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

England & Wales · Charity number 1133205

Details

Other names	CHRIST CHURCH, PURLEY
Status	Registered
Legal form	Previously excepted
Registered	2009-12-09
Register	View on the Charity Commission register

Contact

Address	2 Placehouse Lane Coulsdon CR5 1LA
Phone	02087638291
Email	office@christchurchpurley.org.uk
Website	www.christchurchpurley.org.uk

Activities

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

Activities: Parish Church

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin

Downloaded from opencharities.uk/ew/1133205

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£387,782	£385,975	-	-
2024-12-31	£368,820	£364,885	-	-
2023-12-31	£388,554	£374,035	-	-
2022-12-31	£346,104	£362,042	-	-
2021-12-31	£316,320	£344,383	-	-

Downloaded from opencharities.uk/ew/1133205

Trustees

Name	Role	Appointed
Alison Frost		2025-05-11
Caroline Obonyo		2026-03-22
Christopher Bjorn Hickin MA		2024-04-28
Daniel John Burrows		2023-04-23
Harriet Howgego		2025-05-11
Jennifer Skeffington Hird		2025-05-11
John Curror FCA, FIFA		2026-04-13
Martin Philip Ryan		2023-04-23
Muriel Watts		2024-04-27
NEIL RUSSELL PENN		2024-04-28
Nicola Hawes		2026-04-13
Oluwatomilayo Ehinon Ejedenawe		2023-05-15
Peter Brian Wrench		2025-05-11
Rev'd Dr Simon Paul Stocks		2017-04-23
Richard Slade		2026-04-13
Robert David BENN		2025-05-11
Ruth Mary Laws		2025-05-11
Simon Harding		2026-03-22

Downloaded from opencharities.uk/ew/1133205

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

England & Wales - Charity number 1133205

Accounts

REGISTERED CHARITY NUMBER: 1133205

Parochial Church Council of Christ Church, Purley

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

Shaw Gibbs Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Parochial Church Council of Christ Church, Purley

Contents of the Financial Statements for the year ended 31 December 2025

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 20
Detailed Statement of Financial Activities	21 to 22

Parochial Church Council of Christ Church, Purley

Report of the Trustees for the year ended 31 December 2025

The Parochial Church Council (who are the trustees of the charity) present their annual report together with the financial statements of the Parochial Church Council of Christ Church, Purley (the charity) for the year ended 31 December 2025. The Parochial Church Council (PCC) confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of 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 ("SORP (FRS 102)").

In accordance with the Charities Act 2006, registration with the Charity Commission was concluded on 10 December 2009.

OBJECTIVES AND ACTIVITIES

Policies and objectives

Christ Church is committed to "Making passionate disciples for Christ".

Strategies for achieving objectives

There is a breadth and depth to church life, our ministry, our witness, and how they inter relate. Approved by the PCC we are now working within the framework of our Mission Action Plans which provide a plan of our hopes and aspirations in the areas of our:

- Ministry — What we do together, internal to Christ Church
  - Care
  - Worship and Discipleship
- Mission — Reaching out beyond Christ Church to others
  - Evangelism
  - Community engagement
- Supported by:
  - Finance
  - Fabric
  - Support

Public benefit

In planning the activities of Christ Church, the PCC has considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Parochial Church Council of
Christ Church, Purley

Report of the Trustees
for the year ended 31 December 2025

ACHIEVEMENT AND PERFORMANCE

Review of activities
Christ Church is a busy church with activities supported by volunteer teams across a range of missional areas including worship, sharing the Good News of the Gospel, pastoral care and engaging with our local community.

Sunday services and activities through the week continue to be popular and most are growing. Use of our Church Centre continues to grow and diversify meaning that at times we are at capacity. Community engagement continues to be a key priority as well as generating welcome levels of income.

Active membership continues to rise and the giving by faithful members sustains our finances. Some long-term donors continue to move on for a range of reasons, yet some newcomers have started giving maintaining a stable but slightly reduced income from regular giving.

Staffing and other costs have remained relatively stable and our dedicated staff team work hard to support the volunteer teams and maintaining the church centre and operations of the church. Costs are under pressure but appropriate cost savings are always being sought.

Pastoral Support and Care
Pastoral Support is provided by what has been a depleted dedicated team but we are pleased that several members are now trained and deployed in support of those in need. We have an active programme for seniors including a Midweek Fellowship, a monthly lunch, Holiday at Home and other activities. Home visits and other practical support may be expanded now with a larger team.

Worship and Discipleship
We are a worshipping community and our approach to worship services continues to develop. We now have established monthly Worship for Everyone services where all ages engage and participate together. A new Gospel service has begun in the evening and adds some further diversity to the life of Christ Church as does the Gospel choir. We are fortunate to have many talented musicians and speakers to enable our services across a range of styles – from organ-based tradition to band led contemporary. Our commitment to the Word of God as being central to our worship and growth as disciple of Christ continues to grow.

Many meet outside of a Sunday in groups that are both supportive and allow more in-depth study and prayer.

Family and 0-18 ministry continue to grow and has recovered from a shortage of volunteers. After a redesigning of the approach to nurturing the team this aspect is both stable and thriving. Youth provision continues to grow midweek and that team has been supported by new assistant leaders to safely enable the numbers of young people now attending. The toddler group and Sunday under 5's has continued to grow and develop and continues to introduce new people to other aspects of church life.

Evangelism
The Evangelism efforts this year have been dispersed amongst the activities across the church and the Task Force in place in 2024 has not specifically met to plan and operate specific programmes of outreach. We have developed in many areas in the growing confidence to share Good News and this remains a keystone of our activities and teaching.

Community Engagement
We have a number of key partners including those who hire our premises and links with community projects such as the Food Hub which was set up by Churches Together. Formal structures of ecumenical working have largely ceased working but informal links between churches on a bipartisan basis remain strong.

Community Engagement (continued)

We support a number of Mission Partner organisations both here in UK and overseas. We also have links with other churches and support businesses through informal links with Purley BID and Town Chaplaincy.

We have continued our partnership supporting Spinnaker Trust who provide support for Christian education and Collective Worship to schools in the Croydon area. The need for accommodation came to an end in 2025 but they remain one of our Mission Partners.

Our closest links are with Purley Partnership Federation – Christ Church School and Purley Nursery School. We appoint Governors and supply weekly collective worship and support in a range of other areas. This has been a difficult year for the school, but we are pleased that our partnership with them remains strong and is growing.

Fabric Committee
Ongoing maintenance and upkeep of the fabric of the buildings continues as well as planning for the refurbishment of the church interior with priorities set and technical work ongoing to specify plans. No final project plan has yet been agreed but that work continues focusing on flooring, lighting, decoration and accessibility.

Finance and Administration
The Finance Administration and Resources committee oversees and advises the PCC on the church's finances and resources and supports the Trustee Board (PCC) in their decision making in order to support and enable all of the ministry and mission of Christ Church.

Support
We have a dedicated staff team and volunteers who support the activities of Christ Church in administration and practical ways.

None of what we do would be possible without the dedication and faithful service of so many members who volunteer their time, skills, experience and effort to serve others.

FINANCIAL REVIEW
Financial position
The financial position of the charity is set out in the Statement of Financial Activities and Balance Sheet and the related notes, which have been prepared in accordance with statutory requirements of the Charities Act 2011 and SORP (FRS 102).

The financial statements have been prepared on the going concern basis as in the opinion of the trustees there are no material uncertainties about the charity's ability to continue its activities in the foreseeable future.

Reserves policy
The PCC has an agreed policy for the use of reserves. Reserves are expected to be held to fund one-off or non-annual expenditure and would not normally be used for ongoing running costs without prior approval of the PCC.

There are a number of earmarked funds for specific activities which have been agreed by the PCC and are included within general unrestricted reserves. These include refurbishment of the church interior and large asset replacement and maintenance.

The financial statements prepared for statutory purposes, have been reconciled with the management accounts prepared separately by the treasurer and finance committee for the PCC. The management accounts are used by the PCC for internal management and information only.

Parochial Church Council of
Christ Church, Purley

Report of the Trustees
for the year ended 31 December 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is controlled by its governing document. The principal object of the charity is the promotion in the ecclesiastical parish of the whole mission of the Church. This is achieved through cooperation with the incumbent, the Reverend Douglas McHardie, in the promotion of pastoral, evangelistic, social and ecumenical activity in the area.

Recruitment and appointment of new trustees

The method of appointment of the PCC is set out in the Church Representation Rules. All eligible Church attendees are encouraged to register on the Electoral Roll and stand for election of the PCC.

The PCC as Trustees seeks to ensure that necessary areas of expertise are addressed by its members, and where such expertise is not available amongst its members that such expert advice is sought on behalf of the Trustees.

In 2021, the Annual Parochial Church Meeting approved an amendment to the local rules regarding tenure on PCC. Previously, members were only able to serve one three-year term before taking a one-year break. Under the new rules a member may serve two consecutive three-year terms before taking a break. This brings rules in line with new regulations that apply for members of Deanery Synod who also sit on the PCC.

Risk management

The PCC have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The PCC have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and child and vulnerable persons protection, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. An in-depth review of matters relating to Health & Safety and security has been completed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1133205

Principal address

Brighton Road
Purley
Surrey
CR8 2BN

Parochial Church Council of
Christ Church, Purley

Report of the Trustees
for the year ended 31 December 2025

Trustees

Indrani Balachandran	Deanery Synod & Standing Committee member	(reappointed 23/04/2023)
Louise Benn		(resigned 11/05/2025)
Robert Benn	Warden and Standing Committee member	(reappointed 11/05/2025)
Dan Burrows		(appointed 23/04/2023)
Michael Durkin		(resigned 11/05/2025)
Oluwatomilayo Ehinon Ejedenawe		(appointed 20/05/2023)
Alison Frost	Warden and Standing Committee member	(reappointed 11/05/2025)
Tom Griffiths	Deanery Synod	(appointed 23/04/2023)
Christopher Hickin		(reappointed 28/04/2024)
Harriet Howgego		(reappointed 11/05/2025)
Catherine Kalanzi		(co-opted 9/06/25)
Ruth Laws		(appointed 11/05/2025)
Douglas McHardie	Incumbent, Chair of PCC and Standing Committee member	
Neil Penn		(appointed 28/04/2024)
Martin Ryan		(appointed 23/04/2023)
Jennifer Skeffington Hird		(reappointed 11/05/2025)
Richard Slade	Deanery Synod	(reappointed 23/04/2023)
Michael Stenning		(resigned 11/05/2025)
Simon Stocks	Clergy	
Kim Watts	PCC Treasurer and Standing Committee member	(reappointed 27/04/2024)
Nicholas Whitley	Deanery Synod	(reappointed 23/04/2023)
Peter Wrench		(appointed 11/05/2025)

Harriet Howgego	Secretary

Independent Examiner

Brian Clifford, FCA
Institute of Chartered Accountants in England and Wales
Shaw Gibbs Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Incumbent

Reverend Douglas J L McHardie

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ
CAF Bank Limited is a subsidiary of the Charities Aid Foundation (CAF)

Central Board of Finance (CBF)
CCLA
One Angel Lane
London
EC4R 3AB

Approved by order of the board of trustees on 23rd February 2026 and signed on its behalf by:

.....

Douglas J L McHardie - Trustee

Independent Examiner's Report to the Trustees of Parochial Church Council of Christ Church, Purley

I report to the Trustees on my examination of the accounts of Parochial Church Council of Christ Church, Purley (the charity), charity number 1133205, for the year ended 31 December 2025, which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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

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

Brian Clifford FCA
Institute of Chartered Accountants in England and Wales
Shaw Gibbs Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Date: 4/3/26

Parochial Church Council of
Christ Church, Purley

Statement of Financial Activities
for the year ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	**2025 Total funds £**	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**227,668**	-	**227,668**	233,723
Charitable activities	4				
Charitable		**113,231**	-	**113,231**	111,307
Investment income	3	**19,675**	-	**19,675**	17,390
Other income		**27,208**	-	**27,208**	10,750
Total		**387,782**	-	**387,782**	373,170
EXPENDITURE ON					
Charitable activities	5				
Charitable		**383,770**	-	**383,770**	365,275
Governance Costs		**2,205**	-	**2,205**	2,125
Other		-	-	-	-
Total		**385,975**	-	**385,975**	367,400
NET INCOME		**1,807**	-	**1,807**	5,770
RECONCILIATION OF FUNDS					
Total funds brought forward		**460,543**	-	**460,543**	454,773
TOTAL FUNDS CARRIED FORWARD		**462,350**	-	**462,350**	460,543

The notes form part of these financial statements

Parochial Church Council of
Christ Church, Purley

Balance Sheet
31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	**16,449**	-	**16,449**	13,347
CURRENT ASSETS					
Debtors	13	**17,667**	-	**17,667**	17,041
Cash at bank		**436,091**	-	436,091	435,448
		453,758	-	**453,758**	452,489
CREDITORS					
Amounts falling due within one year	14	**(7,857)**	-	**(7,857)**	(5,293)
NET CURRENT ASSETS		**445,901**	-	**447,901**	447,196
TOTAL ASSETS LESS CURRENT LIABILITIES		**462,350**	-	**462,350**	460,543
NET ASSETS		**462,350**	-	**462,350**	460,543
FUNDS	15				
Unrestricted funds				**462,350**	460,543
TOTAL FUNDS				**462,350**	460,543

The financial statements were approved by the Board of Trustees and authorised for issue on 23rd February 2026 and were signed on its behalf by:

.....

Douglas J L McHardie - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements include all transactions, assets and liabilities for which the Parochial Church Council can be held responsible in law. They do not include the financial statements of the church groups that owe affiliation to another body nor those that are informal gatherings of church members.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Going concern
The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The charity's ability to continue as a going concern is dependent on its success in raising funds from donations and legacies, none of which can be guaranteed. The Trustees have determined there are no material uncertainties as to the charity's ability to continue as a going concern in the foreseeable future and therefore believe it remains appropriate to prepare the financial statements on a going concern basis.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donated equipment whose fair value exceeds the charity's capitalisation threshold are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SOFA.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

continued...

1. **ACCOUNTING POLICIES - continued**

Tangible fixed assets
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Consecrated land and buildings and movable church furnishings
Consecrated and beneficed property is excluded from the financial statements by Section 10(2) of the Charities Act 2011.

No value is placed on movable church furnishings held by the Church Wardens on special trust for the Parochial Church Council and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance, acquisition or improvement, is written off as expenditure in the Statement of Financial Activities.

Other buildings
The gross book value of buildings held on behalf of the Parochial Church Council for its own purposes is based on an estimate of the value at December 2004 which has been treated as deemed cost as at 1 January 2014. No depreciation is charged against the land component of the cost and the buildings are depreciated at 2% per annum on a straight line basis. Any expenditure on maintenance or improvement is written off as it is incurred.

Other land
Land other than consecrated land is included at cost. No depreciation is charged.

Other plant, machinery and office equipment
Expenditure on the purchase on individual items costing £1,000 or more is capitalised at cost and the cost, less estimated residual amount, is depreciated over their estimated useful economic lives on a straight line basis as follows:-

Plant, machinery and office equipment - 20% per annum
Computer equipment - 33% per annum

Taxation
The charity is exempt from tax on its charitable activities.

The charity is not registered for VAT and as such expenditure is shown inclusive of irrecoverable VAT.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Parochial Church Council other than those which have been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the Church. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific fund.

Investment income, gains and losses are allocated to the appropriate fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Current assets
Short term deposits include cash held on deposit with the CBF Church of England Funds with the CCLA and the CAF Gold Reserve Account.

Financial instruments
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Currency
The Church's functional and presentational currency is pounds Sterling (GBP).

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Member giving	**184,505**	186,337
Gift aid	**39,093**	42,668
Legacy	**-**	1,000
Collections (open plate)	**4,070**	3,718
	227,668	233,723

Income from donations and legacies in both current and prior periods formed part of the unrestricted funds.

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	**19,675**	17,390

Deposit interest receivable in both current and prior periods formed part of the unrestricted funds.

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Bookstall	Charitable	**1,242**	1,846
Car park and hall lettings	Charitable	**99,905**	97,481
Parish fees	Charitable	**2,436**	2,144
Coffee bar	Charitable	**9,648**	9,836
		113,231	111,307

Income from charitable activities in both current and prior periods formed part of the unrestricted funds.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Charitable	**297,883**	**22,000**	**63,887**	**383,770**
Governance Costs	-	-	**2,205**	**2,205**
	297,883	**22,000**	**66,062**	**385,975**

Expenditure on charitable activities in both current and prior periods formed part of the unrestricted funds.

continued...

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	**71,121**	71,211
Insurance	**8,625**	8,412
Light and heat	**19,634**	17,706
Communications - office	**931**	1,122
Publicity	**925**	734
Sundries	**15,343**	4,456
Bookstall	**701**	1,814
Children and youth work	**10,086**	9,951
Cleaning and waste removal	**16,054**	16,745
Clergy and Staff working expenses	**194**	9,403
Coffee bar costs	**6,920**	6,854
Parish Support Fund	**115,000**	110,000
Discipleship courses	**1,285**	1,098
Parish evangelism	**3,480**	901
Pastoral support	**725**	652
Repairs	**19,015**	15,374
Upkeep of worship services	**3,764**	3,187
Depreciation	**4,080**	2,636
	297,883	282,256

Included within sundries is £10,550 of expenditure related to a damaged wall. An insurance payment was received in respect of this damaged wall of £9,150 which is included under Other income.

All the charitable activities costs in both current and prior periods were from unrestricted funds.

continued...

7. GRANTS PAYABLE

	2025	2024
	£	£
Charitable grants	**22,000**	22,000

The total grants paid to institutions during the year was as follows:

	2025	2024
	£	£
Ascension Trust	**3,750**	3,750
Emmanuel International	**5,250**	5,250
Interserve & Stopsley Project	**5,250**	5,250
London City Mission	**1,250**	1,250
Release International	**1,250**	1,250
Croydon Zimbabwe Link	**600**	600
Rush UK	**400**	300
Spinnaker Trust	**500**	600
	18,250	18,250

The total grants paid to individuals during the year was as follows:

	2025	2024
	£	£
Mission and charity giving (MCG)	**3,750**	3,750

During the year one grant was made to an individual (2024 – one grant was made to an individual).

8. SUPPORT COSTS

	Parish office	Governance costs	Totals
	£	£	£
Charitable	**63,887**	-	**63,887**
Governance Costs	-	**2,205**	**2,205**
	63,887	**2,205**	**66,092**

continued...

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Parish office

	2025	2024
	Charitable Costs	Charitable Costs
	£	£
Parish office staff costs	**57,374**	54,552
Parish office national insurance	**1,544**	1,860
Pensions	**1,517**	1,426
Postage and stationery	**3,371**	3,101
Bank charges	**81**	80
	63,887	61,019

Governance costs

	2025	2024
	Governance Costs	Governance Costs
	£	£
Postage and stationery	**375**	345
Independent Examiner's fees	**1,830**	1,780
	2,205	2,125

The above costs were from unrestricted funds in both current and prior periods.

9. TRUSTEES' REMUNERATION AND BENEFITS

During the current and previous years, no member of the Parochial Church Council received any remuneration or benefits.

Trustees' expenses

During the year one (2024 – one) member of the Parochial Church Council received reimbursement of expenses of £77 (2024 - £99) in respect of their role as PCC Treasurer.

Stipendiary clergy receive reimbursement of expenses.

continued...

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	124,461	120,229
Social security costs	3,406	5,308
Other pension costs	3,688	3,512
	131,555	129,049

The average monthly number of employees during the year was as follows:

	2025	2024
Church staff	5	5

No employees received emoluments in excess of £60,000.

In addition, an honorarium was paid to the organist totalling £765 (2024 - £750). The organist is a member of the Parochial Church Council.

11. COMPARATIVES (2024) FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	233,723	-	233,723
Charitable activities			
Charitable	111,307	-	111,307
Investment income	17,390	-	17,390
Other income	10,750	-	10,750
Total	373,170	-	373,170
EXPENDITURE ON			
Charitable activities			
Charitable	365,275	-	365,275
Governance Costs	2,125	-	2,125
Other	-	-	-
Total	367,400	-	367,400
NET INCOME	5,770	-	5,770

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	454,773	-	454,773
TOTAL FUNDS CARRIED FORWARD	460,543	-	460,543

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2025	**10,000**	**71,393**	**11,268**	**92,661**
Additions	**-**	**7,182**	**-**	**7,182**
Written out		**(5,220)**		**-5,220**
At 31 December 2025	**10,000**	**73,355**	**11,268**	**94,523**
DEPRECIATION				
At 1 January 2025	**-**	**68,046**	**11,268**	**79,314**
Charge for year	**-**	**4,080**	**-**	**4,080**
Written out		**(5,220)**		**-5,220**
At 31 December 2025	**-**	**66,906**	**11,268**	**78,174**
NET BOOK VALUE				
At 31 December 2025	**10,000**	**6,449**	**-**	**16,449**
At 31 December 2024	10,000	3,347	-	13,347

Included in the cost or valuation of land and buildings is freehold land of £10,000 (2024 - £10,000) which is not depreciated.

The freehold land included £10,000 (2024 - £10,000) which is represented by the Glebe Land purchased from the Diocese of Southwark in 2010.

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	2,917	977
Tax recoverable	9,030	9,934
Prepayments and accrued income	5,720	6,130
	17,667	17,041

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	1,630	376
Accruals and deferred income	6,227	4,917
	7,857	5,293

15. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	460,543	1,807	462,350
TOTAL FUNDS	460,543	1,807	462,350

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	387,782	385,975	1,807
TOTAL FUNDS	387,782	385,975	1,807

Further details of the reserves policy can be found in the trustees report on page 4.

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	454,773	5,770	460,543
TOTAL FUNDS	454,773	5,770	460,543

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	373,170	(367,400)	5,770
TOTAL FUNDS	373,170	(367,400)	5,770

16. RELATED PARTY DISCLOSURES

The total amount of donations without conditions received by the Church from the trustees during the year was £37,047 (2024 - £38,066).

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

England & Wales - Charity number 1133205

Accounts

REGISTERED CHARITY NUMBER: 1133205

Parochial Church Council of Christ Church, Purley

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2024

Shaw Gibbs Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Parochial Church Council of Christ Church, Purley

Contents of the Financial Statements for the year ended 31 December 2024

	Page
Report of the Trustees	1 to 7
Independent Examiner's Report	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 to 21

Parochial Church Council of Christ Church, Purley

Report of the Trustees for the year ended 31 December 2024

The Parochial Church Council (who are the trustees of the charity) present their annual report together with the financial statements of the Parochial Church Council of Christ Church, Purley (the charity) for the year ended 31 December 2024. The Parochial Church Council (PCC) confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of 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 ("SORP (FRS 102)").

In accordance with the Charities Act 2006, registration with the Charity Commission was concluded on 10 December 2009.

OBJECTIVES AND ACTIVITIES

Policies and objectives

Christ Church is committed to "Making passionate disciples for Christ".

Strategies for achieving objectives

There is a breadth and depth to church life, our ministry, our witness, and how they inter relate. Approved by the PCC we are now working within the framework of our Mission Action Plans which provide a plan of our hopes and aspirations in the areas of our:

- Ministry — What we do together, internal to Christ Church
  - Care
  - Worship and Discipleship
- Mission — Reaching out beyond Christ Church to others
  - Evangelism
  - Community engagement
- Supported by:
  - Finance
  - Fabric
  - Support

Public benefit

In planning the activities of Christ Church, the PCC has considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Parochial Church Council of
Christ Church, Purley

Report of the Trustees
for the year ended 31 December 2024

ACHIEVEMENT AND PERFORMANCE

Review of activities
Christ Church is a busy church with activities supported by volunteer teams across a range of missional areas including worship, growing as disciples of Christ, pastoral care and engaging with our local community.

We have continued to recover and grow out of the effects of lockdown during the pandemic of 2020-21. This is reflected in the levels of activity in all areas and in our finances as well. The Church Centre lettings continue to gradually grow and the breadth of our user groups that we partner with means that our engagement with our community continues to develop as well as generating welcome levels of income.

Christ Church members continue to be faithful and generous in their giving but we have seen some significant changes as members have moved on for a range of different reasons. Several new members have made Christ Church their home and overall attendances at services and in other activities is on the rise.

Unit costs have been under pressure as inflation has risen but we have managed expenditure partly by active budget management and partly due to some areas not incurring expected expenses or not getting going this year as anticipated. One particular area of saving has been the vacancy that we have continued to carry for a Youth Minister. Innovative alternatives to our usual model were unsuccessful in securing a new staff member and we continue to keep appropriate staffing under review. Meanwhile existing staff and volunteer teams do an amazing job serving our young people.

Pastoral Support and Care
Pastoral Support is everyone's concern and many take an active role in supporting others. We have a small team dedicated to pastoral care, particularly of those facing greatest struggles. These are often, but not only, our older members. A varied programme is laid on for older people and is supported by willing volunteers including lunches, tea rooms and outings as well as particular services of worship. In 2023 we began a process of training up more people who may be affirmed in pastoral ministry by the Diocese of Southwark. A second cohort is due to start including from neighbouring churches in 2025. We are particularly noticing the loss of our trainee curate who left to lead her own parish church in September 2024.

Worship and Discipleship
Worship is central to our purpose as a Christian church. Sunday worship has developed with the continuation of three morning services. Special themed Sundays have included highlighting our supported Mission Partners as well as Racial Justice Sunday and near the end of the year the Shoe Box Appeal through Operation Christmas Child. Seasonal services continue to be well attended including Christmas, Easter, Remembrance and others. Baptisms are increasing after a lull over recent years. Plans in 2025 to develop intergenerational "Worship for Everyone" were introduced and 2025 will see monthly services in this style.

Members grow as disciples outside of Sundays through courses and house groups. We have particularly benefited from resources published by the Bible Society this year.

Family and 0-18 ministry continues to grow, especially for the under 11's. Youth provision has blossomed especially in the midweek group that is growing in number and in faith. The toddler group and Sunday under 5's has continued to grow and develop and continues to introduce new people to other aspects of church life.

Evangelism
The Evangelism Task Force has been more active seeking ways to reach out with the Good News of the Gospel in new ways. We continue to host large outreach events at Christmas and Easter and in the Summer specifically with those not currently members of Christ Church or of faith in mind. Activities such as Holiday at Home aimed at older people, many of whom live alone, are also designed to appeal to and support members and non-members alike.

New activities have included prayer walking where members visited people in a particular street offering to pray in church for them. This has been well received by many. Themes at Christmas (Who is Jesus?) and Easter (Ask me why?) were designed to allow people to ask questions and engage in conversations about their questions about faith.

Community Engagement
Christ Church engages with our local community in a number of ways. We hire out rooms to a wide range of local groups and families whom we see as partners. We also support Christ Church Primary school in practical ways and by appointing Foundation Governors to the Governing body of Purley Federation (comprising Purley Nursery and Christ Church Primary School).

We support a number of Mission Partner organisations both here in UK and overseas. We also have links with other churches and support businesses through informal links with Purley BID and Town Chaplaincy.

Support for Purley Food Hub, and Christians Against Poverty, in partnership with other local churches continues as a way of serving the needs of others. We have also continue our partnership supporting Spinnaker Trust who provide support for Christian education and Collective Worship to schools in the Croydon area.

Fabric Committee
This team provides strategic direction for the development, maintenance and use of the church centre premises. Having received our five year inspection report new plans have been drawn up. We also continue our consultation on a much needed refurbishment of the church interior.

Finance and Administration
The Finance Administration and Resources committee oversees and advises the PCC on the church's finances and resources and supports the Trustee Board (PCC) in their decision making in order to support and enable all of the ministry and mission of Christ Church.

Support
We have a dedicated staff team and volunteers who support the activities of Christ Church in administration and practical ways.

None of what we do would be possible without the dedication and faithful service of so many members who volunteer their time, skills, experience and effort to serve others.

FINANCIAL REVIEW

Financial position

The financial position of the charity is set out in the Statement of Financial Activities and Balance Sheet and the related notes, which have been prepared in accordance with statutory requirements of the Charities Act 2011 and SORP (FRS 102).

The financial statements have been prepared on the going concern basis as in the opinion of the trustees there are no material uncertainties about the charity's ability to continue its activities in the foreseeable future.

Reserves policy

The PCC has an agreed policy for the use of reserves. Reserves are expected to be held to fund one-off or non-annual expenditure and would not normally be used for ongoing running costs without prior approval of the PCC.

There are a number of designated funds which have been agreed by the PCC in accordance with planned expenditure.

The financial statements prepared for statutory purposes, have been reconciled with the management accounts prepared separately by the treasurer and finance committee for the PCC. The management accounts are used by the PCC for internal management and information only.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is controlled by its governing document. The principal object of the charity is the promotion in the ecclesiastical parish of the whole mission of the Church. This is achieved through cooperation with the incumbent, the Reverend Douglas McHardie, in the promotion of pastoral, evangelistic, social and ecumenical activity in the area.

Recruitment and appointment of new trustees

The method of appointment of the PCC is set out in the Church Representation Rules. All eligible Church attendees are encouraged to register on the Electoral Roll and stand for election of the PCC.

The PCC as Trustees seeks to ensure that necessary areas of expertise are addressed by its members, and where such expertise is not available amongst its members that such expert advice is sought on behalf of the Trustees.

In 2021, the Annual Parochial Church Meeting approved an amendment to the local rules regarding tenure on PCC. Previously, members were only able to serve one three-year term before taking a one-year break. Under the new rules a member may serve two consecutive three-year terms before taking a break. This brings rules in line with new regulations that apply for members of Deanery Synod who also sit on the PCC.

Risk management

The PCC have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The PCC have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and child and vulnerable persons protection, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. An in-depth review of matters relating to Health & Safety and security has been completed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1133205

Principal address

Brighton Road
Purley
Surrey
CR8 2BN

Parochial Church Council of
Christ Church, Purley

Report of the Trustees
for the year ended 31 December 2024

Trustees

Indrani Balachandran	Deanery Synod	(reappointed 23/04/2023)
Louise Benn		(appointed 08/05/2022)
Robert Benn	Warden and Standing Committee member	
		(appointed 15/11/2020)
Dan Burrows		(appointed 23/04/2023)
Amy Daniels		(resigned 09/09/2024)
Michael Durkin		(reappointed 13/05/2024)
Oluwatomilayo Ehinon Ejedenawe	Standing Committee member	
		(appointed 20/05/2023)
Lisa Fairman-Brown	Clergy	(resigned August 2024)
Alison Frost	Warden and Standing Committee member	
		(appointed 15/11/2020)
Tom Griffiths	Deanery Synod	(appointed 23/04/2023)
Christopher Hickin		(reappointed 28/04/2024)
Harriet Howgego		(appointed 08/05/2022)
Catherine Kalanzi		(appointed 23/04/2023)
Douglas McHardie	Incumbent, Chair of PCC and Standing Committee member	
Neil Penn		(appointed 27/04/2024)
Martin Ryan		(appointed 23/04/2023)
Jennifer Skeffington-Hird		(appointed 08/05/2022)
Richard Slade	Deanery Synod	(reappointed 23/04/2023)
Michael Stenning		(appointed 08/05/2022)
Simon Stocks	Clergy	
Kim Watts	PCC Treasurer and Standing Committee member	
		(reappointed 27/04/2024)
Nicholas Whitley	Deanery Synod	(reappointed 23/04/2023)

Louise Benn	Secretary

Independent Examiner

Timothy Slater, ACA CTA
Institute of Chartered Accountants in England and Wales
Shaw Gibbs Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Incumbent

Reverend Douglas J L McHardie

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ
CAF Bank Limited is a subsidiary of the Charities Aid Foundation (CAF)

Central Board of Finance (CBF)
CCLA
One Angel Lane
London
EC4R 3AB

Approved by order of the board of trustees on 10th March 2025 and signed on its behalf by:

.....
Douglas J L McHardie - Trustee

Independent Examiner's Report to the Trustees of Parochial Church Council of Christ Church, Purley

I report to the Trustees on my examination of the accounts of Parochial Church Council of Christ Church, Purley (the charity), charity number 1133205, for the year ended 31 December 2024, which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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

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

Timothy Slater ACA CTA
Institute of Chartered Accountants in England and Wales
Shaw Gibbs Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Date: 10 March 2025

Parochial Church Council of
Christ Church, Purley

Statement of Financial Activities
for the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	**2024 Total funds £**	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**233,723**	**-**	**233,723**	253,939
Charitable activities	4				
Charitable		**111,307**	**-**	**111,307**	118,037
Investment income	3	**17,390**	**-**	**17,390**	16,336
Other income		**10,750**	**-**	**10,750**	3,995
Total		**373,170**	**-**	**373,170**	392,307
EXPENDITURE ON					
Charitable activities	5				
Charitable		**365,275**	**-**	**365,275**	373,777
Governance Costs		**2,125**	**-**	**2,125**	1,991
Other		**-**	**-**	**-**	-
Total		**367,400**	**-**	**367,400**	375,768
NET INCOME		**5,770**	**-**	**5,770**	16,539
RECONCILIATION OF FUNDS					
Total funds brought forward		**454,773**	**-**	**454,773**	438,234
TOTAL FUNDS CARRIED FORWARD		**460,543**	**-**	**460,543**	454,773

The notes form part of these financial statements

Parochial Church Council of Christ Church, Purley

Balance Sheet
31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	12	**13,347**	-	**13,347**	15,983
CURRENT ASSETS					
Debtors	13	**17,041**	-	**17,041**	17,050
Cash at bank		**435,448**	-	**435,448**	431,355
		452,489	-	**452,489**	448,405
CREDITORS					
Amounts falling due within one year	14	**(5,293)**	-	**(5,293)**	(9,615)
NET CURRENT ASSETS		**447,196**	-	**447,196**	438,790
TOTAL ASSETS LESS CURRENT LIABILITIES		**460,543**	-	**460,543**	454,773
NET ASSETS		**460,543**	-	**460,543**	454,773
FUNDS	15				
Unrestricted funds				**460,543**	454,773
TOTAL FUNDS				**460,543**	454,773

The financial statements were approved by the Board of Trustees and authorised for issue on 10th March 2025 and were signed on its behalf by:

.....
Douglas J L McHardie - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements include all transactions, assets and liabilities for which the Parochial Church Council can be held responsible in law. They do not include the financial statements of the church groups that owe affiliation to another body nor those that are informal gatherings of church members.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Going concern
The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The charity's ability to continue as a going concern is dependent on its success in raising funds from donations and legacies, none of which can be guaranteed. The Trustees have determined there are no material uncertainties as to the charity's ability to continue as a going concern in the foreseeable future and therefore believe it remains appropriate to prepare the financial statements on a going concern basis.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donated equipment whose fair value exceeds the charity's capitalisation threshold are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SOFA.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Consecrated land and buildings and movable church furnishings
Consecrated and beneficed property is excluded from the financial statements by Section 10(2) of the Charities Act 2011.

No value is placed on movable church furnishings held by the Church Wardens on special trust for the Parochial Church Council and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance, acquisition or improvement, is written off as expenditure in the Statement of Financial Activities.

Other buildings
The gross book value of buildings held on behalf of the Parochial Church Council for its own purposes is based on an estimate of the value at December 2004 which has been treated as deemed cost as at 1 January 2014. No depreciation is charged against the land component of the cost and the buildings are depreciated at 2% per annum on a straight line basis. Any expenditure on maintenance or improvement is written off as it is incurred.

Other land
Land other than consecrated land is included at cost. No depreciation is charged.

Other plant, machinery and office equipment
Expenditure on the purchase on individual items costing £1,000 or more is capitalised at cost and the cost, less estimated residual amount, is depreciated over their estimated useful economic lives on a straight line basis as follows:-

Plant, machinery and office equipment - 20% per annum
Computer equipment - 33% per annum

Taxation
The charity is exempt from tax on its charitable activities.

The charity is not registered for VAT and as such expenditure is shown inclusive of irrecoverable VAT.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Parochial Church Council other than those which have been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the Church. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific fund.

Investment income, gains and losses are allocated to the appropriate fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Current assets
Short term deposits include cash held on deposit with the CBF Church of England Funds with the CCLA and the CAF Gold Reserve Account.

Financial instruments
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Currency
The Church's functional and presentational currency is pounds Sterling (GBP).

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Member giving	**186,337**	206,958
Gift aid	**42,668**	42,222
Legacy	**1,000**	-
Collections (open plate)	**3,718**	4,759
	233,723	253,939

Income from donations and legacies in both current and prior periods formed part of the unrestricted funds.

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	**17,390**	16,336

Deposit interest received in both current and prior periods formed part of the unrestricted funds.

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	**£**	£
Bookstall	Charitable	**1,846**	1,868
Car park and hall lettings	Charitable	**97,481**	106,355
Parish fees	Charitable	**2,144**	913
Coffee bar	Charitable	**9,836**	8,901
		111,307	118,037

Income from charitable activities in both current and prior periods formed part of the unrestricted funds.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Charitable	**282,256**	**22,000**	**61,019**	**365,275**
Governance Costs	**-**	**-**	**2,125**	**2,125**
	282,256	**22,000**	**63,144**	**367,400**

continued...

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	**71,211**	75,794
Insurance	**8,412**	7,917
Light and heat	**17,706**	17,230
Communications - office	**1,122**	1,362
Publicity	**734**	271
Sundries	**4,456**	4,892
Bookstall	**1,814**	1,430
Children and youth work	**9,951**	9,380
Cleaning and waste removal	**16,745**	16,167
Clergy and Staff working expenses	**9,403**	13,801
Coffee bar costs	**6,854**	7,270
Parish Support Fund	**110,000**	105,000
Discipleship courses	**1,098**	1,103
Parish evangelism	**901**	1,859
Pastoral support	**652**	911
Repairs	**15,374**	17,193
Upkeep of worship services	**3,187**	3,264
CAP courses & debt centre	**-**	180
Warm space	**-**	845
Depreciation	**2,636**	6,712
	282,256	292,581

All the charitable activities costs in both current and prior periods were from unrestricted funds.

continued...

7. GRANTS PAYABLE

	2024	2023
	£	£
Charitable grants	22,000	22,000

The total grants paid to institutions during the year was as follows:

	2024	2023
	£	£
Ascension Trust	3,750	3,600
Emmanuel International	5,250	5,100
Faith in Later Life	-	175
Interserve & Stopsley Project	5,250	5,150
London City Mission	1,250	1,100
Mission Aviation Fellowship	-	175
Spinnaker Trust	600	500
Release International	1,250	1,050
Croydon Zimbabwe Link	600	500
Rush UK	300	-
	18,250	17,350

The total grants paid to individuals during the year was as follows:

	2024	2023
	£	£
Mission and charity giving (MCG)	3,750	4,650

During the year one grant was made to an individual (2023 – two grants were made to individuals).

8. SUPPORT COSTS

	Parish office	Governance costs	Totals
	£	£	£
Charitable	61,019	-	61,019
Governance Costs	-	2,125	2,125
	61,019	2,125	63,144

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Parish office

	2024	2023
	Charitable	Total activities
	£	£
Parish office staff costs	**54,552**	53,298
Parish office national insurance	**1,860**	1,762
Pensions	**1,426**	1,366
Postage and stationery	**3,101**	2,634
Bank charges	**80**	136
	61,019	59,196

Governance costs

	2024	2023
	Governance Costs	Total activities
	£	£
Postage and stationery	**345**	293
Independent Examiner's fees	**1,780**	1,698
	2,125	1,991

The above costs were from unrestricted funds in both current and prior periods.

9. TRUSTEES' REMUNERATION AND BENEFITS

During the current and previous years, no member of the Parochial Church Council received any remuneration or benefits.

Trustees' expenses

During the year one (2023 – one) member of the Parochial Church Council received reimbursement of expenses of £99 (2023 - £50) in respect of their role as PCC Treasurer.

Stipendiary clergy receive reimbursement of expenses.

continued...

10. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	**120,229**	123,308
Social security costs	**5,308**	5,365
Other pension costs	**3,512**	3,545
	129,049	132,218

The average monthly number of employees during the year was as follows:

	2024	2023
Church staff	5	6

No employees received emoluments in excess of £60,000.

In addition, an honorarium was paid to the organist totalling £750 (2023 - £725). The organist is a member of the Parochial Church Council.

11. COMPARATIVES (2023) FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	253,939	-	253,939
Charitable activities			
Charitable	118,037	-	118,037
Investment income	16,336	-	16,336
Other income	3,995	-	3,995
Total	392,307	-	392,307
EXPENDITURE ON			
Charitable activities			
Charitable	373,777	-	373,777
Governance Costs	1,991	-	1,991
Other	-	-	-
Total	375,768	-	375,768
NET INCOME	16,539	-	16,539

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	438,234	-	438,234
TOTAL FUNDS CARRIED FORWARD	454,773	-	454,773

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2024	**10,000**	**71,393**	**11,268**	**92,661**
Additions	**-**	**-**	**-**	**-**
At 31 December 2024	**10,000**	**71,393**	**11,268**	**92,661**
DEPRECIATION				
At 1 January 2024	**-**	**65,410**	**11,268**	**76,678**
Charge for year	**-**	**2,636**	**-**	**2,636**
At 31 December 2024	**-**	**68,046**	**11,268**	**79,314**
NET BOOK VALUE				
At 31 December 2024	**10,000**	**3,347**	**-**	**13,347**
At 31 December 2023	10,000	5,983	-	15,983

Included in the cost or valuation of land and buildings is freehold land of £10,000 (2023 - £10,000) which is not depreciated.

The freehold land included £10,000 (2023 - £10,000) which is represented by the Glebe Land purchased from the Diocese of Southwark in 2010.

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	**977**	847
Tax recoverable	**9,934**	10,627
Prepayments and accrued income	**6,130**	5,576
	17,041	17,050

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	**376**	218
Accruals and deferred income	**4,917**	9,397
	5,293	9,615

.

15. MOVEMENT IN FUNDS

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	**454,773**	**5,770**	**460,543**
TOTAL FUNDS	**454,773**	**5,770**	**460,543**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**373,170**	**367,400**	**5,770**
TOTAL FUNDS	**373,170**	**367,400**	**5,770**

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	438,234	16,539	454,773
TOTAL FUNDS	438,234	16,539	454,773

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	392,307	(375,768)	16,539
TOTAL FUNDS	392,307	(375,768)	16,539

16. RELATED PARTY DISCLOSURES

The total amount of donations without conditions received by the Church from the trustees during the year was £38,066 (2023 - £31,079).

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

England & Wales - Charity number 1133205

Accounts

REGISTERED CHARITY NUMBER: 1133205

Parochial Church Council of Christ Church, Purley

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2023

Harmer Slater Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Parochial Church Council of Christ Church, Purley

Contents of the Financial Statements for the year ended 31 December 2023

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 20

Parochial Church Council of Christ Church, Purley

Report of the Trustees for the year ended 31 December 2023

The Parochial Church Council (who are the trustees of the charity) present their annual report together with the financial statements of the Parochial Church Council of Christ Church, Purley (the charity) for the year ended 31 December 2023. The Parochial Church Council (PCC) confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of 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 ("SORP (FRS 102)").

In accordance with the Charities Act 2006, registration with the Charity Commission was concluded on 10 December 2009.

OBJECTIVES AND ACTIVITIES

Policies and objectives

Christ Church is committed to "Making passionate disciples for Christ".

Strategies for achieving objectives

There is a breadth and depth to church life, our ministry, our witness, and how they inter relate. Approved by the PCC we are now working within the framework of our Mission Action Plans which provide a plan of our hopes and aspirations in the areas of our:

- Ministry — What we do together, internal to Christ Church
  - Care
  - Worship and Discipleship
- Mission — Reaching out beyond Christ Church to others
  - Evangelism
  - Community engagement
- Supported by:
  - Finance
  - Fabric
  - Support

Public benefit

In planning the activities of Christ Church, the PCC has considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

ACHIEVEMENT AND PERFORMANCE

Review of activities

Christ Church has a number of teams which have been working hard throughout the year to fulfil our objectives and develop their particular activities.

2023 has been a year in which we have built upon the recovery from lockdown in a number of areas. This is reflected in the levels of activity in all areas and in our finances as well. The Church Centre lettings are back up to pre-pandemic levels of activity and reflect our engagement with our community as well as generating welcome levels of income.

A Church depends on the faithfulness and generosity of its members and both have been fulfilled in abundance this year. We have had some comings and goings with regard to our members with some long established members moving away from the area. Several new members have made Christ Church their home and overall attendances at services and in other activities is on the rise.

Unit costs have been under pressure as inflation has risen but we have managed expenditure partly by active budget management and partly due to some areas not incurring expected expenses or not getting going this year as anticipated. One particular area of saving has been the vacancy that we have carried for a Youth Minister since January and that remains unfilled by the end of the year. Alternatives to a paid Youth minister are being explored.

Pastoral Support and Care

Pastoral Support is everyone's concern and many take an active role in supporting others. We have a small team dedicated to pastoral care, particularly of those facing greatest struggles. These are often, but not only, our older members. A varied programme is laid on for older people and is supported by willing volunteers including lunches, tea rooms and outings as well as particular services of worship. In 2023 we began a process of training up more people who may be affirmed in pastoral ministry in 2024 by the Diocese of Southwark.

Worship and Discipleship

Worship is central to our purpose as a Christian church. Sunday worship has developed with the continuation of three morning services. Special themed Sundays have included highlighting our supported Mission Partners as well as Racial Justice Sunday and near the end of the year the Shoe Box Appeal through Operation Christmas Child. Seasonal services continue to be well attended including Christmas, Easter, Remembrance and others. Baptisms and confirmation are increasing after a lull over recent years.

Members grow as disciples outside of Sundays through courses and house groups, the number of which grew slightly during the year.

Family and 0-18 ministry continues to grow, especially for the under 11's. Youth provision has blossomed after a difficult start to the year when the new Youth Minister left. One staff member taking on responsibility for midweek youth group in addition to the under 5's ministry has seen that area grow this year which is a foundation upon which we hope to build in 2024. The toddler group and Sunday under 5's has continued to grow and develop and has reached out into other aspects such as an Alpha course.

Evangelism

The Evangelism team has been relatively quiet during the year focusing on running the Alpha course and Peaced Together. A renewed focus on evangelism in the second part of the year means that an Evangelism Task Force has been brought together to look at ways in which we might reach out with the Good News of the Gospel in new ways. This builds on some of the work of the 0-18 team who have hosted large outreach events at Christmas and Easter and in the Summer specifically with those not currently members of Christ Church in mind. Activities such as Holiday at Home aimed at older people, many of whom live alone, are also designed to appeal to and support members and non-members alike.

Community Engagement
Christ Church engages with its community through hiring out rooms to a wide range of local groups and families. We also support Christ Church Primary school both in practical ways but also by appointing Foundation Governors to the Governing body of Purley Federation (comprising Purley Nursery and Christ Church Primary School). We support a number of Mission Partner organisations both here in UK and overseas. We also have links with other churches and support businesses through informal links with Purley BID and Town Chaplaincy.

Support for Purley Food Hub, and Christians Against Poverty, in partnership with other local churches continues as a way of serving the needs of others. We have also established a partnership supporting Spinnaker Trust who provide support for Christian education and Collective Worship to schools in the Croydon area.

Fabric Committee
This team provides strategic direction for the development, maintenance and use of the church centre premises. Having received our five year inspection report new plans have been drawn up. We are also in the early stages of consultation on a much needed refurbishment of the church interior.

Finance and Administration
The Finance Administration and Resources committee oversees and advises the PCC on the church's finances and resources and supports the Trustee Board (PCC) in their decision making in order to support and enable all of the ministry and mission of Christ Church.

Support
We have a dedicated staff team and volunteers who support the activities of Christ Church in administration and practical ways.

None of what we do would be possible without the dedication and faithful service of so many members who volunteer their time, skills, experience and effort to serve others.

FINANCIAL REVIEW
Financial position
The financial position of the charity is set out in the Statement of Financial Activities and Balance Sheet and the related notes, which have been prepared in accordance with statutory requirements of the Charities Act 2011 and SORP (FRS 102).

The financial statements have been prepared on the going concern basis as in the opinion of the trustees there are no material uncertainties about the charity's ability to continue its activities in the foreseeable future.

Reserves policy
The PCC has an agreed policy for the use of reserves. Reserves are expected to be held to fund one-off or non-annual expenditure and would not normally be used for ongoing running costs without prior approval of the PCC.

There are a number of designated funds which have been agreed by the PCC in accordance with planned expenditure.

The financial statements prepared for statutory purposes, have been reconciled with the management accounts prepared separately by the treasurer and finance committee for the PCC. The management accounts are used by the PCC for internal management and information only.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is controlled by its governing document. The principal object of the charity is the promotion in the ecclesiastical parish of the whole mission of the Church. This is achieved through cooperation with the incumbent, the Reverend Douglas McHardie, in the promotion of pastoral, evangelistic, social and ecumenical activity in the area.

Recruitment and appointment of new trustees

The method of appointment of the PCC is set out in the Church Representation Rules. All eligible Church attendees are encouraged to register on the Electoral Roll and stand for election of the PCC.

The PCC as Trustees seeks to ensure that necessary areas of expertise are addressed by its members, and where such expertise is not available amongst its members that such expert advice is sought on behalf of the Trustees.

In 2021, the Annual Parochial Church Meeting approved an amendment to the local rules regarding tenure on PCC. Previously, members were only able to serve one three-year term before taking a one-year break. Under the new rules a member may serve two consecutive three-year terms before taking a break. This brings rules in line with new regulations that apply for members of Deanery Synod who also sit on the PCC.

Risk management

The PCC have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The PCC have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and child and vulnerable persons protection, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. An in-depth review of matters relating to Health & Safety and security has been completed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1133205

Principal address

Brighton Road
Purley
Surrey
CR8 2BN

Parochial Church Council of
Christ Church, Purley

Report of the Trustees
for the year ended 31 December 2023

Trustees

Indrani Balachandran	Deanery Synod and Standing Committee member	(reappointed 23/04/2023)
Louise Benn		(appointed 08/05/2022)
Robert Benn	Warden and Standing Committee member	(appointed 15/11/2020)
Dan Burrows		(appointed 23/04/2023)
Antigone Claustres		(resigned 12/06/2023)
Amy Daniels		(appointed 23/04/2023)
Mick Durkin		(appointed 25/04/2021)
Tomi Ejedenawe		(appointed 20/05/2023)
Lisa Fairman-Brown	Clergy	
Alison Frost	Warden and Standing Committee member	(appointed 15/11/2020)
Tom Griffiths		(appointed 23/04/2023)
Christopher Hickin		(appointed 25/04/2021)
Harriet Howgego		(appointed 08/05/2022)
Catherine Kalanzi		(appointed 23/04/2023)
Douglas McHardie	Incumbent, Chair of PCC and Standing Committee member	
Bejoy Pal		(appointed 25/04/2021)
Martin Ryan		(appointed 23/04/2023)
Jennifer Skeffington-Hird		(appointed 08/05/2022)
Richard Slade	Deanery Synod	(reappointed 23/04/2023)
Michael Stenning		(appointed 08/05/2022)
Simon Stocks	Clergy	
Kim Watts	PCC Treasurer and Standing Committee member	(appointed 15/11/2020)
Nicholas Whitley	Deanery Synod	(reappointed 23/04/2023)

Louise Benn	Secretary

Independent Examiner

Tim Slater, ACA
Institute of Chartered Accountants in England and Wales
Harmer Slater Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Incumbent

Reverend Douglas J L McHardie

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ
CAF Bank Limited is a subsidiary of the Charities Aid Foundation (CAF)

Central Board of Finance (CBF)
CCLA
One Angel Lane
London
EC4R 3AB

Shawbrook Bank Limited
Lutea House
Warley Hill Business Park
The Drive
Great Warley
Brentwood
Essex
CM13 3BE

Approved by order of the board of trustees on 11th March 2024 and signed on its behalf by:

.....
Douglas J L McHardie - Trustee

Independent Examiner's Report to the Trustees of Parochial Church Council of Christ Church, Purley

I report to the Trustees on my examination of the accounts of Parochial Church Council of Christ Church, Purley (the charity), charity number 1133205, for the year ended 31 December 2023, which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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

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

Timothy Slater ACA CTA
Institute of Chartered Accountants in England and Wales
Harmer Slater Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Date: 11 March 2024

Parochial Church Council of
Christ Church, Purley

Statement of Financial Activities
for the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	**2023 Total funds £**	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**253,939**	**-**	**253,939**	242,375
Charitable activities	4				
Charitable		**118,037**	**-**	**118,037**	93,954
Investment income	3	**16,336**	**-**	**16,336**	4,419
Other income		**3,995**	**-**	**3,995**	2,726
Total		**392,307**	**-**	**392,307**	343,474
EXPENDITURE ON					
Charitable activities	5				
Charitable		**373,777**	**-**	**373,777**	373,060
Governance Costs		**1,991**	**-**	**1,991**	1,995
Other		**-**	**-**	**-**	-
Total		**375,768**	**-**	**375,768**	375,055
NET EXPENDITURE		**16,539**	**-**	**16,539**	(31,581)
RECONCILIATION OF FUNDS					
Total funds brought forward		**438,234**	**-**	**438,234**	469,815
TOTAL FUNDS CARRIED FORWARD		**454,773**	**-**	**454,773**	438,234

The notes form part of these financial statements

Parochial Church Council of
Christ Church, Purley

Balance Sheet
31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	12	**15,983**	-	**15,983**	20,938
CURRENT ASSETS					
Debtors	13	**17,050**	-	**17,050**	12,603
Cash at bank		**431,355**	-	**431,355**	416,618
		448,405	-	**448,405**	429,221
CREDITORS					
Amounts falling due within one year	14	**(9,615)**	-	**(9,615)**	(11,925)
NET CURRENT ASSETS		**438,790**	-	**438,790**	417,296
TOTAL ASSETS LESS CURRENT LIABILITIES		**454,773**	-	**454,773**	438,234
NET ASSETS		**454,773**	-	**454,773**	438,234
FUNDS	15				
Unrestricted funds				**454,773**	438,234
TOTAL FUNDS				**454,773**	438,234

The financial statements were approved by the Board of Trustees and authorised for issue on 14th March 2024 and were signed on its behalf by:

.....
Douglas J L McHardie - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements include all transactions, assets and liabilities for which the Parochial Church Council can be held responsible in law. They do not include the financial statements of the church groups that owe affiliation to another body nor those that are informal gatherings of church members.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Going concern
The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The charity's ability to continue as a going concern is dependent on its success in raising funds from donations and legacies, none of which can be guaranteed. The Trustees have determined there are no material uncertainties as to the charity's ability to continue as a going concern in the foreseeable future and therefore believe it remains appropriate to prepare the financial statements on a going concern basis.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donated equipment whose fair value exceeds the charity's capitalisation threshold are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SOFA.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

continued...

1. ACCOUNTING POLICIES - continued

Tangible fixed assets
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Consecrated land and buildings and movable church furnishings
Consecrated and beneficed property is excluded from the financial statements by Section 10(2) of the Charities Act 2011.

No value is placed on movable church furnishings held by the Church Wardens on special trust for the Parochial Church Council and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance, acquisition or improvement, is written off as expenditure in the Statement of Financial Activities.

Other buildings
The gross book value of buildings held on behalf of the Parochial Church Council for its own purposes is based on an estimate of the value at December 2004 which has been treated as deemed cost as at 1 January 2014. No depreciation is charged against the land component of the cost and the buildings are depreciated at 2% per annum on a straight line basis. Any expenditure on maintenance or improvement is written off as it is incurred.

Other land
Land other than consecrated land is included at cost. No depreciation is charged.

Other plant, machinery and office equipment
Expenditure on the purchase on individual items costing £1,000 or more is capitalised at cost and the cost, less estimated residual amount, is depreciated over their estimated useful economic lives on a straight line basis as follows:-

Plant, machinery and office equipment - 20% per annum
Computer equipment - 33% per annum

Taxation
The charity is exempt from tax on its charitable activities.

The charity is not registered for VAT and as such expenditure is shown inclusive of irrecoverable VAT.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Parochial Church Council other than those which have been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the Church. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific fund.

Investment income, gains and losses are allocated to the appropriate fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Current assets
Short term deposits include cash held on deposit with the CBF Church of England Funds with the CCLA, the CAF Gold Reserve Account and Shawbrook Bank Limited.

Financial instruments
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Currency
The Church's functional and presentational currency is pounds Sterling (GBP).

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Member giving	**206,958**	197,141
Gift aid	**42,222**	40,484
Grants – Diocese	**-**	1,400
Collections (open plate)	**4,759**	3,350
	253,939	242,375

Income from donations and legacies in both current and prior periods formed part of the unrestricted funds.

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	**16,336**	4,419

Deposit interest received in both current and prior periods formed part of the unrestricted funds.

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	**£**	£
Bookstall	Charitable	**1,868**	1,861
Car park and hall lettings	Charitable	**106,355**	85,346
Parish fees	Charitable	**913**	1,068
Coffee bar	Charitable	**8,901**	5,679
		118,037	93,954

Income from charitable activities in both current and prior periods formed part of the unrestricted funds.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Charitable	**292,581**	**22,000**	**59,196**	**373,777**
Governance Costs	**-**	**-**	**1,991**	**1,991**
	292,581	**22,000**	**61,187**	**375,768**

continued...

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	**75,794**	87,801
Insurance	**7,917**	7,253
Light and heat	**17,230**	14,928
Communications - office	**1,362**	1,332
Publicity	**271**	790
Sundries	**4,892**	3,396
Bookstall	**1,430**	1,485
Children and youth work	**9,380**	9,053
Cleaning and waste removal	**16,167**	10,365
Clergy and Staff working expenses	**13,801**	13,906
Coffee bar costs	**7,270**	2,840
Parish Support Fund	**105,000**	105,000
Discipleship courses	**1,103**	1,235
Parish evangelism	**1,859**	1,285
Pastoral support	**911**	660
Repairs	**17,193**	25,768
Upkeep of worship services	**3,264**	2,968
CAP courses & debt centre	**180**	720
Warm space	**845**	-
Depreciation	**6,712**	7,787
	292,581	298,572

All the charitable activities costs in both current and prior periods were from unrestricted funds.

continued...

7. GRANTS PAYABLE

	2023	2022
	£	£
Charitable grants	**22,000**	20,000

The total grants paid to institutions during the year was as follows:

	2023	2022
	£	£
Ascension Trust	**3,600**	3,550
Emmanuel International	**5,100**	5,050
Faith in Later Life	**175**	275
Interserve & Stopsley Project	**5,150**	5,050
London City Mission	**1,100**	1,100
Mission Aviation Fellowship	**175**	275
Spinnaker Trust	**500**	-
Release International	**1,050**	1,050
Croydon Zimbabwe Link	**500**	100
	17,350	16,450

The total grants paid to individuals during the year was as follows:

	2023	2022
	£	£
Mission and charity giving (MCG)	**4,650**	3,550

During the year two grants (2022 - one grant) were made to individuals.

8. SUPPORT COSTS

	Parish office	Governance costs	Totals
	£	£	£
Charitable	**59,196**	**-**	**59,196**
Governance Costs	**-**	**1,991**	**1,991**
	59,196	**1,991**	**61,187**

continued...

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Parish office

	2023	2022
	Charitable	Total activities
	£	£
Parish office staff costs	**53,298**	48,222
Parish office national insurance	**1,762**	1,630
Pensions	**1,366**	1,373
Postage and stationery	**2,634**	3,176
Bank charges	**136**	87
	59,196	54,488

Governance costs

	2023	2022
	Governance Costs	Total activities
	£	£
Postage and stationery	**293**	353
Independent Examiner's fees	**1,698**	1,642
	1,991	1,995

The above costs were from unrestricted funds in both current and prior periods.

9. TRUSTEES' REMUNERATION AND BENEFITS

During the current and previous years, no member of the Parochial Church Council received any remuneration or benefits.

Trustees' expenses

During the year one (2022 – one) member of the Parochial Church Council received reimbursement of expenses of £50 (2022 - £120) in respect of their role as PCC Treasurer.

Stipendiary clergy receive reimbursement of expenses.

10. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	**123,308**	129,615
Social security costs	**5,365**	5,607
Other pension costs	**3,545**	3,804
	132,218	139,026

The average monthly number of employees during the year was as follows:

	2023	2022
Church staff	**6**	6

No employees received emoluments in excess of £60,000.

In addition, an honorarium was paid to the organist totalling £725 (2022 - £660). The organist is a member of the Parochial Church Council.

11. COMPARATIVES (2022) FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	242,375	-	242,375
Charitable activities			
Charitable	93,954	-	93,954
Investment income	4,419	-	4,419
Other income	2,726	-	2,726
Total	343,474	-	343,474
EXPENDITURE ON			
Charitable activities			
Charitable	373,060	-	373,060
Governance Costs	1,995	-	1,995
Other	-	-	-
Total	375,055	-	375,055
NET EXPENDITURE	(31,581)	-	(31,581)

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	469,815	-	469,815
TOTAL FUNDS CARRIED FORWARD	438,234	-	438,234

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2023	**10,000**	**69,636**	**11,268**	**90,904**
Additions	**-**	**1,757**	**-**	**1,757**
At 31 December 2023	**10,000**	**71,393**	**11,268**	**92,661**
DEPRECIATION				
At 1 January 2023	**-**	**58,896**	**11,070**	**69,966**
Charge for year	**-**	**6,514**	**198**	**6,712**
At 31 December 2023	**-**	**65,410**	**11,268**	**76,678**
NET BOOK VALUE				
At 31 December 2023	**10,000**	**5,983**	**-**	**15,983**
At 31 December 2022	10,000	10,740	198	20,938

Included in the cost or valuation of land and buildings is freehold land of £10,000 (2022 - £10,000) which is not depreciated.

The freehold land included £10,000 (2022 - £10,000) which is represented by the Glebe Land purchased from the Diocese of Southwark in 2010.

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	**847**	1,397
Tax recoverable	**10,627**	10,300
Prepayments and accrued income	**5,576**	906
	17,050	12,603

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	**218**	-
Accruals and deferred income	**9,397**	11,925
	9,615	11,925

.

15. MOVEMENT IN FUNDS

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	**438,234**	**16,539**	**454,773**
TOTAL FUNDS	**438,234**	**16,539**	**454,773**

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	**392,307**	**375,768**	**16,539**
TOTAL FUNDS	**392,307**	**375,768**	**16,539**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/22 £	Net movement in funds £	At 31/12/22 £
Unrestricted funds			
General fund	469,815	(31,581)	438,234
TOTAL FUNDS	469,815	(31,581)	438,234

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	343,474	(375,055)	(31,581)
TOTAL FUNDS	343,474	(375,055)	(31,581)

16. RELATED PARTY DISCLOSURES

The total amount of donations without conditions received by the Church from the trustees during the year was £31,079 (2022 - £30,102).

Included in grants paid to individuals is £1,000 paid to the incumbent, Reverend D J L McHardie, as a gift in relation to his sabbatical.

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

England & Wales - Charity number 1133205

Accounts

REGISTERED CHARITY NUMBER: 1133205

Parochial Church Council of Christ Church, Purley

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2022

Harmer Slater Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Parochial Church Council of Christ Church, Purley

Contents of the Financial Statements for the year ended 31 December 2022

	Page
Report of the Trustees	1 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 20

Parochial Church Council of Christ Church, Purley

Report of the Trustees for the year ended 31 December 2022

The Parochial Church Council (who are the trustees of the charity) present their annual report together with the financial statements of the Parochial Church Council of Christ Church, Purley (the charity) for the year ended 31 December 2022. The Parochial Church Council (PCC) confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of 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 ("SORP (FRS 102)").

In accordance with the Charities Act 2006, registration with the Charity Commission was concluded on 10 December 2009.

OBJECTIVES AND ACTIVITIES

Policies and objectives

Christ Church is committed to "Making passionate disciples for Christ".

Strategies for achieving objectives

There is a breadth and depth to church life, our ministry, our witness, and how they inter relate. Approved by the PCC we are now working within the framework of our Mission Action Plans which provide a plan of our hopes and aspirations in the areas of our:

- Ministry — What we do together, internal to Christ Church
  - Care
  - Worship and Discipleship
- Mission — Reaching out beyond Christ Church to others
  - Evangelism
  - Community engagement
- Supported by:
  - Finance
  - Fabric
  - Support

Public benefit

In planning the activities of Christ Church, the PCC has considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Parochial Church Council of
Christ Church, Purley

Report of the Trustees
for the year ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Review of activities

Christ Church has a number of teams which have been working hard throughout the year to fulfil our objectives and develop their particular activities.

2022 has continued the challenge of recent years for Christ Church, as it has indeed been for many organisations and charities. Lockdown restrictions imposed as a result of the Covid-19 pandemic had directly affected both the finances and activity that we would otherwise have enjoyed. This has offered the opportunity to do some things differently which has been fruitful for our mission.

While closure due to lockdown only affected part of the year we have still not yet recovered to pre-pandemic levels of activity. Most of our regular giving is by direct transfer rather than collection plate and this helped to maintain income levels despite some regular givers moving away for a number of reasons. This highlights the contribution of some new members for which we are very thankful. The generosity of the whole of our membership continues to be stable and helpful towards resourcing our mission.

Cost levels for the year have again been kept under control partly due to the reduced level of activity. We anticipate with external cost pressures and additional resources that the cost base will rise in the coming years. Financial control measures are in place to monitor and make speedy decisions should they be required to maintain the financial viability of the charity.

Pastoral Support and Care

Pastoral Support is provided not only by the dedicated team of clergy and Pastoral Auxiliaries but also by the loving attention of many members of our fellowship. Much of this is directed towards supporting the elders in our membership and others more on the margins. We also have a network of House Groups that support members as well as undertaking Bible Study, worship and prayer.

Worship and Discipleship

Worship on Sundays and elsewhere during the week has developed into 3 shorter services rather than the pre-lockdown 2 services. This has enriched the worship experience for many as well as providing a wider choice of services to attend. We have been able to celebrate both Holy Week and Easter and Christmas in person this year which was a huge relief. We have invested in the ability to live stream services which furthers our reach with our times of worship.
Discipleship has been supported by courses including the Alpha course as well as the Bible study in groups and the Living in Love and Faith Course and follow up to it which completed in 2022.

0 - 18 Family Ministry

Family and 0-18 ministry continues to grow, especially for the under 11's. Youth provision has been difficult in lockdown conditions and we have had a change in Youth Minister during the year. A particular area of growth in outreach has been the 0-4 ministry through the Carousel toddler group that mirrors the 0-4 service on a Sunday morning which has allowed a number of families to join us for both.

Evangelism

The Evangelism team has been relatively quiet during the year focusing on running the Alpha course and Peaced Together. It is hoped to further equip and expand this team and work in cooperation with other churches in the area as we have a joint commitment to spend more time sharing Good News with our community. This included running a Christianity Explored course jointly with a local church in 2022.

Community Engagement

Christ Church engages with its community in many ways, with a number of varied community groups hiring the rooms in the complex. The Foyer Coffee Hub has reopened on a voluntary donations basis and has allowed us to offer free breakfasts to those who may be struggling to feed themselves. This complements a Warm Space initiative over the winter months for those who find heating their homes difficult.

Christ Church has continued to support Mission Partners in the UK and around the world. The Mission Partner Team raises awareness of mission and social issues and supports our mission partners in prayer and financially; we continue to contribute over £20,000 towards agencies that provide services in line with our own mission priorities.

We have also been able to continue our support for Purley Food Hub, and Christians Against Poverty, in partnership with other local churches. Support for the Purley Partnership Federation of Christ Church Primary School and Purley Nursery School is embedded and growing. Counsellors using our facilities offer help to those in our community who struggle with emotional and mental health difficulties.

Fabric Committee
This team provides strategic direction for the development, maintenance and use of the church centre premises. We await the arrival of our 5 yearly inspection and will augment our plan of works of maintenance and repair according to its findings.

Finance and Administration
The Finance Administration and Resources ministry team manages and oversees the church's finances and resources and supports the Trustee Board (PCC) in their decision making in order to support and enable all of the ministry and mission of Christ Church.

Support
We have a dedicated staff team and volunteers who support the activities of Christ Church in administration and practical ways.

FINANCIAL REVIEW
Financial position
The financial position of the charity is set out in the Statement of Financial Activities and Balance Sheet and the related notes, which have been prepared in accordance with statutory requirements of the Charities Act 2011 and SORP (FRS 102).

The financial statements have been prepared on the going concern basis as in the opinion of the trustees there are no material uncertainties about the charity's ability to continue its activities in the foreseeable future.

Reserves policy
The PCC has an agreed policy for the use of reserves. Reserves are expected to be held to fund one-off or non-annual expenditure and would not normally be used for ongoing running costs without prior approval of the PCC.

There are a number of designated funds which have been agreed by the PCC in accordance with planned expenditure.

The financial statements prepared for statutory purposes, have been reconciled with the management accounts prepared separately by the treasurer and finance committee for the PCC. The management accounts are used by the PCC for internal management and information only.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Constitution
The charity is controlled by its governing document. The principal object of the charity is the promotion in the ecclesiastical parish of the whole mission of the Church. This is achieved through cooperation with the incumbent, the Reverend Douglas McHardie, in the promotion of pastoral, evangelistic, social and ecumenical activity in the area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The method of appointment of the PCC is set out in the Church Representation Rules. All eligible Church attendees are encouraged to register on the Electoral Roll and stand for election of the PCC.

The PCC as Trustees seeks to ensure that necessary areas of expertise are addressed by its members, and where such expertise is not available amongst its members that such expert advice is sought on behalf of the Trustees.

In 2021, the Annual Parochial Church Meeting approved an amendment to the local rules regarding tenure on PCC. Previously, members were only able to serve one three-year term before taking a one-year break. Under the new rules a member may serve two consecutive three-year terms before taking a break. This brings rules in line with new regulations that apply for members of Deanery Synod who also sit on the PCC.

Risk management

The PCC have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The PCC have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and child and vulnerable persons protection, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. An in-depth review of matters relating to Health & Safety and security has been completed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1133205

Principal address

Brighton Road
Purley
Surrey
CR8 2BN

Parochial Church Council of
Christ Church, Purley

Report of the Trustees
for the year ended 31 December 2022

Trustees

Indrani Balachandran	Deanery Synod and Standing Committee member	
Louise Benn		(appointed 25/04/2022)
Robert Benn	Warden and Standing Committee member	
Stephen Bishop	Clergy	(resigned 01/11/2022)
Rebecca Burmiston		(resigned 25/04/2022)
Antigone Claustres		(re-appointed 25/04/2022)
Mick Durkin		(appointed 25/04/2021)
Lisa Fairman-Brown	Clergy	
Alison Frost	Warden and Standing Committee member	
Tom Griffiths		
Christopher Hickin		(appointed 25/04/2021)
Harriet Howgego		(appointed 25/04/2022)
David Hunn		(re-appointed 25/04/2022)
		(resigned 14/11/2022)
Trevor Jones		(resigned 25/04/2022)
Douglas McHardie	Incumbent, Chair of PCC and Standing Committee member	
Bejoy Pal		(appointed 25/04/2021)
Paula Reed	Deanery Synod	
Pamela Roper		(resigned 25/04/2022)
Anne Scoones		(resigned 25/04/2022)
Amanda Shortland		(resigned 25/04/2022)
Jennifer Skeffington-Hird		(appointed 25/04/2022)
Richard Slade	Deanery Synod	
Michael Stenning		(appointed 25/04/2022)
Simon Stocks	Clergy	
Julia Waterson		(resigned 10/01/2022)
Kim Watts	PCC Treasurer and Standing Committee member	
Nicholas Whitley	Deanery Synod	
Jean Loh	Secretary	

Independent Examiner

Timothy Slater, ACA CTA
Institute of Chartered Accountants in England and Wales
Harmer Slater Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Incumbent

Reverend Douglas J L McHardie

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ
CAF Bank Limited is a subsidiary of the Charities Aid Foundation (CAF)

Central Board of Finance (CBF)
CCLA
One Angel Lane
London
EC4R 3AB

Shawbrook Bank Limited
Lutea House
Warley Hill Business Park
The Drive
Great Warley
Brentwood
Essex
CM13 3BE

Approved by order of the board of trustees on 20th March 2023 and signed on its behalf by:

.....
Douglas J L McHardie - Trustee

Independent Examiner's Report to the Trustees of Parochial Church Council of Christ Church, Purley

I report to the Trustees on my examination of the accounts of Parochial Church Council of Christ Church, Purley (the charity), charity number 1133205, for the year ended 31 December 2022, which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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

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

Timothy Slater, ACA CTA
Institute of Chartered Accountants in England and Wales
Harmer Slater Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Date: 20 March 2023

Parochial Church Council of Christ Church, Purley

Statement of Financial Activities for the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	**2022 Total funds £**	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**242,375**	-	**242,375**	256,606
Charitable activities	4				
Charitable		**93,954**	-	**93,954**	46,812
Investment income	3	**4,419**	-	**4,419**	1,565
Other income		**2,726**	-	**2,726**	7,627
Total		**343,474**	-	**343,474**	312,610
EXPENDITURE ON					
Charitable activities	5				
Charitable		**373,060**	-	**373,060**	339,126
Governance Costs		**1,995**	-	**1,995**	1,806
Other		-	-	-	-
Total		**375,055**	-	**375,055**	340,932
NET EXPENDITURE		**(31,581)**	-	**(31,581)**	(28,322)
RECONCILIATION OF FUNDS					
Total funds brought forward		**469,815**	-	**469,815**	498,137
TOTAL FUNDS CARRIED FORWARD		**438,234**	-	**438,234**	469,815

The notes form part of these financial statements

Parochial Church Council of
Christ Church, Purley

Balance Sheet
31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	**20,938**	-	**20,938**	28,725
CURRENT ASSETS					
Debtors	13	**12,603**	-	**12,603**	13,056
Cash at bank		**416,618**	-	**416,618**	429,612
		429,221	-	**429,221**	442,668
CREDITORS					
Amounts falling due within one year	14	**(11,925)**	-	**(11,925)**	(1,578)
NET CURRENT ASSETS		**417,296**	-	**417,296**	441,090
TOTAL ASSETS LESS CURRENT LIABILITIES		**438,234**	-	**438,234**	469,815
NET ASSETS		**438,234**	-	**438,234**	469,815
FUNDS	15				
Unrestricted funds				**438,234**	469,815
TOTAL FUNDS				**438,234**	469,815

The financial statements were approved by the Board of Trustees and authorised for issue on ...20th March 2023... and were signed on its behalf by:

.....

Douglas J L McHardie - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements include all transactions, assets and liabilities for which the Parochial Church Council can be held responsible in law. They do not include the financial statements of the church groups that owe affiliation to another body nor those that are informal gatherings of church members.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Going concern
The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The charity's ability to continue as a going concern is dependent on its success in raising funds from donations and legacies, none of which can be guaranteed. The Trustees have determined there are no material uncertainties as to the charity's ability to continue as a going concern in the foreseeable future and therefore believe it remains appropriate to prepare the financial statements on a going concern basis.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donated equipment whose fair value exceeds the charity's capitalisation threshold are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SOFA.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

continued...

1. **ACCOUNTING POLICIES - continued**

Tangible fixed assets
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Consecrated land and buildings and movable church furnishings
Consecrated and beneficed property is excluded from the financial statements by Section 10(2) of the Charities Act 2011.

No value is placed on movable church furnishings held by the Church Wardens on special trust for the Parochial Church Council and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance, acquisition or improvement, is written off as expenditure in the Statement of Financial Activities.

Other land
Land other than consecrated land is included at cost. No depreciation is charged.

Other plant, machinery and office equipment
Expenditure on the purchase on individual items costing £1,000 or more is capitalised at cost and the cost, less estimated residual amount, is depreciated over their estimated useful economic lives on a straight line basis as follows:-

Plant, machinery and office equipment - 20% per annum
Computer equipment - 33% per annum

Taxation
The charity is exempt from tax on its charitable activities.

The charity is not registered for VAT and as such expenditure is shown inclusive of irrecoverable VAT.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Parochial Church Council other than those which have been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the Church. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific fund.

Investment income, gains and losses are allocated to the appropriate fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Current assets
Short term deposits include cash held on deposit with the CBF Church of England Funds with the CCLA, the CAF Gold Reserve Account and Shawbrook Bank Limited.

Financial instruments
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Currency
The Church's functional and presentational currency is pounds Sterling (GBP).

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Member giving	**197,141**	207,832
Gift aid	**40,484**	42,896
Grants – Diocese	**1,400**	-
Collections (open plate)	**3,350**	628
Legacies	**-**	5,250
	242,375	256,606

Income from donations and legacies in both current and prior periods formed part of the unrestricted funds.

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	**4,419**	1,565

Deposit interest received in both current and prior periods formed part of the unrestricted funds.

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022	2021
		£	£
Bookstall	Charitable	**1,861**	1,178
Car park and hall lettings	Charitable	**85,346**	45,172
Parish fees	Charitable	**1,068**	462
Coffee bar	Charitable	**5,679**	-
		93,954	46,812

Income from charitable activities in both current and prior periods formed part of the unrestricted funds.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Charitable	**298,572**	**20,000**	**54,488**	**373,060**
Governance Costs	-	-	**1,995**	**1,995**
	298,572	**20,000**	**56,483**	**375,055**

continued...

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	**87,801**	80,307
Insurance	**7,253**	6,965
Light and heat	**14,928**	9,659
Communications - office	**1,332**	1,373
Publicity	**790**	807
Sundries	**3,396**	2,446
Bookstall	**1,485**	610
Children and youth work	**9,053**	6,512
Cleaning and waste removal	**10,365**	4,642
Clergy and Staff working expenses	**13,906**	9,480
Coffee bar costs	**2,840**	-
Parish Support Fund	**105,000**	126,000
Discipleship courses	**1,235**	219
Parish evangelism	**1,285**	408
Pastoral support	**660**	1,296
Repairs	**25,768**	9,851
Upkeep of worship services	**2,968**	3,732
CAP courses & debt centre	**720**	720
Ignite (Young Adults Group)	-	40
Counselling centre	-	68
Depreciation	**7,787**	8,558
	298,572	273,693

All the charitable activities costs in both current and prior periods were from unrestricted funds.

continued...

7. GRANTS PAYABLE

	2022	2021
	£	£
Charitable grants	**20,000**	20,000

The total grants paid to institutions during the year was as follows:

	2022	2021
	£	£
Ascension Trust	**3,550**	3,375
Emmanuel International	**5,050**	4,875
Faith in Later Life	**275**	750
Interserve & Stopsley Project	**5,050**	4,875
London City Mission	**1,100**	1,000
Mission Aviation Fellowship	**275**	750
Release International	**1,050**	1,000
Croydon Zimbabwe Link	**100**	-
	16,450	16,625

The total grants paid to individuals during the year was as follows:

	2022	2021
	£	£
Mission and charity giving (MCG)	**3,550**	3,375

During the year one grant (2021 - one grant) was made to an individual.

8. SUPPORT COSTS

	Parish office	Governance costs	Totals
	£	£	£
Charitable	**54,488**	-	**54,488**
Governance Costs	-	**1,995**	**1,995**
	54,488	**1,995**	**56,483**

continued...

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Parish office

	2022 Charitable activities	2021 Total activities
	£	£
Parish office staff costs	**48,222**	41,442
Parish office national insurance	**1,630**	1,328
Pensions	**1,373**	950
Postage and stationery	**3,176**	1,616
Bank charges	**87**	97
	54,488	45,433

Governance costs

	2022 Governance Costs	2021 Total activities
	£	£
Postage and stationery	**353**	180
Independent Examiner's fees	**1,642**	1,626
	1,995	1,806

The above costs were from unrestricted funds in both current and prior periods.

9. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no member of the Parochial Church Council received any remuneration or benefits. It is noted that a member of the Parochial Church Council is married to the Children & Families Minister employed by the PCC. That member resigned on 14 November 2022.

(2021 - during the year, no member of the Parochial Church Council received any remuneration or benefits. It is noted that a member of the Parochial Church Council is married to the Children & Families Minister employed by the PCC.)

Trustees' expenses

During the year one (2021 – one) member of the Parochial Church Council received reimbursement of expenses of £120 (2021 - £105) in respect of their role as PCC Treasurer.

Stipendiary clergy receive reimbursement of expenses.

continued...

10. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	129,615	115,953
Social security costs	5,607	4,892
Other pension costs	3,804	3,182
	139,026	124,027

The average monthly number of employees during the year was as follows:

	2022	2021
Church staff	6	6

No employees received emoluments in excess of £60,000.

In addition, an honorarium was paid to the organist totalling £660 (2021 - £660). The organist is a member of the Parochial Church Council.

11. COMPARATIVES (2021) FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	256,606	-	256,606
Charitable activities			
Charitable	46,812	-	46,812
Investment income	1,565	-	1,565
Other income	7,627	-	7,627
Total	312,610	-	312,610
EXPENDITURE ON			
Charitable activities			
Charitable	339,126	-	339,126
Governance Costs	1,806	-	1,806
Other	-	-	-
Total	340,932	-	340,932
NET EXPENDITURE	(28,322)	-	(28,322)

continued...

11. COMPARATIVES (2021) FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	515,242	-	515,242
TOTAL FUNDS CARRIED FORWARD	498,137	-	498,137

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2022	**10,000**	**69,636**	**11,268**	**90,904**
Additions	-	-	-	-
At 31 December 2022	**10,000**	**69,636**	**11,268**	**90,904**
DEPRECIATION				
At 1 January 2022	-	**52,292**	**9,887**	**62,179**
Charge for year	-	**6,604**	**1,183**	**7,787**
At 31 December 2022	-	**58,896**	**11,070**	**69,966**
NET BOOK VALUE				
At 31 December 2022	**10,000**	**10,740**	**198**	**20,938**
At 31 December 2021	10,000	17,344	1,381	28,725

Included in cost or valuation of land and buildings is freehold land of £10,000 (2021 - £10,000) which is not depreciated.

The freehold land included £10,000 (2021 - £10,000) which is represented by the Glebe Land purchased from the Diocese of Southwark in 2010.

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	1,397	1,817
Tax recoverable	10,300	10,376
Prepayments and accrued income	906	863
	12,603	13,056

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals and deferred income	11,925	1,578

15. MOVEMENT IN FUNDS

	At 1/1/22	Net movement in funds	At 31/12/22
	£	£	£
Unrestricted funds			
General fund	469,815	(31,581)	438,234
TOTAL FUNDS	469,815	(31,581)	438,234

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	343,474	375,055	(31,581)
TOTAL FUNDS	343,474	375,055	(31,581)

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/21 £	Net movement in funds £	At 31/12/21 £
Unrestricted funds			
General fund	498,137	(28,322)	469,815
TOTAL FUNDS	498,137	(28,322)	469,815

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	312,610	(340,932)	(28,322)
TOTAL FUNDS	312,610	(340,932)	(28,322)

16. RELATED PARTY DISCLOSURES

The total amount of donations without conditions received by the Church from the trustees during the year was £ 30,102 (2021 - £38,288).

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

England & Wales - Charity number 1133205

Accounts

REGISTERED CHARITY NUMBER: 1133205

Parochial Church Council of Christ Church, Purley

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2021

Harmer Slater Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Parochial Church Council of
Christ Church, Purley

Report of the Trustees
for the year ended 31 December 2021

The Parochial Church Council (who are the trustees of the charity) present their annual report together with the financial statements of the Parochial Church Council of Christ Church, Purley (the charity) for the year ended 31 December 2021. The Parochial Church Council (PCC) confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of 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 ("SORP (FRS 102)").

In accordance with the Charities Act 2006, registration with the Charity Commission was concluded on 10 December 2009.

OBJECTIVES AND ACTIVITIES

Policies and objectives

Christ Church is committed to "Making passionate disciples for Christ".

Strategies for achieving objectives

There is a breadth and depth to church life, our ministry, our witness, and how they inter relate. Approved by the PCC we are now working within the framework of our Mission Action Plans which provide a plan of our hopes and aspirations in the areas of our:

- Ministry — What we do together, internal to Christ Church
  - Care
  - Worship and Discipleship
- Mission — Reaching out beyond Christ Church to others
  - Evangelism
  - Community engagement
- Supported by:
  - Finance
  - Fabric
  - Support

Public benefit

In planning the activities of Christ Church, the PCC has considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Parochial Church Council of
Christ Church, Purley

Report of the Trustees
for the year ended 31 December 2021

ACHIEVEMENT AND PERFORMANCE

Review of activities

Christ Church has a number of teams which have been working hard throughout the year to fulfil their objectives and develop their particular activities.

2021 has been a challenging year for Christ Church, as it has indeed been for many organisations and charities. Lockdown restrictions imposed as a result of the Covid-19 pandemic have directly affected both the finances and activity that we would otherwise have enjoyed. Due to the closure of places of worship and the cancellation of many usual activities undertaken by hirers of the complex's facilities, income from lettings has not yet recovered to pre-pandemic levels during the period under consideration. As we have for many years encouraged the congregation to make donations and regular giving via standing order, rather than via the cash collection plate, our income from members has remained on course as per the 2021 budget.

As a result of the faithfulness of members of the congregation in maintaining their levels of regular giving, and the reduction in costs as a result of reduced activity, Christ Church has been able to withstand the loss of income from lettings of the halls complex.

Pastoral Support and Care

Through showing the love of God by welcoming, caring, supporting, serving, listening and encouraging all those within the Church fellowship and beyond, the Pastoral Support team seeks to equip and encourage all members to pastorally care for each other. Much of the Pastoral Team's work involves support for the older and more vulnerable members of Christ Church and associated groups.

Worship and Discipleship

Worship has involved developing and overseeing the different aspects of our worship services to enable the congregation to encounter Jesus and be drawn close to Him through worship services and prayer events. In the first part of 2021 this involved continuing emphasis on online worship and devotion which has required continuing adaptability and rapid learning for all involved. With the innovation of outdoor Car Park Worship followed by Covid aware services indoors, that innovation has continued.

The aim of Discipleship is to equip and empower people to live out the Bible in their everyday life and grow more like Jesus. Each person is encouraged to explore their Christian faith by engaging with the Spiritual Gifts, Christian Spirituality, and, through their Christian life to witness and minister to others both inside and outside of the Church.

O - 18 Family Ministry

The PCC restructured the staffing team that lead ministry to children, youth and families by the creation of a new part-time role and a Lead Pastor to oversee this area. High quality online material and a dedicated YouTube channel has been developed including Holiday Clubs. The Autumn return to Sunday groups for children and reconvening of youth groups in person marks the continuing development of this ministry. Support for schools continues including many strands that has included the introduction of Peaced Together as part of a national launch to help children who face difficult situations in life.

Evangelism

The Evangelism team encourage the congregation in personal witness, providing opportunities and equipping in sharing our faith and the Good News of the Gospel in word and action in Purley and beyond.

Community Engagement

Christ Church engages with its community in many ways, with a number of varied community groups hiring the rooms in the complex. The Foyer Coffee Shop has not yet been able to re-open which is unfortunate because this was a great way to serve these centre users and others.

Christ Church has continued to support Mission Partners in the UK and around the world. The Mission Partner Team raises awareness of mission and social issues and supports our mission partners in prayer and financially. We have also been able to continue our support for Purley Food Hub, and Christians Against Poverty, in partnership with other local churches. Support for the Purley Partnership Federation of Christ Church Primary School and Purley Nursery School is embedded and growing. Counsellors using our facilities offer help to those in our community who struggle with emotional and mental health difficulties.

Fabric Committee
This team provides strategic direction for the development, maintenance and use of the church centre premises.

Finance and Administration
The Finance Administration and Resources ministry team manages and oversees the church's finances and resources in order to support and enable all of the ministry and mission of Christ Church.

Support
We have a dedicated staff team and volunteers who support the activities of Christ Church in administration and practical ways.

FINANCIAL REVIEW
Financial position
The financial position of the charity is set out in the Statement of Financial Activities and Balance Sheet and the related notes, which have been prepared in accordance with statutory requirements of the Charities Act 2011 and SORP (FRS 102).

The financial statements have been prepared on the going concern basis as in the opinion of the trustees there are no material uncertainties about the charity's ability to continue its activities in the foreseeable future.

Reserves policy
The PCC has an agreed policy for the use of reserves. Reserves are expected to be held to fund one-off or non-annual expenditure and would not normally be used for ongoing running costs without prior approval of the PCC.

There are a number of designated funds which have been agreed by the PCC in accordance with planned expenditure.

The financial statements prepared for statutory purposes, have been reconciled with the management accounts prepared separately by the treasurer and finance committee for the PCC. The management accounts are used by the PCC for internal management and information only.

STRUCTURE, GOVERNANCE AND MANAGEMENT
Constitution
The charity is controlled by its governing document. The principal object of the charity is the promotion in the ecclesiastical parish of the whole mission of the Church. This is achieved through cooperation with the incumbent, the Reverend Douglas McHardie, in the promotion of pastoral, evangelistic, social and ecumenical activity in the area.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The method of appointment of the PCC is set out in the Church Representation Rules. All eligible Church attendees are encouraged to register on the Electoral Roll and stand for election of the PCC.

The PCC as Trustees seeks to ensure that necessary areas of expertise are addressed by its members, and where such expertise is not available amongst its members that such expert advice is sought on behalf of the Trustees.

In 2020, the Annual Parochial Church Meeting approved an amendment to the local rules regarding tenure on PCC. Previously, members were only able to serve one three year term before taking a one year break. Under the new rules a member may serve two consecutive three year terms before taking a break. This brings rules in line with new regulations that apply for members of Deanery Synod who also sit on PCC.

Risk management

The PCC have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The PCC have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and child and vulnerable persons protection, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. An in-depth review of matters relating to Health & Safety and security has been completed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1133205

Principal address

Brighton Road
Purley
Surrey
CR8 2BN

Parochial Church Council of
Christ Church, Purley

Report of the Trustees
for the year ended 31 December 2021

Trustees

Indrani Balachandran	Deanery Synod and Standing Committee member
Robert Benn	Warden and Standing Committee member
Stephen Bishop	Clergy
Rebecca Burmiston	
Antigone Claustres	
Mick Durkin	(appointed 25/04/2021)
Lisa Fairman-Brown	Clergy
Alison Frost	Warden and Standing Committee member
Tom Griffiths	
Christopher Hickin	(appointed 25/04/2021)
David Hunn	(re-appointed 25/04/2021)
Trevor Jones	(resigned 25/04/2021)
Douglas McHardie	Incumbent, Chair of PCC and Standing Committee member
Bejoy Pal	(appointed 25/04/2021)
Paula Reed	Deanery Synod
Pamela Roper	(resigned 25/04/2021)
Anne Scoones	
Amanda Shortland	(resigned 25/04/2021)
Richard Slade	Deanery Synod
Simon Stocks	Clergy
Julia Waterson	
Kim Watts	PCC Treasurer and Standing Committee member
Nicholas Whitley	Deanery Synod
Jean Loh	Secretary

Independent Examiner

Timothy Slater ACA, CTA
Institute of Chartered Accountants in England and Wales
Harmer Slater Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Incumbent

Reverend Douglas J L McHardie

Parochial Church Council of
Christ Church, Purley

Report of the Trustees
for the year ended 31 December 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ
CAF Bank Limited is a subsidiary of the Charities Aid Foundation (CAF)

Central Board of Finance (CBF)
Senator House
85 Queen Victoria Street
London
EC4V 3ET

Shawbrook Bank Limited
Lutea House
Warley Hill Business Park
The Drive
Great Warley
Brentwood
Essex
CM13 3BE

14/3

Approved by order of the board of trustees on ..... 14th March 2022 ..... and signed on its behalf by:

.....
Douglas J L McHardie - Trustee

Independent Examiner's Report to the Trustees of Parochial Church Council of Christ Church, Purley

I report to the Trustees on my examination of the accounts of Parochial Church Council of Christ Church, Purley (the charity), charity number 1133205, for the year ended 31 December 2021, which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with 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 the 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 statement below.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

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

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

Timothy Slater ACA, CTA
Institute of Chartered Accountants in England and Wales
Harmer Slater Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Date: 14/3/22

Parochial Church Council of
Christ Church, Purley

Statement of Financial Activities
for the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	**2021 Total funds £**	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**256,606**	-	**256,606**	272,698
Charitable activities	4				
Charitable		**46,812**	-	**46,812**	49,285
Investment income	3	**1,565**	-	**1,565**	2,089
Other income		**7,627**	-	**7,627**	14,312
Total		**312,610**	-	**312,610**	338,384
EXPENDITURE ON					
Charitable activities	5				
Charitable		**339,126**	-	**339,126**	353,844
Governance Costs		**1,806**	-	**1,806**	1,645
Other		-	-	-	-
Total		**340,932**	-	**340,932**	355,489
NET EXPENDITURE		**(28,322)**	-	**(28,322)**	(17,105)
RECONCILIATION OF FUNDS					
Total funds brought forward		**498,137**	-	**498,137**	515,242
TOTAL FUNDS CARRIED FORWARD		**469,815**	-	**469,815**	498,137

The notes form part of these financial statements

Parochial Church Council of
Christ Church, Purley

Balance Sheet
31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	**2021 Total funds £**	2020 Total funds £
FIXED ASSETS					
Tangible assets	12	**28,725**	-	**28,725**	25,267
CURRENT ASSETS					
Debtors	13	**13,056**	-	**13,056**	16,696
Cash at bank		**429,612**	-	**429,612**	457,674
		442,668	-	**442,668**	474,370
CREDITORS					
Amounts falling due within one year	14	**(1,578)**	-	**(1,578)**	(1,500)
NET CURRENT ASSETS		**441,090**	-	**441,090**	472,870
TOTAL ASSETS LESS CURRENT LIABILITIES		**469,815**	-	**469,815**	498,137
NET ASSETS		**469,815**	-	**469,815**	498,137
FUNDS	15				
Unrestricted funds				**469,815**	498,137
TOTAL FUNDS				**469,815**	498,137

The financial statements were approved by the Board of Trustees and authorised for issue on .....14th March 2022... and were signed on its behalf by:

.....
Douglas J L McHardie - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements include all transactions, assets and liabilities for which the Parochial Church Council can be held responsible in law. They do not include the financial statements of the church groups that owe affiliation to another body nor those that are informal gatherings of church members.

Financial reporting standard 102 - reduced disclosure exemptions
The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Going concern
The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The charity's ability to continue as a going concern is dependent on its success in raising funds from donations and legacies, none of which can be guaranteed. The Trustees have determined there are no material uncertainties as to the charity's ability to continue as a going concern in the foreseeable future and therefore believe it remains appropriate to prepare the financial statements on a going concern basis.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donated equipment whose fair value exceeds the charity's capitalisation threshold are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SOFA.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

continued...

1. **ACCOUNTING POLICIES - continued**

Tangible fixed assets
Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Consecrated land and buildings and movable church furnishings
Consecrated and beneficed property is excluded from the financial statements by Section 10(2) of the Charities Act 2011.

No value is placed on movable church furnishings held by the Church Wardens on special trust for the Parochial Church Council and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance, acquisition or improvement, is written off as expenditure in the Statement of Financial Activities.

Other land
Land other than consecrated land is included at cost. No depreciation is charged.

Other plant, machinery and office equipment
Expenditure on the purchase on individual items costing £1,000 or more is capitalised at cost and the cost, less estimated residual amount, is depreciated over their estimated useful economic lives on a straight line basis as follows:-

Plant, machinery and office equipment - 20% per annum
Computer equipment - 33% per annum

Taxation
The charity is exempt from tax on its charitable activities.

The charity is not registered for VAT and as such expenditure is shown inclusive of irrecoverable VAT.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Parochial Church Council other than those which have been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the Church. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific fund.

Investment income, gains and losses are allocated to the appropriate fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

continued...

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Current assets
Short term deposits include cash held on deposit with the CBF Church of England Funds with the CCLA, the CAF Gold Reserve Account and Shawbrook Bank Limited.

Financial instruments
The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Currency
The Church's functional and presentational currency is pounds Sterling (GBP).

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Member giving	**207,832**	218,131
Gift aid	**42,896**	45,189
Grants - Diocese	**-**	4,950
Collections (open plate)	**628**	1,428
Legacies	**5,250**	3,000
	256,606	272,698

Income from donations and legacies in both current and prior periods formed part of the unrestricted funds.

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	**1,565**	2,089

Deposit interest received in both current and prior periods formed part of the unrestricted funds.

continued...

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Bookstall	Charitable	**1,178**	897
Car park and hall lettings	Charitable	**45,172**	42,981
Parish fees	Charitable	**462**	1,089
Coffee bar sales	Charitable	**-**	4,318
		46,812	49,285

Income from charitable activities in both current and prior periods formed part of the unrestricted funds.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Charitable	**273,693**	**20,000**	**45,433**	**339,126**
Governance Costs	**-**	**-**	**1,806**	**1,806**
	273,693	**20,000**	**47,239**	**340,932**

continued...

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	**80,307**	73,876
Insurance	**6,965**	6,568
Light and heat	**9,659**	10,866
Communications - office	**1,373**	899
Publicity	**807**	431
Sundries	**2,446**	1,724
Bookstall	**610**	1,294
Children and youth work	**6,512**	4,574
Cleaning and waste removal	**4,642**	7,916
Clergy and Staff working expenses	**9,480**	1,469
Coffee bar costs	**-**	3,267
Parish Support Fund	**126,000**	126,000
Discipleship courses	**219**	484
Parish evangelism	**408**	(180)
Pastoral support	**1,296**	1,382
Repairs	**9,851**	22,196
Upkeep of worship services	**3,732**	2,266
CAP courses & debt centre	**720**	720
Ignite (Young Adults Group)	**40**	-
Counselling centre	**68**	204
Upkeep of clergy accommodation	**-**	-
Depreciation	**8,558**	6,701
	273,693	272,657

All the charitable activities costs in both current and prior periods were from unrestricted funds.

continued...

7. GRANTS PAYABLE

	2021	2020
	£	£
Charitable grants	**20,000**	35,500

The total grants paid to institutions during the year was as follows:

	2021	2020
	£	£
Ascension Trust *	**3,375**	7,000
Breadline *	**-**	1,000
Emmanuel International *	**4,875**	10,000
Faith in Later Life *	**750**	2,000
Interserve & Stopsley Project	**4,875**	5,000
London City Mission *	**1,000**	2,000
Mission Aviation Fellowship *	**750**	2,000
Release International *	**1,000**	3,000
	16,625	32,000

Those institutions marked with a * received, in 2020, two payments; one for 2020 and one delayed from 2019 due to delays in agreeing donations in that year.

The total grants paid to individuals during the year was as follows:

	2021	2020
	£	£
Mission and charity giving (MCG)	**3,375**	3,500

During the year one grant (2020 - one grant) was made to an individual.

8. SUPPORT COSTS

	Parish office	Governance costs	Totals
	£	£	£
Charitable	**45,433**	**-**	**45,433**
Governance Costs	**-**	**1,806**	**1,806**
	45,433	**1,806**	**47,239**

continued...

8. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

Parish office

	2021 Charitable £	2020 Total activities £
Parish office staff costs	**41,442**	42,091
Parish office national insurance	**1,328**	1,288
Pensions	**950**	939
Postage and stationery	**1,616**	1,304
Bank charges	**97**	65
	45,433	45,687

Governance costs

	2021 Governance Costs £	2020 Total activities £
Postage and stationery	**180**	145
Independent Examiners' fees	**1,626**	1,500
	1,806	1,645

The above costs were from unrestricted funds in both current and prior periods.

9. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no member of the Parochial Church Council received any remuneration or benefits. It is noted that a member of the Parochial Church Council is married to the Children & Families Minister employed by the PCC.

(2020 - during the year, one member of the Parochial Church Council received remuneration and expenses of £7,177 in respect of their employment as the Children & Families Minister during the period from appointment on 1 May 2020 to 15 November 2020 when they resigned as a Trustee).

Trustees' expenses

During the year one (2020 – one) member of the Parochial Church Council received reimbursement of expenses of £105 (2020 - £34) in respect of their role as PCC Treasurer.

Stipendiary clergy receive reimbursement of expenses.

continued...

10. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	**115,953**	110,733
Social security costs	**4,892**	4,439
Other pension costs	**3,182**	3,022
	124,027	118,194

The average monthly number of employees during the year was as follows:

	2021	2020
Church staff	**6**	6

No employees received emoluments in excess of £60,000.

In addition, an honorarium was paid to the organist totalling £660 (2020 - £660). The organist is a member of the Parochial Church Council.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	272,698	-	272,698
Charitable activities			
Charitable	49,285	-	49,285
Investment income	2,089	-	2,089
Other income	14,312	-	14,312
Total	338,384	-	338,384
EXPENDITURE ON			
Charitable activities			
Charitable	353,844	-	353,844
Governance Costs	1,645	-	1,645
Other	-	-	-
Total	355,489	-	355,489
NET EXPENDITURE	(17,105)	-	(17,105)

continued...

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	515,242	-	515,242
TOTAL FUNDS CARRIED FORWARD	498,137	-	498,137

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2021	**10,000**	**58,200**	**10,688**	**78,888**
Additions	**-**	**11,436**	**580**	**12,016**
At 31 December 2021	**10,000**	**69,636**	**11,268**	**90,904**
DEPRECIATION				
At 1 January 2021	-	**45,688**	**7,933**	**53,621**
Charge for year	**-**	**6,604**	**1,954**	**8,558**
At 31 December 2021	**-**	**52,292**	**9,887**	**62,179**
NET BOOK VALUE				
At 31 December 2021	**10,000**	**17,344**	**1,381**	**28,725**
At 31 December 2020	10,000	12,512	2,755	25,267

Included in cost or valuation of land and buildings is freehold land of £10,000 (2020 - £10,000) which is not depreciated.

The freehold land included £10,000 (2020 - £10,000) which is represented by the Glebe Land purchased from the Diocese of Southwark in 2010.

continued...

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	1,817	4,501
Tax recoverable	10,376	11,403
Prepayments and accrued income	863	792
	13,056	16,696

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Accruals and deferred income	1,578	1,500

15. MOVEMENT IN FUNDS

	At 1/1/21	Net movement in funds	At 31/12/21
	£	£	£
Unrestricted funds			
General fund	498,137	(28,322)	469,815
TOTAL FUNDS	498,137	(28,322)	469,815

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	312,610	340,932	(28,322)
TOTAL FUNDS	312,610	340,932	(28,322)

continued...

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/20 £	Net movement in funds £	At 31/12/20 £
Unrestricted funds			
General fund	515,242	(17,105)	498,137
TOTAL FUNDS	515,242	(17,105)	498,137

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	338,384	(355,489)	(17,105)
TOTAL FUNDS	338,384	(355,489)	(17,105)

16. RELATED PARTY DISCLOSURES

The total amount of donations without conditions received by the Church from the trustees during the year was £38,288 (2020 - £35,062).