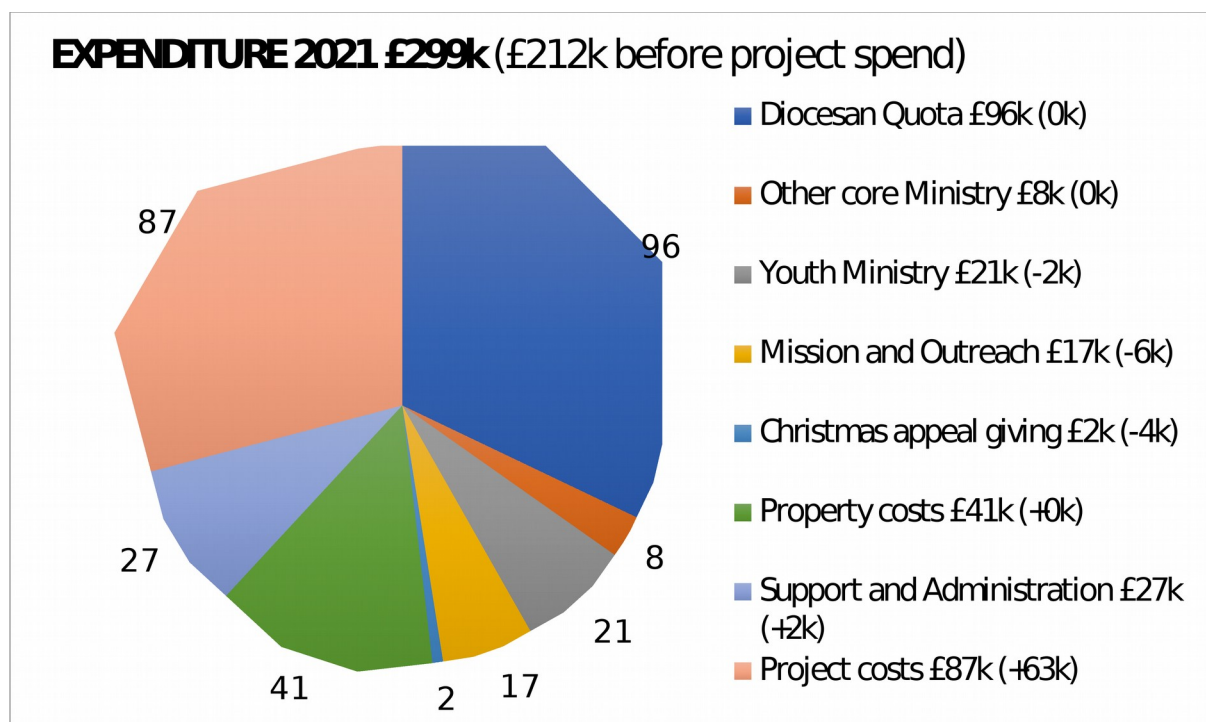
**ANNUAL REPORT 2021**

**Resources Expended**

Expenditure totalled £299,432 (2020: £246,324) and comprised the costs of the Church of £192,478 (2020: £193,395), mission and outreach of £19,513 (2020: £29,104) and one-off major project expenditure of £87,443 (2020: £23,825).

The one-off project spend was funded from cash reserves and comprised £30k of spend for new speakers in Church, £16K for quinquennial spend on church stonework and roofing repairs, £34k of spend on church house improvements (with £9k funded from an insurance claim for a water leak in church house) and £7k for worship furniture (funded from legacies).

The costs for 2021 are split as follows, with the change from the prior year shown in brackets:



**Mission and Outreach**

We support a range of Christian organisations, individuals and activities involved in mission and outreach. The PCC allocates 10% of unrestricted voluntary income towards outward giving. The outward giving amount, excluding the Christmas appeal, was £17,104 (2020: £22,004). At 31 December 2021, excluding the Christmas appeal, there was a balance of £3,100 (2020: £3,100) remaining in our outward giving fund to be paid in a future year.

In addition, we supported the 2021 Christmas Appeal which raised £2,408 from giving in 2021, split between three charities - 50% to two UK based with £602 to Besom and £602 to CAP (Christians Against Poverty) and 50% to one international charity, with £1,204 to Transform Burkino.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****ANNUAL REPORT 2021****Reserves & Result for the Year**

The deficit for the year was £38,070 (2020: £1,199 surplus) which included £87,443 of one-off project spend. This one-off project spend was mainly funded from cash reserves and comprised £30,367 of spend for new speakers in Church, £15,801 for quinquennial church repairs, £34,375 of church house improvements and £6,900 for church worship furniture.

We are budgeting to have a deficit for 2022 of around £20k before one-off project costs and fundraising requests have started to address this with the aim to provide sufficient funds on an ongoing basis to employ a new Children, Families and Youth Pastor/Evangelist. One-off project expenditure in 2022 of around £30k is planned to refurbish and improve the flat at 23A Waterden Road. This additional project spend was approved by the PCC when the budget was approved in October 2021 and is expected to be covered from the use of existing cash reserves.

The unrestricted reserves position at the end of 2021 was as follows:

	2021 £'000	2020 £'000
General Fund	46	121
Designated Funds: Property	30	30
Available Reserves	76	151
Designated Funds: Fixed Asset Fund	105	100
Total unrestricted funds	<u>181</u>	<u>251</u>

There is a further £38,176 (2020: £6,282) of restricted reserves.

The PCC maintains its unrestricted reserves in three funds:

- The fixed asset fund represents the net book value of tangible fixed assets after long-term financing from the mortgage, to indicate that those funds are not available for other purposes;
- The property fund allows for potential major building work; and
- The general fund represents the balance of unrestricted funds.

The PCC has an overall objective to maintain a minimum level of general funds equivalent to three months of next year's budgeted expenditure. At the end of the 2021 year the balance of the general fund was £46,237 (2020: £120,782), representing 2.4 months (2020: 5.1 months) of next year's budgeted expenditure.

## **PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

### **ANNUAL REPORT 2021**

#### **Structure and Governance**

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is registered with the Charity Commission under number 1132305 as The Parochial Church Council of the Ecclesiastical Parish of Christ Church Guildford.

The PCC's current composition and changes in the year is set out on page 20.

##### *PCC and Standing Committee*

The full PCC met 8 (2020: 7) times during the year with an average attendance of 88% (2020: 77%). Standing Committee met 8 times (2020: 10) with an average attendance of 94% (2020: 96%) and their meetings were minuted to the full PCC. The Standing Committee has power to transact the business of the PCC between meetings, subject to any directions given by the Council.

The PCC set up 5 subgroups this year to look at key areas in the lie of the church (Youth & Children; Communication; Finance; Buildings; Community Partnership & Missional Engagement). Thank you to all those who have inputted into these groups and in particular Graham Windsor who oversaw much of the work on Church House in the summer. The PCC also invites other members of the congregation to advise them on a regular or ad-hoc basis on a range of issues. The PCC are grateful to Adam Warner and Paula Bell for their work in 2021 and oversight in the areas of Child Safeguarding and Adult Safeguarding respectively. These individuals report to the PCC on an annual basis, or more regularly as required, to train and support the PCC to ensure that we understand and implement appropriate policies and actions. Paula Bell resigned from the position of Adult Safeguarding in November 2021 and we are currently seeking her replacement.

#### **Internal Control and Risk Management**

The PCC have overall responsibility for the Centre's systems of internal control. There is a clear delegation of the PCC's authority through the Vicar to the rest of the organisation. The annual budget is approved by the Trustees. Significant changes to budget are subject to specific approval. A financial reporting system compares results with the budget together with forecasts of the expected results.

As part of the annual planning process the key risks the PCC faces are re-assessed and evaluated by the PCC and the Leadership Team. The following are considered the PCC's potential main risks:

- Income
- Property
- Safeguarding
- Health and Safety
- Staffing

The PCC are satisfied that systems are in place to monitor, manage and mitigate the exposure to identified risks. Operational risks are insured against as far as practicable. The PCC has adopted policies to manage Health and Safety and Safeguarding risks and copies of these policies are on display in Church or are available on request.

##### *Investment Policy*

The PCC's investment policy covers the investment of all monies held by the PCC that are surplus to the amounts needed on a day-to-day basis and aims to maintain as liquid a position as possible consistent with a risk management policy of minimum risk. Consequently, funds are either held by one main clearing bank (Lloyds) and the Boom Credit Union Fund.

## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

### ANNUAL REPORT 2021

#### *Reserves Policy*

The overall aim of the reserve policy is to ensure the PCC is using an appropriate level of resources in fulfilling its objectives whilst maintaining sufficient reserves to ensure stability and flexibility. The PCC is also responsible for the maintenance of its Church and other buildings which can entail significant amounts of expenditure occurring unevenly. The PCC maintains a rolling forecast of future capital needs and balances the role of building up reserves for maintenance with raising additional funds when needed.

### **Statement of Trustees' responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Church and of its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the activities of the Church will continue as a going concern

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 12 January 2022 and signed on their behalf by:

*Andrew Hodges*

Andrew Hodges  
Secretary to the PCC

Christ Church Guildford, 23 Waterden Road, Guildford, Surrey GU1 2AZ.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the financial statements of the charity for the year ended 31 December 2021, which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the related notes.

This report is made solely to the Charity's Trustees, as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination, for this report or for the opinions I have formed.

**Respective responsibilities of Trustees and Examiner**

As described in the Statement of Trustees' Responsibilities on page 6, the Trustees are responsible for the preparation of the Trustees' Annual Report and the financial statements in accordance with Applicable Law and United Kingdom Accounting Standards. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Malcolm Twigger-Ross*

Malcolm Twigger-Ross ACA  
36 Charlock Way  
Guildford, Surrey  
GU1 1YB

2022

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	TOTAL FUNDS 2021 £	TOTAL FUNDS 2020 £
<b>INCOMING RESOURCES</b>					
Voluntary income	2(a)	176,967	39,302	216,269	231,681
Income from investments	2(b)	43	-	43	346
Income from Church activities	2(c)	35,617	9,433	45,050	15,496
<b>TOTAL INCOMING RESOURCES</b>		<u>212,627</u>	<u>48,735</u>	<u>261,362</u>	<u>247,523</u>
<i>Expenditure before project spend</i>	3	(209,581)	(2,408)	(211,989)	(222,499)
<i>Project expenditure</i>	3	(73,010)	(14,433)	(87,443)	(23,825)
<b>TOTAL RESOURCES EXPENDED</b>		<u>(282,591)</u>	<u>(16,841)</u>	<u>(299,432)</u>	<u>(246,324)</u>
<b>Net incoming resources</b>		(69,964)	31,894	(38,070)	1,199
<b>Balances brought forward at 1 January</b>		<u>250,705</u>	<u>6,282</u>	<u>256,987</u>	<u>255,788</u>
<b>Balances carried forward at 31 December</b>		<u>180,741</u>	<u>38,176</u>	<u>218,917</u>	<u>256,987</u>

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**BALANCE SHEET  
AS AT 31 DECEMBER 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	5	<u>174,917</u>	<u>178,946</u>
<b>CURRENT ASSETS</b>			
Debtors	6	13,711	11,420
Prepayments	6	-	1,292
Short term deposits		10,000	80,884
Cash at bank		<u>107,909</u>	<u>103,090</u>
		131,620	196,686
<b>LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	7	<u>(25,907)</u>	<u>(48,222)</u>
<b>NET CURRENT ASSETS</b>			
		105,713	148,464
<b>LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR</b>			
	8	<u>(61,713)</u>	<u>(70,423)</u>
<b>NET ASSETS</b>			
		<u>218,917</u>	<u>256,987</u>
<b>FUNDS</b>			
<b>Unrestricted</b>			
General fund	9	46,145	120,782
Designated funds: Property Fund	9	<u>30,000</u>	<u>30,000</u>
Available funds		76,145	150,782
Designated funds: Outward Giving Fund	9	-	-
Designated funds: Fixed Asset Fund	9	<u>104,504</u>	<u>99,923</u>
Total unrestricted funds		180,649	250,705
Restricted	9	38,268	6,282
<b>TOTAL FUNDS</b>			
		<u>218,917</u>	<u>256,987</u>

Approved by the Parochial Church Council on 12 January 2022 and signed on its behalf by:

Nick Williams

Chair

James Sinclair

Treasurer

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021****1. Principal Accounting Policies**

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, together with applicable accounting standards and the Statement of Recommended Practice: Accounting and Reporting by Charities 2005.

The financial statements have been prepared under the historical cost convention. 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 those that are informal gatherings of church members.

**a) Funds**

Restricted funds represent income that must be spent on restricted purposes and details of the funds held and restrictions are shown in the notes to the accounts.

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

**b) Incoming Resources**

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are reported gross.

**c) Resources expended**

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. All other expenditure is recognised when it is payable. All resource expenditure is accounted for gross.

Grants and donations given for a specific cause as part of a church event are recognised as restricted funds and are reflected in income and expenditure of the PCC. Grants and donations given where the PCC acts only as a conduit for funds raised (e.g. collections at a funeral) do not form part of the income or expenditure of the PCC.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021****1. Accounting Policies (continued)***d) Fixed assets***Consecrated land and buildings and moveable church furnishings**

Consecrated and benefice property of any kind is excluded from the accounts by S.10(2)(a) and (c) of the Charities Act 2011. Expenditure incurred during the year on consecrated or benefice property and movable church furnishings is recognised as expenditure in the Statement of Financial Activities

Moveable church furnishings are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available.

**Other Land and Buildings**

Freehold land and buildings are stated at cost and are depreciated over their estimated useful life of 25 years for church buildings. In 2020 residential buildings were no longer depreciated from 2020 onwards as it was considered that their market value exceeded their net book value and the on-going maintenance costs supported the current carrying value.

**Other fixtures, fittings and office equipment**

Equipment costing more than £1,000 is capitalised. Depreciation is charged on a straight line basis at 33% per annum for computer equipment, and 25% per annum for other equipment.

*e) Current assets*

Amounts owing to the PCC at 31 December are shown net of any provision for uncollectable amounts. Short-term deposits include cash held on deposit either with the Boom Credit Union Fund or at the bank/building society.

---



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**2. Incoming Resources**

	<b>Unrestricted Funds 2021 £</b>	<b>Restricted Funds 2021 £</b>	<b>TOTAL FUNDS 2021 £</b>	<b>TOTAL FUNDS 2020 £</b>
2.a) <i>Voluntary Income</i>				
Regular Giving(gift and non-gift aid)	135,362	-	135,362	156,475
Tax recoverable	30,846	-	30,846	36,318
One-off donation (incl tax recovery)	1,725	36,894	38,619	23,414
Collections & other donations	2,690	-	2,690	2,540
	<u>170,623</u>	<u>36,894</u>	<u>207,517</u>	<u>218,747</u>
Legacies	6,344	-	6,344	6,834
Christmas appeal	-	2,408	2,408	6,100
	<u>176,967</u>	<u>39,302</u>	<u>216,269</u>	<u>231,681</u>
2.b) <i>Income from investments</i>				
Interest on savings	43	-	43	346
	<u>43</u>	<u>-</u>	<u>43</u>	<u>346</u>
2.c) <i>Income from church activities:</i>				
Insurance claim: church house leak	-	9,433	9,433	-
Other sales	1,672	-	1,672	296
Property lettings Hall	30,154	-	30,154	12,572
Property letting Ivor close	3,200	-	3,200	-
Fees (weddings & funerals)	591	-	591	2,628
	<u>35,617</u>	<u>9,433</u>	<u>45,050</u>	<u>15,496</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>212,627</u>	<u>48,735</u>	<u>261,362</u>	<u>247,523</u>

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**3. Resources Expended**

		unrestricted funds 2021 £	Restrict ed funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Core Ministry</b>					
Diocesan parish share		96,524		96,524	96,524
Diocesan other parish fees		165		165	2,199
Clergy Expenses		2,552		2,552	761
Worship leader salary		1,057		1,057	-
Other ministry costs		2,467		2,467	3,917
Loan interest for staff property		1,042		1,042	1,160
		<u>103,807</u>	-	<u>103,807</u>	<u>104,561</u>
<b>Youth Ministry</b>					
Salaries		16,737	-	16,737	20,000
Training & other youth expenses		3,727	-	3,727	2,738
		<u>20,464</u>	-	<u>20,464</u>	<u>22,738</u>
<b>Mission and Outreach</b>					
Missionary and charitable giving	11	17,104	-	17,104	22,004
Christmas Appeal (restricted fund)	11	-	2,408	2,408	6,100
Event costs		-	-	-	1,000
		<u>17,104</u>	<u>2,408</u>	<u>19,622</u>	<u>29,104</u>
<b>Property (church &amp; hall)</b>					
Utilities (Light & Heat & water)		13,257	-	13,257	14,268
Insurance		6,932	-	6,932	6,598
Cleaning		5,404	-	5,404	7,352
Repairs & maintenance		12,693	-	12,693	7,579
Depreciation		4,029	-	4,029	5,017
		<u>42,315</u>	-	<u>42,315</u>	<u>40,814</u>
<b>Support and Administration</b>					
Parish Office salary		14,581	-	14,581	10,514
Postage, printing and stationery		3,215	-	3,215	2,690
Telephone & communications		5,234	-	5,234	4,858
Other administration costs		2,861	-	2,861	7,220
		<u>25,891</u>	-	<u>25,891</u>	<u>25,282</u>
<b>TOTAL RESOURCES EXPENDED BEFORE PROJECT SPEND</b>		<u><b>209,581</b></u>	<u><b>2,408</b></u>	<u><b>211,989</b></u>	<u><b>222,499</b></u>
<b>Property and one-off project spend</b>					
Church house boiler & heating		-	-	-	13,605
Church stone work and roofing		-	-	-	-
Quinquennial (net of VAT recovery)		15,801	-	15,801	10,220
Church speakers		25,367	5,000	30,367	-

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

Church house windows, roof and interior	24,942	9,433	34,375	-
Church worship furniture (legacy funded)	6,900	-	6,900	-
<b>TOTAL PROJECT EXPENDITURE</b>	<b>73,010</b>	<b>14,433</b>	<b>87,443</b>	<b>23,825</b>
<b>TOTAL RESOURCES EXPENDED</b>	<b>282,591</b>	<b>16,841</b>	<b>299,432</b>	<b>246,324</b>

**4. Staff Costs**

	2021 £	2020 £
Wages & Salaries	32,375	30,514

There were two employees at 31 December 2021, being Helen Fraser and Ben Pitt, (31 December 2020: 2 employees, Helen Fraser and Owen Daughtery). No employee earned £60,000 p.a. or more.

Clergy staff in the year (Nick Williams and Jo Trickey until September 2021) are both paid by the Guildford Diocesan Board of Finance. Jo Trickey, as curate, occupied 2 Ivor Close rent free during 2021 until her leaving date in September 2021.

The following amounts were reimbursed to clergy members of the PCC during the year in respect of costs incurred on behalf of the PCC.

	2021 £	2020 £
Revd. Nick Williams	1,060	474
Revd. Jo Trickey	395	135
	<u>1,455</u>	<u>609</u>

Apart from the above, no member received any reimbursement of expenses or remuneration from the PCC.

Total giving by PCC members was £59,280 in the year ended 31 December 2021 (2020: £43,684).

**5. Tangible Fixed Assets**

	Freehold Land & Buildings £	Equipment £	Total £
<b>Cost</b>			
1 January 2021	311,925	14,884	326,809
Additions	-	-	-
At 31 December 2021	<u>311,925</u>	<u>14,884</u>	<u>326,809</u>
<b>Depreciation</b>			
At 1 January 2021	134,616	13,247	147,863
Charge for the year	2,677	1,352	4,029
At 31 December 2021	<u>137,293</u>	<u>14,599</u>	<u>151,892</u>
<b>Net Book Value</b>			
At 31 December 2021	<u>174,632</u>	<u>285</u>	<u>174,917</u>
At 31 December 2020	<u>177,309</u>	<u>1,637</u>	<u>178,946</u>

The freehold land and buildings comprise the flat, Church House and hall at 23 Waterden Road, Guildford and a residential house at 2 Ivor Close, Guildford.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**6. Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Tax Recoverable on gifts (Q4 claim)	11,278	10,320
Other debtor - insurance claim	2,433	-
Other debtor - Christmas appeal	-	1,100
Prepayments	-	1,293
	<b><u>13,711</u></b>	<b><u>12,713</u></b>

**7. Liabilities: Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Mortgage due within one year	8,700	8,600
Accruals - giving including Christmas appeal	6,350	9,159
Accruals	10,857	30,463
	<b><u>25,907</u></b>	<b><u>48,222</u></b>

Accruals for giving at 31 December 2021 comprise £3,100 of outward giving and £2,408 for the 2021 Christmas appeal.

**8. Liabilities: Amounts falling due after one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Mortgage balance brought forward	79,023	87,620
Less: Repayments in the year	(8,610)	(8,597)
Mortgage balance carried forward	<b><u>70,413</u></b>	<b><u>79,023</u></b>
Due within one year (included within note 8)	<b><u>8,700</u></b>	<b><u>8,600</u></b>
Due after one year	<b><u>61,713</u></b>	<b><u>70,423</u></b>

The mortgage was advanced to assist with the purchase of a house at 2 Ivor Close for Curate's accommodation. The mortgage is secured by a charge over the property and additionally, is supported by a guarantee provided by Guildford Diocesan Board of Finance.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**9. Fund Details**

	At 31 December 2020 £	Income £	Expenditure £	Transfers £	At 31 December 2021 £
<b>Unrestricted Funds</b>					
General Fund	120,782	211,785	(277,720)	(8,610)	46,237
<u>Designated funds</u>					
Property Fund	30,000	-	-	-	30,000
Fixed Asset Fund (net of mortgage outstanding)	99,923	-	(4,029)	8,610	104,504
Christmas Appeal	-	-	-	-	-
Total Designated Funds	129,923	-	(4,029)	8,610	134,504
<b>Total unrestricted funds</b>	<b>250,705</b>	<b>211,785</b>	<b>(281,749)</b>	<b>-</b>	<b>180,741</b>
<b>Restricted Funds</b>					
Vison/Audio	5,000	-	(5,000)	-	-
Church organ	521	-	-	-	521
Prayer Books	261	-	-	-	261
Environmental	500	-	-	-	500
Youth, childrens & families worker	-	14,375	-	-	14,375
Youth worker	-	18,750	-	-	18,750
Canterbury Care Centre	-	313	-	-	313
Vicar's discretionary fund	-	3,456	-	-	3,456
Insurance claim	-	9,433	(9,433)	-	-
Christmas appeal	-	2,408	(2,408)	-	-
<b>Total restricted funds</b>	<b>6,282</b>	<b>48,735</b>	<b>(16,841)</b>	<b>-</b>	<b>38,176</b>
<b>Total Funds</b>	<b>256,987</b>	<b>260,520</b>	<b>(298,590)</b>	<b>-</b>	<b>218,917</b>

Designated funds are set up for the following purposes:

- The property fund represents amounts set aside to meet future significant building repairs and renewals.
- The fixed asset fund represents the net book value of tangible fixed assets after the mortgage financing, to indicate that those funds are not available for other purposes.

Restricted funds are shown by the main purpose for which the funds were donated. Transfers relate to funds where no further spend will be incurred.

**10. Analysis of net assets by fund**

	Unrestricte d Funds £	Restrict ed Funds £	TOTAL £
Fixed Assets	174,917	-	174,917
Current Assets	93,444	38,176	131,620
Current Liabilities			(25,907)
	(25,907)	-	)
Liabilities due after one year	(61,713)	-	(61,713)

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

		)
Fund Balance		<b>218,91</b>
	<b>180,741    38,176</b>	<b>7</b>

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**11. Missionary & Charity giving and Christmas appeal**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<i>International</i>		
Iranian Church in Exile (CMS)	2,000	2,400
FAMadagascar	1,000	1,000
Wycliffe Bible Translators	2,000	2,000
Transform Burkina	2,000	2,000
	<u>7,000</u>	<u>7,400</u>
<i>National</i>		
Church Pastoral Aid Society	1,000	1,000
Count Everyone In	1,000	500
University Christian Unions (UCCF)	300	200
	<u>2,300</u>	<u>1,700</u>
<i>Local</i>		
Christians Against Poverty	1,000	1,200
Guildford Besom	1,500	1,500
Guildford Town Centre Chaplaincy and Street Angels	1,000	1,000
Mulberry House	500	500
No. 5 (Guildford homeless trust)	500	500
Guildford Action	500	500
The Matrix Trust	2,000	2,000
St Peter's Bellfields	-	700
Simeon Trustees	175	175
Other	29	1,129
	<u>7,204</u>	<u>9,204</u>
 Seed Corn Fund	 600	 600
<b>Total before Christmas appeal</b>	<b><u>17,104</u></b>	<b><u>18,904</u></b>
 Christmas Appeal 2021 - Transform Burkina	 1,204	 -
Christmas Appeal 2021 -Christians against poverty	602	-
Christmas Appeal 2021 - Besom	602	-
Christmas Appeal 2020 - South Sudan -Jonglei Health Services Institute	-	3,000
Christmas Appeal 2020 - The Halow Trust (youth charity in Guildford)	-	1,550
Christmas Appeal 2020 - Laptops for Guildford's Syrian refugees	-	1,550
<b>Total Christmas appeal</b>	<b><u>2,408</u></b>	<b><u>6,100</u></b>
 Gift value committed in 2020 to be paid in in a future year (excluding Christmas appeal)	 -	 3,100
<b>Total Missionary &amp; Charitable Giving and Christmas appeal</b>	<b><u>19,512</u></b>	<b><u>28,104</u></b>

Donations not raised through church events or general church giving are not shown. The Seed Corn fund is to foster active mission relationships and typically makes small grants to Church members undertaking missionary work.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**PRIOR YEAR (2020) STATEMENT OF FINANCIAL ACTIVITIES**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestrict ed Funds 2020 £	Restricted Funds 2020 £	TOTAL FUNDS 2020 £
<b>INCOMING RESOURCES</b>				
Voluntary income	2(a)	225,581	6,100	231,681
Income from investments	2(b)	346	-	346
Income from Church activities	2(c)	15,496	-	15,496
<b>TOTAL INCOMING RESOURCES</b>		<u>241,423</u>	<u>6,100</u>	<u>247,523</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>240,224</u>	<u>6,100</u>	<u>246,324</u>
<b>Net incoming resources</b>		1,199	-	1,199
<b>Balances brought forward at 1 January</b>		<u>249,506</u>	<u>6,282</u>	<u>255,788</u>
<b>Balances carried forward at 31 December</b>		<u>250,705</u>	<u>6,282</u>	<u>256,987</u>

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**Prior year (2020) Fund Details**

**Fund Details**

	<b>At 31 December 2019 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>At 31 December 2020 £</b>
<b>Unrestricted Funds</b>					
General Fund	123,163	241,423	(235,207)	(8,597)	120,782
<u>Designated funds</u>					
Property Fund	30,000	-	-	-	30,000
Fixed Asset Fund (net of mortgage outstanding)	96,343	-	(5,017)	8,597	99,923
Christmas Appeal	-	6,100	(6,100)	-	-
Total Designated Funds	<u>126,343</u>	<u>6,100</u>	<u>(11,117)</u>	<u>8,597</u>	<u>129,923</u>
Total unrestricted funds	249,506	247,523	(246,324)	-	250,705
<b>Restricted Funds</b>					
Vison/Audio	5,000	-	-	-	5,000
Church organ	521	-	-	-	521
Prayer Books	261	-	-	-	261
Environmental	500	-	-	-	500
	<u>6,282</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,282</u>
Total Funds	<u>255,788</u>	<u>247,523</u>	<u>(246,324)</u>	<u>-</u>	<u>256,987</u>



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**PAROCHIAL CHURCH COUNCIL MEMBERSHIP  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**Vicar**

Rev Nick Williams

**Clergy Curate**

Rev Jo Trickey (to October 2021)

**Church Warden**

Richard King

**Other Parochial Church Council members**

Claire Dent

Simon Dove

Matt Duncan

Paul Everett

Alison Farara

Colin Griffin

Jules Hall

Andrew Hodges (PCC Secretary)

Stephen Hofmeyr

Fiona McGowan

Christine Mogford (to April 2021)

James Sinclair (Treasurer)

Josh Trickey (to October 2021)

Linda Warner

Graham Windsor

**PCC and Deanery synod Representatives**

Simon Dove (Deanery Representative)

Colin Griffin (Deanery Synod Representative)

Jules Hall (Deanery Synod Representative, Electoral Roll Officer)

Stephen Hofmeyr (Diocesan Synod Representative)

**In attendance at PCC**

Helen Fraser (Parish operations manager)

Owen Daughtery (to October 2021) (Youth and worship co-ordinator)

---

# Accounts

---



**PAROCHIAL CHURCH COUNCIL OF CHRIST  
CHURCH, GUILDFORD**

***"AS THE FAMILY OF CHRIST CHURCH, IN  
THE POWER OF THE HOLY SPIRIT, WE SEEK  
TO KNOW CHRIST BETTER, TO MAKE  
CHRIST BETTER KNOWN AND TO WITNESS  
TO GOD'S LOVE IN ACTIVE CONCERN FOR  
THE WHOLENESS OF OTHERS"***

**Annual Report  
And  
Financial Statements  
Of the  
Parochial Church Council**

For the year ended 31<sup>st</sup> December 2020

**Parish Office:**  
23 Waterden Road  
Guildford  
Surrey GU1 2AZ



## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

### ANNUAL REPORT 2020

#### Financial Review

##### COVID-19 impact

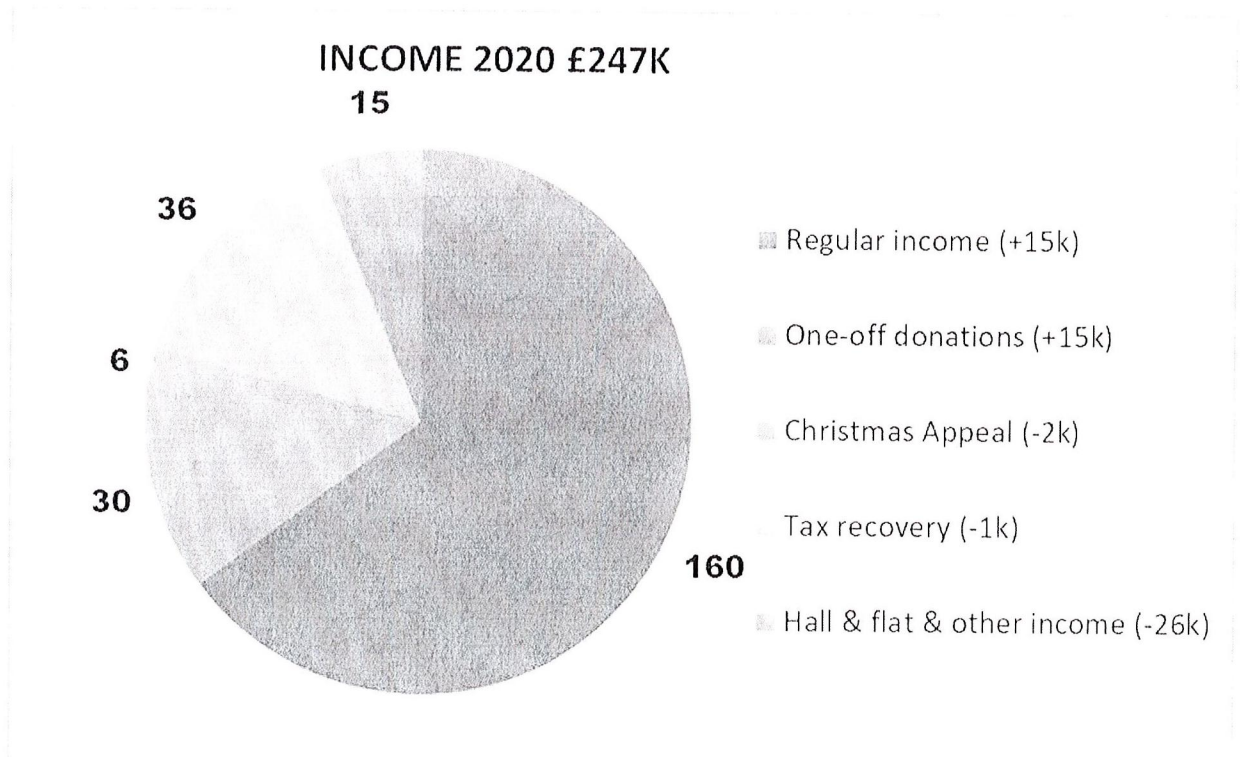
The church activities for 2020 were significantly impacted from March 2020 onwards by the restrictions introduced associated with the COVID-19 pandemic. This resulted in the church being unavailable for worship for periods and for the Hall and Church House being unavailable for rent or for use as church offices or holding meetings. The most significant impact on the finances of the church was a £20,233 reduction in the rental income arising from the hire of the church hall and meeting rooms when compared to the prior year. This reduction in income was largely offset by an increase in one-off gifts in the year, a continued level of regular giving by members of the church and the careful control of expenditure, which resulted in an overall small surplus for the 2020 year of £1,199.

##### Incoming Resources

Total income for the year was £247,523 (2019: £246,298).

The most significant source of income other than voluntary income came from the lettings of the hall and meeting rooms and other income, which despite periods when it was unavailable for rent, contributed income of £12,572 (2019: £40,305). We welcome all users who provide us with a valuable connection to the community.

The income is summarised below:



## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

### ANNUAL REPORT 2020

#### Objectives

The Parochial Church Council ("PCC") of Christ Church, Guildford has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church: pastoral, evangelistic, social and ecumenical. It also has responsibility for the maintenance of its properties including the Church itself. The members of the PCC are the Trustees of the Charity.

Our Mission Statement is – "as the family of Christ Church, in the power of the Holy Spirit, we seek to know Christ better, to make Christ better known and to witness to God's love in active concern for the wholeness of others".

In practice this includes developing opportunities to enable the discipleship of all members of Christ Church to continue to grow, through small groups, prayer meetings, specific training opportunities and regular teaching. It means enabling all members of Christ Church to reach out to our neighbours to introduce Christ's saving love and to continue to grow our church in depth and number. It means encouraging all of us to serve the needs of our community and the world, through acts of service, financial generosity and prayer support.

Through carrying out these objectives, the PCC confirms that they have complied with their duty to deliver public benefit having considered relevant Charity Commission guidance.

#### Christ Church at a Glance

Christ Church has a wonderfully diverse range of activities and facilities to meet people at the different stages of their life and journeys of faith, including;

*Prayer Central, Sunday Services, Liturgy,  
Men's Group, Café 40226, School Visits, Cubs,  
Holiday Club, Life Groups, Thursday Communion and lunch,  
, Alpha, Ready for Action, Thursdays at 2,  
Bereavement support, Men's Dinners, Weddings, Funerals and Baptisms  
ABC, Guides, Open Hands, XStream, Brownies, Bridging the Gap*

Despite the restrictions from COVID-19 the Church has had another busy year and seen a range of areas of growth and activity and has held many services and meetings online during periods of the lock-down restrictions in 2020.

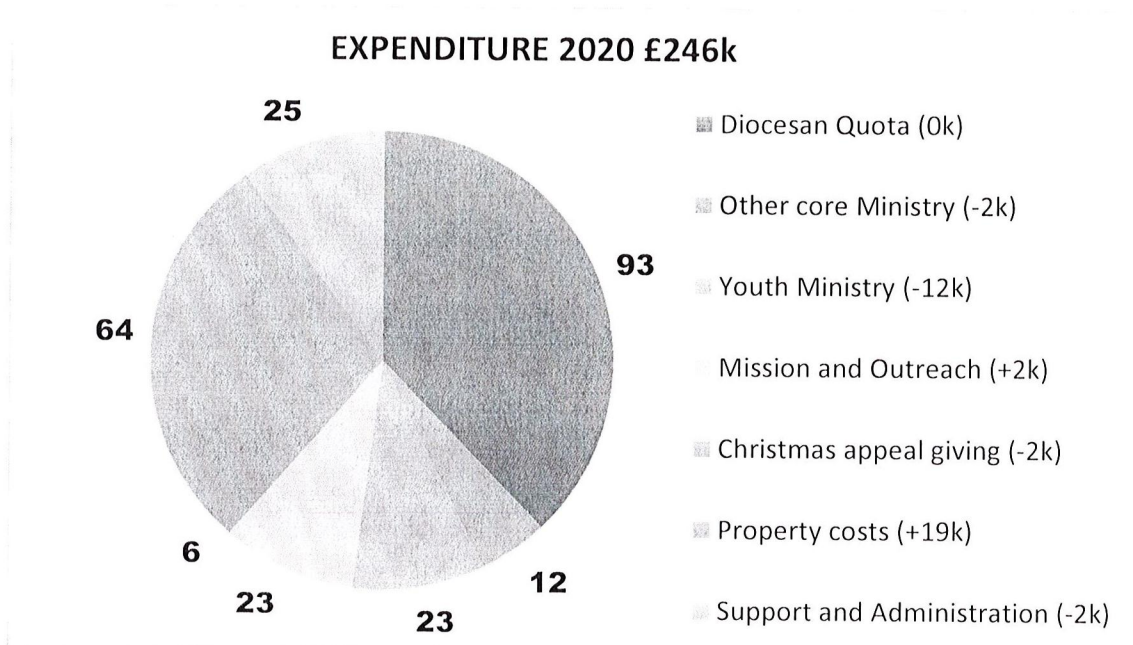
**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**ANNUAL REPORT 2020**

**Resources Expended**

Expenditure totalled £246,324 (2019: £242,939) and comprised the costs of the Church of £217,220 (2019: £214,391), mission and outreach of £29,104 (2019: £28,548).

The costs for 2020 are split as follows and with the change from the prior year shown in brackets:



***Mission and Outreach***

We support a range of Christian organisations, individuals and activities involved in mission and outreach. The PCC allocates 10% of unrestricted voluntary income towards outward giving. The outward giving amount, excluding the Christmas appeal, was £22,004, and there were additional one-off cash gifts paid funded from the outward giving creditor fund brought forward from the prior year of £17,325. At 31 December 2020, excluding the Christmas appeal, there was a balance of £3,100 remaining in our outward giving fund to be paid in 2021, representing the balance of funds allocated.

In addition, we supported the 2020 Christmas Appeal which raised £6,100 split between three charities – two local (£1,550 to the Halow Trust, a community-based charity in Guildford supporting young people to fulfil their potential in life, and £1,550 to buy laptops for Syrian refugee family members living in Guildford) and one international (£3,000 to The Jonglei Health Services Institute, an Anglican medical aid institution based in South Sudan).

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****ANNUAL REPORT 2020****Reserves & Result for the Year**

The surplus for the year was £1,199 (2019: £3,359). We are forecasting to have a balanced budget for 2021, with income expected to match our current level of expenditure, before taking account of an estimated additional spend of £50,000 for expenditure on Church House and the flat at 23A Waterden Road. These church properties require spend on essential repairs and maintenance to return them to a proper state of repair to allow their full operational use in 2021 and avoid the on-going the time and cost of dealing with frequent emergency repairs which have been experienced in the past few years. This additional spend was approved by the PCC when the budget was approved in Q4 2020 and is expected to result in a deficit of around £50,000 in 2021. The deficit is planned to be covered from use of existing cash reserves.

The unrestricted reserves position at the end of 2020 was as follows:

	2020 £'000	2019 £'000
General Fund	121	123
Designated Funds: Property	30	30
Available Reserves	151	153
Designated Funds: Fixed Asset Fund	100	96
Total unrestricted funds	251	249

There is a further £6,282 (2019: £6,282) of restricted reserves.

The PCC maintains its unrestricted reserves in three funds:

- The fixed asset fund represents the net book value of tangible fixed assets after long-term financing from the mortgage, to indicate that those funds are not available for other purposes;
- The property fund allows for potential major building work; and
- The general fund represents the balance of unrestricted funds.

The PCC has an overall objective to maintain a minimum level of general funds equivalent to three months of next year's budgeted expenditure. At the end of the 2020 year the balance of the general fund was £120,782 (2019: £123,163), representing 5.1 months (2019: 4.9 months) of next year's budgeted expenditure.

## **PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

### **ANNUAL REPORT 2020**

#### **Structure and Governance**

The Parochial Church Council is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure and is registered with the Charity Commission under number 1132305 as The Parochial Church Council of the Ecclesiastical Parish of Christ Church Guildford.

The PCC's current composition and changes in the year is set out on page 19.

##### *PCC and Standing Committee*

The full PCC met 7 (2019: 8) times during the year with an average attendance of 77% (2019: 75%). Standing Committee met 10 times (2019: 7) with an average attendance of 96% (2019: 94%) and their meetings were minuted to the full PCC. The Standing Committee has power to transact the business of the PCC between meetings, subject to any directions given by the Council.

The PCC also invites other members of the congregation to advise them on a regular or ad-hoc basis on a range of issues. The PCC are grateful to Adam Warner and Paula Bell for their work in 2020 and oversight in the areas of Child Safeguarding and Adult Safeguarding respectively. These individuals report to the PCC on an annual basis, or more regularly as required, to train and support the PCC to ensure that we understand and implement appropriate policies and actions.

#### **Internal Control and Risk Management**

The PCC have overall responsibility for the Centre's systems of internal control. There is a clear delegation of the PCC's authority through the Vicar to the rest of the organisation. The annual budget is approved by the Trustees. Significant changes to budget are subject to specific approval. A financial reporting system compares results with the budget together with forecasts of the expected results.

As part of the annual planning process the key risks the PCC faces are re-assessed and evaluated by the PCC and the Leadership Team. The following are considered the PCC's potential main risks:

- Income
- Property
- Safeguarding
- Health and Safety
- Staffing

The PCC are satisfied that systems are in place to monitor, manage and mitigate the exposure to identified risks. Operational risks are insured against as far as practicable. The PCC has adopted policies to manage Health and Safety and Safeguarding risks and copies of these policies are on display in Church or are available on request.

##### *Investment Policy*

The PCC's investment policy covers the investment of all monies held by the PCC that are surplus to the amounts needed on a day-to-day basis and aims to maintain as liquid a position as possible consistent with a risk management policy of minimum risk. Consequently, funds are either held by one main clearing bank (Lloyds) or are placed on deposit with the Skipton Building Society and the Boom Credit Union Fund.

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD****ANNUAL REPORT 2020***Reserves Policy*

The overall aim of the reserve policy is to ensure the PCC is using an appropriate level of resources in fulfilling its objectives whilst maintaining sufficient reserves to ensure stability and flexibility. The PCC is also responsible for the maintenance of its Church and other buildings which can entail significant amounts of expenditure occurring unevenly. The PCC maintains a rolling forecast of future capital needs and balances the role of building up reserves for maintenance with raising additional funds when needed.

**Statement of Trustees' responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Church and of its financial activities for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the activities of the Church will continue as a going concern

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on *10 Feb* 2021 and signed on their behalf by:



Andrew Hodges

Andrew Hodges  
Secretary to the PCC

Christ Church Guildford, 23 Waterden Road, Guildford, Surrey GU1 2AZ.



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report on the financial statements of the charity for the year ended 31 December 2020, which comprise the statement of financial activities, the balance sheet, the principal accounting policies and the related notes.

This report is made solely to the Charity's Trustees, as a body, in accordance with the Charities Act 2011. My examination has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my examination, for this report or for the opinions I have formed.

**Respective responsibilities of Trustees and Examiner**

As described in the Statement of Trustees' Responsibilities on page 6, the Trustees are responsible for the preparation of the Trustees' Annual Report and the financial statements in accordance with Applicable Law and United Kingdom Accounting Standards. The Trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to examine the accounts under section 145 of the 2011 Act, follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act and state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements to keep accounting records in accordance with section 130 of the 2011 Act and to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met, or to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Malcolm Twigger-Ross

Malcolm Twigger-Ross ACA  
36 Charlock Way  
Guildford, Surrey  
GU1 1YB

10 April 2021

**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Notes	Unrestricted Funds 2020 £	Restricted Funds 2020 £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
<b>INCOMING RESOURCES</b>					
Voluntary income	2(a)	225,581	6,100	231,681	204,841
Income from investments	2(b)	346	-	346	420
Income from Church activities	2(c)	15,496	-	15,496	41,037
<b>TOTAL INCOMING RESOURCES</b>		<u>241,423</u>	<u>6,100</u>	<u>247,523</u>	<u>246,298</u>
<b>TOTAL RESOURCES EXPENDED</b>					
		<u>240,224</u>	<u>6,100</u>	<u>246,324</u>	<u>242,939</u>
<b>Net incoming resources</b>		1,199	-	1,199	3,359
<b>Balances brought forward at 1 January</b>		249,506	6,282	255,788	252,429
<b>Balances carried forward at 31 December</b>		<u>250,705</u>	<u>6,282</u>	<u>256,987</u>	<u>255,788</u>



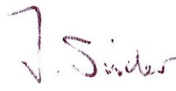
**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**BALANCE SHEET  
AS AT 31 DECEMBER 2020**

	Notes	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible Fixed Assets	5	<u>178,946</u>	<u>183,963</u>
<b>CURRENT ASSETS</b>			
Debtors	6	11,420	14,868
Prepayments	6	1,292	2,585
Short term deposits		80,884	80,537
Cash at bank and in hand		<u>103,090</u>	<u>95,148</u>
		196,686	193,138
<b>LIABILITIES: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
	7	<u>(48,222)</u>	<u>(42,153)</u>
<b>NET CURRENT ASSETS</b>			
		148,464	150,985
<b>LIABILITIES: AMOUNTS FALLING DUE AFTER ONE YEAR</b>			
	8	<u>(70,423)</u>	<u>(79,160)</u>
<b>NET ASSETS</b>			
		<u>256,987</u>	<u>255,788</u>
<b>FUNDS</b>			
<b>Unrestricted</b>			
General fund	9	120,782	123,163
Designated funds: Property Fund	9	<u>30,000</u>	<u>30,000</u>
Available funds		150,782	153,163
Designated funds: Outward Giving Fund	9	-	-
Designated funds: Fixed Asset Fund	9	<u>99,923</u>	<u>96,343</u>
Total unrestricted funds		250,705	249,506
Restricted	9	6,282	6,282
<b>TOTAL FUNDS</b>			
		<u>256,987</u>	<u>255,788</u>

Approved by the Parochial Church Council on 10 February 2021 and signed on its behalf by:

Nick Williams  Chair

James Sinclair  Treasurer



## PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. Principal Accounting Policies

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, together with applicable accounting standards and the Statement of Recommended Practice: Accounting and Reporting by Charities 2005.

The financial statements have been prepared under the historical cost convention. 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 those that are informal gatherings of church members.

##### a) *Funds*

Restricted funds represent income that must be spent on restricted purposes and details of the funds held and restrictions are shown in the notes to the accounts.

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

##### b) *Incoming Resources*

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and legacies are accounted for when the PCC is legally entitled to the amounts due. All other income is recognised when it is receivable. All incoming resources are reported gross.

##### c) *Resources expended*

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. The diocesan parish share is accounted for when due. All other expenditure is recognised when it is payable. All resource expenditure is accounted for gross.

Grants and donations given for a specific cause as part of a church event are recognised as restricted funds and are reflected in income and expenditure of the PCC. Grants and donations given where the PCC acts only as a conduit for funds raised (e.g. collections at a funeral) do not form part of the income or expenditure of the PCC.



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**1. Accounting Policies (continued)**

*d) Fixed assets*

**Consecrated land and buildings and moveable church furnishings**

Consecrated and benefice property of any kind is excluded from the accounts by S.10(2)(a) and (c) of the Charities Act 2011. Expenditure incurred during the year on consecrated or benefice property and moveable church furnishings is recognised as expenditure in the Statement of Financial Activities

Moveable church furnishings are capitalised at cost and depreciated over their useful economic life other than where insufficient cost information is available.

**Other Land and Buildings**

Freehold land and buildings are stated at cost and are depreciated over their estimated useful life of 25 years for church buildings. In 2020 residential buildings were no longer depreciated from 2020 onwards as it was considered that their market value exceeded their net book value and the on-going maintenance costs supported the current carrying value. Up to 2019 the staff residential property at Ivor Close was depreciated over a 50 year term. This change of accounting policy in the year resulted in a saving in 2020 of the annual depreciation charge of £4,900 when compared to 2019.

**Other fixtures, fittings and office equipment**

Equipment costing more than £1,000 is capitalised. Depreciation is charged on a straight line basis at 33% per annum for computer equipment, and 25% per annum for other equipment.

*e) Current assets*

Amounts owing to the PCC at 31 December are shown net of any provision for uncollectable amounts. Short-term deposits include cash held on deposit either with the Boom Credit Union Fund or at the bank/building society.



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**2. Incoming Resources**

	Unrestricted Funds 2020 £	Restricted Funds 2020 £	TOTAL FUNDS 2020 £	TOTAL FUNDS 2019 £
2.a) <i>Voluntary Income</i>				
Gift Aided Regular Giving	142,055	-	142,055	133,155
Non Gift Aid Regular Giving	14,420	-	14,420	11,465
Tax recoverable	36,318	-	36,318	36,727
One-off donation	30,248	-	30,248	14,294
Collections & other donations	2,540	-	2,540	1,620
	<u>225,581</u>	<u>-</u>	<u>225,581</u>	<u>197,261</u>
Christmas appeal	-	6,100	6,100	7,580
	<u>225,581</u>	<u>6,100</u>	<u>231,681</u>	<u>204,841</u>
2.b) <i>Income from investments</i>				
Interest on savings	346	-	346	420
2.c) <i>Income from church activities:</i>				
Other sales	296	-	296	-
Property lettings Hall	12,572	-	12,572	32,805
Property letting flat	-	-	-	7,500
Fees (weddings & funerals)	2,628	-	2,628	732
	<u>15,496</u>	<u>-</u>	<u>15,496</u>	<u>41,037</u>
<b>TOTAL INCOMING RESOURCES</b>	<u>241,423</u>	<u>6,100</u>	<u>247,523</u>	<u>246,298</u>



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**3. Resources Expended**

		<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
<b>Core Ministry</b>			
Diocesan parish share		96,524	95,094
Diocesan other parish fees		2,199	2,147
Clergy Expenses		761	1,439
Other ministry costs		3,917	6,451
Loan interest for staff property		1,160	1,619
		<u>104,561</u>	<u>106,750</u>
<b>Youth Ministry</b>			
Salaries		20,000	27,633
Intern		-	4,250
Training & other youth expenses		2,738	3,033
		<u>22,738</u>	<u>34,916</u>
<b>Mission and Outreach</b>			
Missionary and charitable giving	11	22,004	20,568
Christmas Appeal (restricted fund)	11	6,100	7,580
Event costs		1,000	400
		<u>29,104</u>	<u>28,548</u>
<b>Property (church &amp; hall)</b>			
Utilities (Light & Heat & water)		14,268	13,459
Insurance		6,598	6,320
Cleaning		7,352	7,249
Repairs & maintenance		7,579	3,790
Church house boiler		13,605	-
Stone repairs Quinquennial		10,220	-
Salary – premises manager		-	3,143
Depreciation		5,017	11,484
		<u>64,639</u>	<u>45,445</u>
<b>Support and Administration</b>			
Parish Office salary		10,514	14,148
Postage, printing and stationery		2,690	3,986
Telephone & communications		4,858	4,523
Other administration costs		7,220	4,623
		<u>25,282</u>	<u>27,280</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>246,324</u>	<u>242,939</u>



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**4. Staff Costs**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages & Salaries	30,514	44,924

There were two employees at 31 December 2020 (31 December 2019: 2). No employee earned £50,000 p.a. or more.

Clergy staff in the year (Nick Williams and Jo Trickey) are both paid by the Guildford Diocesan Board of Finance. Jo Trickey, as curate, occupied 2 Ivor Close rent free during the year.

Payments totalling less than £5,000 were made in 2020 to two members of the PCC for their professional services relating to services provided to maintain the buildings operated by the PCC.

The following amounts were reimbursed to clergy members of the PCC during the year in respect of costs incurred on behalf of the PCC.

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Revd. Nick Williams	474	827
Revd. Jo Trickey	135	612
	<u>609</u>	<u>1,439</u>

Apart from the above, no member received any reimbursement of expenses or remuneration from the PCC.

Total giving by PCC members was £43,684 in the year ended 31 December 2020 (2019: 55,975).

**5. Tangible Fixed Assets**

	<b>Freehold Land &amp; Buildings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
1 January 2020	311,925	14,884	326,809
Additions	-	-	-
At 31 December 2020	<u>311,925</u>	<u>14,884</u>	<u>326,809</u>
<b>Depreciation</b>			
At 1 January 2019	131,939	10,907	142,846
Charge for the year	2,677	2,340	5,017
At 31 December 2019	<u>134,616</u>	<u>13,247</u>	<u>147,863</u>
<b>Net Book Value</b>			
At 31 December 2020	<u>177,309</u>	<u>1,637</u>	<u>178,946</u>
At 31 December 2019	<u>179,986</u>	<u>3,977</u>	<u>183,963</u>

The freehold land and buildings comprise the flat, Church House and hall at 23 Waterden Road, Guildford and a residential house at 2 Ivor Close, Guildford.



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**6. Debtors**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Tax Recoverable on gifts	10,320	14,868
Other debtor – Christmas appeal	1,100	-
Prepayments	1,293	2,585
	<u>12,713</u>	<u>17,453</u>

**7. Liabilities: Amounts falling due within one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Mortgage due within one year	8,600	8,460
Accruals	39,622	33,693
	<u>48,222</u>	<u>42,153</u>

Accruals at 31 December 2020 include £3,100 of outward giving and £6,100 for the 2020 Christmas appeal to be cash settled in 2021.

**8. Liabilities: Amounts falling due after one year**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Mortgage balance brought forward	87,620	95,946
Less: Repayments in the year	(8,597)	(8,326)
Mortgage balance carried forward	<u>79,023</u>	<u>87,620</u>
Due within one year (included within note 8)	<u>8,600</u>	<u>8,460</u>
Due after one year	<u>70,423</u>	<u>79,160</u>

The mortgage was advanced to assist with the purchase of a house at 2 Ivor Close for Curate's accommodation. The mortgage is secured by a charge over the property and additionally, is supported by a guarantee provided by Guildford Diocesan Board of Finance.



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**9. Fund Details**

	At 31 December 2019 £	Income £	Expenditure £	Transfers £	At 31 December 2020 £
<b>Unrestricted Funds</b>					
General Fund	123,163	241,423	(235,207)	(8,597)	120,782
<u>Designated funds</u>					
Property Fund	30,000	-	-	-	30,000
Fixed Asset Fund (net of mortgage outstanding)	96,343	-	(5,017)	8,597	99,923
Christmas Appeal	-	6,100	(6,100)	-	-
Total Designated Funds	126,343	6,100	(11,117)	8,597	129,923
Total unrestricted funds	249,506	247,523	(246,324)	-	250,705
<b>Restricted Funds</b>					
Vison/Audio	5,000	-	-	-	5,000
Church organ	521	-	-	-	521
Prayer Books	261	-	-	-	261
Environmental	500	-	-	-	500
	6,282	-	-	-	6,282
Total Funds	255,788	247,523	(246,324)	-	256,987

Designated funds are set up for the following purposes:

- The property fund represents amounts set aside to meet future significant building repairs and renewals.
- The fixed asset fund represents the net book value of tangible fixed assets after the mortgage financing, to indicate that those funds are not available for other purposes.

Restricted funds are shown by the main purpose for which the funds were donated. Transfers relate to funds where no further spend will be incurred.

**10. Analysis of net assets by fund**

	Unrestricted Funds £	Restricted Funds £	TOTAL £
Fixed Assets	178,946	-	178,946
Current Assets	190,404	6,282	196,686
Current Liabilities	(48,222)	-	(48,222)
Liabilities due after one year	(70,423)	-	(70,423)
Fund Balance	250,705	6,282	256,987



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**11. Missionary & Charity giving and Christmas appeal**

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<i>International</i>		
Iranian Church in Exile (CMS)	2,400	2,400
FAMadagascar	1,000	1,000
Wycliffe Bible Translators	2,000	2,000
Transform Burkina	2,000	2,000
Christmas Appeal 2020 – South Sudan -Jonglei Health Services Institute	3,000	-
Christmas Appeal 2019 – Manna MicroFinance	-	3,790
	<u>10,400</u>	<u>11,190</u>
<i>National</i>		
Church Pastoral Aid Society	1,000	1,000
Count Everyone In	500	500
University Christian Unions (UCCF)	200	200
	<u>1,700</u>	<u>1,700</u>
<i>Local</i>		
Christians Against Poverty	1,200	1,200
Guildford Besom	1,500	1,500
Guildford Town Centre Chaplaincy and Street Angels	1,000	1,000
Mulberry House	500	500
No. 5	500	500
Guildford Action	500	500
The Matrix Trust	2,000	2,000
St Michael's Woking	-	600
St Peter's Bellfields	700	1,200
Christmas Appeal 2020 – The Halow Trust -a community-based charity in Guildford supporting youth	1,550	-
Christmas Appeal 2020 – Laptops for Guildford's Syrian refugees	1,550	-
Christmas Appeal 2019 – Guildford's Homeless Outreach & Support Team	-	3,790
Simeon Trustees	175	-
Other	1,129	68
	<u>12,304</u>	<u>12,858</u>
Seed Corn Fund	<u>600</u>	<u>2,400</u>
Gift value committed in 2020 to be paid in 2021 (excl. Christmas appeal)	<u>3,100</u>	<u>-</u>
<b>Total Missionary &amp; Charitable Giving and 2020 Christmas appeal</b>	<b><u>28,104</u></b>	<b><u>28,148</u></b>
<b>One-off gifts paid in 2020 and funded from giving creditor brought forward</b>		
FAMadagascar	8,175	-
Oakleaf (Mental health charity for Surrey)	650	-
Samsun Centre (MS charity)	1,000	-
Disability Challengers	1,250	-
Guildford Town Centre Chaplaincy	1,250	-
Mosaic Middle East FRRME (Foundation for Relief and Reconciliation in the Middle East)	2,500	-
Friends of the Anglican church in Ethiopia	2,500	-
<b>Total One-off gifts paid in 2020</b>	<b><u>17,325</u></b>	<b><u>-</u></b>

Donations not raised through church events or general church giving are not shown. The Seed Corn fund is to foster active mission relationships and typically makes small grants to Church members undertaking missionary work.



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**PRIOR YEAR (2019) STATEMENT OF FINANCIAL ACTIVITIES**

**FOR THE YEAR ENDED 31 DECEMBER 2019**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL FUNDS 2019 £
<b>INCOMING RESOURCES</b>				
Voluntary income	2(a)	204,841	-	204,841
Income from investments	2(b)	420	-	420
Income from Church activities	2(c)	41,037	-	41,037
<b>TOTAL INCOMING RESOURCES</b>		<u>246,298</u>	<u>-</u>	<u>246,298</u>
<b>RESOURCES EXPENDED</b>				
Church activities	3	242,939	-	242,939
<b>TOTAL RESOURCES EXPENDED</b>		<u>242,939</u>	<u>-</u>	<u>242,939</u>
<b>Net incoming resources</b>		3,359	-	3,359
<b>Balances b/f at 1 January 2019</b>		246,147	6,282	252,429
<b>Balances c/f at 31 December 2019</b>		<u>249,506</u>	<u>6,282</u>	<u>255,788</u>

**Prior year (2019) Fund Details**

	At 31 December 2018 £	Income £	Expenditure £	Transfers £	At 31 December 2019 £
<b>Unrestricted Funds</b>					
General Fund	96,794	246,298	(231,455)	11,526	123,163
<u>Designated funds</u>					
Property Fund	30,000	-	-	-	30,000
Outward Giving Fund	20,653	-	-	(20,653)	-
Fixed Asset Fund (net of mortgage)	98,700	-	(11,484)	9,127	96,343
Total Designated Funds	<u>149,353</u>	<u>-</u>	<u>(11,484)</u>	<u>(11,526)</u>	<u>126,343</u>
Total unrestricted funds	246,147	246,298	(242,939)	-	249,506
<b>Restricted Funds</b>					
Vison/Audio	5,000	-	-	-	5,000
Church organ	521	-	-	-	521
Prayer Books	261	-	-	-	261
Environmental	500	-	-	-	500
	<u>6,282</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,282</u>
Total Funds	<u>252,429</u>	<u>246,298</u>	<u>(242,939)</u>	<u>-</u>	<u>255,788</u>



**PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, GUILDFORD**

**PAROCHIAL CHURCH COUNCIL MEMBERSHIP  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**Vicar**

Rev Nick Williams

**Clergy Curate**

Rev Jo Trickey (maternity leave from January 2020-January 2021)

**Church Wardens and Parochial Church Council members**

Richard King

Adrian Peckham (to October 2020)

**Other Parochial Church Council members**

Claire Dent (from October 2020)

Simon Dove (from October 2020)

Matt Duncan

Paul Everett

Alison Farara

Colin Griffin

Jules Hall

Alex Haynes (from April 2019 to October 2020)

Andrew Hodges (PCC Secretary)

Stephen Hofmeyr

Louise Kenyon (from April 2019 to February 2020)

Christine Mogford

David Paterson (to October 2020)

Tim Peckham (to January 2020)

James Sinclair (Treasurer)

Josh Trickey (from October 2020)

Maire Young (to October 2020)

Graham Windsor

**PCC and Deanery synod Representatives**

Colin Griffin (Deanery Synod Representative)

Jules Hall (Deanery Synod Representative, Electoral Roll Officer)

Stephen Hofmeyr (Diocesan Synod Representative)

Maire Young (to October 2020) (Deanery Synod Representative)

**In attendance at PCC**

Jenny Duncan (to January 2020) (Parish Secretary)

Louise Kenyon (March 2020- Sept 2020) (Parish Secretary)

Helen Fraser (from October 2020) (Parish Secretary)

Owen Daughtery (Youth and worship co-ordinator)