

**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**

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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**

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### **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.

# **Parochial Church Council of Christ Church, Purley**

## **Report of the Trustees for the year ended 31 December 2021**

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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.

# **Parochial Church Council of Christ Church, Purley**

## **Report of the Trustees for the year ended 31 December 2021**

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### **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**

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### **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**

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**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

17/3

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**

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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

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

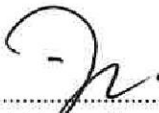
The notes form part of these financial statements

**Parochial Church Council of  
Christ Church, Purley**

**Balance Sheet  
31 December 2021**

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

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

# Parochial Church Council of Christ Church, Purley

## Notes to the Financial Statements for the year ended 31 December 2021

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### 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.

# Parochial Church Council of Christ Church, Purley

## Notes to the Financial Statements - continued for the year ended 31 December 2021

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### 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 of 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.

# Parochial Church Council of Christ Church, Purley

## Notes to the Financial Statements - continued for the year ended 31 December 2021

### 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          |
|                          | <u>256,606</u> | <u>272,698</u> |

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 | <u>1,565</u> | <u>2,089</u> |

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

**Parochial Church Council of  
Christ Church, Purley**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2021**

**4. INCOME FROM CHARITABLE ACTIVITIES**

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

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

**5. CHARITABLE ACTIVITIES COSTS**

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

**Parochial Church Council of  
Christ Church, Purley**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2021**

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

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

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

**Parochial Church Council of  
Christ Church, Purley**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2021**

**7. GRANTS PAYABLE**

|                   | 2021          | 2020          |
|-------------------|---------------|---------------|
|                   | £             | £             |
| Charitable grants | <u>20,000</u> | <u>35,500</u> |

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 *       | <u>1,000</u>  | <u>3,000</u>  |
|                               | <u>16,625</u> | <u>32,000</u> |

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) | <u>3,375</u> | <u>3,500</u> |

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

**8. SUPPORT COSTS**

|                  | Parish<br>office<br>£ | Governance<br>costs<br>£ | Totals<br>£   |
|------------------|-----------------------|--------------------------|---------------|
| Charitable       | 45,433                | -                        | 45,433        |
| Governance Costs | <u>-</u>              | <u>1,806</u>             | <u>1,806</u>  |
|                  | <u>45,433</u>         | <u>1,806</u>             | <u>47,239</u> |



# Parochial Church Council of Christ Church, Purley

## Notes to the Financial Statements - continued for the year ended 31 December 2021

### 8. SUPPORT COSTS - continued

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

#### Parish office

|                                  | 2021          | 2020          |
|----------------------------------|---------------|---------------|
|                                  | Charitable    | Total         |
|                                  | £             | £             |
| 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            |
|                                  | <u>45,433</u> | <u>45,687</u> |

#### Governance costs

|                             | 2021         | 2020         |
|-----------------------------|--------------|--------------|
|                             | Governance   | Total        |
|                             | Costs        | activities   |
|                             | £            | £            |
| Postage and stationery      | 180          | 145          |
| Independent Examiners' fees | 1,626        | 1,500        |
|                             | <u>1,806</u> | <u>1,645</u> |

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.

**Parochial Church Council of  
Christ Church, Purley**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2021**

**10. STAFF COSTS**

|                       | <b>2021</b>           | 2020           |
|-----------------------|-----------------------|----------------|
|                       | £                     | £              |
| Wages and salaries    | <b>115,953</b>        | 110,733        |
| Social security costs | <b>4,892</b>          | 4,439          |
| Other pension costs   | <b><u>3,182</u></b>   | <u>3,022</u>   |
|                       | <b><u>124,027</u></b> | <u>118,194</u> |

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

|              | <b>2021</b> | 2020     |
|--------------|-------------|----------|
|              | 6           | 6        |
| Church staff | <u>6</u>    | <u>6</u> |

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

**Parochial Church Council of  
Christ Church, Purley**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2021**

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£   |
|------------------------------------|----------------------------|--------------------------|-----------------------|
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                       |
| Total funds brought forward        | 515,242                    | -                        | 515,242               |
|                                    | <u>          </u>          | <u>          </u>        | <u>          </u>     |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>498,137</u></u>      | <u><u>-</u></u>          | <u><u>498,137</u></u> |

**12. TANGIBLE FIXED ASSETS**

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

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.

**Parochial Church Council of  
Christ Church, Purley**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2021**

**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 | <u>863</u>           | <u>792</u>           |
|                                | <u><b>13,056</b></u> | <u><b>16,696</b></u> |

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                              | 2021                | 2020                |
|------------------------------|---------------------|---------------------|
|                              | £                   | £                   |
| Accruals and deferred income | <u><b>1,578</b></u> | <u><b>1,500</b></u> |

**15. MOVEMENT IN FUNDS**

|                           | At 1/1/21             | Net<br>movement<br>in funds | At<br>31/12/21        |
|---------------------------|-----------------------|-----------------------------|-----------------------|
|                           | £                     | £                           | £                     |
| <b>Unrestricted funds</b> |                       |                             |                       |
| General fund              | 498,137               | (28,322)                    | 469,815               |
|                           | <u>498,137</u>        | <u>(28,322)</u>             | <u>469,815</u>        |
| <b>TOTAL FUNDS</b>        | <u><b>498,137</b></u> | <u><b>(28,322)</b></u>      | <u><b>469,815</b></u> |

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

|                           | Incoming<br>resources | Resources<br>expended | Movement<br>in funds   |
|---------------------------|-----------------------|-----------------------|------------------------|
|                           | £                     | £                     | £                      |
| <b>Unrestricted funds</b> |                       |                       |                        |
| General fund              | 312,610               | 340,932               | (28,322)               |
|                           | <u>312,610</u>        | <u>340,932</u>        | <u>(28,322)</u>        |
| <b>TOTAL FUNDS</b>        | <u><b>312,610</b></u> | <u><b>340,932</b></u> | <u><b>(28,322)</b></u> |

**Parochial Church Council of  
Christ Church, Purley**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2021**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                           | At 1/1/20<br>£ | Net<br>movement<br>in funds<br>£ | At<br>31/12/20<br>£ |
|---------------------------|----------------|----------------------------------|---------------------|
| <b>Unrestricted funds</b> |                |                                  |                     |
| General fund              | 515,242        | (17,105)                         | 498,137             |
|                           | <hr/>          | <hr/>                            | <hr/>               |
| <b>TOTAL FUNDS</b>        | <u>515,242</u> | <u>(17,105)</u>                  | <u>498,137</u>      |

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b> |                            |                            |                           |
| General fund              | 338,384                    | (355,489)                  | (17,105)                  |
|                           | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>        | <u>338,384</u>             | <u>(355,489)</u>           | <u>(17,105)</u>           |

**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).