

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with general applicable law and United Kingdom Accounting Standards (United Kingdom General Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2015 and the provisions of the trust deed. They are also responsible for safekeeping the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the trustees

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Rev Simon Heron

March 2022

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on my examination of the accounts of the Parochial Church Council of Christ Church, Cheltenham for the year ended 31 December 2021 which are set out on pages 10 to 19.

### **Responsibilities and basis of report**

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent Examiner's Statement**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do 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.

Signed:

Date:

Ruth Herbert FCCA

March 2022

## STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
<b>Income and endowments from:</b>					
Collections, donations and gifts	2	125,815	870	126,685	133,325
Legacies		137,000	0	137,000	22,000
Investment income	3	14,536	2,759	17,295	2,438
Income from operating activities	4	22,790	103,487	126,277	114,449
Other voluntary incoming resources	5	6,651	0	6,651	15,855
<b>Total income</b>		<b>306,792</b>	<b>107,116</b>	<b>413,908</b>	<b>288,067</b>
<b>Expenditure on:</b>					
Activities relating directly to the work of the church	6	159,225	109,521	268,746	253,326
Mission and other charitable giving	7	6,667	1,003	7,670	9,549
Cost of fund-raising		0	0	0	0
Church management and administration		4,524		4,524	7,350
Development of church premises		1,086	0	1,086	-9,471
Interest		0		0	0
Other costs		1,710	0	1,710	1,696
<b>Total expenditure</b>	8	<b>173,212</b>	<b>110,524</b>	<b>283,736</b>	<b>262,450</b>
Gains and losses on investments		-1,368	-2,541	-3,909	2,225
<b>Net Income before transfers</b>		<b>132,212</b>	<b>-5,949</b>	<b>126,263</b>	<b>27,842</b>
Transfers between funds		0	0	0	0
<b>Net movement in funds</b>	9	<b>132,212</b>	<b>-5,949</b>	<b>126,263</b>	<b>27,842</b>
Fund balances brought forward at 1 January 2021		128,392	90,825	219,217	191,375
<b>Fund balances as at 31 December 2021</b>		<b>260,604</b>	<b>84,876</b>	<b>345,480</b>	<b>219,217</b>

The notes on pages 12 to 19 form part of these financial statements.

## BALANCE SHEET

		2021		2020	
	Note	£	£	£	£
<b>Fixed Assets</b>					
Tangible assets	11		1,222		2,362
Investments	18		65,110		67,237
			<u>66,332</u>		<u>69,599</u>
<b>Current Assets</b>					
Debtors	12	146,303		10,702	
Cash at bank and in hand	13	<u>138,772</u>		<u>142,941</u>	
		285,075		153,643	
<b>Creditors:</b> Amounts falling due within one year	14	5,927		4,025	
		<u></u>		<u></u>	
<b>NET CURRENT ASSETS</b>			<u>279,148</u>		<u>149,618</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			345,480		219,217
<b>Creditors:</b> Amounts falling due after one year	14		0		0
<b>NET ASSETS</b>			<u>345,480</u>		<u>219,217</u>
<b>FUNDS</b>					
Restricted funds	15		84,876		90,825
Unrestricted funds					
General funds			76,331		59,928
Designated funds	16		184,273		68,464
			<u>345,480</u>		<u>219,217</u>

Approved by the trustees and signed on their behalf by:

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Rev Simon Heron

March 2022