

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD

England & Wales · Charity number 1134038

Details

Other names	HOLY TRINITY & CHRIST CHURCH CHESTERFIELD
Status	Registered
Legal form	Previously excepted
Registered	2010-02-03
Register	View on the Charity Commission register

Contact

Address	31 Newbold Road Chesterfield S41 7PG
Phone	01246237679
Website	www.holytrinityandchristchurch.org

Activities

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

Activities: Regular public worship. Pastoral work. Conduct of funerals, weddings and baptisms. Teaching of Christianity. Taking of religious assemblies in schools. Provision of activities for senior citizens, children and other groups. Supporting charities and missions in the UK and overseas. Ecumenism. Providing a Community Centre for activities to benefit the whole community across a spread of ages.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£388,972	£312,026	-	-
2024-12-31	£136,851	£125,963	-	-
2023-12-31	£126,820	£151,177	-	-
2022-12-31	£93,132	£120,672	-	-
2021-12-31	£66,403	£87,889	-	-
2020-12-31	£80,427	£90,706	-	-

Trustees

Name	Role	Appointed
Rev Jill Catherine Hancock	Chair	2021-07-27
ANN RACHEL COOPER		
Christine Barley		2024-04-21
Doris Gould		2023-04-16
Dr JOHN WHIELDON THURSTAN		
Dr Shantha Stephnie Arumaiammal Tyler		2016-04-10
IVOR PATRICK ANTHONY LEIGH		
Jean Jones		2024-04-21
Jennifer Margaret Davies		2024-04-21
MRS MAGGIE MASTERS		
Marion Hilda Spencer		2024-04-21
PAULINE JANET LEIGH		
Susan Kathleen Deakin		2019-04-28
claire Thurstan		2022-03-27

Accounts

**PCC FINANCIAL STATEMENT FOR THE ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31.12.25**

The Parish of Holy Trinity and Christ Church has one Parochial Church Council which meets a minimum of 6 times a year. The Parish consists of 3 separate entities: the churches of Holy Trinity, Christ Church and the Parish Centre. Each has its own accounts but they are presented together for the purposes of the Annual Report and Financial Statements.

The Parish Treasurer, with the support of the PCC, receives and collates all financial information. A PCC member assists by dealing with the Income and Expenditure of Christ Church, which is then forwarded to the Treasurer. She also assisted with the Income and Expenditure of the Parish Centre until this was taken over by the Parish Centre Manager in September.

The Accounts are presented in an Income and Expenditure format.

Reserves Policy

It is PCC policy to try to maintain a balance on free reserves (net current assets) which equates to at least three months unrestricted payments. For each entity based on 2025 actual expenditure (not including special projects or major repairs) these are as follows:

Parish Centre: £17,715 Free reserves at year end: £48,460

Holy Trinity: £7,862 Free reserves at year end: £27,813*

Christ Church: £2,115 Free reserves at year end: £12,200

This is a total of £27,692. It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance of the free reserves at the year end was £88,473 (not including Restricted funds held).

*In addition a balance of £18,402 is held in a recoupment scheme for Holy Trinity by the Diocese of Derby.

Christ Church fundraising activities at the Christmas Fair raised £1,700 and Holy Trinity's various events raised £1,200. This was a welcome boost to funds. The George Stephenson Day raised £832.

The Parish sent £173 to Ashgate Hospice from the Christmas Card Appeal and £170 to the Bishop's Harvest Appeal. This was in addition to Holy Trinity's tithed giving of £3,540.

INCOME and EXPENDITURE

Holy Trinity was granted £120,000 from the Heritage Lottery Fund, with a further £4,800 from other sources, for a major project.

INCOME

Holy Trinity

Tax efficient giving was down by £5,000 though giving in response to special appeals was increased by £2,500.

Christ Church

Income increased by £868.

Parish Centre

Income from room hire increased by almost £7,000.

EXPENDITURE

Holy Trinity and Christ Church

Because of the poor financial situation at the end of 2024, the PCC agreed that though Holy Trinity had always paid the Diocesan Common Fund request in full, it was not possible to continue to do this and meet other vital costs. The financial situation at Christ Church meant that payment of its share in full was also not possible. As a result the Parish paid 39% of the request.

Parish Centre

Utility costs were almost £10,000 less than in 2024. £8,000 was paid to meet Health and Safety requirements in the building.

Maggie Masters

Treasurer

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 DECEMBER 2025

	Holy Trinity General £	Holy Trinity Restricted £	Christ Church General £	Parish Centre General £	2025 Total £	2024 Total £
INCOMING RESOURCES						
<i>Voluntary income</i>	2(a) 42,607.67	126,244.31	8,798.43	6,075.83	183,726.24	61,181.67
<i>Activities for generating funds</i>	2(b) 1,233.44		1,720.86		2,954.30	1,921.53
<i>Income from investments</i>	2(c) 1,502.99	796.74	133.93	1,826.89	4,260.55	3,772.02
<i>Church and Parish Centre activities</i>	2(d) 120,917.22	3,350.00	1,011.80	72,751.90	198,030.92	69,976.09
TOTAL INCOMING RESOURCES	<u>166,261.32</u>	<u>130,391.05</u>	<u>11,665.02</u>	<u>80,654.62</u>	<u>388,972.01</u>	<u>136,851.31</u>
RESOURCES EXPENDED						
<i>Cost of generating funds</i>	3(a) 6.08				6.08	2,985.00
<i>All mission giving and charitable grants and donations</i>	3(b) 3,540.00				3,540.00	120,553.39
<i>Church and parish centre activities</i>	3(c) 30,509.94	1,512.35	8,558.07	63,083.50	103,663.86	2,425.00
<i>Major capital expenditure</i>	3(d) 120,071.42	76,805.63		7,939.00	204,816.05	
TOTAL RESOURCES EXPENDED	<u>154,127.44</u>	<u>78,317.98</u>	<u>8,558.07</u>	<u>71,022.50</u>	<u>312,025.99</u>	<u>125,963.39</u>
NET INCOMING/(OUTGOING) RESOURCES TRANSFERS BETWEEN FUNDS	<u>12,133.88</u>	<u>52,073.07</u>	<u>3,106.95</u>	<u>9,632.12</u>	<u>76,946.02</u>	<u>10,887.92</u>
NET MOVEMENT IN FUNDS	<u>12,133.88</u>	<u>52,073.07</u>	<u>3,106.95</u>	<u>9,632.12</u>	<u>76,946.02</u>	<u>10,887.92</u>
FUND BALANCES BROUGHT FORWARD	<u>23,541.27</u>	<u>17,605.48</u>	<u>11,208.61</u>	<u>56,542.75</u>	<u>108,898.11</u>	<u>98,010.19</u>
FUND BALANCES CARRIED FORWARD	<u>35,675.15</u>	<u>69,678.55</u>	<u>14,315.56</u>	<u>66,174.87</u>	<u>185,844.13</u>	<u>108,898.11</u>

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD

BALANCE SHEET at 31 DECEMBER 2025

	Holy Trinity General £	Holy Trinity Restricted £	Christ Church General £	Parish Centre General £	2025 Total £	2024 Total £
FIXED ASSETS						
Tangible fixed assets					2,377.12	2,644.91
Investment assets - held by Derby Diocese	Note 4 5	18,402.22	897.96	1,479.16	18,402.22	17,605.48
CURRENT ASSETS						
Cash at bank and In hand		18,402.22	897.96	1,479.16	20,779.34	20,250.39
	35,675.15	51,276.33	13,417.60	64,695.71	165,064.79	88,647.72
CREDITORS PAYABLE WITHIN ONE YEAR						
					165,064.79	88,647.72
NET CURRENT ASSETS						
	35,675.15	51,276.33	13,417.60	64,695.71	165,064.79	88,647.72
NET ASSETS						
	35,675.15	69,678.55	14,315.56	66,174.87	185,844.13	108,898.11
FUNDS						
	35,675.15	69,678.55	14,315.56	66,174.87	185,844.13	108,898.11

The Financial Statements were approved by the Parochial Church Council on DATE 19/3/2025 and are signed on its behalf by



Rev Jill Hancock, Chair of the Parochial Church Council

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2025

1 ACCOUNTING POLICIES

a. Basis of accounting

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2015).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions and fixed assets of the PCC but excluding debtors and creditors as the financial statements are prepared on a cash accounting basis. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

b. Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

c. Incoming resources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable, and its ultimate receipt by the PCC is reasonably certain.

Income from the letting of church premises is recognised when the income is received.

Interest entitlements are accounted for when credited. Tax recoverable on such income is recognised in the same accounting year.

d. Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

e. Fixed assets

The diocesan parish share is accounted for when paid.

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011. Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory. For inalienable property acquired prior to 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2001 have been capitalised to be depreciated in the accounts over their currently anticipated useful economic life on a straight-line basis. All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of moveable church furnishings is written off. From 1 January 2003 other equipment is depreciated on a straight line basis over 4 years. Individual items of equipment with a cost of £1,000 or less are written off when the asset is acquired.

f. Investments

Investments are valued at market value at 31 December.

g. Current assets

Amounts owing to the PCC at 31 December are not shown as debtors as income is reflected on a cash basis.

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2025

	Holy Trinity General £	Holy Trinity Restricted £	Christ Church General £	Parish Centre General £	2025 Total £	2024 Total £
2 INCOMING RESOURCES						
2(a) <i>Voluntary income</i>						
Planned giving:						
Tax efficient giving	25,873.75	35.00	3,734.00		29,642.75	34,460.46
Other planned giving	3,061.00		328.75		3,389.75	3,385.00
Other collections at services	3,913.68		1,752.78		5,666.46	5,825.83
Non-recurring giving (inc special appeals)	1,243.90	1,356.62	1,575.04		4,251.39	1,974.43
Tax recovered through gift aid	8,515.34	50.19	1,272.86		9,838.39	7,900.95
Recurring grants and legacies			135.00		6,135.00	6,835.00
Non-recurring grants and legacies		124,802.50		6,000.00	124,802.50	1,000.00
	<u>42,607.67</u>	<u>126,244.31</u>	<u>8,798.43</u>	<u>6,075.83</u>	<u>183,726.24</u>	<u>61,181.67</u>
2(b) <i>Activities for generating funds</i>						
Income from fundraising activities	1,233.44		1,720.86		2,954.30	1,921.53
	<u>1,233.44</u>		<u>1,720.86</u>		<u>2,954.30</u>	<u>1,921.53</u>
2(c) <i>Income from investments</i>						
Dividends						
Interest	1,502.99	796.74	133.93	1,826.89	4,260.55	3,772.02
	<u>1,502.99</u>	<u>796.74</u>	<u>133.93</u>	<u>1,826.89</u>	<u>4,260.55</u>	<u>3,772.02</u>
2(d) <i>Church and Parish Centre activities</i>						
Statutory fees retained by the PCC	307.38		919.00		1,226.38	1,077.00
Income from trading	192.84		64.00		72,965.74	66,314.35
VAT recovered						
Other incoming resources inc. net agency receipts	120,417.00	3,350.00	28.80	43.00	123,838.80	2,584.74
	<u>120,917.22</u>	<u>3,350.00</u>	<u>1,011.80</u>	<u>72,751.90</u>	<u>198,030.92</u>	<u>69,976.09</u>

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2025

	Holy Trinity General £	Holy Trinity Restricted £	Christ Church General £	Parish Centre General £	2025 Total £	2024 Total £
3 RESOURCES USED						
3(a) <i>Cost of generating funds</i>	6.08				6.08	
<i>Cost of activities and events</i>	6.08				6.08	
3(b) <i>All mission giving and charitable grants and donations</i>						
<i>Grants and donations</i>	3,540.00				3,540.00	2,985.00
	3,540.00				3,540.00	2,985.00
3(c) <i>Church and parish centre activities</i>						
<i>Parish share paid to Diocese</i>	12,000.00		3,100.00		15,100.00	31,736.00
<i>Salaries/honoraria/fees/clergy expenses</i>	351.51		66.86	41,550.47	41,968.84	36,793.98
<i>Expenses and administration</i>			103.44	164.35	267.79	330.62
<i>Mission and evangelism costs</i>		43.48	125.50		392.58	1,670.34
<i>Church running expenses</i>	223.60	1,468.87	3,673.66	13,047.18	31,720.90	26,809.17
<i>Church utility bills</i>	13,531.19			7,511.41	10,781.27	21,143.86
<i>Costs of trading</i>	3,289.86		158.61	30.00	776.53	889.60
<i>Governance costs</i>	587.92		305.00	300.00	957.00	900.00
<i>Other outgoing resources inc. net agency payments</i>	352.00		1,025.00	480.09	1,698.95	279.82
	193.86		8,568.07	63,083.50	103,663.86	120,553.39
	30,509.94	1,512.35				
3(d) <i>Major capital expenditure</i>						
<i>Major repairs to church building inc decoration</i>	33.09	76,805.63		7,939.00	7,972.09	2,425.00
<i>New building work</i>	120,038.33	76,805.63		7,939.00	196,843.96	
	120,071.42				204,816.05	2,425.00

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2025

	Office Equipment £	Computer Equipment £	Kitchen Equipment £	Cleaning Equipment £	Furnishings £	2025 Total £	2024 Total £
4							
FIXED ASSETS							
Cost at 1st January 2025	22,192.41	41,323.99	3,847.63	614.91	50.00	68,028.94	68,028.94
Additions during the year							
Disposals during the year							
Cost at 31st December 2025	22,192.41	41,323.99	3,847.63	614.91	50.00	68,028.94	68,028.94
Depreciation at 1st January 2025	20,311.13	41,323.99	3,087.67	614.91	50.00	65,387.70	65,090.14
Depreciation Charge for the year	211.94		85.62			297.56	297.56
Depreciation disposal during the year							
Depreciation at 31st December 2025	20,523.07	41,323.99	3,173.29	614.91	50.00	65,685.26	65,387.70
Net Book Value at 31st December 2025	1,669.34	-	674.34	-	-	2,343.68	2,641.24

5 HOLY TRINITY - RESTRICTED FUND INVESTMENT ASSETS

Held by Derby Diocesan Board of Finance as Custodian Trustee

Darwin Avenue proceeds						18,402.22	17,605.48
						18,402.22	17,605.48

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2025

	2025	2024
6 STAFF COSTS	Total	Total
Wages, salaries and national insurance	41,550.47	36,548.48
Average number of employees	5	5

7 RELATED PARTY TRANSACTIONS

Payments were made to members of the Parochial Church Council to reimburse expenditure - where evidenced by receipts - incurred on behalf of, and with the prior authority of, the Parochial Church Council. Where such payments are made, the Parochial Church Council and Parish Centre Management Committee are satisfied that the charges are at market rates or below and they are satisfied that they could not have obtained better rates.

Parish of Holy Trinity and Christ Church, Chesterfield

**Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31st December 2025**

PAROCHIAL CHURCH COUNCIL OF
HOLY TRINITY AND CHRIST CHURCH, CHESTERFIELD
ACCOUNTS for the year ended 31st DECEMBER 2025

INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL
OF HOLY TRINITY AND CHRIST CHURCH, CHESTERFIELD

I report on the Accounts of the Church for the year ended 31st December 2025 which are set out on pages 1 to 7 and have been prepared in accordance with the accounting policies set out in note 1 to the Accounts.

Respective responsibilities

As described in note 1, the Parochial Church Council is responsible for the preparation of the Accounts. The Council consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to examine the Accounts under section 145 of the 2011 Act and to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Parochial Church Council 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 Council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the Accounts.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act, and
- to prepare Accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



Mr. A. K. Fawbert, F.C.A.
for Fawbert Adams
Chartered Accountants
43 Clarence Road
Chesterfield
S40 1LQ

1 April 2026

Accounts

**PCC FINANCIAL STATEMENT FOR THE ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31.12.24**

The Parish of Holy Trinity and Christ Church has one Parochial Church Council which meets a minimum of 6 times a year. The Parish consists of 3 separate entities: the churches of Holy Trinity, Christ Church and the Parish Centre. Each has its own accounts but they are presented together for the purposes of the Annual Report and Financial Statements.

The Parish Treasurer, with the support of the PCC, receives and collates all financial information. A PCC member who is on the Management Committee of the Parish Centre assists by dealing with the Income and Expenditure of the Parish Centre and also of Christ Church, which is then forwarded to the Treasurer.

The Accounts are presented in an Income and Expenditure format.

The Parish raised a total of £904 for Hope House from the Harvest Appeal, George Stephenson Day and 2023 Christmas Card Appeal, £89 for the Food Bank, £320 for W.O.R.T.H. from the George Stephenson Day and donated £50 to the Ragged School to help with their flood damage costs. This is in addition to Holy Trinity's tithed giving to missions (£2,985).

Reserves Policy

It is PCC policy to try to maintain a balance on free reserves (net current assets) which equates to at least three months unrestricted payments. For each entity based on 2024 actual expenditure (not including special projects or major repairs) these are as follows:

Parish Centre: £16,105 Free reserves at year end: £35,830*

Holy Trinity: £13,367 Free reserves at year end: £234**

Christ Church: £1,410 Free reserves at year end: £9,800

This is a total of £30,882. It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance of the free reserves at the year end was £45,864 which is higher than this target.

**A balance of £17,605 in the restricted fund at Holy Trinity is held in a recoupment scheme by the Diocese of Derby. In addition Holy Trinity was holding £9,940 restricted for special projects.

INCOME and EXPENDITURE

Income was higher by £10,000 in 2024 and expenditure was £25,213 lower than in 2023. This results in a Parish underspend of £10,000.

INCOME

Holy Trinity

Compared with 2023 Income was up by £1,417. £6,500 was received from grants. The PCC agreed that fundraising events were needed for special projects and £1,211 was raised to buy a Sound System.

Christ Church

Income decreased by £603. Though tax efficient giving went up by £276 other planned giving was down by £538

Parish Centre

Income from room hire increased by over £14,000.

EXPENDITURE

Holy Trinity and Christ Church

Holy Trinity paid their share of the Common Fund request in full. Christ Church began paying their share at a reduced rate of £1,000 in April. They began paying their share of Parish costs again in September with Holy Trinity meeting all Parish costs until then. Utility costs at Holy Trinity were down by almost £1,700 thanks to better heating control. £3,000 was transferred from Holy Trinity's CCLA Deposit Account to cover a shortfall in Income v Expenditure.

Parish Centre

A change of energy provider resulted in Utilities costs being reduced by £6,480. Salary costs were up by £2,120.

Maggie Masters

Treasurer

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 DECEMBER 2024

	Note	Holy Trinity General £	Holy Trinity Restricted £	Christ Church General £	Parish Centre General £	2024 Total £	2023 Total £
INCOMING RESOURCES							
<i>Voluntary income</i>	2(a)	51,387.46	0.00	9,754.21	40.00	61,181.67	64,117.71
<i>Activities for generating funds</i>	2(b)	1,211.00	0.00	425.53	285.00	1,921.53	1,180.60
<i>Income from investments</i>	2(c)	787.65	887.37	117.38	1,979.62	3,772.02	3,024.73
<i>Church and Parish Centre activities</i>	2(d)	3,613.90	0.00	500.60	65,861.59	69,976.09	58,497.19
TOTAL INCOMING RESOURCES		<u>57,000.01</u>	<u>887.37</u>	<u>10,797.72</u>	<u>68,166.21</u>	<u>136,851.31</u>	<u>126,820.23</u>
RESOURCES EXPENDED							
<i>Cost of generating funds</i>	3(a)	0.00	0.00	0.00	0.00	0.00	0.00
<i>All mission giving and charitable grants and donations</i>	3(b)	2,985.00	0.00	0.00	0.00	2,985.00	1,894.05
<i>Church and parish centre activities</i>	3(c)	50,483.85	0.00	5,647.51	64,422.03	120,553.39	140,980.67
<i>Major capital expenditure</i>	3(d)	2,425.00	0.00	0.00	0.00	2,425.00	8,302.00
TOTAL RESOURCES EXPENDED		<u>55,893.85</u>	<u>0.00</u>	<u>5,647.51</u>	<u>64,422.03</u>	<u>125,963.39</u>	<u>151,176.72</u>
NET INCOMING/(OUTGOING) RESOURCES		1,106.16	887.37	5,150.21###	3,744.18###	10,887.92	(24,356.49)
TRANSFERS BETWEEN FUNDS				0.00		0.00	0.00
NET MOVEMENT IN FUNDS		<u>1,106.16</u>	<u>887.37</u>	<u>5,150.21</u>	<u>3,744.18</u>	<u>10,887.92</u>	<u>(24,356.49)</u>
FUND BALANCES BROUGHT FORWARD		22,435.11	16,718.11	6,058.40	52,798.57	98,010.19	122,366.68
FUND BALANCES CARRIED FORWARD		<u>23,541.27</u>	<u>17,605.48</u>	<u>11,208.61</u>	<u>56,542.75</u>	<u>108,898.11</u>	<u>98,010.19</u>

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD

BALANCE SHEET at 31 DECEMBER 2024

		Holy Trinity General £	Holy Trinity Restricted £	Christ Church General £	Parish Centre General £		2024 Total £	2023 Total £
FIXED ASSETS	Note							
Tangible fixed assets	4			1,001.40	1,643.51		2,644.91	2,975.53
Investment assets - held by Derby Diocese	5		17,605.48				17,605.48	16,718.11
		<u>0.00</u>	<u>17,605.48</u>	<u>1,001.40</u>	<u>1,643.51</u>	0.00	<u>20,250.39</u>	<u>19,693.64</u>
CURRENT ASSETS								
Cash at bank and in hand		23,541.27		10,207.21	54,899.24		88,647.72	78,316.55
		<u>23,541.27</u>	<u>0.00</u>	<u>10,207.21</u>	<u>54,899.24</u>	0.00	<u>88,647.72</u>	<u>78,316.55</u>
CREDITORS PAYABLE WITHIN ONE YEAR								
NET CURRENT ASSETS		<u>23,541.27</u>	<u>0.00</u>	<u>10,207.21</u>	<u>54,899.24</u>		<u>88,647.72</u>	<u>78,316.55</u>
NET ASSETS		<u>23,541.27</u>	<u>17,605.48</u>	<u>11,208.61</u>	<u>56,542.75</u>	0.00	<u>108,898.11</u>	<u>98,010.19</u>
FUNDS		<u>23,541.27</u>	<u>17,605.48</u>	<u>11,208.61</u>	<u>56,542.75</u>	0.00	<u>108,898.11</u>	<u>98,010.19</u>
		0.00	0.00	0.00	0.00	0.00	0.00	0.00
The Financial Statements were approved by the Parochial Church Council on DATE and are signed on its behalf by								

Rev Jill Hancock, Chair of the Parochial Church Council

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2024

1 ACCOUNTING POLICIES

a. Basis of accounting

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2015).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions and fixed assets of the PCC but excluding debtors and creditors as the financial statements are prepared on a cash accounting basis. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

b. Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC.

Funds designated for a particular purpose by the PCC are also unrestricted.

c. Incoming resources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable, and its ultimate receipt by the PCC is reasonably certain.

Income from the letting of church premises is recognised when the income is received.

Interest entitlements are accounted for when credited. Tax recoverable on such income is recognised in the same accounting year.

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

d. Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

The diocesan parish share is accounted for when paid.

e. Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011. Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory. For inalienable property acquired prior to 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2001 have been capitalised to be depreciated in the accounts over their currently anticipated useful economic life on a straight-line basis. All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings is written off. From 1 January 2003 other equipment is depreciated on a straight line basis over 4 years. Individual items of equipment with a cost of £1,000 or less are written off when the asset is acquired.

f. Investments

Investments are valued at market value at 31 December.

g. Current assets

Amounts owing to the PCC at 31 December are not shown as debtors as income is reflected on a cash basis.

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2024

	Holy Trinity General £	Holy Trinity Restricted £	Christ Church General £	Parish Centre General £	2024 Total £	2023 Total £
2 INCOMING RESOURCES						
2(a) <i>Voluntary income</i>						
Planned giving:						
Tax efficient giving	30,874.46		3,586.00		34,460.46	27,356.07
Other planned giving	3,091.00		294.00		3,385.00	4,174.44
Other collections at services	3,774.42		2,051.41		5,825.83	3,648.75
Non-recurring giving (inc special appeals)	460.62		1,473.81	40.00	1,974.43	1,151.90
Tax recovered through gift aid	6,686.96		1,213.99		7,900.95	7,683.55
Recurring grants and legacies	6,500.00		135.00		6,635.00	12,995.00
Non-recurring grants and legacies			1,000.00		1,000.00	7,108.00
	<u>51,387.46</u>	<u>0.00</u>	<u>9,754.21</u>	<u>40.00</u>	<u>61,181.67</u>	<u>64,117.71</u>
2(b) <i>Activities for generating funds</i>						
Income from fundraising activities	1,211.00		425.53	285.00	1,921.53	1,180.60
	<u>1,211.00</u>	<u>0.00</u>	<u>425.53</u>	<u>285.00</u>	<u>1,921.53</u>	<u>1,180.60</u>
2(c) <i>Income from investments</i>						
Dividends					0.00	
Interest	787.65	887.37	117.38	1,979.62	3,772.02	3,024.73
					0.00	
					0.00	0
	<u>787.65</u>	<u>887.37</u>	<u>117.38</u>	<u>1,979.62</u>	<u>3,772.02</u>	<u>3,024.73</u>
2(d) <i>Church and Parish Centre activities</i>						
Statutory fees retained by the PCC	829.00		248.00		1,077.00	2,183.00
Income from trading	325.90		252.60	65,735.85	66,314.35	51,833.75
VAT recovered	0.00				0.00	0.00
Other incoming resources inc. net agency receipts	2,459.00			125.74	2,584.74	4,480.44
	<u>3,613.90</u>	<u>0.00</u>	<u>500.60</u>	<u>65,861.59</u>	<u>69,976.09</u>	<u>58,497.19</u>

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2024

	Holy Trinity General £	Holy Trinity Restricted £	Christ Church General £	Parish Centre General £	2024 Total £	2023 Total £
3 RESOURCES USED						
3(a) <i>Cost of generating funds</i>						
Cost of activities and events	0.00	0.00	0.00	0.00	0.00	0.00
3(b) <i>All mission giving and charitable grants and donations</i>						
Grants and donations	2,985.00				2,985.00	1,894.05
	2,985.00	0.00	0.00	0.00	2,985.00	1,894.05
3(c) <i>Church and parish centre activities</i>						
Parish share paid to Diocese	29,936.00		1,800.00		31,736.00	38,036.00
Salaries/honoraria/fees/clergy expenses	205.50		40.00	36,548.48	36,793.98	35,130.97
Expenses and administration			148.00	182.62	330.62	330.62
Mission and evangelism costs	1,584.92		85.42		1,670.34	3,015.57
Church running expenses	13,651.63		3,252.39	9,905.15	26,809.17	32,448.18
Church utility bills	3,766.08			17,377.78	21,143.86	29,310.42
Costs of trading	759.90		21.70	108.00	889.60	870.10
Governance costs	300.00		300.00	300.00	900.00	1,715.00
Other outgoing resources inc. net agency payments	279.82				279.82	123.81
	50,483.85	0.00	5,647.51	64,422.03	120,553.39	140,980.67
3(d) <i>Major capital expenditure</i>						
Major repairs to church building inc decoration	2,425.00				2,425.00	8,302.00
New building work					0.00	0.00
	2,425.00	0.00	0.00	0.00	2,425.00	8,302.00

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2024

	Office Equipment £	Computer Equipment £	Kitchen Equipment £	Cleaning Equipment £	Furnishings £	2024 Total £	2023 Total £
4 FIXED ASSETS							
Cost at 1st January 2024	22,192.41	41,323.99	3,847.63	614.91	50.00	68,028.94	68,028.94
Additions during the year						0.00	0.00
Disposals during the year						0.00	0.00
Cost at 31st December 2024	<u>22,192.41</u>	<u>41,323.99</u>	<u>3,847.63</u>	<u>614.91</u>	<u>50.00</u>	<u>68,028.94</u>	<u>68,028.94</u>
Depreciation at 1st January 2024	20,099.19	41,323.99	3,002.05	614.91	50.00	65,090.14	64,722.79
Depreciation Charge for the year	211.94		85.62			297.56	367.35
Depreciation disposal during the year						0.00	0.00
Depreciation at 31st December 2024	<u>20,311.13</u>	<u>41,323.99</u>	<u>3,087.67</u>	<u>614.91</u>	<u>50.00</u>	<u>65,387.70</u>	<u>65,090.14</u>
Net Book Value at 31st December 2024	<u>1,881.28</u>	<u>-</u>	<u>759.96</u>	<u>-</u>	<u>-</u>	<u>2,641.24</u>	<u>2,938.80</u>
5 HOLY TRINITY - RESTRICTED FUND INVESTMENT ASSETS						£	£
Held by Derby Diocesan Board of Finance as Custodian Trustee						0.00	0.00
Darwin Avenue proceeds						17,605.48	16,718.11
						<u>17,605.48</u>	<u>16,718.11</u>

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2024

	2024 Total	2023 Total
6 STAFF COSTS		
Wages, salaries and national insurance	<u>36,548.48</u>	<u>34,247.57</u>
Average number of employees	<u>5</u>	<u>5</u>

7 RELATED PARTY TRANSACTIONS

Payments were made to members of the Parochial Church Council to reimburse expenditure - where evidenced by receipts - incurred on behalf of, and with the prior authority of, the Parochial Church Council. Where such payments are made, the Parochial Church Council and Parish Centre Management Committee are satisfied that the charges are at market rates or below and they are satisfied that they could not have obtained better rates.

Parish of Holy Trinity and Christ Church, Chesterfield

**Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31st December 2024**

PAROCHIAL CHURCH COUNCIL OF
HOLY TRINITY AND CHRIST CHURCH, CHESTERFIELD
ACCOUNTS for the year ended 31st DECEMBER 2024

INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL
OF HOLY TRINITY AND CHRIST CHURCH, CHESTERFIELD

I report on the Accounts of the Church for the year ended 31st December 2024 which are set out on pages 1 to 7 and have been prepared in accordance with the accounting policies set out in note 1 to the Accounts.

Respective responsibilities

As described in note 1, the Parochial Church Council is responsible for the preparation of the Accounts. The Council consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to examine the Accounts under section 145 of the 2011 Act and to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Parochial Church Council 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 Council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the Accounts.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act, and
- to prepare Accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



Mr. A. K. Fawbert, F.C.A.
for Fawbert Adams
Chartered Accountants
43 Clarence Road
Chesterfield
S40 1LQ

13 March 2024

Accounts

**PCC FINANCIAL STATEMENT FOR THE ANNUAL ACCOUNTS
FOR THE YEAR ENDED 31.12.23**

The Parish of Holy Trinity and Christ Church has one Parochial Church Council which meets a minimum of 6 times a year. The Parish consists of 3 separate entities: the churches of Holy Trinity, Christ Church and the Parish Centre. Each has its own accounts but they are presented together for the purposes of the Annual Report and Financial Statements.

The Parish Treasurer, with the support of the PCC, receives and collates all financial information. A PCC member who is on the Management Committee of the Parish Centre assists by dealing with the Income and Expenditure of the Parish Centre and also of Christ Church, which is then forwarded to the Treasurer.

The Accounts are presented in an Income and Expenditure format.

The Parish raised £242 for the Tear Fund, £651 for the Food Bank, in excess of £479 for the Bishop's Harvest appeal and donated £110 to the Gideons.

Reserves Policy

It is PCC policy to try to maintain a balance on free reserves (net current assets) which equates to at least three months unrestricted payments. For each entity based on 2023 actual expenditure (not including special projects or major repairs) these are as follows:

*Parish Centre: £15,646 Free reserves at year end: £52,799
Holy Trinity: £14,330 Free reserves at year end: £22,435
Christ Church: £2,217 Free reserves at year end: £6,058

This is a total of £32,193 It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance of the free reserves at the year end was £81,292 which is higher than this target.

A balance of £16,718 in the restricted fund at Holy Trinity is held in a recoupment scheme by the Diocese of Derby.

*In addition provision is made for any redundancy payments which may become liable. This would currently be £5,306

INCOME and EXPENDITURE

Income was higher by £33,209 in 2023 as recovery from the Covid pandemic continued. However, this was counterbalanced by the fact that expenditure was £30,500 higher than in 2022. This results in a Parish overspend of £24,836.

INCOME

Holy Trinity

Compared with 2022 Income was up by £6,053. £12,860 was received from grants and legacies.

Christ Church

Income decreased by £650. Though tax efficient giving went up by £600 other planned giving was down by £740

Parish Centre

Income went up by £27,980 with income from room hire increasing by over £20,000.

EXPENDITURE

Holy Trinity and Christ Church

Holy Trinity paid their share of the Common Fund request in full though it was agreed that it was no longer viable for Christ Church to pay their share for the last 4 months of the year. In addition it was agreed that Holy Trinity would bear all parish expenditure costs. The continued emphasis on mission and evangelism activities increased by £1,780 on 2022. Utility costs were a big drain on finances at Holy Trinity and were up by £3,130. Holy Trinity's general expenditure was up by £17,252 though Christ Church's was down by £3,262 due to the reasons described above. £10,000 was transferred from Holy Trinity's CCLA account to cover a shortfall.

Parish Centre

Increased use of the centre was reflected in the running costs, particularly in Utilities which were £13,372 higher. Salary costs were down by £350 (2022 figures were inflated due to the payment of pension arrears). A further £20,000 was transferred from the CCLA investment account to cover shortfalls in Income v Expenditure.

Maggie Masters

Treasurer

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 DECEMBER 2023

	Note	Holy Trinity General £	Holy Trinity Restricted £	Christ Church General £	Parish Centre General £	2023 Total £	2022 Total £
INCOMING RESOURCES							
<i>Voluntary income</i>	2(a)	49,970.55		7,039.16	7,108.00	64,117.71	55,596.65
<i>Activities for generating funds</i>	2(b)			1,180.60		1,180.60	983.70
<i>Income from investments</i>	2(c)	952.30	519.16	42.17	1,511.10	3,024.73	1,177.07
<i>Church and Parish Centre activities</i>	2(d)	4,991.78		1,178.15	52,327.26	58,497.19	35,374.92
TOTAL INCOMING RESOURCES		<u>55,914.63</u>	<u>519.16</u>	<u>9,440.08</u>	<u>60,946.36</u>	<u>126,820.23</u>	<u>93,132.34</u>
RESOURCES EXPENDED							
<i>Cost of generating funds</i>	3(a)						
<i>All mission giving and charitable grants and donations</i>	3(b)	1,894.05				1,894.05	2,880.00
<i>Church and parish centre activities</i>	3(c)	64,973.77		8,868.99	67,137.91	140,980.67	111,738.23
<i>Major capital expenditure</i>	3(d)	3,750.00			4,552.00	8,302.00	6,054.00
TOTAL RESOURCES EXPENDED		<u>70,617.82</u>	<u></u>	<u>8,868.99</u>	<u>71,689.91</u>	<u>151,176.72</u>	<u>120,672.23</u>
NET INCOMING/(OUTGOING) RESOURCES		(14,703.19)	519.16	571.09	(10,743.55)	(24,356.49)	(27,539.89)
TRANSFERS BETWEEN FUNDS							
NET MOVEMENT IN FUNDS		<u>(14,703.19)</u>	<u>519.16</u>	<u>571.09</u>	<u>(10,743.55)</u>	<u>(24,356.49)</u>	<u>(27,539.89)</u>
FUND BALANCES BROUGHT FORWARD		37,138.30	16,198.95	5,487.31	63,542.12	122,366.68	149,906.57
FUND BALANCES CARRIED FORWARD		<u>22,435.11</u>	<u>16,718.11</u>	<u>6,058.40</u>	<u>52,798.57</u>	<u>98,010.19</u>	<u>122,366.68</u>

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD

BALANCE SHEET at 31 DECEMBER 2023

		Holy Trinity General £	Holy Trinity Restricted £	Christ Church General £	Parish Centre General £	2023 Total £	2022 Total £
FIXED ASSETS	Note						
Tangible fixed assets	4			1,149.40	1,826.13	2,975.53	3,306.15
Investment assets - held by Derby Diocese	5		16,718.11			16,718.11	16,198.95
		<u> </u>	<u>16,718.11</u>	<u>1,149.40</u>	<u>1,826.13</u>	<u>19,693.64</u>	<u>19,505.10</u>
CURRENT ASSETS							
Cash at bank and in hand		22,435.11		4,909.00	50,972.44	78,316.55	102,861.58
		<u>22,435.11</u>	<u> </u>	<u>4,909.00</u>	<u>50,972.44</u>	<u>78,316.55</u>	<u>102,861.58</u>
CREDITORS PAYABLE WITHIN ONE YEAR							
NET CURRENT ASSETS		<u>22,435.11</u>	<u> </u>	<u>4,909.00</u>	<u>50,972.44</u>	<u>78,316.55</u>	<u>102,861.58</u>
NET ASSETS		<u>22,435.11</u>	<u>16,718.11</u>	<u>6,058.40</u>	<u>52,798.57</u>	<u>98,010.19</u>	<u>122,366.68</u>
FUNDS		<u>22,435.11</u>	<u>16,718.11</u>	<u>6,058.40</u>	<u>52,798.57</u>	<u>98,010.19</u>	<u>122,366.68</u>

The Financial Statements were approved by the Parochial Church Council on DATE
and are signed on its behalf by

Rev Jill Hancock, Chair of the Parochial Church Council

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2023

1 ACCOUNTING POLICIES

a. Basis of accounting

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b. Funds

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Funds designated for a particular purpose by the PCC are also unrestricted.

c. Incoming resources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable, and its ultimate receipt by the PCC is reasonably certain.

Income from the letting of church premises is recognised when the income is received.

Interest entitlements are accounted for when credited. Tax recoverable on such income is recognised in the same accounting year.

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

d. Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

The diocesan parish share is accounted for when paid.

e. Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011. Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory. For inalienable property acquired prior to 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2001 have been capitalised to be depreciated in the accounts over their currently anticipated useful economic life on a straight-line basis. All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings is written off. From 1 January 2003 other equipment is depreciated on a straight line basis over 4 years. Individual items of equipment with a cost of £1,000 or less are written off when the asset is acquired.

f. Investments

Investments are valued at market value at 31 December.

g. Current assets

Amounts owing to the PCC at 31 December are not shown as debtors as income is reflected on a cash basis.

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2023

	Holy Trinity General £	Holy Trinity Restricted £	Christ Church General £	Parish Centre General £	2023 Total £	2022 Total £
2 INCOMING RESOURCES						
2(a) <i>Voluntary income</i>						
Planned giving:						
Tax efficient giving	24,046.07		3,310.00		27,356.07	26,969.88
Other planned giving	3,342.04		832.40		4,174.44	4,652.99
Other collections at services	2,678.09		970.66		3,648.75	2,175.46
Non-recurring giving (inc special appeals)	355.70		796.20		1,151.90	2,505.00
Tax recovered through gift aid	6,688.65		994.90		7,683.55	7,658.32
Recurring grants and legacies	12,860.00		135.00		12,995.00	135.00
Non-recurring grants and legacies				7,108.00	7,108.00	11,500.00
	<u>49,970.55</u>		<u>7,039.16</u>	<u>7,108.00</u>	<u>64,117.71</u>	<u>55,596.65</u>
2(b) <i>Activities for generating funds</i>						
Income from fundraising activities			1,180.60		1,180.60	983.70
			<u>1,180.60</u>		<u>1,180.60</u>	<u>983.70</u>
2(c) <i>Income from investments</i>						
Dividends						1,177.07
Interest	952.30	519.16	42.17	1,511.10	3,024.73	
	<u>952.30</u>	<u>519.16</u>	<u>42.17</u>	<u>1,511.10</u>	<u>3,024.73</u>	<u>1,177.07</u>
2(d) <i>Church and Parish Centre activities</i>						
Statutory fees retained by the PCC	1,896.00		287.00		2,183.00	2,580.00
Income from trading	407.00		121.55	51,305.20	51,833.75	32,174.27
VAT recovered						
Other incoming resources inc. net agency receipts	2,688.78		769.60	1,022.06	4,480.44	620.65
	<u>4,991.78</u>		<u>1,178.15</u>	<u>52,327.26</u>	<u>58,497.19</u>	<u>35,374.92</u>

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2023

	Holy Trinity General £	Holy Trinity Restricted £	Christ Church General £	Parish Centre General £	2023 Total £	2022 Total £
3 RESOURCES USED						
3(a) <i>Cost of generating funds</i> Cost of activities and events						
3(b) <i>All mission giving and charitable grants and donations</i> Grants and donations	1,894.05 <u>1,894.05</u>				1,894.05 <u>1,894.05</u>	2,880.00 <u>2,880.00</u>
3(c) <i>Church and parish centre activities</i>						
Parish share paid to Diocese	32,758.80		5,277.20		38,036.00	35,093.00
Salaries/honoraria/fees/clergy expenses	851.35		32.05	34,247.57	35,130.97	34,882.66
Expenses and administration			127.71	202.91	330.62	523.30
Mission and evangelism costs	2,880.00		135.57		3,015.57	1,231.92
Church running expenses	21,189.76		2,842.48	8,415.94	32,448.18	24,449.37
Church utility bills	5,446.74			23,863.68	29,310.42	12,804.01
Costs of trading	745.12		124.98		870.10	1,828.97
Governance costs	1,102.00		313.00	300.00	1,715.00	900.00
Other outgoing resources inc. net agency payments			16.00	107.81	123.81	25.00
	<u>64,973.77</u>		<u>8,868.99</u>	<u>67,137.91</u>	<u>140,980.67</u>	<u>111,738.23</u>
3(d) <i>Major capital expenditure</i>						
Major repairs to church building inc decoration	3,750.00			4,552.00	8,302.00	6,054.00
New building work	<u>3,750.00</u>			<u>4,552.00</u>	<u>8,302.00</u>	<u>6,054.00</u>

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2023

	Office Equipment £	Computer Equipment £	Kitchen Equipment £	Cleaning Equipment £	Furnishings £	2023 Total £	2022 Total £
4 FIXED ASSETS							
Cost at 1st January 2023	22,192.41	41,323.99	3,847.63	614.91	50.00	68,028.94	68,028.94
Additions during the year							
Disposals during the year							
Cost at 31st December 2023	<u>22,192.41</u>	<u>41,323.99</u>	<u>3,847.63</u>	<u>614.91</u>	<u>50.00</u>	<u>68,028.94</u>	<u>68,028.94</u>
Depreciation at 1st January 2023	19,837.54	41,323.99	2,896.35	614.91	50.00	64,722.79	64,355.44
Depreciation Charge for the year	261.65		105.70			367.35	367.35
Depreciation disposal during the year							
Depreciation at 31st December 2023	<u>20,099.19</u>	<u>41,323.99</u>	<u>3,002.05</u>	<u>614.91</u>	<u>50.00</u>	<u>65,090.14</u>	<u>64,722.79</u>
Net Book Value at 31st December 2023	<u>2,093.22</u>	<u>-</u>	<u>845.58</u>	<u>-</u>	<u>-</u>	<u>2,938.80</u>	<u>3,306.15</u>
5 HOLY TRINITY - RESTRICTED FUND INVESTMENT ASSETS						£	£
Held by Derby Diocesan Board of Finance as Custodian Trustee							
Darwin Avenue proceeds						16,718.11	16,198.95
						<u>16,718.11</u>	<u>16,198.95</u>

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2023

	2023	2022
	Total	Total
6 STAFF COSTS		
Wages, salaries and national insurance	<u>34,247.57</u>	<u>34,598.26</u>
Average number of employees	<u>5</u>	<u>5</u>

7 RELATED PARTY TRANSACTIONS

Payments were made to members of the Parochial Church Council to reimburse expenditure - where evidenced by receipts - incurred on behalf of, and with the prior authority of, the Parochial Church Council. Where such payments are made, the Parochial Church Council and Parish Centre Management Committee are satisfied that the charges are at market rates or below and they are satisfied that they could not have obtained better rates.

Parish of Holy Trinity and Christ Church, Chesterfield

**Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31st December 2023**

PAROCHIAL CHURCH COUNCIL OF

HOLY TRINITY AND CHRIST CHURCH, CHESTERFIELD

ACCOUNTS for the year ended 31st DECEMBER 2023

INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL
OF HOLY TRINITY AND CHRIST CHURCH, CHESTERFIELD

I report on the Accounts of the Church for the year ended 31st December 2023 which are set out on pages 1 to 7 and have been prepared in accordance with the accounting policies set out in note 1 to the Accounts.

Respective responsibilities

As described in note 1, the Parochial Church Council is responsible for the preparation of the Accounts. The Council consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to examine the Accounts under section 145 of the 2011 Act and to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Parochial Church Council 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 Council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the Accounts.

Independent Examiner's statement


In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act, and
- to prepare Accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.


Mr. A. K. Fawbert, F.C.A.
for Fawbert Adams
Chartered Accountants
43 Clarence Road
Chesterfield
S40 1LQ

6 March 2024

Accounts

PCC FINANCIAL STATEMENT FOR THE ANNUAL ACCOUNTS FOR THE YEAR ENDED 31.12.22

The Parish of Holy Trinity and Christ Church has one Parochial Church Council which meets a minimum of 6 times a year. The Parish consists of 3 separate entities: the churches of Holy Trinity, Christ Church and the Parish Centre. Each has its own accounts but they are presented together for the purposes of the Annual Report and Financial Statements.

The Parish Treasurer, with the support of the PCC, receives and collates all financial information. A member of the Management Committee of the Parish Centre assists by dealing with the Income and Expenditure of the Parish Centre and also of Christ Church, which is then forwarded to the Treasurer.

The Accounts are presented in an Income and Expenditure format.

The Parish raised £319 for the Tear Fund Harvest Appeal, £85 at the Crocus Festival and £1,143 at the George Stephenson Day which were passed on to Hope House. The Christmas Appeal raised £297 for the Food Bank

Reserves Policy

It is PCC policy to try to maintain a balance on free reserves (net current assets) which equates to at least three months unrestricted payments. For each entity these are as follows:

*Parish Centre: £11,255 Free reserves at year end: £61,391
Holy Trinity: £13,447 Free reserves at year end: £37,107
Christ Church: £2,975 Free reserves at year end: £6,100

This is a total of £27,677. It is held to smooth out fluctuations in cash flow and to meet emergencies. The balance of the free reserves at the year end was £104,598 which is higher than this target.

The balance of £16,198 in the restricted fund at Holy Trinity is held in a recoupment scheme by the Diocese of Derby.

*In addition provision is made for any redundancy payments which may become liable. This would currently be £4,232

INCOME and EXPENDITURE

Income was higher by £26,700 in 2022 as the effects of the Covid pandemic receded. However, this was counterbalanced by the fact that Expenditure was £32,800 higher than in 2021, again largely because of the ending of Covid restrictions and the return to normal activities. This results in a Parish overspend of £27,500.

INCOME

Holy Trinity

Compared with 2021 Income was up by £8,000. £11,500 was received from grants and legacies.

Christ Church

Income increased by £2,000 though tax efficient giving and other planned giving was down by £750.

Parish Centre

Income went up by £17,000 with income from room hire increasing by £15,800.

EXPENDITURE

Holy Trinity and CHRIST CHURCH

Both churches paid the Common Fund in full, there was a greater emphasis on mission and evangelism activities and buildings were used more which had an effect on utility costs. Holy Trinity's expenditure was up by £19,000 and Christ Church's by £3,500.

Parish Centre

Increased use of the centre was reflected in the running costs. Salary costs increased by £7,000. A pension scheme was introduced requiring payment of £2,500 in back pension dues. £20,000 was transferred from the CCLA investment account to cover shortfalls in Income v Expenditure.

Maggie Masters**Treasurer**

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD

STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31 DECEMBER 2022

	Note	Holy Trinity General £	Holy Trinity Restricted £	Christ Church General £	Parish Centre General £	2022 Total £	2021 Total £
INCOMING RESOURCES							
<i>Voluntary income</i>	2(a)	48,083.84		7,512.81		55,596.65	46,828.57
<i>Activities for generating funds</i>	2(b)			983.70		983.70	16,006.90
<i>Income from investments</i>	2(c)	191.91	210.29	8.13	766.74	1,177.07	80.25
<i>Church and Parish Centre activities</i>	2(d)	1,585.60		1,590.21	32,199.11	35,374.92	3,486.85
TOTAL INCOMING RESOURCES		<u>49,861.35</u>	<u>210.29</u>	<u>10,094.85</u>	<u>32,965.85</u>	<u>93,132.34</u>	<u>66,402.57</u>
RESOURCES EXPENDED							
<i>Cost of generating funds</i>	3(a)						
<i>All mission giving and charitable grants and donations</i>	3(b)	2,880.00				2,880.00	2,912.00
<i>Church and parish centre activities</i>	3(c)	45,481.86		11,081.38	55,174.99	111,738.23	80,553.57
<i>Major capital expenditure</i>	3(d)	5,004.00		1,050.00		6,054.00	4,423.36
TOTAL RESOURCES EXPENDED		<u>53,365.86</u>	<u></u>	<u>12,131.38</u>	<u>55,174.99</u>	<u>120,672.23</u>	<u>87,888.93</u>
NET INCOMING/(OUTGOING) RESOURCES		(3,504.51)	210.29	(2,036.53)	(22,209.14)	(27,539.89)	(21,486.36)
TRANSFERS BETWEEN FUNDS							
NET MOVEMENT IN FUNDS		<u>(3,504.51)</u>	<u>210.29</u>	<u>(2,036.53)</u>	<u>(22,209.14)</u>	<u>(27,539.89)</u>	<u>(21,486.36)</u>
FUND BALANCES BROUGHT FORWARD		40,642.81	15,988.66	7,523.84	85,751.26	149,906.57	171,392.93
FUND BALANCES CARRIED FORWARD		<u>37,138.30</u>	<u>16,198.95</u>	<u>5,487.31</u>	<u>63,542.12</u>	<u>122,366.68</u>	<u>149,906.57</u>

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD

BALANCE SHEET at 31 DECEMBER 2022

		Holy Trinity General £	Holy Trinity Restricted £	Christ Church General £	Parish Centre General £	2022 Total £	2021 Total £
FIXED ASSETS	Note						
Tangible fixed assets	4			1,277.11	2,029.04	3,306.15	3,673.50
Investment assets - held by Derby Diocese	5		16,198.95			16,198.95	15,988.66
		<u> </u>	<u>16,198.95</u>	<u>1,277.11</u>	<u>2,029.04</u>	<u>19,505.10</u>	<u>19,662.16</u>
CURRENT ASSETS							
Cash at bank and in hand		37,138.30		4,210.20	61,513.08	102,861.58	130,244.41
		<u>37,138.30</u>	<u> </u>	<u>4,210.20</u>	<u>61,513.08</u>	<u>102,861.58</u>	<u>130,244.41</u>
CREDITORS PAYABLE WITHIN ONE YEAR							
NET CURRENT ASSETS		<u>37,138.30</u>	<u> </u>	<u>4,210.20</u>	<u>61,513.08</u>	<u>102,861.58</u>	<u>130,244.41</u>
NET ASSETS		<u>37,138.30</u>	<u>16,198.95</u>	<u>5,487.31</u>	<u>63,542.12</u>	<u>122,366.68</u>	<u>149,906.57</u>
FUNDS		<u>37,138.30</u>	<u>16,198.95</u>	<u>5,487.31</u>	<u>63,542.12</u>	<u>122,366.68</u>	<u>149,906.57</u>

The Financial Statements were approved by the Parochial Church Council on DATE
and are signed on its behalf by

Rev Jill Hancock, Chair of the Parochial Church Council

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2022

1 ACCOUNTING POLICIES

a. Basis of accounting

The financial statements have been prepared under the Church Accounting Regulations 2006 in accordance with applicable accounting standards and the current Statement of Recommended Practice Accounting and Reporting by Charities (SORP 2015).

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions and fixed assets of the PCC but excluding debtors and creditors as the financial statements are prepared on a cash accounting basis. They do not include the accounts of church groups that owe their affiliation to another body, nor those that are informal gatherings of church members.

b. Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application to the general purposes of the PCC.

Funds designated for a particular purpose by the PCC are also unrestricted.

c. Incoming resources

Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable, and its ultimate receipt by the PCC is reasonably certain.

Income from the letting of church premises is recognised when the income is received.

Interest entitlements are accounted for when credited. Tax recoverable on such income is recognised in the same accounting year.

Realised gains or losses are recognised when investments are sold. Unrealised gains or losses are accounted for on revaluation of investments at 31 December.

d. Resources expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

The diocesan parish share is accounted for when paid.

e. Fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011. Moveable church furnishings held by the Vicar and Churchwardens on special trust for the PCC and which require a faculty for disposal are accounted as inalienable property unless consecrated. They are listed in the Church's Inventory. For inalienable property acquired prior to 2001 there is insufficient cost information available and therefore such assets are not valued in the accounts. Items acquired since 1 January 2001 have been capitalised to be depreciated in the accounts over their currently anticipated useful economic life on a straight-line basis. All expenditure incurred in the year on consecrated or beneficed buildings, individual items under £1,000 or on the repair of movable church furnishings is written off. From 1 January 2003 other equipment is depreciated on a straight line basis over 4 years. Individual items of equipment with a cost of £1,000 or less are written off when the asset is acquired.

f. Investments

Investments are valued at market value at 31 December.

g. Current assets

Amounts owing to the PCC at 31 December are not shown as debtors as income is reflected on a cash basis.

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2022

	Holy Trinity General £	Holy Trinity Restricted £	Christ Church General £	Parish Centre General £	2022 Total £	2021 Total £
2 INCOMING RESOURCES						
2(a) <i>Voluntary income</i>						
Planned giving:						
Tax efficient giving	24,251.00		2,718.88		26,969.88	30,371.03
Other planned giving	3,083.39		1,569.60		4,652.99	5,353.65
Other collections at services	1,804.43		371.03		2,175.46	
Non-recurring giving (inc special appeals)	1,165.00		1,340.00		2,505.00	2,257.85
Tax recovered through gift aid	6,280.02		1,378.30		7,658.32	8,367.04
Recurring grants and legacies			135.00		135.00	135.00
Non-recurring grants and legacies	11,500.00				11,500.00	344.00
	<u>48,083.84</u>		<u>7,512.81</u>		<u>55,596.65</u>	<u>46,828.57</u>
2(b) <i>Activities for generating funds</i>						
Income from fundraising activities			983.70		983.70	16,006.90
			<u>983.70</u>		<u>983.70</u>	<u>16,006.90</u>
2(c) <i>Income from investments</i>						
Dividends						
Interest	191.91	210.29	8.13	766.74	1,177.07	80.25
	<u>191.91</u>	<u>210.29</u>	<u>8.13</u>	<u>766.74</u>	<u>1,177.07</u>	<u>80.25</u>
2(d) <i>Church and Parish Centre activities</i>						
Statutory fees retained by the PCC	1,364.00		1,216.00		2,580.00	3,234.00
Income from trading	221.60		109.21	31,843.46	32,174.27	252.85
VAT recovered						
Other incoming resources inc. net agency receipts			265.00	355.65	620.65	
	<u>1,585.60</u>		<u>1,590.21</u>	<u>32,199.11</u>	<u>35,374.92</u>	<u>3,486.85</u>

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2022

	Holy Trinity General £	Holy Trinity Restricted £	Christ Church General £	Parish Centre General £	2022 Total £	2021 Total £
3 RESOURCES USED						
3(a) <i>Cost of generating funds</i> Cost of activities and events						
3(b) <i>All mission giving and charitable grants and donations</i> Grants and donations	2,880.00 <u>2,880.00</u>				2,880.00 <u>2,880.00</u>	2,912.00 <u>2,912.00</u>
3(c) <i>Church and parish centre activities</i>						
Parish share paid to Diocese	28,074.40		7,018.60		35,093.00	17,323.50
Salaries/honoraria/fees/clergy expenses	161.52		122.88	34,598.26	34,882.66	27,973.84
Expenses and administration	155.95		141.90	225.45	523.30	752.37
Mission and evangelism costs	1,129.52		102.40		1,231.92	419.63
Church running expenses	12,511.00		3,220.08	8,718.29	24,449.37	23,390.62
Church utility bills	2,312.02			10,491.99	12,804.01	7,993.70
Costs of trading	837.45		175.52	816.00	1,828.97	739.07
Governance costs	300.00		300.00	300.00	900.00	935.00
Other outgoing resources inc. net agency payments				25.00	25.00	1,025.84
	<u>45,481.86</u>		<u>11,081.38</u>	<u>55,174.99</u>	<u>111,738.23</u>	<u>80,553.57</u>
3(d) <i>Major capital expenditure</i>						
Major repairs to church building inc decoration	5,004.00		1,050.00		6,054.00	4,423.36
New building work						
	<u>5,004.00</u>		<u>1,050.00</u>		<u>6,054.00</u>	<u>4,423.36</u>

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2022

	Office Equipment £	Computer Equipment £	Kitchen Equipment £	Cleaning Equipment £	Furnishings £	2022 Total £	2021 Total £
4 FIXED ASSETS							
Cost at 1st January 2022	22,192.41	41,323.99	3,847.63	614.91	50.00	68,028.94	68,028.94
Additions during the year							
Disposals during the year							
Cost at 31st December 2022	<u>22,192.41</u>	<u>41,323.99</u>	<u>3,847.63</u>	<u>614.91</u>	<u>50.00</u>	<u>68,028.94</u>	<u>68,028.94</u>
Depreciation at 1st January 2022	19,575.89	41,323.99	2,790.65	614.91	50.00	64,355.44	63,947.27
Depreciation Charge for the year	261.65		105.70			367.35	408.17
Depreciation disposal during the year							
Depreciation at 31st December 2022	<u>19,837.54</u>	<u>41,323.99</u>	<u>2,896.35</u>	<u>614.91</u>	<u>50.00</u>	<u>64,722.79</u>	<u>64,355.44</u>
Net Book Value at 31st December 2022	<u>2,354.87</u>	<u>-</u>	<u>951.28</u>	<u>-</u>	<u>-</u>	<u>3,306.15</u>	<u>3,673.50</u>
5 HOLY TRINITY - RESTRICTED FUND INVESTMENT ASSETS						£	£
Held by Derby Diocesan Board of Finance as Custodian Trustee							
Darwin Avenue proceeds						16,198.95	15,988.66
						<u>16,198.95</u>	<u>15,988.66</u>

PAROCHIAL CHURCH COUNCIL OF HOLY TRINITY & CHRIST CHURCH, CHESTERFIELD
NOTES TO THE ACCOUNTS for the year ended 31 DECEMBER 2022

	2022	2021
	Total	Total
6 STAFF COSTS		
Wages, salaries and national insurance	<u>34,598.26</u>	<u>27,545.35</u>
Average number of employees	<u>5</u>	<u>5</u>

7 RELATED PARTY TRANSACTIONS

Payments were made to members of the Parochial Church Council to reimburse expenditure - where evidenced by receipts - incurred on behalf of, and with the prior authority of, the Parochial Church Council. Where such payments are made, the Parochial Church Council and Parish Centre Management Committee are satisfied that the charges are at market rates or below and they are satisfied that they could not have obtained better rates.

Parish of Holy Trinity and Christ Church, Chesterfield

**Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31st December 2022**

PAROCHIAL CHURCH COUNCIL OF
HOLY TRINITY AND CHRIST CHURCH, CHESTERFIELD
ACCOUNTS for the year ended 31st DECEMBER 2022

INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL
OF HOLY TRINITY AND CHRIST CHURCH, CHESTERFIELD

I report on the Accounts of the Church for the year ended 31st December 2022 which are set out on pages 1 to 7 and have been prepared in accordance with the accounting policies set out in note 1 to the Accounts.

Respective responsibilities

As described in note 1, the Parochial Church Council is responsible for the preparation of the Accounts. The Council consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to examine the Accounts under section 145 of the 2011 Act and to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Parochial Church Council 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 Council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the Accounts.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act, and
- to prepare Accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.



Mr. A. K. Fawbert, F.C.A.
for Fawbert Adams
Chartered Accountants
43 Clarence Road
Chesterfield
S40 1LQ

30 March 2023

Accounts

Parish of Holy Trinity and Christ Church, Chesterfield

**Annual Report and Financial Statements
of the Parochial Church Council
for the year ended 31st December 2021**

PAROCHIAL CHURCH COUNCIL OF
HOLY TRINITY AND CHRIST CHURCH, CHESTERFIELD
ACCOUNTS for the year ended 31st DECEMBER 2021

INDEPENDENT EXAMINER'S REPORT TO THE PAROCHIAL CHURCH COUNCIL
OF HOLY TRINITY AND CHRIST CHURCH, CHESTERFIELD

I report on the Accounts of the Church for the year ended 31st December 2021 which are set out on pages 1 to 7 and have been prepared in accordance with the accounting policies set out in note 1 to the Accounts.

Respective responsibilities

As described in note 1, the Parochial Church Council is responsible for the preparation of the Accounts. The Council consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to examine the Accounts under section 145 of the 2011 Act and to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act, whether particular matters have come to my attention.

Basis of Independent Examiner's report

My examination was carried out in accordance with General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Parochial Church Council 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 Council concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the Accounts.

Independent Examiner's statement


In connection with my examination, no matter has come to my attention:

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(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the Accounts to be reached.


Mr. A. K. Fawbert, F.C.A.
for Fawbert Adams
Chartered Accountants
43 Clarence Road
Chesterfield
S40 1LQ

23 March 2022