

# **Christ Church Brixton Road**

(A Parochial Church Council registered as a charity, number: 1132845)

## **Financial Statements**

**and**

## **Trustees' Report**

**for the year ended 31 December 2023**

**Independent Examiner**

**Anthony Armstrong FCA**

**Armstrong & Co**

*Chartered Accountants & Statutory Auditors*

Unit 4A Printing House Yard

London E2 7PR

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# Christ Church Brixton Road

(A Parochial Church Council registered as a charity, number: 1132845)

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# Christ Church Brixton Road

(A Parochial Church Council registered as a charity, number: 1132845)

## Trustees' Report

for the year ended 31 December 2023

The Trustees of Christ Church Brixton Road present their report together with the financial statements for the year ended 31 December 2023.



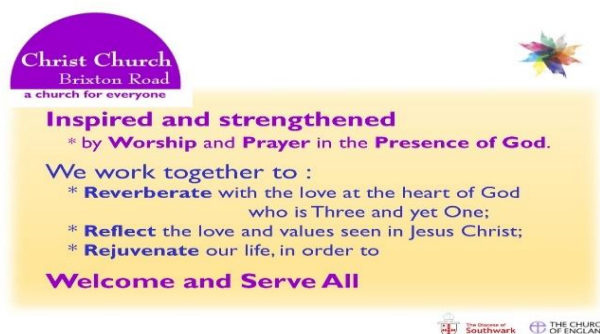
### Aim and Purpose

The Parochial Church Council of Christ Church Brixton Road 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 is also specifically responsible for maintenance of the church buildings of Christ Church, Brixton Road, London SW9.

### Objects and Activities

The PCC is committed to developing the role of Christ Church in the local community and to enabling as many people as possible to worship at our church, become part of our parish community and use the buildings in our care.

We have considered the Commission's guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. In particular we try to enable ordinary people to live out their faith as part of our parish community. Our vision for how we aim to do this is summed up in our mission statement:



We see ourselves as 'a church for everyone' and aim to ensure that everyone who attends any of our services or activities is welcomed and enabled to engage with all that we do if they so wish; Christ Church is affiliated to 'Inclusive Church'.

In 2019 the PCC approved a Mission Action Plan (MAP) designed to reflect and embody the Mission (Purpose) Statement agreed in 2018.

### Safeguarding and Safety

The PCC has a responsibility to ensure the adequate safeguarding of children and vulnerable adults who are present at any of our services and activities, or who visit our church site, and indeed to ensure the general safety of everyone who uses the building or engages with the church's ministry. The PCC also maintains and implements policies relating to GDPR, Health and Safety, Fire Safety, and carries out regular general and activity specific Risk Assessments.

### Safeguarding Report

I accepted knowing that taking on the role was going to be a challenge.

After completing the online Southwark Diocese online safeguard training in :

Foundations

Basic Awareness

Modern Slavery and Human Trafficking

Safe Recruitment and People Management

Raising Awareness of Domestic Abuse

On the 20th January 2024 I then went on to complete The Parish Safeguarding Officer induction Training Course. The training was informative and gave me the opportunity to exchange and share ideas with other new appointed PSO's.

I am due to attend further safeguarding training in October. in order to ensure my knowledge and understanding is relevant and up to date.

With my support I am please to say two of our PCC members have completed safeguarding training and with help encouragement and support from myself, the clergy, and the diocese all our employees and volunteers will complete their online safeguarding training, in due course.

Having an up to date DBS check is essential for all staff and volunteers working at the Church but especially those working with children, young people and vulnerable adults.

I along with the Parish Administrator are available to offer our help and support. Working together as a Church we will hopefully minimise the potential risk of harm to a child, young person or vulnerable adult. if concerned or worried about a child or vulnerable young person please contact myself or inform a member of the clergy immediately.

Safeguarding is all our responsibility and I look forward to working together with you to ensure that all at CCBR are kept safe from harm especially children young people and vulnerable adults

**Paulette Williams**

# Christ Church Brixton Road

(A Parochial Church Council registered as a charity, number: 1132845)

## Trustees' Report

for the year ended 31 December 2023

### Achievements and performance

#### Message from the Chair

**“... so that times of refreshing may come from the Lord.” Acts 3**

The past year has been a year of two parts. We have seen God at work in amazing ways with the launch of the new Hispanic mass and the steady growth of Bubble Church. When we see people wanting to grow in their faith and coming to join Bubble Church and the Hispanic mission we are seeing God at work amongst us.

The launch of the Hispanic mission last autumn has been a wonderful expression of the mission of the church in this area. Seeing a thriving afternoon congregation has shown how a congregation can grow when everyone works together for the mission of God. The steady growth of Bubble Church in an English speaking context has been wonderful to see and again is a result of people working together for the mission of God.

There has been the sadness of seeing the Van Gogh café close down as they were not viable. There are a number of people who have expressed an interest in running a café and we hope and pray that we will find the right tenants to take over the café in the near future. There is a hope that we can find a partner that will work more closely with the Church and can partner in our mission.

We also have to acknowledge the conflict that has occurred on the PCC. Bishop Martin and I met with the PCC in January and in May the PCC voted to have me as their chair during this period. This is a temporary position and we will be reviewing it in the October PCC meeting. I believe that Christ Church has a wonderful future as a Parish Church serving the diverse people of this parish. I hope that this APCM and those elected to the PCC can commit themselves to work constructively with the priests and staff of the parish to see the mission of God's Church grow and thrive.

#### Revd Canon Will Cookson, PCC Chair

#### Message from the Churchwarden

This is my report as sole Churchwarden during this financial year. I was appointed as Churchwarden at the Annual Parochial meeting

During the year our congregation at the English-speaking service has averaged 15 communicants. However, the Church has two additional congregations a Bubble Church for children and their parents which meets monthly and attracts up to 20 and a thriving Spanish service on Sundays with a congregation in excess of 70. Together these comprise the worship of the church and income in terms of collections.

The church continues its activities during the week with a charity shop and a café and the premises are rented frequently for social functions. There is a new parish administrator and office manager who oversee the day to day running of the church liaising as required with clergy and churchwarden and reporting to the seven members of PCC.

The church is due to have its quinquennial inspection next year having been postponed due to COVID restrictions. The fabric of the building appears to be in good condition but detailed inspection may reveal works immediate and long term. The building is multi-purpose and that has resulted in increased costs in heating and lighting which we are addressing. There have been no major incidents affecting the building in the course of this year.

It is hoped over the forthcoming year to appoint an additional churchwarden and to secure a new license for the café premises and manage ongoing works to the building as well as anticipating those which may be identified in the quinquennial inspection.

#### Simon Grantham

#### ANNUAL REPORT ON HISPANIC MISSION IN CHRIST CHURCH

#### By Father Miguel Ángel Pino.

As my Job Description proposed, I began planting the Hispanic mission in Christ Church, first starting an advertising distribution in October 2023.

I was able to hand out about 2000 flyers in the neighbourhood near the Parish. I put up some posters in some nearby businesses also to the parish and in Latino businesses around Brixton.

Likewise, a Facebook page of the parish was created in Spanish whose chosen name was "Cristo Salvador" since the literal translation in English did not seem appropriate in Spanish.

At our first Mass, we had an influx of 25 adults and 2 children as recorded in the parish registration book.

This has been a time of great blessing and we are looking forward to the time to come, especially after having a greater and better knowledge of the place and the people with whom we are working pastorally.

Some facts to keep in mind:

We have had a total of ten baptisms, of which one was an adult. In the coming weeks, we will be baptizing two more people.

# Christ Church Brixton Road

(A Parochial Church Council registered as a charity, number: 1132845)

## Trustees' Report

for the year ended 31 December 2023

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In February we had a Valentine's Day Couples Evangelistic Dinner that was attended by 80 people.

We have held a worship concert and are planning a larger one on the first Saturday in December to kick off the Advent season.

On the first Sunday of June, we were able to celebrate the first communion mass for 17 boys and girls which was attended by a total of 270 people (it has been the mass with the most people we have had).

We have also been able to celebrate several masses for different devotions of virgins and at this time we are preparing a larger event with the celebration of the Virgin of Quinche, which is the most famous in Ecuador, taking advantage of the fact that in our parish we have a majority of people from Ecuador.

The average attendance at the masses is about 50 people and 10 children, although we have had masses with about 100 people on occasion and in summer we had less.

Finally, in addition to the numerical issues, I would like to express my gratitude to God, above all, for the inner work that God is doing in many lives. First, by drawing them to our celebrations, then by speaking to their hearts (we have had many cases of people who have not gone to confession or taken communion for years) and then by committing themselves to serve in the parish.

Now with great enthusiasm for the project of the growth plan that I pass to Father Hugo for the parish of San Mateo and Cristo

### Message from the Curate

It has been an exciting year for Christ Church's English-speaking mission. On Sundays, Bubble Church has continued to grow, with 4-5 families coming regularly. In July, we held baptisms for two of the children who started coming to Christ Church through Bubble Church. To prepare them for this special day, we held Saturday morning classes where children and parents were able to explore different elements of the Baptism service and ask questions about faith and Jesus. We also held a family Christmas party and two trips to Eythorne park. It was lovely to see the Bubble Church families working together with members of the 11am congregation to decorate the church so beautifully last Christmas!

We have continued to build strong relationships with our local parish community. Last Autumn, we went door knocking on the local estate, chatting to residents, giving them leaflets about Christ Church and inviting them to our church. In the spring, we began a new Thursday activity called 'Chat and Prayer Corner' in the Charity Shop, where people could have a chat over a coffee and ask for prayer if they wanted and take home a Bible verse.

We continue to enjoy good links with our local schools. Both Reay and Christ Church donated food for our Harvest Festival, and I went to Reay to lead a Harvest assembly. I was invited into Van Gogh to talk their pupils about peace following the October 7th attacks, and their classes have also come into church as well. For the first time, we hosted a joint gathering of Christ Church and St Andrew's schools (who are in partnership), with 300 pupils coming together for a 'Big Sing'.

As well as in person connections, we continue to share the Good News of Jesus Christ online through our social media channels. Since December, I have been doing daily 60 second videos, where I read a Bible verse and reflect on it. Since starting these videos, we have also set up a new church TikTok account, which has seen some videos reach 1,900 views.

I am looking forward to continuing a journey of discipleship with Christ Church. Our Youth Worker Mónica is proving a fantastic addition to our team, and together we are planning new ways to reach out to the community, including visiting local nurseries and establishing a new activities club for Young People. I am hoping to begin exploring First Communion with the Bubble Church children who have been baptised so we can continue to nurture their journey of faith and to continue the growth we are seeing at Christ

### The Revd. Steve Jullien

### Financial Review

As we emerged from the coronavirus pandemic we returned cautiously to a sense of normality. There were both financial and administrative challenges during the year. The high cost of living increased our overall expenditure; we had three Parish Administrators at various time during the year.

The economic uncertainty has not, however bypassed us and this has been felt through reduced income across all our income streams.

The Statement of Financial Activities (SoFA) including an Income and Expenditure accounts set out on page 10, shows total income of £92,081 (2022: £64,754) and total expenditure £99,799 (2022: £92,997). This resulted in a deficit of £7,718 (2022: deficit £28,243). Though the year recorded a deficit, however when you take into account the current economic climate and the effects of pandemic, the overall result is better than what we anticipated.

During the year, as a Church we supported the work of the Organisations that used our building by charging them a reduced rent as a result of pandemic. In the coming year the Parish aims to generate more letting income by increasing the lettable areas in the Church. It should be noted that during the year under review, the utilities costs were significantly increased from £15,970 in 2022 to £38,231 in 2023! Other costs were also increased due to high cost of living!

A long-time supporter of the Parish Hilda Flint left a gift in her will to the Parish; we appreciate her kindness and pray that her soul rest in peace Amen.

# Christ Church Brixton Road

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## Trustees' Report

for the year ended 31 December 2023

I would like to thank all those who gave money to the Parish during the year through donations, standing orders, envelope giving, and loose giving .....your generosity is much appreciated. Likewise my thanks go to those who provided their services in kind e.g. members of congregation that counted/banked our Sunday collections.

God Bless All

**Rotimi Meghoma FFA, FIPA, FCCA**  
**Treasurer**

### **Tangible fixed assets for use by the charity.**

Fixed assets are set out in Notes 9 and 10 to the accounts.

### **Consolidated Accounts**

Consolidated financial statements (group accounts) are not required in respect of the PCC and its wholly owned subsidiary.

### **Independent Examiner's Report**

The Independent Examiner, Anthony Armstrong FCA of Armstrong & Co, has indicated his willingness to be proposed for re-appointment.

### **Public Benefit**

Christ Church Brixton Road benefits the public by way of: regular worship that is open to all, the provision of sacred space for personal prayer and contemplation, pastoral work (including the visiting of the sick and the bereaved), teaching Christianity through sermons, courses and small groups, taking school assemblies, promoting the whole mission of the church through its assistance to older people, parents and children, and supporting charities in the UK and overseas.

### **Volunteers**

The worship and ministry of Christ Church is dependent on the volunteers who work and give their time freely, to keep the church functioning. Our particular thanks are due to Liz Waldy who served as our Churchwarden, and to those who served on the PCC. We are also grateful to all those who shared in facilitating our corporate worship. As previously mentioned, it is also the work of volunteers that allows both the Charity Shop and the weekly 'Food Cupboard' to operate, and the PCC is very grateful for all this support. Carmen Brooks-Johnson continued in her role as Southwark Pastoral Assistant supporting church members who cannot attending and providing home visits, and communion.

### **Structure, governance and management**

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure, The PCC is a Registered Charity, and the PCC members are Charity Trustees.

The method of appointment of PCC members is set out in the Church Representation Rules. At Christ Church the membership of the PCC consists of the incumbent (our vicar), churchwardens, and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services / members of the congregation are encouraged to register on the electoral roll and stand for election to the PCC if they wish. The Electoral Roll at the end of the year stood at 61.

The PCC are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent. The PCC largely met via Zoom during 2021. This was unfortunate and meant that some PCC members did not attend meetings.

The PCC met 5 times during the year, all face to face meetings. The PCC did not operate any committees or working parties this year with the exception of the Standing Committee, and this committee did not meet. (The Standing Committee is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to the approval of the Council.)

The PCC has connections with one charity: The Christ Church Brixton Road Church Halls Trust, constituted by trust deed, charity number 802522, registered at 90 Brixton Road, London SW9 6BE.

### **Administrative Information**

Christ Church Brixton Road is situated on Brixton Road in the London Borough of Lambeth.

It is part of the Diocese of Southwark within the Church of England. Registered Charity number: 1132845.

#### The contact details are:

Parish Office  
Christ Church  
90 Brixton Road  
London  
SW9 6BE

Telephone number : 020 7587 0375

Email: [admin@christchurchbr.org.uk](mailto:admin@christchurchbr.org.uk)

Website: [www.christchurchbr.org.uk](http://www.christchurchbr.org.uk)

# Christ Church Brixton Road

(A Parochial Church Council registered as a charity, number: 1132845)

## Trustees' Report

for the year ended 31 December 2023

Members of the Parochial Church Council (PCC) who have served at any time from 1 January 2023 until the date this report was approved are:

<b>Incumbent:</b>	Rev'd Hugo Adan Fernandez	
<b>Ex Officio Members:</b>	Rev'd Steve Jullien	
	Rev'd Miguel Angel Pino	
<b>Churchwardens:</b>	Liz Waldy	- resigned 28 May 2023
	Simon Grantham	- elected 28 May 2023
<b>Treasurer:</b>	Rotimi Meghoma	
<b>Secretary:</b>	Jeannice Williams-Fatodu	- elected 28 May 2023
<b>Safeguarding officer:</b>	Paulette Williams Eed. Hons.	
<b>PCC Members (Elected):</b>	Carmen Brooks-Johnson	
	Pam Okore	
	Yvonne Burton	- elected 28 May 2023

The financial statements were approved by the PCC on 17 October 2024 and signed on its behalf by:

*Fr Hugo Adán*

Rev'd Hugo Adan Fernandez  
Trustee, Chair

*Rotimi Meghoma*

Rotimi Meghoma, FFA, FIPA, FCCA  
Trustee, Treasurer

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# Christ Church Brixton Road

(A Parochial Church Council registered as a charity, number: 1132845)

## Statement of Trustees' Responsibilities for the year ended 31 December 2023

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### Statement of trustees' responsibilities

Charity law in England and Wales requires the PCC to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the PCC are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;
- c) Make judgements and estimates that are reasonable and prudent;
- d) Follow applicable accounting standards and statements of recommended practice, subject to any material departures disclosed and explained in the accounts;
- e) Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charity will continue in operation.

The PCC is responsible for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the governing document. The PCC is also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.



# Christ Church Brixton Road

(A Parochial Church Council registered as a charity, number: 1132845)

## Independent Examiner's Report to the Parochial Church Council of Christ Church Brixton Road

I report on the accounts of Christ Church Brixton Road for the period from 1 January 2023 to 31 December 2023 set out on pages 10 to 19. My report is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ('the Regulations') and the Charities Act 2011 ('the 2011 Act').

This report is made solely to the charity's trustees as a body in accordance with section 145 of the 2011 Act and regulations made under section 154 of that Act. 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 independent 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's trustees as a body, for my examination, for this report, or for the opinions I have formed.

### Respective responsibilities of members of the trustees and the examiner

As described on page 8, the charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the 2011 Act and that an independent examination is needed. The charity is preparing accrued accounts.

It is my responsibility to:

- a) examine the accounts under section 145 of the 2011 Act;
- b) to follow the procedures laid down in the general Direction given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- c) to state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

### Independent examiner's statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- a. the accounting records were not kept in accordance with section 130 of the 2011 Act; or
- b. the accounts did not accord with the accounting records; or
- c. the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Anthony Armstrong FCA  
of **Armstrong & Co**  
Chartered Accountants & Statutory Auditor

*Anthony Armstrong*

**4a Printing House Yard  
Hackney Road  
London E2 7PR**

**17 October 2024**

# Christ Church Brixton Road

(A Parochial Church Council registered as a charity, number: 1132845)

## Statement of Financial Activities for the year ended 31 December 2023

					2023	2022
		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
Notes		£	£	£	£	£
<b>Income from:</b>						
Donations and legacies	3	6,857	-	-	6,857	27,574
Charitable activities	4	38,219	-	-	38,219	8,368
Other trading activities	5	46,954	-	-	46,954	28,763
Investments	6	51	-	-	51	49
<b>Total income</b>		<b>92,081</b>	<b>-</b>	<b>-</b>	<b>92,081</b>	<b>64,754</b>
<b>Expenditure on:</b>						
Charitable activities	7	97,689	2,110	-	99,799	92,997
<b>Total expenditure</b>		<b>97,689</b>	<b>2,110</b>	<b>-</b>	<b>99,799</b>	<b>92,997</b>
<b>Net income(expenditure) and movement in funds</b>		<b>(5,608)</b>	<b>(2,110)</b>	<b>-</b>	<b>(7,718)</b>	<b>(28,243)</b>
<b>Transfers between funds</b>	18	18,821	(18,821)	-	-	-
<b>Net movement in funds</b>		<b>13,213</b>	<b>(20,931)</b>	<b>-</b>	<b>(7,718)</b>	<b>(28,243)</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	14	(23,548)	44,529	-	20,981	49,224
<b>Total funds carried forward</b>	14	<b>(10,335)</b>	<b>23,598</b>	<b>-</b>	<b>13,263</b>	<b>20,981</b>

The accompanying accounting policies and notes form an integral part of these financial statements.

# Christ Church Brixton Road

(A Parochial Church Council registered as a charity, number: 1132845)

## Balance Sheet as at 31 December 2023

	Notes	31 December 2023		31 December 2022	
		£	£	£	£
<b>Fixed assets:</b>					
Tangible assets	9		6,633		7,750
Investments	10		2		2
<b>Total fixed assets</b>			<u>6,635</u>		<u>7,752</u>
<b>Current assets:</b>					
Debtors	11	-		6,505	
Cash at bank and In hand	12	<u>8,560</u>		<u>9,756</u>	
<b>Total current assets</b>			<u>8,560</u>	<u>16,261</u>	
<b>Creditors: amounts falling due within one year</b>	13	<u>1,932</u>		<u>3,032</u>	
<b>Net current assets or liabilities</b>			6,628		13,229
<b>Total net assets</b>			<u>13,263</u>		<u>20,981</u>
<b>The funds of the charity:</b>					
Restricted funds	16		23,598		44,529
Unrestricted funds			(10,335)		(23,548)
<b>Total charity funds</b>	14		<u>13,263</u>		<u>20,981</u>

Approved by the PCC on 17 October 2024 and signed on their behalf by:

*Fr Hugo Adán*

Rev'd Hugo Adan Fernandez  
Trustee, Chair

*Rotimi Meghoma*

Rotimi Meghoma, FFA, FIPA, FCCA  
Trustee, Treasurer

*The notes on pages 13 to 19 form part of these accounts.*

# Christ Church Brixton Road

(A Parochial Church Council registered as a charity, number: 1132845)

## Statement of Cash Flows

for the year ended 31 December 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities:</b>			
Net cash provided by (used in) operating activities	1	(1,247)	(31,545)
<b>Cash flows from investing activities:</b>			
Dividends, interest and rents from investments		51	49
<b>Net cash provided by (used in) investing activities</b>		<b>51</b>	<b>49</b>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(1,196)</b>	<b>(31,496)</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	<b>9,756</b>	<b>41,252</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<b>8,560</b>	<b>9,756</b>

### Notes to the Cash Flow Statement

	2023 £	2022 £
<b>1) Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(7,718)	(28,243)
<b>Adjustments for:</b>		
Depreciation charges	1,117	1,117
Dividends, interest and rents from investments	(51)	(49)
(Increase)/decrease in debtors	6,505	(5,660)
Increase/(decrease) in creditors	(1,100)	1,291
<b>Net cash provided by (used in) operating activities</b>	<b>(1,247)</b>	<b>(31,545)</b>
<b>2) Analysis of cash and cash equivalents</b>	<b>2023 £</b>	<b>2022 £</b>
Cash in hand	8,560	9,756
<b>Total cash and cash equivalents</b>	<b>8,560</b>	<b>9,756</b>

## Accounting Policies

for the year ended 31 December 2023

### 1 Accounting policies

#### Basis of preparation

The financial statements have been prepared in accordance with:

- a) Applicable UK accounting standards, including Financial Reporting Standard 102 section 1A Smaller Entities 'The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)'.
- b) 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) (effective 1 January 2015) - (Charities SORP FRS 102);
- c) the Charities Act 2011.

#### Public benefit entity

The charitable company meets the definition of a public benefit entity under FRS 102.

#### Going concern

There are no material uncertainties about the charity's ability to continue operating and accordingly the accounts have been prepared on a going concern basis.

#### Income recognition

Voluntary income and donations (including legacies) are accounted for once the PCC has entitlement to the income, it is probable the income will be received and the amount of income receivable can be reliably measured. Income from the recovery of tax on gift aided donations is accounted for in the period in which the tax reclaim is submitted to HMRC. Grant income is recognised on a receivable basis.

The income from trading activities includes rental income from the letting of church premises, which is accounted for when earned. It is shown gross, with the associated costs included in raising funds costs.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

#### Expenditure recognition

Expenditure is accrued as soon as a liability is considered probable, and the amount of obligation can be measured reliably. Longer term liabilities are discounted to present value. The PCC is not registered for VAT and accordingly expenditure includes VAT where appropriate.

Expenditure included in Raising Funds includes amounts incurred in obtaining grants and other donations and property maintenance costs.

Charitable expenditure includes those costs in fulfilling the PCC's principal objects, as outlined in the Report of the PCC. These include grants payable, governance costs and an apportionment of support costs.

- Grants payable are payments made to third parties in furtherance of the PCC's objects. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the PCC.
- Governance costs comprise all costs involving the public accountability of the PCC and its compliance with regulation and good practice. These costs include costs related to the independent examination and legal fees.
- Rentals under operating leases are charged as incurred over the term of the lease.

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# Christ Church Brixton Road

(A Parochial Church Council registered as a charity, number: 1132845)

## Accounting Policies

for the year ended 31 December 2023

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### Restricted Funds

Restricted funds are to be used for specified purposes as laid down by the funder. Direct and support expenditure which meets these criteria are identified to the fund together with a fair allocation of other costs.

### Unrestricted Funds

Unrestricted funds are funds received which have no restrictions placed on their use and are available as general funds.

### Designated Funds

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

### Tangible Fixed Assets

#### *Consecrated Property and Moveable Church Furnishings*

Consecrated land and benefice property such as the church building and vicarage is excluded from the accounts in accordance with s10 of the Charities Act 2011. Moveable church contents are held by the vicar and churchwardens on special trust for the PCC and require a faculty for disposal are accounted as inalienable property unless consecrated. All expenditure incurred on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is expensed within the Statement of Financial Activities.

#### *Other fixed assets*

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Furniture & fixture	- 10% on cost
Office equipment	- 33% on cost
Music equipment	- 5-10% on cost

Items of equipment are only capitalised where the purchase price exceeds £200.

### Investments

Investments are shown in the balance sheet at closing market value. Surpluses or deficits on valuation are credited or charged to the SOFA.

# Christ Church Brixton Road

(A Parochial Church Council registered as a charity, number: 1132845)

## Notes to the Accounts

for the year ended 31 December 2023

### 1 Incoming resources

The incoming resources and surplus are attributable to the principal activities of the charity.

### 2 Net outgoing resources

*Net outgoing resources are stated after charging:*

Independent Examiners fees - Independent Examination services  
Depreciation - owned assets

	2023	2022
	£	£
Independent Examiners fees - Independent Examination services	1,200	1,200
Depreciation - owned assets	1,117	1,117

### Trustees' emoluments

	-	-
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Emoluments include salaries, fees, bonuses, expense allowances and estimated non-cash benefits receivable. All trustees serve in a voluntary capacity and do not receive payment for their services.

### 3 Donations and legacies

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Standing orders	659	-	659	1,776
Envelope giving	4,868	-	4,868	8,717
Donations & appeals	330	-	330	5,132
Legacies	1,000	-	1,000	-
Non-recurring one-off grant	-	-	-	11,949
	<u>6,857</u>	<u>-</u>	<u>6,857</u>	<u>27,574</u>

### 4 Charitable activities

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Weddings, funerals & certificates	1,103	-	1,103	1,087
Food cupboard	265	-	265	-
Social activity	36,851	-	36,851	7,281
	<u>38,219</u>	<u>-</u>	<u>38,219</u>	<u>8,368</u>

### 5 Other trading activities

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Church lettings	16,230	-	16,230	10,142
Charity shop - Honeydawn Limited	-	-	-	9,600
Other receipts	683	-	683	-
Café letting & service charge	30,041	-	30,041	9,021
	<u>46,954</u>	<u>-</u>	<u>46,954</u>	<u>28,763</u>

### 6 Investments

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Bank interest received	51	-	51	49
	<u>51</u>	<u>-</u>	<u>51</u>	<u>49</u>

# Christ Church Brixton Road

(A Parochial Church Council registered as a charity, number: 1132845)

## Notes to the Accounts

for the year ended 31 December 2023

7 Charitable activities	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
Charitable/Donations giving	565	-	565	2,050
Cleaner - Gross + Er's NIC	1,650	-	1,650	-
Upkeep of services - general	1,185	-	1,185	910
Upkeep of services - music	3,413	-	3,413	4,513
Interfaith expenses	-	1,980	1,980	126
Food Cupboard expenditure	1,795	-	1,795	1,454
Education - Sunday School	-	130	130	1,425
Insurance	6,263	-	6,263	5,508
Water, heat & light	38,231	-	38,231	15,970
Repairs & maintenance	9,949	-	9,949	11,223
Hospitality	2,107	-	2,107	330
Working expenses of Incumbent	1,104	-	1,104	-
Parish Support Fund	1,200	-	1,200	17,317
Printing & photocopying	3,959	-	3,959	2,959
Parish training & mission	11	-	11	-
Telephone	6,166	-	6,166	6,326
Curate expenses	45	-	45	781
Cleaning	7,715	-	7,715	4,979
Equipment (except when capitalised)	306	-	306	2,336
Sundry expenses	889	-	889	1,194
Bank charges	90	-	90	86
Freelance administrator	4,680	-	4,680	-
Depreciation	1,117	-	1,117	1,117
Staff costs	4,049	-	4,049	11,193
Independent Examiner's fees	1,200	-	1,200	1,200
	<u>97,689</u>	<u>2,110</u>	<u>99,799</u>	<u>92,997</u>

8 Staff costs	2023	2022
	£	£
Staff salaries	<u>4,049</u>	<u>11,193</u>
	<u>4,049</u>	<u>11,193</u>
Average number of employees during the year was:	<u>1</u>	<u>1</u>

No remuneration was paid to any Trustee or their associates for services as a trustee during the year ended 31 December 2023 nor to 31 December 2022.

9 Tangible fixed assets	Furniture & fixture	Office equipment	Music equipment	Total
	£	£	£	£
<b>Cost</b>				
As at 1 January 2023	26,553	17,980	68,036	112,569
As at 31 December 2023	<u>26,553</u>	<u>17,980</u>	<u>68,036</u>	<u>112,569</u>
<b>Depreciation</b>				
As at 1 January 2023	18,803	17,980	68,036	104,819
Charge for the year	1,117	-	-	1,117
As at 31 December 2023	<u>19,920</u>	<u>17,980</u>	<u>68,036</u>	<u>105,936</u>
<b>Net book value</b>				
As at 31 December 2023	<u>6,633</u>	<u>-</u>	<u>-</u>	<u>6,633</u>
As at 31 December 2022	<u>7,750</u>	<u>-</u>	<u>-</u>	<u>7,750</u>



# Christ Church Brixton Road

(A Parochial Church Council registered as a charity, number: 1132845)

## Notes to the Accounts

for the year ended 31 December 2023

10 Investments	Investments £	Total £
<b>Market value</b>		
As at 1 January 2023	2	2
As at 31 December 2023	2	2

<b>Investments</b>	The investment relates to 100% of the share capital in Honeydawn Limited (Company number: 2883916), a company set up to generate income for the Church. The shares are held by Liz Waldy as nominee for the PCC.
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11 Debtors: amounts falling due within one year	2023 £	2022 £
Accrued income	-	6,505
	-	6,505

12 Bank and cash in hand	2023 £	2022 £
CAF Current Account	7,036	1,265
CAF Gold Account - Appeal	1,120	6,097
CAF Gold Account - Community	354	2,344
Petty cash	50	50
	8,560	9,756

13 Creditors: amounts falling due within one year	2023 £	2022 £
Rent deposits held	2,350	2,250
PAYE/NI Control Account	(1,616)	(1,616)
Accruals	1,198	2,398
	1,932	3,032

14 The funds of the charity: current year	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<u>Restricted funds</u>					
Restricted income funds	44,529	-	(2,110)	(18,821)	23,598
<u>Unrestricted funds</u>					
General funds	(23,548)	92,081	(97,689)	18,821	(10,335)
	20,981	92,081	(99,799)	-	13,263

15 The funds of the charity: prior year	Opening balance £	Resources arising £	Resources utilised £	Other movements £	Closing balance £
<u>Restricted funds</u>					
Restricted income funds	49,031	13,180	(5,675)	(12,007)	44,529
<u>Unrestricted funds</u>					
General funds	193	51,574	(87,322)	12,007	(23,548)
	49,224	64,754	(92,997)	-	20,981

16 Restricted funds: current year	Opening balance £	Incoming resources £	Resources expended £	Transfers & adjustments £	Closing balance £
Building Appeal	21,005	-	-	-	21,005
Food Cupboard	2,699	-	-	(2,699)	-
Youth & Educational Fund	18	-	-	-	18
Church Commissioners Mission Fund	4,686	-	2,110	-	2,576
Community Fund	16,122	-	-	(16,122)	-
	44,529	-	2,110	(18,821)	23,598

# Christ Church Brixton Road

(A Parochial Church Council registered as a charity, number: 1132845)

## Notes to the Accounts

for the year ended 31 December 2023

	Opening balance	Incoming resources	Resources expended	Transfers & adjustments	Closing balance
	£	£	£	£	£
<b>17 Restricted funds: prior year</b>					
Building Appeal	21,005	-	-	-	21,005
Food Cupboard	4,023	130	1,454	-	2,699
Youth & Educational Fund	18	-	-	-	18
Church Commissioners Mission Fund	300	8,250	3,864	-	4,686
Repairs fund	7,563	4,800	356	(12,007)	-
Community Fund	16,122	-	-	-	16,122
	<u>49,031</u>	<u>13,180</u>	<u>5,674</u>	<u>(12,007)</u>	<u>44,530</u>

### Restricted funds (continued)

Projects financed by restricted funds are supported by unrestricted funding where necessary. This occurs where the funding is in arrears or the incidence of expenditure on the project occurs disproportionately at the beginning of the project compared to the income flows. Where restricted projects end the year with a deficit, this is met by after year-end restricted income or transfers from unrestricted funds.

<b>Building Appeal</b>	Used for funds specifically raised to pay for the repairs and improvements needed to the fabric of the Church buildings.
<b>Food Cupboard</b>	Used to provide food assistance to the needy.
<b>Youth &amp; Educational Fund</b>	Used for Youth & Sunday School Provision.
<b>Organ Fund</b>	This represents the restricted element of the cost of the new organ purchased in 2008. The cost was capitalised and is being depreciated over 10 years from 2008. The amount of restricted resources expended represents the depreciation charge.
<b>Church Commissioners Mission Fund</b>	Used for activities in connection with churches mission to the Parish of Christ Church, Brixton Road.
<b>Community Fund</b>	Used to hold donations from Honeydawn Limited to be spent on facilitating work with children or adults in the congregation or parish.

	General funds	Designated funds	Restricted funds	Endowment funds	Total
<b>18 Transfers between funds: current year</b>					
Restricted to general	18,821	-	(18,821)	-	-
	<u>18,821</u>	<u>-</u>	<u>(18,821)</u>	<u>-</u>	<u>-</u>

	General funds	Designated funds	Restricted funds	Endowment funds	Total
<b>19 Transfers between funds: prior year</b>					
Restricted to general	12,007	-	(12,007)	-	-
	<u>12,007</u>	<u>-</u>	<u>(12,007)</u>	<u>-</u>	<u>-</u>

	General funds	Designated funds	Restricted funds	Endowment funds	Total
<b>20 Net assets attributable to funds: current year</b>					
Tangible fixed assets	6,635	-	-	-	6,635
Current assets	(15,038)	-	23,598	-	8,560
Current liabilities	(1,932)	-	-	-	(1,932)
Net assets represented by funds	<u>(10,335)</u>	<u>-</u>	<u>23,598</u>	<u>-</u>	<u>13,263</u>

	General funds	Designated funds	Restricted funds	Endowment funds	Total
<b>21 Net assets attributable to funds: prior year</b>					
Tangible fixed assets	7,752	-	-	-	7,752
Current assets	(28,268)	-	44,529	-	16,261
Current liabilities	(3,032)	-	-	-	(3,032)
Net assets represented by funds	<u>(23,548)</u>	<u>-</u>	<u>44,529</u>	<u>-</u>	<u>20,981</u>

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# Christ Church Brixton Road

(A Parochial Church Council registered as a charity, number: 1132845)

## Notes to the Accounts

for the year ended 31 December 2023

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### 22 Taxation

The PCC is a registered charity. Accordingly, it is exempt from taxation in respect of income and capital gains to the extent that these are applied to its charitable objects.

### 23 Post balance sheet events

There were no significant post balance sheet events.

### 24 Contingent liabilities

The charity had no material contingent liabilities at 31 December 2023 nor at 31 December 2022.

### 25 Related parties

During the year the members of the PCC and their related parties made aggregate donations of £733 (2022: £836).

### 26 Gifts in kind and volunteers

During the year the charity benefited from unpaid work performed by volunteers.