

**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**

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for the year ended 31 December 2023**

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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.

Parochial Church Council of Christ Church, Purley

Report of the Trustees for the year ended 31 December 2023

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.

Parochial Church Council of Christ Church, Purley

Report of the Trustees for the year ended 31 December 2023

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.

Parochial Church Council of Christ Church, Purley

Report of the Trustees for the year ended 31 December 2023

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

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

**Report of the Trustees
for the year ended 31 December 2023**

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

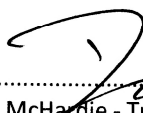
Great Warley

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
Date:

Parochial Church Council of Christ Church, Purley

Statement of Financial Activities for the year ended 31 December 2023

		Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
	Notes				
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		<u>3,995</u>	<u>-</u>	<u>3,995</u>	<u>2,726</u>
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		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total		375,768	-	375,768	375,055
NET EXPENDITURE		16,539	-	16,539	(31,581)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>438,234</u>	<u>-</u>	<u>438,234</u>	<u>469,815</u>
TOTAL FUNDS CARRIED FORWARD		<u>454,773</u>	<u>-</u>	<u>454,773</u>	<u>438,234</u>

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		<u>431,355</u>	<u>-</u>	<u>431,355</u>	<u>416,618</u>
		448,405	-	448,405	429,221
CREDITORS					
Amounts falling due within one year	14	(9,615)	-	(9,615)	(11,925)
NET CURRENT ASSETS		<u>438,790</u>	<u>-</u>	<u>438,790</u>	<u>417,296</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>454,773</u>	<u>-</u>	<u>454,773</u>	<u>438,234</u>
NET ASSETS		<u>454,773</u>	<u>-</u>	<u>454,773</u>	<u>438,234</u>
FUNDS	15				
Unrestricted funds				<u>454,773</u>	<u>438,234</u>
TOTAL FUNDS				<u>454,773</u>	<u>438,234</u>

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

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 2023

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.

Parochial Church Council of Christ Church, Purley

Notes to the Financial Statements - continued for the year ended 31 December 2023

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)	<u>4,759</u>	<u>3,350</u>
	<u>253,939</u>	<u>242,375</u>

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	<u>16,336</u>	<u>4,419</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 2023

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	<u>8,901</u>	<u>5,679</u>
		118,037	93,954
		<u><u>118,037</u></u>	<u><u>93,954</u></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	292,581	22,000	59,196	373,777
Governance Costs	-	-	1,991	1,991
	<u>292,581</u>	<u>22,000</u>	<u>61,187</u>	<u>375,768</u>

Parochial Church Council of Christ Church, Purley

Notes to the Financial Statements - continued for the year ended 31 December 2023

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
	<u>292,581</u>	<u>298,572</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 2023

7. GRANTS PAYABLE

	2023	2022
	£	£
Charitable grants	<u>22,000</u>	<u>20,000</u>

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
	<u>17,350</u>	<u>16,450</u>

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

	2023	2022
	£	£
Mission and charity giving (MCG)	<u>4,650</u>	<u>3,550</u>

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	<u>-</u>	<u>1,991</u>	<u>1,991</u>
	<u>59,196</u>	<u>1,991</u>	<u>61,187</u>

Parochial Church Council of Christ Church, Purley

Notes to the Financial Statements - continued for the year ended 31 December 2023

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	<u>136</u>	<u>87</u>
	<u>59,196</u>	<u>54,488</u>

Governance costs

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

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.

Parochial Church Council of Christ Church, Purley

Notes to the Financial Statements - continued for the year ended 31 December 2023

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
	<u>132,218</u>	<u>139,026</u>

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

	2023	2022
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 £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	<u>2,726</u>	<u>-</u>	<u>2,726</u>
Total	343,474	-	343,474
EXPENDITURE ON			
Charitable activities			
Charitable	373,060	-	373,060
Governance Costs	1,995	-	1,995
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>375,055</u>	<u>-</u>	<u>375,055</u>
NET EXPENDITURE	(31,581)	-	(31,581)

Parochial Church Council of Christ Church, Purley

Notes to the Financial Statements - continued for the year ended 31 December 2023

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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>438,234</u>	<u>-</u>	<u>438,234</u>

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	<u>-</u>	<u>1,757</u>	<u>-</u>	<u>1,757</u>
At 31 December 2023	<u>10,000</u>	<u>71,393</u>	<u>11,268</u>	<u>92,661</u>
DEPRECIATION				
At 1 January 2023	-	58,896	11,070	69,966
Charge for year	<u>-</u>	<u>6,514</u>	<u>198</u>	<u>6,712</u>
At 31 December 2023	<u>-</u>	<u>65,410</u>	<u>11,268</u>	<u>76,678</u>
NET BOOK VALUE				
At 31 December 2023	<u>10,000</u>	<u>5,983</u>	<u>-</u>	<u>15,983</u>
At 31 December 2022	<u>10,000</u>	<u>10,740</u>	<u>198</u>	<u>20,938</u>

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.

Parochial Church Council of Christ Church, Purley

Notes to the Financial Statements - continued for the year ended 31 December 2023

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	<u>5,576</u>	<u>906</u>
	<u>17,050</u>	<u>12,603</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	218	-
Accruals and deferred income	<u>9,397</u>	<u>11,925</u>
	<u>9,615</u>	<u>11,925</u>

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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>438,234</u>	<u>16,539</u>	<u>454,773</u>

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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>392,307</u>	<u>375,768</u>	<u>16,539</u>

Parochial Church Council of Christ Church, Purley

Notes to the Financial Statements - continued for the year ended 31 December 2023

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

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

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.