

**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**

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for the year ended 31 December 2022**

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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.

Parochial Church Council of Christ Church, Purley

Report of the Trustees for the year ended 31 December 2022

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.

Parochial Church Council of Christ Church, Purley

Report of the Trustees for the year ended 31 December 2022

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

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

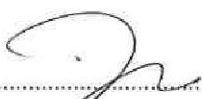
Great Warley

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					
Charitable	4	93,954	-	93,954	46,812
Investment income	3	4,419	-	4,419	1,565
Other income		<u>2,726</u>	<u>-</u>	<u>2,726</u>	<u>7,627</u>
Total		343,474	-	343,474	312,610
EXPENDITURE ON					
Charitable activities					
Charitable	5	373,060	-	373,060	339,126
Governance Costs		1,995	-	1,995	1,806
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total		375,055	-	375,055	340,932
NET EXPENDITURE		(31,581)	-	(31,581)	(28,322)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>469,815</u>	<u>-</u>	<u>469,815</u>	<u>498,137</u>
TOTAL FUNDS CARRIED FORWARD		<u>438,234</u>	<u>-</u>	<u>438,234</u>	<u>469,815</u>

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		<u>416,618</u>	<u>-</u>	<u>416,618</u>	<u>429,612</u>
		429,221	-	429,221	442,668
CREDITORS					
Amounts falling due within one year	14	<u>(11,925)</u>	<u>-</u>	<u>(11,925)</u>	<u>(1,578)</u>
NET CURRENT ASSETS		<u>417,296</u>	<u>-</u>	<u>417,296</u>	<u>441,090</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>438,234</u>	<u>-</u>	<u>438,234</u>	<u>469,815</u>
NET ASSETS		<u><u>438,234</u></u>	<u><u>-</u></u>	<u><u>438,234</u></u>	<u><u>469,815</u></u>
FUNDS	15				
Unrestricted funds				<u>438,234</u>	<u>469,815</u>
TOTAL FUNDS				<u><u>438,234</u></u>	<u><u>469,815</u></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd March 2023 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 2022

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 2022

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 2022

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	<u>-</u>	<u>5,250</u>
	<u>242,375</u>	<u>256,606</u>

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	<u>4,419</u>	<u>1,565</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 2022**

4. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
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	-
		<u>93,954</u>	<u>46,812</u>

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
	<u>298,572</u>	<u>20,000</u>	<u>56,483</u>	<u>375,055</u>

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

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

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	<u>7,787</u>	<u>8,558</u>
	<u>298,572</u>	<u>273,693</u>

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 2022**

7. GRANTS PAYABLE

	2022	2021
	£	£
Charitable grants	<u>20,000</u>	<u>20,000</u>

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	-
	<u>16,450</u>	<u>16,625</u>

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

	2022	2021
	£	£
Mission and charity giving (MCG)	<u>3,550</u>	<u>3,375</u>

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	<u>-</u>	<u>1,995</u>	<u>1,995</u>
	<u>54,488</u>	<u>1,995</u>	<u>56,483</u>

Parochial Church Council of Christ Church, Purley

Notes to the Financial Statements - continued for the year ended 31 December 2022

8. SUPPORT COSTS - continued

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

Parish office

	2022	2021
	Charitable	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	<u>87</u>	<u>97</u>
	<u>54,488</u>	<u>45,433</u>

Governance costs

	2022	2021
	Governance	Total
	Costs	activities
	£	£
Postage and stationery	353	180
Independent Examiner's fees	<u>1,642</u>	<u>1,626</u>
	<u>1,995</u>	<u>1,806</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. 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.

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

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

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
	<u>139,026</u>	<u>124,027</u>

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

	2022	2021
	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 (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	<u>7,627</u>	<u>-</u>	<u>7,627</u>
Total	312,610	-	312,610
EXPENDITURE ON			
Charitable activities			
Charitable	339,126	-	339,126
Governance Costs	1,806	-	1,806
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>340,932</u>	<u>-</u>	<u>340,932</u>
NET EXPENDITURE	(28,322)	-	(28,322)

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

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>498,137</u>	<u>-</u>	<u>498,137</u>

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	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2022	<u>10,000</u>	<u>69,636</u>	<u>11,268</u>	<u>90,904</u>
DEPRECIATION				
At 1 January 2022	-	52,292	9,887	62,179
Charge for year	-	6,604	1,183	7,787
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 December 2022	<u>-</u>	<u>58,896</u>	<u>11,070</u>	<u>69,966</u>
NET BOOK VALUE				
At 31 December 2022	<u>10,000</u>	<u>10,740</u>	<u>198</u>	<u>20,938</u>
At 31 December 2021	<u>10,000</u>	<u>17,344</u>	<u>1,381</u>	<u>28,725</u>

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.

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

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

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	<u>906</u>	<u>863</u>
	<u>12,603</u>	<u>13,056</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Accruals and deferred income	<u>11,925</u>	<u>1,578</u>

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
	<u>469,815</u>	<u>(31,581)</u>	<u>438,234</u>
TOTAL FUNDS	<u>469,815</u>	<u>(31,581)</u>	<u>438,234</u>

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)
	<u>343,474</u>	<u>375,055</u>	<u>(31,581)</u>
TOTAL FUNDS	<u>343,474</u>	<u>375,055</u>	<u>(31,581)</u>

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

**Notes to the Financial Statements - continued
for the year ended 31 December 2022**

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
	<u>498,137</u>	<u>(28,322)</u>	<u>469,815</u>
TOTAL FUNDS	<u>498,137</u>	<u>(28,322)</u>	<u>469,815</u>

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)
	<u>312,610</u>	<u>(340,932)</u>	<u>(28,322)</u>
TOTAL FUNDS	<u>312,610</u>	<u>(340,932)</u>	<u>(28,322)</u>

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).