

The Parochial Church Council of the Ecclesiastical Parish of Portsdown and Purbrook

England & Wales · Charity number 1137597

Details

Other names	THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH PORTSDOWN, CHRIST CHURCH PORTSDOWN
Status	Registered
Legal form	Previously excepted
Registered	2010-08-26
Register	View on the Charity Commission register

Contact

Address	Christ Church Portsdown London Road Cosham Portsmouth PO6 3NB
Phone	02392267261
Email	vicar@christchurchportsdown.org
Website	http://www.christchurchportsdown.org/

Activities

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

Activities: Regular worship and a sacred place for contemplation. Teaching christianity through activities and demonstrating christian principals by pastoral and community work. Conducting christian weddings, funerals and baptisms. Running church and youth groups with a christian ethos, providing a Hall for community hire and supporting christian charities. Details at:<http://www.christchurchportsdown.org/>

Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Hampshire
- Portsmouth City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£270,611	£191,375	-	-
2024-12-31	£238,681	£193,327	-	-
2023-12-31	£148,342	£167,416	-	-
2022-12-31	£114,563	£122,652	-	-
2021-12-31	£110,244	£102,903	-	-
2020-12-31	£86,935	£88,425	-	-

Trustees

Name	Role	Appointed
Adam Timothy Harvey	Chair	2026-05-06
Anna-Marie Malcolm		2025-05-14
Christine Annice Graham Stone		2023-10-18
Graham Charles Olway		2021-07-14
KARINA REBECCA GOLLEDGE		2025-05-28
Katharine Ann Mew		2023-10-18
Lesley Elizabeth Shayler		2026-06-09
Linda Mary Banks		2023-04-26
MR A MINCHIN BSC		
Marion Joyce Graham Pegg		2023-10-18
Maureen Joan Francis		2025-05-14
Pauline Campbell		2024-04-17
STEPHEN MARK ANDERSON		2025-05-14
Valerie Kay Jeffery		2023-10-18
Victoria May Stephen		2020-10-14
William George Jeffery		2023-10-18

The Parochial Church Council of the Ecclesiastical Parish of Portsdown and Purbrook

England & Wales - Charity number 1137597

Accounts

The Parish of Portsdown and Purbrook



Annual Report and Accounts 2025

**Ecclesiastical Parish of Portsmouth and Purbrook
Registered Charity No: 1137597**

**Annual Report and Financial Statements
For the year ended 31 December 2025**

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Independent examiner's report to the members/trustees of Portsmouth and Purbrook Parochial Church Council.

I report on the accounts for the year ended 31 December 2025, which are set out on pages 3 to 19.

Respective responsibilities of the Trustees and the Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They 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;
- Follow procedures laid down in the general directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of Independent Examiners Statement

My examination was carried out in accordance with the 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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full 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:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed..... *JW Scott*.....

Date.....20/04/2026.....

Julia Scott
JW Scott Accountancy and Book-Keeping Service

AIMS AND PURPOSES

The Parochial Church Council of the Ecclesiastical Parish of Portsdown and Purbrook is registered as a charity with the Charity Commission and has the charity commission registration number 1137597. Portsdown and Purbrook Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, spiritual, pastoral, evangelistic, social and ecumenical to the benefit of individuals and society as a whole. It provides facilities for public worship and community activities. The PCC is responsible for the maintenance and development of the church buildings (known as Christ Church Portsdown and St John's Purbrook) and the church halls (known as Christ Church Hall and St John's Church Hall).

OBJECTIVES AND ACTIVITIES

The PCC is committed to enabling as many people as possible to worship God at our churches and to become part of the community at Christ Church and St John's. This involves providing a variety of services of worship and other activities to enable people to encounter God through worship and prayer, word and sacrament, expounding the teachings found in the Bible and providing pastoral care for those living in the parish.

To facilitate this work, it is vital that the fabric of the church buildings is maintained and developed.

ACHIEVEMENTS AND PERFORMANCE

Introduction

The parish of Portsdown and Purbrook was formed by a scheme made (approved) by the Church Commissioners of the Church of England on 1st October 2023. This scheme created a new parish consisting of most of the former parish of Portsdown, all of the former parish of Purbrook and a large portion of the new housing development known as Berewood. The scheme specified that the existing parish churches of Christ Church Portsdown and St John the Baptist Purbrook would both be parish churches of the new parish. The Parish includes parts of Cosham, Widley, Purbrook, Waterlooville and Berewood. As such it is spread across parts of the Borough of Havant, the City of Portsmouth and the District of Winchester. The parish is part of the Deanery of Havant within the Diocese of Portsmouth.

Christ Church Portsdown, consecrated in July 1874, is built in the early Norman style with a sixty-foot tower. Its construction is in Portland stone with flints taken from the chalk of Portsdown Hill and bedded in black mortar. The building is situated on the northern boundary of Portsmouth, Cosham district, set back from the east side of the A3 London Road, just north of the crest of Portsdown Hill. It stands in its own Churchyard surrounded by trees. Behind the Church, together with an extension to the Church burial grounds, is a Military Cemetery managed by the Commonwealth War Graves Commission and Ministry of Defence. Adjacent to the Church is the Church Hall, built in the 1930s.

The Church address is Christ Church Portsdown, London Road, Cosham, Portsmouth, PO6 3NB.

St John the Baptist, Purbrook was consecrated in 1858, some 15 years after construction commenced. The architect was J P Harrison of the Oxford Architectural Society, a follower of the architect A W N Pugin, who was a champion of the Victorian Gothic Revival. Many features bear a resemblance to All Saint's Hursley, designed by Harrison in the 1840s for John Keble.

The basic structure of the church remains much as it was in 1858 except for the construction of the two vestries, one in the late nineteenth century and the second in the mid twentieth century. The oak reredos at the east end of the church and the clock in the tower were both fitted in the mid-1890s. The lych gate was erected in 1919 and dedicated as the village war memorial.

In 1999 a steel frame was erected in the tower to take the weight of a peal of six bells cast by London's Whitechapel Foundry. These bells replaced the original single bell and were purchased with the help of a grant from the Millennium Commission. Adjacent to the church is the church hall, originally built as a Methodist Church.

The Church address is St John the Baptist, London Road, Purbrook. It has no official postcode but is in the PO7 5LQ sector. The church car park is accessed via Marrels Wood Gardens (PO7 5RS).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Clergy

The Revd Andrew Wilson has been Vicar of Christ Church since October 2007. He was co-licensed as Assistant Curate in the parish of Purbrook from September 2013 until January 2019, and then as Priest-in-charge. He became Vicar of the parish of Portsmouth and Purbrook by the scheme made on 1st October 2023. He has also been licensed as Assistant Curate of the parish of Crookhorn since September 2013. He is due to retire on 10th April 2026.

The Revd Dr Coleen Jackson was licensed as Assistant Curate to the parish of Portsmouth and Purbrook in February 2024.

The Revd Tyrone Hillary and the Revd Sandy Phillips have Bishop's Permission to Officiate in the diocese. They are not members of the PCC.

The Revd Janette Smith was licensed as Priest-in-charge of Crookhorn and Assistant Curate in the parishes of Portsmouth and Purbrook in September 2019. She became Assistant Curate in the parish of Portsmouth and Purbrook by the scheme made on 1st October 2023.

Churchwardens

Mr William Jeffery served as churchwarden until May 2025 and then as deputy warden (St John's). From May 2025, the churchwardens were Mr Stephen Anderson and Mr Adam Harvey. Mrs Karina Golledge served as deputy warden (Christ Church) from May 2025.

PCC Membership

The method of appointment of PCC members is set out in the Church Representation Rules. All churchgoers are encouraged to register on the Church Electoral Roll and stand for election to the PCC as well as assist with other roles and duties within the Church.

Governance follows Christian principles, Canon law, Church Representation Rules and guidelines laid out in the Charities' Act 2011. This report also conforms to the PCC guide to the Statement of Recommended Practice (SORP), Charity Commission reporting guidelines and Church Accounting Regulations 2006. Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

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The following served as members of the PCC of the Parish of Portsmouth and Purbrook during 2025:

EX OFFICIO MEMBERS

INCUMBENT:

Revd Andrew Wilson (*Chair*)

ASSISTANT CURATE

Revd Dr Coleen Jackson

ASSISTANT CURATE

(*Cluster Clergy – non-attending*):

Revd Janette Smith

REPRESENTATIVE ON THE DIOCESAN SYNOD, DEANERY SYNOD AND PCC:

Mr Andrew Minchin

REPRESENTATIVES ON THE DEANERY SYNOD AND PCC:

Mrs Marion Pegg

Mrs Christine Stone

CHURCHWARDENS:

Mr William Jeffery (*until May 2025*)

(*Vice-chair until May 2025*)

Mr Stephen Anderson (*from May 2025*)

Mr Adam Harvey (*from May 2025*)

(*Vice-chair from May 2025*)

DEPUTY WARDENS

Mrs Karina Golledge (*from May 2025*)

Mr William Jeffery (*from May 2025*)

ELECTED MEMBERS

Mrs Linda Banks

Mr Matthew Doe

Mrs Jo Duckett

Mrs Maureen Francis (*from May 2025*)

Mrs Tracey Harvey

Mrs Sheila Gill (*until May 2025*)

Mrs Valerie Jeffery

Mr William Jeffery

Mrs Anna-Marie Malcolm (*from May 2025*)

Mrs Katherine Mew

Mr Graham Olway

Mrs Victoria Stephen

PCC OFFICERS

(attend PCC meetings, but as non-voting members, unless otherwise elected or co-opted)

Hon. Secretary: Mrs Victoria Stephen

Hon. Treasurer: Mrs Jacqui Wilson

Sub-committees

The PCC operates the following committees that meet as required and report to the PCC.

- Standing Committee: has the power to transact business of the PCC, subject to any direction given by the PCC. Chaired by the Vicar.
- Mission Support: advises the PCC on mission donations, liaison, prayer support and relief appeals. Chaired by the Vicar.

Employees

A cleaner was employed for four hours/week to clean Christ Church Hall and the church building. There are no other direct employees.

St John's Church Hall was cleaned by a self-employed cleaner.

Until August 2025, an administrator was employed by Crookhorn PCC, with Portsmouth and Purbrook PCC reimbursing Crookhorn PCC for 7.5 hrs/week of her time. For much of the year the administrator was on sick leave, during which time Portsmouth and Purbrook PCC contributed one third of sick pay paid.

Mission Support

Total Mission Giving in monetary terms amounted to around 3½ per cent of income across the Parish in 2025, which is not as much as we would like (this figure is particularly low because of the substantial legacy received). We also publicise the organisations we support and encourage individuals to add to the PCC grants. Gifts were given at Harvest and Christmas for All Saints Hostel and The Grange, and two food banks were well supported throughout the year via produce left in the churches. In 2025 we also gave Easter Eggs to the Foodbanks which the congregations contributed to. The PCC views mission and relief as of vital importance and longs to reflect that more in its giving and the Mission of the Month grant amounts from the PCC have been increased for 2026.

Communications

Internal communication is principally through the Sunday Notice Sheet produced weekly by the administrator or Vicar and distributed via email and printed copy. A church magazine (*The Portsmouth & Purbrook Post*) edited by Ruth Fowler is produced each month. Matt Doe acts as webmaster for the parish website (www.portsdown-purbrook.org). Parish email addresses were introduced for church officers, replacing the previous church-specific email addresses.

OVERVIEW OF THE YEAR

A highlight of 2025 was a three week long Remembrance exhibition at Christ Church, supported by volunteers from both churches and attended by many. This was closely followed by a Christmas Tree festival at Christ Church.

Revd Coleen continued to develop links with the Berewood/Newlands development building good relationships with the parish council, community groups and the Newlands School.

There were several visits to St John's from different year groups at Purbrook Infant and Junior Schools. Revd Andy's 4-year appointment as Governor at Purbrook Park School came to an end in June.

The St John's Saturday Café continued to be a popular activity throughout the year enabled by volunteers from both churches.

Attendance at services in the two Care Homes grew. These services are enabled by Revd Coleen (Anna Chaplain).

In February, our Good Neighbours closed after 15 years of service to the community. We are grateful to all who volunteered in different ways to enable what had been a key part of our parish life. The Community lunches continued on a smaller and less frequent basis.

In July we held the final Refuel Service. Sheila Gill had planned and led these for almost 6 years during which time they were an important part of our worship offering.

Revd Andy continued as Chaplain at Havant & Waterlooville FC.

For most of the year there was no administrative support in place, so Revd Andy carried out the majority of admin tasks in the parish.

In September, Tracey Harvey began training for ordination at Ripon College Cuddesdon.

Church Roll, Attendance and Occasional Offices

2025 was a year to completely renew the electoral roll, thus reducing the roll reported at the APCM in May 2025 to 145 names (from 159 in 2024).

At the end of the year, we estimated our worshipping community (those who attend services at least once per month unless prevented from doing so by circumstances such as illness) to be about 119 at Christ Church (127 in 2024) and 50 at St John's (55 in 2024).

In 2025, there were 4 baptisms at Christ Church (5 in 2024) and 8 at St John's (2 in 2024).

There was 1 wedding at Christ Church (3 in 2024) and 3 at St John's (5 in 2024). Other than during COVID, this is the lowest number ever. However, 2026 bookings are considerably increased.

1 adult and 1 child from Christ Church and 3 adults and 1 child from St John's were confirmed during the year.

There were 5 funerals at Christ Church (6 in 2024) and 4 at St John's (8 in 2024). A further 13 funerals were taken by the parish clergy at a crematorium or cemetery (5 in 2024).

PCC Business

The PCC met 10 times with an attendance rate of 78% (76% in 2024).

In January 2025 Revd Andrew Wilson announced his intention to retire in early 2026. In response to this the PCC held an away day in July to begin the process of developing a Mission Action Plan, which would inform the Parish profile.

Property Development and Maintenance – Church, Hall and Grounds

Much of the PCC business relates to the maintenance and developments of our four buildings and two churchyards.

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In the churchyard at St John's significant work was carried out on the trees, including the removal of a number of trees which had been condemned. The memorial garden was refurbished including the addition of a bench. Wooden fencing on the west boundary was replaced and adjacent ground levelled.

A substantial bees' nest was removed from the wall cavity at St John's hall.

Electrical inspections and subsequent remedial works were carried out in all four buildings.

The electric heaters in Christ Church Hall (main hall) were replaced.

Failed external lighting at Christ Church was replaced with LED lights.

The need to replace the heating system at Christ Church is a major challenge. Many different options were considered, but a suitable solution is yet to be found. In the meantime, the gas boiler continues to function.

The churchyard at St John's is maintained via a contract with Norse South East. At Christ Church the churchyard is maintained by a small, but faithful, team of volunteers (the Rusty Cutters).

A contract for bi-annual cleaning of gutters and gullies at Christ Church was awarded to T Coleborn at the beginning of 2017. This removed the requirement for volunteers to access the church roof, other than via the tower (for changing the flag).

Risk Management & Health and Safety

Risk Management is a statutory requirement; Health and Safety regulations require all churchgoers, visitors or contractors to reduce and report any risks. Equally any individual working with a group, such as Junior Church or Toddlers has responsibility for the safety of their meeting. Formal risk assessments should be carried out for any new or different activity. The Church and hall are subject to risk assessment, fire risk assessment, have first aid equipment, accident books, and have regularly serviced fire extinguishers and fire exit signs ensuring compliance with the regulations. In this way the PCC ensures that its duty of care is fulfilled to the best of its abilities.

Child & Vulnerable Adult Safeguarding

The PCC is committed to Safeguarding and has adopted the National and Diocesan Safeguarding Policies. In 2025, Ismay Doughty served as Parish Safeguarding Officer and Revd Andy Wilson was the PCC Safeguarding Rep. They met together regularly throughout the year and gave frequent updates to the PCC.

Treasurer's Report

In 2025 parish expenditure exceeded regular income (excluding a large legacy) by around £20,000, chiefly because of large infrastructure repair bills. The four gas heaters in Christ Church main hall had to be replaced at a cost of £10,760 and a bee's nest at St John's hall cost £5,300 to remove (although we did receive £1,000 back from Ecclesiastical Insurance towards that bill). We also paid for electrical inspections and consequent remedial repair works on all four buildings. These inspections are recommended to be carried out every five years – ours were overdue. The parish also continued the work to improve the churchyard at St John's with the removal of potentially dangerous trees, replacement fencing and the near completion of the Memorial Garden. Some work still remains to be carried out on the Garden, for which

there are restricted funds in hand. The Parish Share requested from us by the Diocese continues to decrease a little each year, and I am hopeful that 2026 will see a much reduced total expenditure compared to 2025, although the prospect of paying for a new heating system at Christ Church looms large. Hopefully the new government grants scheme will help towards costs once an appropriate alternative has been identified. To enable the day-to-day running of the parish, we continue to rely on our faithful members' generous giving, and it is especially helpful if that giving is increased in line with inflation to keep up with the increases in regular bills.

Reserves & Investment Policy

Both churches have restricted funds (monies that have been given to the church either recently or in the past for use for particular purposes) – these are detailed in the Appendices at the end of the accounts. The PCC Reserves Policy is to maintain up to one quarter of the previous year's total expenditure in unrestricted funds, with cash reserves not falling below one twelfth of the previous year's expenditure.

Endowment funds where only the interest is used for specific restricted purposes (Appendices 3 – 5, page 18, originally Christ Church funds) are held with the Church of England deposit scheme. The parish also holds a CBF deposit account (originally opened by St John's Purbrook) and together with other Church of England reserves these are invested through CCLA Investment Management Ltd. CCLA accords to the principles and ethical considerations of the Church of England Ethical Investment Advisory Group. Full details of the investment policy can be found on the Church of England website;
<http://www.churchofengland.org/media/1376254/statement%20of%20ethical%20investment%20policy%20nov%202011.pdf>

This Annual Report is approved by the PCC on 22nd April 2026 and signed on its behalf by the Chairman:

Signed: _____ *Adam Harvey* _____

Print: _____ Adam Harvey - Churchwarden and Chair of PCC

**Statement of Financial Activities for Christ Church Portsmouth
on an Accrual Basis for the year ending 31 December 2025**

	2025			Totals	
	Unrestricted	Restricted	Endowment	2025	2024
	£	£	£	£	£
Incoming Resources					
Voluntary income	185754	14519		200273	171757
Activities generating funds	7826			7826	8984
Income from Investments	3677	3790	159	7626	4982
Income from Church activities	51515			51515	52493
Other incoming resources	3176	195		3371	465
Total Incoming Resources	251948	18504	159	270611	238681
Resources Expended					
Cost of generating income	787	32		819	2677
Church Activities	183834	5660	159	189653	184208
Governance Costs	903			903	640
Building Development costs					5802
Total Resources Expended	185524	5692	159	191375	193327
Net gains(losses) before other recognised gains(losses)	66424	12812	-	79236	45354
Year-end endowment fund valuation gains			-36	-36	27
NET MOVEMENT IN FUNDS	66424	12812	-36	79200	45381
Balances brought forward 1 Jan	776217	72191	3988	852396	807015
Balances carried forward 31 Dec	842641	85003	3952	931596	852396

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Balance Sheet for Christ Church Portsmouth at 31 December 2025

	2025			Totals	
	Unrestricted	Restricted	Endowment	2025	2024
Fixed Assets	£	£	£		£
Tangible (Hall sites)	686597			686597	686597
Investment (rent on Scout HQ)	25			25	25
Total Fixed Assets	686622			686622	686622
Tangible Assets					
Debtors	7979	2793		10772	12924
Cash at bank and in hand	154381	83314		237695	154644
Investments			3952	3952	3988
Total Current Assets	162360	86107	3952	252419	171556
Liabilities					
Creditors: due in 1 year	-6341	-1104		-7445	-5782
Total Liabilities	-6341	-1104		-7445	-5782
Current assets less current liabilities	156019	85003	3952	245959	165774
Total Assets	842641	85003	3952	931596	852396
Parish Funds					
Fixed Assets	686622			686622	686622
Short term deposits less liabilities	156019	85003		241022	161786
Endowment			3952	3952	3988
Total Parish Funds	842641	85003	3952	931596	852396

Approved by the Parochial Church Council on 22nd April 2026 and signed on its behalf by:

Signed: Adam Harvey

Print: Adam Harvey Churchwarden and Chair of PCC

Signed: JR Wilson

Print: Jacqueline Wilson Honorary Treasurer

The notes on pages 12 to 19 form part of this account

Notes to the Financial Statement

Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP FRS102 and Charity Commission requirements. The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, that are shown at market value on 31 December.

Funds

Endowment funds are funds, the capital of which is maintained, giving income arising from investment of the endowment. This is used as funding for the purpose for which the endowment was established. The PCC has the following Endowment Funds:

- Hawken Trust - with income paid to the Church Account by Direct Debit. Income is to be used to purchase materials for educational materials or for bibles to be used at Christ Church.
- Fielding Trust is a grave trust - with income paid to the Church Account by Direct Debit. Charles Fielding set up the fund to assist maintaining the memorials on the grave of his wife and daughter.
- SLA Benn Trust - also a grave trust with the income paid to the Church Account by Direct Debit. Samuel Benn set up the fund to help maintain his wife's grave and memorial together with grass cutting and trimming around the grave.

Restricted funds represent income from trusts, endowments or appeals which may be expended only on those purposes detailed in the terms of the trust, bequest or appeal; or donations or grants received for a specific object or invited by the PCC for a specific objective. These funds may only be expended on the specific purpose for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. During 2025 the Parish had the following Restricted Funds:

- Heating Fund – for the updating of the heating systems in both churches.
- Lectern fund – representing the gift and associated tax reclaimed and interest earned given by Rev and Mrs Hutchins to purchase a movable lectern or other furniture for Christ Church.
- C.C. Building Development Fund – used to improve Christ Church building and facilities.
- Flower funds – cash held by the flower arranging team at each church which is given for and spent on specifically the flowers in that church.
- S.J. Congregational Building fund – for reordering work of St John's church building.
- S.J. Bench and memorial garden fund – gifts given towards the installation of a bench and the improvement of the garden in St John's churchyard.
- S.J. Furnishings fund – donations received for the repair and replacement of St John's church furnishings.
- Kidzone – historic funds from when a children's ministry existed at St John's. Funds used towards any child-friendly ministry.
- Organ fund – for the upkeep of either church organ.
- In addition, restricted funds are given during the year to Mission charities (see page 19) but are usually sent to the charities within a few weeks.

Designated funds are funds that have come to the church unrestricted but that the PCC have decided to allocate to a particular use. This decision can be overturned by the PCC should the need arise.

Unrestricted funds are general funds that can be used by the PCC for ordinary purposes.

Incoming resources:

Dividends are accounted for when receivable. All other income is recognised when received.

Resources expended:

Payments and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. All other expenditure is recognised when it is incurred, invoiced or accounted for.

Investments

These are valued at market value at 31 Dec 2025 or an accrual adjustment made to 31 December annually.

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Debtors

The debtors figure of £10772 is comprised of:

- £5908 HMRC for the tax reclaim on Gift Aided donations made in 2025.
- £2171 interest on CCLA deposit account for 4th quarter of 2025, paid 5th January 2026.
- £222 fee for use of St John's car park and footpath paid late by nursery.
- £804 of hall rents for December paid after the year end.
- £824 of Gift Aid tax from PGS
- £234 funeral fee for December received in January 2026.
- £241 E-On Next electricity (St John's) credit balances at year end.
- £368 Parish Share overpaid.

Creditors

The creditors figure of £7445 is comprised of:

- £640 Independent Examiner's fee.
- £1156 of wedding deposits received for weddings in future years (returnable by law).
- £66 of hall rent for 2026 paid in 2025.
- £3490 of hall & church utility and waste disposal bills relating to usage in 2025 but paid in 2026.
- £24 bank charges.
- £276 printer fees owed to Apple Office Equipment Ltd.
- £134 Christ Church cleaner's tax paid to HMRC in 2026.
- £340 Mission payment to Bible Society paid in 2026.
- £215 Vicar's expenses and reimbursements for November and December paid in 2026
- £1104 service fees for 4th quarter of 2025 paid to the Diocese and PTO clergy in January 2026.

Fixed assets

Consecrated and benefice property is not required to be included in the accounts by S.96(2)(a) of the Charities Act 1993. The PCC are the owners of St John's Church Hall and Christ Church Hall and the surrounding land. Payment of a £25 annual peppercorn rent has been agreed in a lease with the Portsmouth Scout and Guide Association for the land behind Christ Church Hall on which the Scout and Guide Hall is built.

Christ Church Flower Arrangers sub account

Detailed transactions are recorded by the account holder in their own petty cash/records book and the overall income and expenditure is brought into the church account. The petty cash book is examined by the honorary treasurer and independent examiner and have been accepted as fair and reasonable records.

Wages and Honorariums

An analysis of payments to employees, all part time, is shown in Appendix 1. Together these employees equate to less than one full time equivalent employee (FTE). The Parish Administrator is employed by Church of the Good Shepherd, Crookhorn and that church is reimbursed for the time she spends on Portsmouth and Purbrook Parish work. Christ Church Hall Cleaner is employed by the Parish, but no payments were large enough to attract national insurance liability on their own. In line with HMRC regulations for Real Time reporting of salary payments, Portsmouth and Purbrook is registered as an employer, any tax liability is paid to HMRC quarterly, and all payments to employees are reported monthly. The St John's Hall cleaner and organists that play for occasional offices are self-employed and therefore not Portsmouth and Purbrook employees.

Declaration of payments

- Revd Andy Wilson and Revd Dr Coleen Jackson have been paid expenses of office.
- Apart from remuneration of purchase expenses against receipts no other member of the PCC or Church membership has received any unrecorded expenses or remuneration.
- Cash payments are made to the verger, clerk and organist as necessary for occasional office services.

Mission Payments

An analysis of External Mission payments is shown on page 19. Certain collections are non-account transactions and do not pass through the Church Account.

Portsmouth and Purbrook - Annual Report & Financial Statement 2025

Incoming Resources

	2025			Totals	
	Unrestricted	Restricted	Endowmt	2025	2024
	£	£	£	£	£
Voluntary income from donors					
Bequests	100000			100000	71038
Planned giving – envelopes	1210			1210	3645
Standing orders	7270			7270	8170
Parish Giving Scheme	48751			48751	43676
Loose Collection	5050			5050	6383
Digital Giving	1503			1503	1473
Gift Day		7745		7745	12040
Tax reclaimed from HMRC	14953	1758		16711	17250
Mission Giving		3506		3506	1795
Hall & Church Yard Donations	267	1055		1322	647
Flower Income		152		152	205
Other Donations	6750	303		7053	5435
Total Voluntary income	185754	14519		200273	171757
Activities generating funds					
Fund raising events	2493			2493	3297
Saturday Cafe	2590			2590	2974
Easyfundraising	101			101	59
Tea and Coffee Income	1474			1474	1566
Sales and printing	1168			1168	1088
Total Activities generating funds	7826			7826	8984
Income from Investments					
Bank Interest and share profit	3677	3790		7467	4803
Income from Trusts			159	159	179
Total Income from Investments	3677	3790	159	7626	4982
Income from Church activities					
Portsmouth & Purbrook Post Fees	542			542	678
Church Hall Rental Income	5474			5474	7900
St John's Car Park Rental Income	42810			42810	41226
Rent Scout & Guide HQ	2664			2664	2664
	25			25	25
Total Income from operating activities	51515			51515	52493
Other Incoming resources					
Grants	1594	195		1789	465
Insurance claims	1582			1582	
Total Other Income	3176	195		3371	465
Total Receipts	251948	18504	159	270611	238681

Portsmouth and Purbrook - Annual Report & Financial Statement 2025

Resources Expended

	2025			Totals	
	Unrestricted £	Restricted £	Endowment £	2025 £	2024 £
Cost of generating income					
Fundraising events	380			380	2290
Bank and stewardship costs	339			339	344
Digital giving charges	68	32		100	43
Total Cost of generating inc.	787	32		819	2677
Church Activities					
Church & Mission					
Church running costs	11106	166		11272	12632
Church maintenance	11445			11445	7780
Church Yard	9716	1270	33	11019	11034
Church Hall running costs	20499			20499	19488
Church Hall repairs & decorate	22755			22755	17464
Vicarage	1134			1134	927
Clergy & treasurer expenses	636			636	436
Wages	9294			9294	9992
Mission-External	4495	3506		8001	6001
Mission-Parish	75			75	66
Administration & Support					
Parish Share	87632			87632	92244
Service & Junior church support	577	484	126	1187	1441
Church Office & Publishing	3006			3006	2806
Broadband & web domain costs	412			412	585
Sundries				0	378
Saturday Café expenses	517			517	162
Tea and coffee expenses	535			535	429
Flower Costs		234		234	343
Total Church Activities	183834	5660	159	189653	184208
Governance Costs					
PCC and Deanery expenses	263			263	
Independent Examiners Fees	640			640	640
Total Governance Costs	903			903	640
Building fund expenditure					
Projector and PC					5802
Total Building fund expend.	-	-	-	-	5802
Total Resources Expended	185524	5692	159	191375	193327

Assets and Liabilities

	2025			Totals	
	Unrestricted £	Restricted £	Endowment £	2025 £	2024 £
Fixed Assets					
Tangible Assets					
St John's church hall	326597			326597	326597
Christ Church hall	360000			360000	360000
Peppercorn Rent Scout & Guide	25			25	25
Tangible Assets at 31 December	686622			686622	686622
Investment Assets					
Endowment Trusts					
Market value 1 Jan			3988	3988	3961
Revaluation Gain/Losses			-36	-36	27
Investment Assets at 31 December			3952	3952	3988
Current Assets					
Debtors	7979	2793		10772	12924
Cash at Bank and in hand					
General Cash account	180			180	712
Flower Arrangers cash		185		185	267
CAF Current Account	11278	905		12183	13390
Lloyds Current Account	5031			5031	8074
CBF Deposit Account	132107	82224		214331	127789
Nat West Current Account	5785			5785	4412
Current Assets at 31 December	162360	86107		248467	167568
Liabilities					
Creditors: falling due in 1 year	-6341	-1104		-7445	-5782
Current Liabilities at 31 December	-6341	-1104		-7445	-5782

Portsmouth and Purbrook - Annual Report & Financial Statement 2025

Funds

	2025			Totals	
	Unrestricted £	Restricted £	Endowment £	2025 £	2024 £
Analysis of Fixed Assets					
Tangible Fixed Assets	686622			686622	686622
Total of Tangible Assets	686622			686622	686622
Analysis of Net Assets by funds					
Endowment Assets			3952	3952	3988
Current Assets	162360	86107		248467	167568
Liabilities	-6341	-1104		-7445	-5782
Total of Net Assets	156019	85003	3952	244974	165774
Totals	842641	85003	3952	931596	852396

Appendices

Appendix 1 - Analysis of Wages and Honorariums

	2025 £	2024 £
Christ Church Hall Cleaner	2635	2506
St John's Church Hall Cleaner (self-employed)	4255	3371
Parish Administrator *	2404	4115
Vergers and clerk	560	855
Totals	9854	10847

*Parish Administrator employed by Church of the Good Shepherd, Crookhorn.

Appendix 2 - Apportionment of Restricted Funds

Restricted Funds	Movements in the year		Totals at year end	
	Income	Expenditure	2025	2024
Heating Fund	9631	15	25579	15963
SJ Cong Building Fund	3500		48307	44807
SJ Memorial Garden & Bench	1066	1092	983	1009
Choir Fund		307	0	307
SJ Flower fund		135	97	232
SJ Church furnishings	29		2621	2592
Kidzone		42	484	526
Organ Fund	59	166	5183	5290
CC Lectern	9		853	844
CC Flower Account	152	234	185	267
CC Building Development Fund	356		710	354
Total	14802	1991	85002	72191

Portsmouth and Purbrook - Annual Report & Financial Statement 2025

Appendix 3 - Fielding Endowment Trust Fund

	Share Value £	2025		Totals	
		Receipts £	Expend £	2025 £	2024 £
Fund value 31 December					
Share Value on 31 Dec - 99 Shares	151			151	148
2025 Transactions					
Interest receipts		5		5	4
Maintenance of Fielding grave/graveyard			-5	-5	-4
Fund Share Holding & value 31 December	151	5	-5	151	148

Appendix 4 - Benn Endowment Trust Fund

	Share Holding £	2025		Totals	
		Receipts £	Expend £	2025 £	2024 £
Fund value 31 December					
Share Value on 31 Dec – 43 Shares	955			955	994
2025 Transactions					
Interest receipts		28		28	27
Maintenance of Benn grave/graveyard			-28	-28	-27
Fund Share Holding & value 31 December	955	28	-28	955	994

Appendix 5 - Hawken Endowment Trust CBF Deposit Fund

	Deposit Fund £	2025		Totals	
		Interest £	Expend £	2025 £	2024 £
Fund value 31st December	2846			2846	2846
2025 Transactions					
Interest receipts		126		126	148
Expenditure on education			-126	-126	-148
Total Holding at 31 December fixed at £2846					
Fund Value & Interest to c/a 31 December	2846	126	-126	2846	2846

Portsdown and Purbrook Mission Giving 2025

<u>Mission</u>	<u>Month</u>	<u>PCC Grant</u>	<u>Rest'ed funds collected</u>	<u>Paid out</u>	<u>Date paid</u>	
Portsmouth School Pastors	January	£340.00	£25.00	£365.00	07/02/2025	BACS
Church Mission Society	February	£340.00	£20.00	£360.00	19/03/2025	BACS
Compassion	March	£32 per month + £10	£65.00	£394.00	1st each month	D/D
MAF	April	£340.00	£306.00	£646.00	05/05/2025	BACS
Christian Aid	May	£340.00		£340.00	01/06/2025	cheque
Alabare	June	£340.00	£485.50	£825.50	15/07/2025	BACS
Mission to Seafarers	July	£340.00	£293.00	£633.00	06/08/2025	BACS
Church Army	August	£340.00		£340.00	10/09/2025	BACS
TeachBeyond	September	£340.00	£1,177.00	£1,517.00	28/10/2025	BACS
Simeon's Trustees	October	£340.00	£62.00	£402.00	11/11/2025	BACS
Tearfund	November	£340.00	£30.00	£370.00	18/12/2025	BACS
Bible Society	December	£340.00		£340.00	03/01/2026	BACS
Bev Cannon de Pinos		£200.00		£200.00	19/03/2025	BACS
Hants Historic Churches		£50.00		£50.00	25/11/2025	S/O
National Churches Trust		£50.00		£50.00	25/11/2025	S/O
Easter eggs donated to Food Banks		£1.09	£719.10	£720.19	various	
Royal British Legion (in lieu of wreath at St John's)		£25.00		£25.00	26/11/2025	BACS
Koforidua (Deanery link Diocese)		£100.00		£100.00	27/11/2025	BACS
Children's Society (Christingle services)	{		£249.70	£249.70	07/02/2025	BACS
	{		£73.38	£73.38	18/12/2025	BACS
<u>Totals</u>		<u>£4,495.09</u>	<u>£3,505.68</u>	<u>£8,000.77</u>		

Monetary gifts that did not go through the Church Accounts:

Christian Aid	May (cakes £236.40, envelopes £165)	£401.40
Hants & Island Historic Churches	September (Ride and Stride)	£380.00
Tearfund	November - Big Quiz Night	£460.00
<u>Total</u>		<u>£1241.40</u>

Grand total **£9242.17**

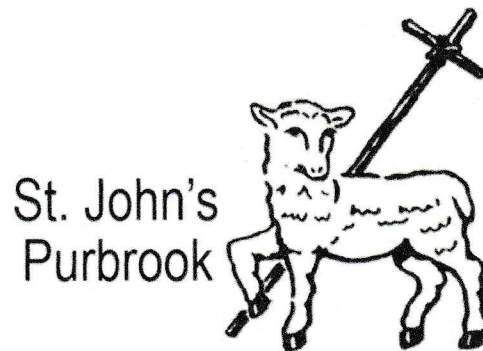
We also give gifts of food, clothes, toys etc to: All Saints Hostel, Stop Domestic Abuse, Portsmouth Family Welfare, The Grange Hostel, Southampton Seafarer's Centre, Waterlooville and PO9 food banks

The Parochial Church Council of the Ecclesiastical Parish of Portsdown and Purbrook

England & Wales - Charity number 1137597

Accounts

The Parish of Portsdown and Purbrook



Annual Report and Accounts 2024

Ecclesiastical Parish of Portsmouth and Purbrook
Registered Charity No: 1137597

Annual Report and Financial Statements
For the year ended 31 December 2024

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Independent examiner's report to the members/trustees of Portsmouth and Purbrook Parochial Church Council.

I report on the accounts for the year ended 31 December 2024, which are set out on pages 3 to 19.

Respective responsibilities of the Trustees and the Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They 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;
- Follow procedures laid down in the general directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of Independent Examiners Statement

My examination was carried out in accordance with the 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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full 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:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed..........

Date...29.4.25.....

Julia Scott
JW Scott Accountancy and Book-Keeping Service

AIMS AND PURPOSES

The Parochial Church Council of the Ecclesiastical Parish of Portsmouth and Purbrook is registered as a charity with the Charity Commission and has the charity commission registration number 1137597. Portsmouth and Purbrook Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, spiritual, pastoral, evangelistic, social and ecumenical to the benefit of individuals and society as a whole. It provides facilities for public worship and community activities. The PCC is responsible for the maintenance and development of the church buildings (known as Christ Church Portsmouth and St John's Purbrook) and the church halls (known as Christ Church Hall and St John's Church Hall).

OBJECTIVES AND ACTIVITIES

The PCC is committed to enabling as many people as possible to worship God at our churches and to become part of the community at Christ Church and St John's. This involves providing a variety of services of worship and other activities to enable people to encounter God through worship and prayer, word and sacrament, expounding the teachings found in the Bible and providing pastoral care for those living in the parish.

To facilitate this work, it is vital that the fabric of the church buildings is maintained and developed.

ACHIEVEMENTS AND PERFORMANCE

Introduction

The parish of Portsmouth and Purbrook was formed by a scheme made (approved) by the Church Commissioners of the Church of England on 1st October 2023. This scheme created a new parish consisting of most of the former parish of Portsmouth, all of the former parish of Purbrook and a large portion of the new housing development known as Berewood. The scheme specified that the existing parish churches of Christ Church Portsmouth and St John the Baptist Purbrook would both be parish churches of the new parish. The Parish includes parts of Cosham, Widley, Purbrook, Waterlooville and Berewood. As such it is spread across parts of the Borough of Havant, the City of Portsmouth and the District of Winchester. The parish is part of the Deanery of Havant within the Diocese of Portsmouth.

Christ Church Portsmouth, consecrated in July 1874, is built in the early Norman style with a sixty-foot tower. Its construction is in Portland stone with flints taken from the chalk of Portsmouth Hill and bedded in black mortar. The building is situated on the northern boundary of Portsmouth, Cosham district, set back from the east side of the A3 London Road, just north of the crest of Portsmouth Hill. It stands in its own Churchyard surrounded by trees. Behind the Church, together with an extension to the Church burial grounds, is a Military Cemetery managed by the Commonwealth War Graves Commission and Ministry of Defence. Adjacent to the Church is the Church Hall, built in the 1930s.

The Church address is Christ Church Portsmouth, London Road, Cosham, Portsmouth, PO6 3NB.

St John the Baptist, Purbrook was consecrated in 1858, some 15 years after construction commenced. The architect was J P Harrison of the Oxford Architectural Society, a follower of the architect A W N Pugin, who was a champion of the Victorian Gothic Revival. Many features bear a resemblance to All Saint's Hursley, designed by Harrison in the 1840s for John Keble.

The basic structure of the church remains much as it was in 1858 except for the construction of the two vestries, one in the late nineteenth century and the second in the mid twentieth century. The oak reredos at the east end of the church and the clock in the tower were both fitted in the mid-1890s. The lych gate was erected in 1919 and dedicated as the village war memorial.

In 1999 a steel frame was erected in the tower to take the weight of a peal of six bells cast by London's Whitechapel Foundry. These bells replaced the original single bell and were purchased with the help of a grant from the Millennium Commission. Adjacent to the church is the church hall, originally built as a Methodist Church.

The Church address is St John the Baptist, London Road, Purbrook. It has no official postcode but is in the PO7 5LQ sector. The church car park is accessed via Marrels Wood Gardens (PO7 5RS).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Clergy

The Revd Andrew Wilson has been Vicar of Christ Church since October 2007. He was co-licensed as Assistant Curate in the parish of Purbrook from September 2013 until January 2019, and then as Priest-in-charge. He became Vicar of the parish of Portsmouth and Purbrook by the scheme made on 1st October 2023. He has also been licensed as Assistant Curate of the parish of Crookhorn since September 2013.

The Revd Dr Coleen Jackson was licensed as Assistant Curate to the parish of Portsmouth and Purbrook in February 2024.

The Revd Tyrone Hillary and the Revd Sandy Phillips have Bishop's Permission to Officiate in the diocese. They are not members of the PCC.

The Revd Janette Smith was licensed as Priest-in-charge of Crookhorn and Assistant Curate in the parishes of Portsmouth and Purbrook in September 2019. She became Assistant Curate in the parish of Portsmouth and Purbrook by the scheme made on 1st October 2023.

Churchwardens

Mr William Jeffery served as churchwarden throughout the year and Mrs Karina Gollledge until April 2024.

The SPCM in October 2023 approved proposals to appoint two Deputy Wardens (one for each church), but no appointments have yet been made.

PCC Membership

The method of appointment of PCC members is set out in the Church Representation Rules. All churchgoers are encouraged to register on the Church Electoral Roll and stand for election to the PCC as well as assist with other roles and duties within the Church.

Governance follows Christian principles, Canon law, Church Representation Rules and guidelines laid out in the Charities' Act 2011. This report also conforms to the PCC guide to the Statement of Recommended Practice (SORP), Charity Commission reporting guidelines and Church Accounting Regulations 2006.

Portsmouth and Purbrook - Annual Report & Financial Statement 2024

Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

The following served as members of the PCC of the Parish of Portsmouth and Purbrook during 2024:

EX OFFICIO MEMBERS

INCUMBENT:

Revd Andrew Wilson (*Chair*)

ASSISTANT CURATE

Revd Dr Coleen Jackson (*from February 2024*)

ASSISTANT CURATE

(*Cluster Clergy – non-attending*):

Revd Janette Smith

REPRESENTATIVE ON THE DIOCESAN SYNOD, DEANERY SYNOD AND PCC:

Mr Andrew Minchin

REPRESENTATIVES ON THE DEANERY SYNOD AND PCC:

Mrs Marion Pegg

Mrs Christine Stone

CHURCHWARDENS:

Mrs Karina Golledge (*until April 2024*)

Mr William Jeffery (*Vice-chair*)

ELECTED MEMBERS

Mrs Linda Banks

Mrs Pauline Campbell (*from April 2024*)

Mr Matthew Doe

Mrs Ismay Doughty (*until April 2024*)

Mrs Jo Duckett

Mrs Ruth Fowler (*until April 2024*)

Mrs Tracey Harvey

Mrs Sheila Gill

Mrs Valerie Jeffery

Mr William Jeffery

Mrs Katherine Mew

Mrs Elizabeth Mitchell (*until April 2024*)

Mr Peter Moth (*until June 2024*)

Mr Graham Olway

Mrs Victoria Stephen

PCC OFFICERS

(attend PCC meetings, but as non-voting members, unless otherwise elected or co-opted)

Hon. Secretary: Mrs Victoria Stephen

Hon. Treasurer: Mrs Jacqui Wilson

Sub-committees

The PCC operates the following committees that meet as required and report to the PCC.

Standing Committee: has the power to transact business of the PCC, subject to any direction given by the PCC. Chaired by the Vicar.

Mission Support: advises the PCC on mission donations, liaison, prayer support and relief appeals. Chaired by the Vicar.

Employees

A cleaner was employed for four hours/week to clean Christ Church Hall and the church building. There are no other direct employees.

St John's Church Hall was cleaned by a self-employed cleaner.

An administrator was employed by Crookhorn PCC, with Portsmouth and Purbrook PCC reimbursing Crookhorn PCC for 7.5 hrs/week of her time.

Mission Support

Total Mission Giving in monetary terms amounted to just over 3% of income across the Parish in 2024, which is not as much as we would like (this figure is particularly low because of the substantial legacy received). We also publicise the organisations we support and encourage individuals to add to the PCC grants. Gifts were given at Harvest and Christmas for All Saints Hostel and The Grange, and two food banks were well supported throughout the year via produce left in the churches. In 2024 we also gave Easter Eggs to the Foodbanks which the congregations contributed to. The PCC views mission and relief as of vital importance and longs to reflect that more in its giving and the Mission of the Month grant amounts from the PCC have been increased for 2025.

Communications

Internal communication is principally through the Sunday Notice Sheet produced weekly by the administrator or Vicar and distributed via email and printed copy. A church magazine (*The Portsmouth & Purbrook Post*) edited by Ruth Fowler is produced each month. Matt Doe acts as webmaster. During the year a new website (portsdown-purbrook.org) was launched replacing the previous websites of the separate parishes.

OVERVIEW OF THE YEAR

2024 was the first full calendar year of the parish of Portsmouth and Purbrook, following the merger of the two separate parishes in October 2023. The PCC has worked to ensure that matters relating to both individual churches are considered alongside parish wide issues. Further work on delegation is needed to ensure that meetings of the PCC do not become bogged down with fine detail.

The year began with the Vicar, Revd Andrew Wilson, as the only licensed minister based in the parish, but in February the Revd Dr Coleen Jackson was appointed as a self-supporting Assistant Curate.

We marked the 150th anniversary of the consecration of Christ Church in 1874. A number of special events were held during the year, a highlight being a celebration service in September, at which the Bishop of Portsmouth presided and several former church members and clergy attended.

We continued to explore ministry on the Berewood development, now part of our parish. Good relationships are being built with involvement in community events.

At the APCM only one churchwarden (parish warden) was elected and the positions of deputy wardens remain unfilled. This has put a greater load on the one elected warden and the Vicar. It is hoped that a fuller team will be appointed at the 2025 APCM.

In November, Revd Sandy Phillips was licensed as a second Anna Chaplain for the parish (alongside Revd Coleen Jackson). The PCC also approved the appointment of six Anna Friends to be commissioned in 2025.

Church Roll, Attendance and Occasional Offices

The electoral roll as reported at the APCM in April 2024 contained 159 names.

At the end of the year, we estimated our worshipping community (those who attend services at least once per month unless prevented from doing so by circumstances such as illness) to be about 127 at Christ Church (132 in 2023) and 55 at St John's (52 in 2023).

In 2024, there were 5 baptisms at Christ Church (5 in 2023) and 2 at St John's (12 in 2023).

There were 3 weddings at Christ Church (3 in 2023) and 5 at St John's (7 in 2023).

There were 6 funerals at Christ Church (4 in 2023) and 8 at St John's (4 in 2023). A further 5 funerals were taken by the parish clergy at a crematorium or cemetery (14 in 2023).

PCC Business

The PCC met 10 times with an attendance rate of 76%.

Much of the work of the PCC focussed on finance, maintenance of buildings and grounds, and how to grow our church congregations.

Finance remained a challenge, although a substantial legacy received (in part) during the year has taken away some of the immediate pressure. The Parish Share was paid in full. The PCC was disappointed that the merging of the parishes simply resulted in the two individual parish shares being added together for 2024, but the Diocesan Parish Share Review conducted during the year has resulted in a reduced share for 2025.

Property Development and Maintenance – Church, Hall and Grounds

Much of the PCC business relates to the maintenance and developments of our four buildings and two churchyards. Electrical work was carried out in Christ Church Hall and St John's Hall was redecorated. The Quinquennial inspections of both church buildings were received during the year and work is required to address issues raised. The need to replace the heating system at Christ Church is a major challenge.

Normal maintenance requirements for heating systems, electrics, fire and access have all been maintained and the PCC has sought to keep bills to a minimum.

The churchyard at St John's is maintained via a contract with Norse South East. At Christ Church the churchyard is maintained by a small, but faithful, team of volunteers (the Rusty Cutters).

Following tree surveys of both churchyards work has begun to implement recommendations.

A contract for bi-annual cleaning of gutters and gullies at Christ Church was awarded to T Coleborn at the beginning of 2017. This removed the requirement for volunteers to access the church roof, other than via the tower (for changing the flag).

The projector at Christ Church was replaced greatly improving the quality of projected words and images for services and other events.

Risk Management & Health and Safety

Risk Management is a statutory requirement; Health and Safety regulations require all churchgoers, visitors or contractors to reduce and report any risks. Equally any individual working with a group, such as Junior Church or Toddlers has responsibility for the safety of their meeting. Formal risk assessments should be carried out for any new or different activity. The Church and hall are subject to risk assessment, fire risk assessment, have first aid equipment, accident books, and have regularly serviced fire extinguishers and fire exit signs ensuring compliance with the regulations. In this way the PCC ensures that its duty of care is fulfilled to the best of its abilities.

Child & Vulnerable Adult Safeguarding

The PCC has approved Child and Vulnerable Adult Protection Policies. A copy of the documents is held by the Parish Administrator and is available for inspection. In 2024, Ismay Doughty served as Parish Safeguarding Officer.

Treasurer's Report

As in the previous year, 2024 saw much necessary expenditure to 'catch up' with maintenance tasks not carried out during the Covid years in all four of our buildings. Funds were spent on tree work in both churchyards, St John's hall was decorated and at Christ Church hall investigations into a possible water leak were carried out. Christ Church also replaced the aging projector and purchased a new computer for the AV system, both of these were paid from the Building Development Fund. The most pressing issue remains the heating systems at both churches – the annual Gift Month donations are restricted to this purpose, but more will be needed. We were blessed to receive substantial (and unexpected) funds from legacies in 2024, without which the amount of unrestricted funds available to us would have been almost depleted. The PCC will in 2025 draw up a policy on use of legacies. A new method of calculating the Parish Share was unveiled by the Diocese at the end of the year, which should see our required contributions come down in each of the next few years, but we continue to rely on the generous support of our congregants, and their willingness to increase their contributions in line with inflation.

Reserves & Investment Policy

Both churches have restricted funds (monies that have been given to the church either recently or in the past for use for particular purposes) – these are detailed in the Appendices at the end of the accounts. The PCC Reserves Policy is to maintain up to one quarter of the previous year's total expenditure in unrestricted funds, with cash reserves not falling below one twelfth of the previous year's expenditure.

Endowment funds where only the interest is used for specific restricted purposes (Appendices 3 – 5, page 18, originally Christ Church funds) are held with the Church of England deposit scheme. The parish also holds a CBF deposit account (originally opened by St John's Purbrook) and together with other Church of England reserves these are invested through CCLA Investment Management Ltd. CCLA accords to the principles and ethical considerations of the Church of England Ethical Investment Advisory Group. Full details of the investment policy can be found on the Church of England website;

<http://www.churchofengland.org/media/1376254/statement%20of%20ethical%20investment%20policy%20nov%202011.pdf>

Portsmouth and Purbrook - Annual Report & Financial Statement 2024

This Annual Report is approved by the PCC on 30th April 2025 and signed on its behalf by the Chairman:

Signed A.M. Wilson

Print Rev A M Wilson Vicar/Chair of PCC

**Statement of Financial Activities for Christ Church Portsmouth
on an Accrual Basis for the year ending 31 December 2024**

	2024			Totals	
	Unrestricted	Restricted	Endowment	2024	2023
	£	£	£	£	£
Incoming Resources					
Voluntary income	151390	20367		171757	83732
Activities generating funds	8471	513		8984	8675
Income from Investments	1738	3065	179	4982	4413
Income from Church activities	52493			52493	51312
Other incoming resources	270	195		465	210
Total Incoming Resources	214362	24140	179	238681	148342
Resources Expended					
Cost of generating income	2660	17		2677	1098
Church Activities	178807	5222	179	184208	157725
Governance Costs	640			640	670
Building Development costs		5802		5802	7923
Total Resources Expended	182107	11041	179	193327	167416
Net gains(losses) before other recognised gains(losses)	32255	13099		45354	-19074
Year-end endowment fund valuation gains			27	27	92
NET MOVEMENT IN FUNDS	32255	13099	27	45381	-18982
Balances brought forward 1 Jan	743962	59092	3961	807015	825997
Balances carried forward 31 Dec	776217	72191	3988	852396	807015

Portsmouth and Purbrook - Annual Report & Financial Statement 2024

Balance Sheet for Christ Church Portsmouth at 31 December 2024

	2024			Totals	
	Unrestricted	Restricted	Endowment	2024	2023
	£	£	£		£
Fixed Assets					
Tangible (Hall sites)	686597			686597	686597
Investment (rent on Scout HQ)	25			25	25
Total Fixed Assets	686622			686622	686622
Tangible Assets					
Debtors	9561	3363		12924	6183
Cash at bank and in hand	85034	69610		154644	116609
Investments			3988	3988	3961
Total Current Assets	94595	72973	3988	171556	126753
Liabilities					
Creditors: due in 1 year	-5000	-782		-5782	-6360
Total Liabilities	-5000	-782		-5782	-6360
Current assets less current liabilities	89595	72191	3988	165774	120393
Total Assets	776217	72191	3988	852396	807015
Parish Funds					
Fixed Assets	686622			686622	686622
Short term deposits less liabilities	89595	72191		161786	116432
Endowment			3988	3988	3961
Total Parish Funds	776217	72191	3988	852396	807015

Approved by the Parochial Church Council on 30th April 2025 and signed on its behalf by:

Signed A.M. Wilson

Print Rev A M Wilson Vicar/Chair of PCC

Signed J.R. Wilson

Print Mrs J R Wilson Honorary Treasurer

The notes on pages 12 to 19 form part of this account

Notes to the Financial Statement

Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP FRS102 and Charity Commission requirements. The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, that are shown at market value on 31 December.

Funds

Endowment funds are funds, the capital of which is maintained, giving income arising from investment of the endowment. This is used as funding for the purpose for which the endowment was established. The PCC has the following Endowment Funds:

- Hawken Trust - with income paid to the Church Account by Direct Debit. Income is to be used to purchase materials for educational materials or for bibles to be used at Christ Church.
- Fielding Trust is a grave trust - with income paid to the Church Account by Direct Debit. Charles Fielding set up the fund to assist maintaining the memorials on the grave of his wife and daughter.
- SLA Benn Trust - also a grave trust with the income paid to the Church Account by Direct Debit. Samuel Benn set up the fund to help maintain his wife's grave and memorial together with grass cutting and trimming around the grave.

Restricted funds represent income from trusts, endowments or appeals which may be expended only on those purposes detailed in the terms of the trust, bequest or appeal; or donations or grants received for a specific object or invited by the PCC for a specific objective. These funds may only be expended on the specific purpose for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. During 2024 the Parish had the following Restricted Funds:

- Memorial bench fund – gifts towards the installation of a bench in Christ Church churchyard.
- Heating Fund – for the updating of the heating systems in both churches.
- Lectern fund – representing the gift and associated tax reclaimed and interest earned given by Rev and Mrs Hutchins to purchase a movable lectern for Christ Church.
- Building Development Fund – used to improve Christ Church building and facilities.
- Flower fund – cash held by the flower arranging team at Christ Church which is given for and spent on specifically the flowers in church.
- Congregational Building fund – for reordering work of St John's church building.
- Bench and memorial garden fund – gifts given towards the installation of a bench and the improvement of the garden in St John's churchyard.
- Choir Fund – funds are used towards the provision of music in services at St John's.
- Flower fund – used towards flower arrangements in St John's church.
- Furnishings fund – donations received for the repair and replacement of St John's church furnishings.
- Kidzone – historic funds from when a children's ministry existed at St John's. Funds used towards any child-friendly ministry.
- Organ fund – for the upkeep of St John's church organ.
- In addition, restricted funds are given during the year to Mission charities (see page 19) but are usually sent to the charities within a few weeks.

Designated funds are funds that have come to the church unrestricted but that the PCC have decided to allocate to a particular use. This decision can be overturned by the PCC should the need arise.

Unrestricted funds are general funds that can be used by the PCC for ordinary purposes.

Incoming resources:

Dividends are accounted for when receivable. All other income is recognised when received.

Resources expended:

Payments and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. All other expenditure is recognised when it is incurred, invoiced or accounted for.

Investments

These are valued at market value at 31 Dec 2024 or an accrual adjustment made to 31 December annually.

Debtors

The debtors figure of £12924 is comprised of:

£7017 HMRC for the tax reclaim on Gift Aided donations made in 2024.

£3177 credit balances held by E-ON on the two electricity accounts for St John's church and hall.

£1272 interest on CCLA deposit account for 4th quarter of 2024, paid 3rd January 2025.

£407 fees paid late by Funeral Director.

£444 fee for use of St John's car park and footpath paid late by nursery.

£487 of hall rents for December paid after the year end.

£120 for printing paid after the year end.

Creditors

The creditors figure of £5782 is comprised of:

£640 Independent Examiner's fee.

£1635 of wedding deposits received for weddings in future years (returnable by law).

£68 of hall rentals received in 2024 but relating to events in 2025.

£1795 of hall & church utility and waste disposal bills relating to usage in 2024 but paid in 2025.

£430 administrator's salary for December paid to Church of the Good Shepherd in January 2025.

£28 bank charges.

£782 Diocesan Fees for 4th quarter of 2024 paid in January 2025.

£145 Funeral Fees for Verger and Organist.

£259 printer fees owed to Apple Office Equipment Ltd.

Fixed assets

Consecrated and benefice property is not required to be included in the accounts by S.96(2)(a) of the Charities Act 1993. The PCC are the owners of St John's Church Hall and Christ Church Hall and the surrounding land. Payment of a £25 annual peppercorn rent has been agreed in a lease with the Portsmouth Scout and Guide Association for the land behind Christ Church Hall on which the Scout and Guide Hall is built.

Christ Church Flower Arrangers sub account

Detailed transactions are recorded by the account holder in their own petty cash/records book and the overall income and expenditure is brought into the church account. The petty cash book is examined by the honorary treasurer and independent examiner and have been accepted as fair and reasonable records.

Wages and Honorariums

An analysis of payments to employees, all part time, is shown in Appendix 1. Together these employees equate to less than one full time equivalent employee (FTE). The Parish Administrator is employed by Church of the Good Shepherd, Crookhorn and that church is reimbursed for the time she spends on Portsmouth and Purbrook Parish work. Christ Church Hall Cleaner is employed by the Parish, but no payments were large enough to attract national insurance liability on their own. In line with HMRC regulations for Real Time reporting of salary payments, Portsmouth and Purbrook is registered as an employer, any tax liability is paid to HMRC quarterly, and all payments to employees are reported monthly. The St John's Hall cleaner and organists that play for occasional offices are self-employed and therefore not Portsmouth and Purbrook employees.

Declaration of payments

- Revd Andy Wilson and Revd Dr Coleen Jackson have been paid expenses of office.
- Apart from remuneration of purchase expenses against receipts no other member of the PCC or Church membership has received any unrecorded expenses or remuneration.
- Cash payments are made to the verger, clerk and organist as necessary for occasional office services.

Mission Payments

An analysis of External Mission payments is shown on page 19. Certain collections are non-account transactions and do not pass through the Church Account.

Portsmouth and Purbrook - Annual Report & Financial Statement 2024

Incoming Resources

	2024			Totals	
	Unrestricted	Restricted	Endowmt	2024	2023
	£	£	£	£	£
Voluntary income from donors					
Bequests	71038			71038	2000
Planned giving – envelopes	3645			3645	6013
Standing orders	7625	545		8170	8585
Parish Giving Scheme	43676			43676	38131
Loose Collection	6033	350		6383	4526
Digital Giving	1455	18		1473	335
Gift Day		12040		12040	0
Tax reclaimed from HMRC	14112	3138		17250	13665
Mission Giving		1795		1795	796
Hall & Church Yard Donations	647			647	334
Flower Income		205		205	435
Other Donations	3159	2276		5435	8912
Total Voluntary income	151390	20367		171757	83732
Activities generating funds					
Fund raising events	2784	513		3297	3103
Saturday Cafe	2974			2974	3100
Easyfundraising	59			59	0
Tea and Coffee Income	1566			1566	1412
Sales and printing	1088			1088	1060
Total Activities generating funds	8471	513		8984	8675
Income from Investments					
Bank Interest and share profit	1738	3065		4803	4274
Income from Trusts			179	179	139
Total Income from Investments	1738	3065	179	4982	4413
Income from Church activities					
Portsmouth & Purbrook Post	678			678	670
Fees	7900			7900	6912
Church Hall Rental Income	41226			41226	41194
St John's Car Park Rental Income	2664			2664	2511
Rent Scout & Guide HQ	25			25	25
Total Income from operating activities	52493			52493	51312
Other Incoming resources					
Grants	270	195		465	210
Total Other Income	270	195		465	210
Total Receipts	214362	24140	179	238681	148342

Portsmouth and Purbrook - Annual Report & Financial Statement 2024

Resources Expended

	2024			Totals	
	Unrestricted £	Restricted £	Endowment £	2024 £	2023 £
Cost of generating income					
Fundraising events	2290			2290	1035
Bank and stewardship costs	327	17		344	57
Digital giving charges	43			43	6
Total Cost of generating inc.	2660	17		2677	1098
Church Activities					
Church & Mission					
Church running costs	12632			12632	18076
Church maintenance	7780			7780	516
Church Yard	8186	2817	31	11034	5871
Church Hall running costs	19488			19488	21894
Church Hall repairs & decorate	17464			17464	3214
Vicarage	927			927	679
Clergy & treasurer expenses	436			436	2172
Wages	9992			9992	6424
Mission-External	4206	1795		6001	4889
Mission-Parish	66			66	248
Administration & Support					
Parish Share	92244			92244	87852
Service & Junior church support	1026	267	148	1441	1388
Church Office & Publishing	2806			2806	1793
Broadband & web domain costs	585			585	519
Sundries	378			378	440
Saturday Café expenses	162			162	946
Tea and coffee expenses	429			429	367
Flower Costs		343		343	437
Total Church Activities	178807	5222	179	184208	157725
Governance Costs					
PCC and Deanery expenses					30
Independent Examiners Fees	640			640	640
Total Governance Costs	640			640	670
Building fund expenditure					
Heating survey					1354
Sound system					6569
Projector and PC		5802		5802	
Total Building fund expend.		5802		5802	7923
Total Resources Expended	182107	11041	179	193327	167416

Assets and Liabilities

	2024			Totals	
	Unrestricted	Restricted	Endowment	2024	2023
	£	£	£	£	£
Fixed Assets					
Tangible Assets					
St John's church hall	326597			326597	326597
Christ Church hall	360000			360000	360000
Peppercorn Rent Scout & Guide	25			25	25
Tangible Assets at 31 December	686622			686622	686622
Investment Assets					
Endowment Trusts					
Market value 1 Jan			3961	3961	3869
Revaluation Gain/Losses			27	27	92
Investment Assets at 31 December			3988	3988	3961
Current Assets					
Debtors	9561	3363		12924	6183
Cash at Bank and in hand					
General Cash account	712			712	2062
Flower Arrangers cash		267		267	405
CAF Current Account	13390			13390	
Lloyds Current Account	8074			8074	5072
CBF Deposit Account	58446	69343		127789	93071
Nat West Current Account	4412			4412	15999
Current Assets at 31 December	94595	72973		167568	122792
Liabilities					
Creditors: falling due in 1 year	-5000	-782		-5782	-6360
Current Liabilities at 31 December	-5000	-782		-5782	-6360

Portsmouth and Purbrook - Annual Report & Financial Statement 2024

Funds

	2024			Totals	
	Unrestricted £	Restricted £	Endowment £	2024 £	2023 £
Analysis of Fixed Assets					
Tangible Fixed Assets	686622			686622	686622
Total of Tangible Assets	686622			686622	686622
Analysis of Net Assets by funds					
Endowment Assets			3988	3988	3961
Current Assets	94595	72973		167568	122792
Liabilities	-5000	-782		-5782	-6360
Total of Net Assets	89595	72191	3988	165774	120393
Totals	776217	72191	3988	852396	807015

Appendices

Appendix 1 - Analysis of Wages and Honorariums

	2024 £	2023 £
Christ Church Hall Cleaner	2506	2286
St John's Church Hall Cleaner (self-employed)	3371	3316
Parish Administrator *	4115	4138
Vergers and clerk	855	885
Totals	10847	10625

*Parish Administrator employed by Church of the Good Shepherd, Crookhorn,

Appendix 2 - Apportionment of Restricted Funds

Restricted Funds	Movements in the year		Totals at year end	
	Income	Expenditure	2024	2023
Heating Fund	15980	17	15963	-
SJ Cong Building Fund	2210	-	44807	42597
SJ Bench	969	295	1009	335
SJ Choir	-	227	307	534
SJ Flower	-	-	232	232
SJ Church furnishings	59	-	2592	2533
SJ Kidzone	-	40	526	566
SJ Organ Fund	52	-	5290	5238
CC Lectern	31	-	844	813
CC Flower Account	205	343	267	405
CC Memorial Bench	1343	2327	-	984
CC Building Development Fund	1301	5802	354	4855
Total	22150	9051	72191	59092

Portsmouth and Purbrook - Annual Report & Financial Statement 2024

Appendix 3 - Fielding Endowment Trust Fund

	Share Value £	2024		Totals	
		Receipts £	Expend £	2024 £	2023 £
Fund value 31 December					
Share Value on 31 Dec - 99 Shares	148			148	143
2024 Transactions					
Interest receipts		4		4	3
Maintenance of Fielding grave/graveyard			-4	-4	-3
Fund Share Holding & value 31 December	148	4	-4	148	143

Appendix 4 - Benn Endowment Trust Fund

	Share Holding £	2024		Totals	
		Receipts £	Expend £	2024 £	2023 £
Fund value 31 December					
Share Value on 31 Dec – 43 Shares	994			994	972
2024 Transactions					
Interest receipts		27		27	27
Maintenance of Benn grave/graveyard			-27	-27	-27
Fund Share Holding & value 31 December	994	27	-27	994	972

Appendix 5 - Hawken Endowment Trust CBF Deposit Fund

	Deposit Fund £	2024		Totals	
		Interest £	Expend £	2024 £	2023 £
Fund value 31st December	2846			2846	2846
2024 Transactions					
Interest receipts		148		148	109
Expenditure on education			-148	-148	-109
Total Holding at 31 December fixed at £2846					
Fund Value & Interest to c/a 31 December	2846	148	-148	2846	2846

Portsmouth and Purbrook Mission Giving 2024

<u>Mission</u>	<u>Month</u>	<u>PCC Grant</u>	<u>Rested funds collected</u>	<u>Paid out</u>	<u>Date paid</u>	<u>Chq No.</u>
Portsmouth School Pastors	January	£320.00	£12.00	£332.00	20/02/2024	BACS
Church Mission Society	February	£320.00	£24.22	£344.22	07/03/2024	BACS
Compassion	March	£32 per mth	£70.00	£394.00	1st / month	D/D
MAF	April	£320.00	£539.00	£859.00	28/05/2024	BACS
Christian Aid	May	£320.00	£9.55	£329.55	02/06/2024	cash
Alabare	June	£320.00	£176.30	£496.30	10/07/2024	BACS
Mission to Seafarers	July	£320.00	£236.00	£556.00	15/08/2024	BACS
Care for the Family	August	£320.00	£25.00	£345.00	18/09/2024	BACS
Church Army	September	£320.00	£25.00	£320.00	22/10/2024	BACS
Tearfund	October	£320.00	£50.00	£370.00	06/11/2024	BACS
Simeon's Trustees	November	£320.00	£20.00	£340.00	04/12/2024	BACS
Bible Society	December	£320.00	£10.00	£330.00	31/12/2024	BACS
Bev Cannon de Pinos		£200.00		£200.00	07/03/2024	BACS
Hants Historic Churches		£50.00		£50.00	25/11/2024	S/O
National Churches Trust		£50.00		£50.00	25/11/2024	S/O
Easter eggs donated to Food Banks		£37.53	£377.50	£415.03		
Royal British Legion (in lieu of wreath at St Jns)		£25.00	£245.00	£25.00	21/11/2024	BACS
Children's Society (Christingle at St John's)			£245.00	£245.00	28/12/2024	BACS
<u>Totals</u>		<u>£4,206.53</u>	<u>£1,794.57</u>	<u>£6,001.10</u>		
Monetary gifts that did not go through the Church Accounts:						
Children's Society	January (Christingle at Christ Church)		£293.30			
Christian Aid	May (cakes £197, envelopes £179.55)		£376.55			
Hants & Island Historic Churches	September (Ride and Stride)		£163.50			
Tearfund	November - Big Quiz Night		£505.50			
Royal British Legion	November - Poppy Appeal at Christ Ch		190.01			
<u>Total</u>			<u>£1,528.86</u>			
<u>Grand total</u>						<u>£7,529.96</u>

We also give gifts of food, clothes, toys etc to: All Saints Hostel, Stop Domestic Abuse, Portsmouth Family Welfare, The Grange Hostel, Southampton Seafarer's Centre, Waterlooville and PO9 food banks

The Parochial Church Council of the Ecclesiastical Parish of Portsdown and Purbrook

England & Wales - Charity number 1137597

Accounts

The Parish of Portsdown and Purbrook



Annual Report and Accounts 2023

**Ecclesiastical Parish of Portsmouth and Purbrook
Registered Charity No: 1137597**

**Annual Report and Financial Statements
For the year ended 31 December 2023**

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Portsmouth and Purbrook - Annual Report & Financial Statement 2023

Independent examiner's report to the members/trustees of Portsmouth and Purbrook Parochial Church Council.

I report on the accounts for the year ended 31 December 2023, which are set out on pages 3 to 28.

Respective responsibilities of the Trustees and the Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They 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;
- Follow procedures laid down in the general directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of Independent Examiners Statement

My examination was carried out in accordance with the 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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full 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:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

Date.....13.4.23

Julia Scott
JW Scott Accountancy and Book-Keeping Service

AIMS AND PURPOSES

The Parochial Church Council of the Ecclesiastical Parish of Portsmouth and Purbrook is registered as a charity with the Charity Commission and has the charity commission registration number 1137597. Portsmouth and Purbrook Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Andrew Wilson, in promoting in the ecclesiastical parish the whole mission of the Church, spiritual, pastoral, evangelistic, social and ecumenical to the benefit of individuals and society as a whole. It provides facilities for public worship and community activities. The PCC is responsible for the maintenance and development of the church buildings (known as Christ Church Portsmouth and St John's Purbrook) and the church halls (known as Christ Church Hall and St John's Church Hall).

OBJECTIVES AND ACTIVITIES

The PCC is committed to enabling as many people as possible to worship God at our churches and to become part of the community at Christ Church and St John's. This involves providing a variety of services of worship and other activities to enable people to encounter God through worship and prayer, word and sacrament, expounding the teachings found in the Bible and providing pastoral care for those living in the parish.

To facilitate this work, it is vital that the fabric of the church buildings is maintained and developed.

ACHIEVEMENTS AND PERFORMANCE

Introduction

The parish of Portsmouth and Purbrook was formed by a scheme made (approved) by the Church Commissioners of the Church of England on 1st October 2023. This scheme created a new parish consisting of most of the former parish of Portsmouth, all of the former parish of Purbrook and a large portion of the new housing development known as Berewood. The scheme specified that the existing parish churches of Christ Church Portsmouth and St John the Baptist Purbrook would both be parish churches of the new parish. The Parish includes parts of Cosham, Widley, Purbrook, Waterlooville and Berewood. As such it is spread across parts of the Borough of Havant, the City of Portsmouth and the District of Winchester. The parish is part of the Deanery of Havant within the Diocese of Portsmouth.

Christ Church Portsmouth, consecrated in July 1874, is built in the early Norman style with a sixty-foot tower. Its construction is in Portland stone with flints taken from the chalk of Portsmouth Hill and bedded in black mortar. The building is situated on the northern boundary of Portsmouth, Cosham district, set back from the east side of the A3 London Road, just north of the crest of Portsmouth Hill. It stands in its own Churchyard surrounded by trees. Behind the Church, together with an extension to the Church burial grounds, is a Military Cemetery managed by the Commonwealth War Graves Commission and Ministry of Defence. Adjacent to the Church is the Church Hall, built in the 1930s.

The Church address is Christ Church Portsmouth, London Road, Cosham, Portsmouth, PO6 3NB. The Church website is www.christchurchportsdown.org.

St John the Baptist, Purbrook was consecrated in 1858, some 15 years after construction commenced. The architect was J P Harrison of the Oxford Architectural Society, a follower of the architect A W N Pugin, who was a champion of the Victorian Gothic Revival. Many features bear a resemblance to All Saint's Hursley, designed by Harrison in the 1840s for John Keble.

The basic structure of the church remains much as it was in 1858 except for the construction of the two vestries, one in the late nineteenth century and the second in the mid twentieth century. The oak reredos at the east end of the church and the clock in the tower were both fitted in the mid-1890s. The lych gate was erected in 1919 and dedicated as the village war memorial.

In 1999 a steel frame was erected in the tower to take the weight of a peal of six bells cast by London's Whitechapel Foundry. These bells replaced the original single bell and were purchased with the help of a grant from the Millennium Commission. Adjacent to the church is the church hall, originally built as a Methodist Church.

The Church address is St John the Baptist, London Road, Purbrook. It has no official postcode but is in the PO7 5LQ sector. The church car park is accessed via Marrels Wood Gardens (PO7 5RS). The Church website is www.stjohnspurbrook.org.uk.

Overview of the Year

2023 was an historical year for our churches as the parishes of Portsmouth and Purbrook merged to become one parish with a single PCC. The motivation behind this has been the streamlining of governance. At this stage the provision of worship has not been changed. Much work was done by the PCC to ensure that this transition was as smooth as possible.

The two PCCs held a number of joint meetings from summer 2021 onwards and in the summer of 2023, it was agreed that all meetings would be shared, although until the formal merger, the PCCs remained legally separate. The PCCs together agreed a governance structure for the new parish, which was ratified, and appointments made, at a Special Parochial Church Meeting (SPCM) in October. Both parishes only appointed one churchwarden at the April APCMs, Bill Jeffery at St John's and Karina Golledge at Christ Church. Both were appointed as churchwardens (to be known as parish wardens) at the SPCM in October.

The Diocese agreed that the arrears of Parish Share due to Christ Church being unable to pay the full share in 2020 and 2021 would not be carried forward to the new parish, subject to full share being paid in 2023. This was achieved.

During the year, the two curates (Revd Matt Grove and Revd Marcus Collie) both left to take up other positions.

Safeguarding remains a priority with Ismay Doughty (Parish Safeguarding Officer) meeting frequently with the Vicar to review progress and reporting regularly to the PCCs.

Church Roll and Attendance

Following the merger of the parishes, the electoral rolls were combined. The new roll stood at 159.

At the end of the year, we estimated our worshipping community (those who attend services at least once per month unless prevented from doing so by circumstances such as illness) to be about 132 at Christ Church (134 in 2022) and 52 at St John's (44 in 2022).

In 2023, there were 5 baptisms at Christ Church (10 in 2022) and 12 at St John's (10 in 2022). There were also 2 children for whom a service of thanksgiving was held at St John's. This was the first time this service has been used in either church for some years.

There were just 3 weddings at Christ Church (6 in 2022) and 7 at St John's (4 in 2022).

There were 4 funerals at Christ Church (6 in 2022) and 4 at St John's (3 in 2022). A further 14 funerals were taken by the parish clergy at a crematorium or cemetery (12 in 2022).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Clergy

The Revd Andrew Wilson has been Vicar of Christ Church since October 2007. He was co-licensed as Assistant Curate in the parish of Purbrook from September 2013 until January 2019, and then as Priest-in-charge. He became Vicar of the parish of Portsmouth and Purbrook by the scheme made on 1st October 2023. He has also been licensed as Assistant Curate of the parish of Crookhorn since September 2013.

The Revd Matthew Grove was Assistant Curate to the parishes of Portsmouth and Purbrook from July 2020 to September 2023.

The Revd Marcus Collie was Assistant Curate to the parishes of Portsmouth and Purbrook from July 2022 to July 2023.

The Revd Tyrone Hillary and the Revd Sandy Phillips have Bishop's Permission to Officiate in the diocese. They are not members of the PCC.

The Revd Janette Smith was licensed as Priest-in-charge of Crookhorn and Assistant Curate in the parishes of Portsmouth and Purbrook in September 2019. She became Assistant Curate in the parish of Portsmouth and Purbrook by the scheme made on 1st October 2023.

Churchwardens

Mr William Jeffery served as churchwarden of St John's until 1st October and then as churchwarden of the Parish of Portsmouth and Purbrook.

Mrs Karina Golledge served as churchwarden of Christ Church until 1st October and then as churchwarden of the Parish of Portsmouth and Purbrook.

Mr Stephen Anderson served as churchwarden of Christ Church until August 2023.

The SPCM in October approved proposals to appoint 2 Deputy Wardens (one for each church), but no appointments were made.

PCC Membership

The method of appointment of PCC members is set out in the Church Representation Rules. All churchgoers are encouraged to register on the Church Electoral Roll and stand for election to the PCC as well as assist with other roles and duties within the Church.

Governance follows Christian principles, Canon law, Church Representation Rules and guidelines laid out in the Charities' Act 2011. This report also conforms to the PCC guide to the Statement of Recommended Practice (SORP), Charity Commission reporting guidelines and Church Accounting Regulations 2006.

Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules.

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The following served as members of the Christ Church PCC during the period 1st January to 30th September 2023.

EX OFFICIO MEMBERS

INCUMBENT:

Revd Andrew Wilson (*Chair*)

ASSISTANT CURATES:

Revd Matthew Grove (*until September 2023*)

Revd Marcus Collie (*until July 2023*)

ASSISTANT CURATE (*Cluster Clergy – non-attending*):

Revd Janette Smith

REPRESENTATIVE ON THE DIOCESAN SYNOD, DEANERY SYNOD AND PCC:

Mr Andrew Minchin

REPRESENTATIVE ON THE DEANERY SYNOD AND PCC:

Mrs Tracey Harvey (*until June 2023*)

CHURCHWARDENS:

Mr Stephen Anderson (*until August 2023*)

(*Vice-chair until May 2023*)

Mrs Karina Golledge (*Vice-chair from May 2023*)

ELECTED MEMBERS

Mrs Linda Banks (*from April 2023*)

Mrs Karen Davies (*until April 2023*)

Mr Matthew Doe (*from April 2023*)

Mrs Ismay Doughty

Mrs Jo Duckett (*from April 2023*)

Mrs Ruth Fowler

Mrs Tracey Harvey (*from April 2023*)

Mrs Sheila Gill

Mrs Pauline Metcalfe (*until April 2023*)

Mrs Elizabeth Mitchell

Mr Graham Olway

Mrs Judith Scott (*until April 2023*)

Mrs Victoria Stephen (*elected until April 2023,
co-opted from April 2023*)

PCC OFFICERS

(attend PCC meetings, but as non-voting members, unless otherwise elected or co-opted)

Hon. Secretary: Mrs Victoria Stephen

Hon. Treasurer: Mrs Jacqui Wilson

At the April APCM there were only 4 nominations for 7 vacancies, so 3 vacancies remained unfilled.

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The following served as members of the St John's PCC during the period 1st January to 30th September 2023.

INCUMBENT:

Revd Andrew Wilson (*Chair*)

ASSISTANT CURATES:

Revd Matthew Grove (*until September 2023*)

Revd Marcus Collie (*until July 2023*)

ASSISTANT CURATE (*Cluster Clergy – non-attending*):

Revd Janette Smith

CHURCHWARDEN:

Mr William Jeffery

PCC OFFICERS:

Hon. Secretary: Mrs Kim Clayton

Hon. Treasurer:

Mr Philip Summers (*until April 2023*)

Mrs Jacqui Wilson (*from April 2023*)

REPRESENTATIVES ON THE DEANERY SYNOD AND PCC:

Mrs Valerie Jeffery (*until June 2023*)

Mr William Jeffery (*until June 2023*)

Mrs Marion Pegg (*from July 2023*)

Mrs Christine Stone (*from July 2023*)

ELECTED MEMBERS:

Mrs Valerie Jeffery

Mr William Jeffery

Mrs Katherine Mew

Mr Peter Moth

Mr Phillip Summers (*until April 2023*)

CO-OPTED MEMBER:

Mrs Kim Clayton

At the April APCM there were only 3 nominations for 7 vacancies, so 4 vacancies remained unfilled.

A new PCC was formed by the merger of the two parishes and ratified at the SPCM on 18th October 2023. Thus the following served as members of the PCC of the Parish of Portsmouth and Purbrook from 1st October to 31st December 2023:

EX OFFICIO MEMBERS

INCUMBENT:

Revd Andrew Wilson (*Chair*)

ASSISTANT CURATE (*Cluster Clergy – non-attending*):

Revd Janette Smith

REPRESENTATIVE ON THE DIOCESAN SYNOD, DEANERY SYNOD AND PCC:

Mr Andrew Minchin

REPRESENTATIVES ON THE DEANERY SYNOD AND PCC:

Mrs Marion Pegg

Mrs Christine Stone

CHURCHWARDENS:

Mrs Karina Golledge (*Vice-chair*)

Mr William Jeffery (*Vice-chair*)

ELECTED MEMBERS

Mrs Linda Banks	<i>(appointed until APCM 2026)</i>
Mr Matthew Doe	<i>(appointed until APCM 2026)</i>
Mrs Ismay Doughty	<i>(appointed until APCM 2024)</i>
Mrs Jo Duckett	<i>(appointed until APCM 2026)</i>
Mrs Ruth Fowler	<i>(appointed until APCM 2024)</i>
Mrs Tracey Harvey	<i>(appointed until APCM 2026)</i>
Mrs Sheila Gill	<i>(appointed until APCM 2025)</i>
Mrs Valerie Jeffery	<i>(appointed until APCM 2025)</i>
Mr William Jeffery	<i>(appointed until APCM 2026)</i>
Mrs Katherine Mew	<i>(appointed until APCM 2026)</i>
Mrs Elizabeth Mitchell	<i>(appointed until APCM 2024)</i>
Mr Peter Moth	<i>(appointed until APCM 2026)</i>
Mr Graham Olway	<i>(appointed until APCM 2024)</i>
Mrs Victoria Stephen	<i>(appointed until APCM 2024)</i>

PCC OFFICERS

(attend PCC meetings, but as non-voting members, unless otherwise elected or co-opted)

Hon. Secretary: Mrs Victoria Stephen

Hon. Treasurer: Mrs Jacqui Wilson

Sub-committees

The PCC operates the following committees that meet as required and report to the PCC.

Standing Committee: has the power to transact business of the PCC, subject to any direction given by the PCC. Chaired by the Vicar.

Mission Support: advises the PCC on mission donations, liaison, prayer support and relief appeals. Chaired by the Vicar.

Employees

A cleaner was employed for four hours/week to clean the Christ Church Hall and the church building. There are no other direct employees.

St John's Church Hall was cleaned by a self-employed cleaner.

An administrator for the parishes of Crookhorn, Portsmouth and Purbrook was employed by Crookhorn PCC, with Portsmouth PCC reimbursing Crookhorn PCC for 5 hrs/week of her time and Purbrook PCC reimbursing Crookhorn PCC for 2.5 hrs/week of her time throughout 2023.

Mission Support

Total Mission Giving in monetary terms amounted to some 4.2% of income across the two churches in 2023, which whilst being not as much as we would like, was still a worthwhile contribution. We also publicise the organisations we support and encourage individuals to add to the PCC grants. Gifts were given at Harvest and Christmas for The Roberts Centre, All Saints Hostel and The Grange, and two food banks were well supported throughout the year via produce left in the churches. The PCC views mission and relief as of vital importance and longs to reflect that more in its giving.

Communications

Internal communication is principally through the Sunday Notice Sheet produced weekly by the administrator or Vicar and distributed via email and printed copy. A church magazine (*The Portsmouth & Purbrook Post*) edited by Ruth Fowler is produced each month. Matt Doe resumed duties as webmaster maintaining www.christchurchportsdown.org and www.stjohnspurbrook.org.uk.

PCC Business Review of the Year

Between January and September, the individual PCCs met 4 times each and there were 4 shared meetings. These shared meetings were considered formal meetings of each individual PCC and, where necessary, items were voted on by only the relevant PCC members.

From October to December, there were two meetings of the PCC of the new parish.

Much of the work of the PCC focussed on the parish merger, finance, maintenance of buildings and grounds, and how to grow our church congregations.

Property Development and Maintenance – Church, Hall and Grounds

Normal maintenance requirements for heating systems, electrics, fire and access have all been maintained and the PCC has sought to keep bills to a minimum.

The churchyard at St John's is maintained via a contract with Norse South East. At Christ Church the churchyard is maintained by a small, but faithful, team of volunteers (the Rusty Cutters).

Following tree surveys of both churchyards work has begun to implement recommendations. Two pine trees were felled at Christ Church. These need to be replaced.

A contract for bi-annual cleaning of gutters and gullies at Christ Church was awarded to T Coleborn at the beginning of 2017. This removed the requirement for volunteers to access the church roof, other than via the tower (for changing the flag).

The sound system at Christ Church was updated bringing great improvement to the quality of sound at services and other events.

Investigation has begun into a replacement heating system at Christ Church.

Risk Management & Health and Safety

Risk Management is a statutory requirement; Health and Safety regulations require all churchgoers, visitors or contractors to reduce and report any risks. Equally any individual working with a group, such as Junior Church or Toddlers has responsibility for the safety of their meeting. Formal risk assessments should be carried out for any new or different activity. The Church and hall are subject to risk assessment, fire risk assessment, have first aid equipment, accident books, and have regularly serviced fire extinguishers and fire exit signs ensuring compliance with the regulations. In this way the PCC ensures that its duty of care is fulfilled to the best of its abilities.

Child & Vulnerable Adult Safeguarding

The PCC has approved Child and Vulnerable Adult Protection Policies. A copy of the documents is held by the Parish Administrator and is available for inspection. In 2023, Ismay Doughty served as Parish Safeguarding Officer for the separate parishes and was reappointed as PSO for the new parish.

Treasurer's Report

The finances for the new parish of Portsmouth and Purbrook have been brought together from 1st January 2024, which has eased the mechanisms of assigning expenses to one or other church, but in these accounts the income and expenditure has been kept to the separate churches. The deficit incurred by Christ Church was mainly due to the reduction in voluntary income (as feared in my report in the 2022 accounts), plus some necessary expenditure to 'catch up' with maintenance tasks not carried out during the Covid years. Whilst St John's fared better in terms of income/expenditure, there are maintenance issues that still need to be addressed at St John's, so I expect expenses to rise in 2024. The outlook is bleak unless we can increase voluntary giving, which is the primary source of income.

Reserves & Investment Policy

Both churches have restricted funds (monies that have been given to the church either recently or in the past for use for particular purposes) – these are detailed in the Appendices at the end of each individual church accounts.

The PCC Reserves Policy is to maintain up to one quarter of the previous year's total expenditure in unrestricted funds, with cash reserves not falling below one twelfth of the previous year's expenditure.

Endowment funds where only the interest is used for specific restricted purposes (Appendices 3 – 5, page 19, originally Christ Church funds) are held with the Church of England deposit scheme. The parish also holds a CBF deposit account (originally opened by St John's Purbrook) and together with other Church of England reserves these are invested through CCLA Investment Management Ltd. CCLA accords to the principles and ethical considerations of the Church of England Ethical Investment Advisory Group. Full details of the investment policy can be found on the Church of England website; <http://www.churchofengland.org/media/1376254/statement%20of%20ethical%20investment%20policy%20nov%202011.pdf>

This Annual Report is approved by the PCC on 16th April 2024 and signed on its behalf by the Chairman:

Signed A.M. Wilson

Print Rev A M Wilson Vicar/Chair of PCC

**Statement of Financial Activities for Christ Church Portsmouth
on an Accrual Basis for the year ending 31 December 2023**

	2023			Totals	
	Unrestricted	Restricted	Endowment	2023	2022
	£	£	£	£	£
Incoming Resources					
Voluntary income	57284	3377		60661	72553
Activities generating funds	3121			3121	2885
Income from Investments		120	139	259	70
Income from Church activities	19040			19040	16762
Other incoming resources		195		195	22293
Total Incoming Resources	79445	3692	139	83276	114563
Resources Expended					
Cost of generating income	854			854	2295
Church Activities	99717	997	139	100853	118049
Governance Costs	360			360	340
Building Development costs		7923		7923	1968
Total Resources Expended	100931	8920	139	109990	122652
Net gains(losses) before other recognised gains(losses)	-21486	-5228		-26714	-8089
Year-end endowment fund valuation gains			92	92	-139
NET MOVEMENT IN FUNDS	-21486	-5228	92	-26622	-8228
Balances brought forward 1 Jan	391816	12285	3869	407970	416198
Balances carried forward 31 Dec	370330	7057	3961	381348	407970

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Balance Sheet for Christ Church Portsmouth at 31 December 2023

	2023			Totals	
	Unrestricted	Restricted	Endowment	2023	2022
	£	£	£		£
Fixed Assets					
Tangible (Hall site)	360000			360000	360000
Investment (rent on Scout HQ)	25			25	25
Total Fixed Assets	360025			360025	360025
Tangible Assets					
Stock (sales stock)					200
Debtors	2259	603		2862	4466
Cash at bank and in hand	10347	6888		17235	44523
Investments			3961	3961	3869
Total Current Assets	12606	7491	3961	24058	53058
Liabilities					
Creditors: due in 1 year	-2301	-434		-2735	-5113
Total Liabilities	-2301	-434		-2735	-5113
Current assets less current liabilities	10305	7057	3961	21323	47945
Total Assets	370330	7057	3961	381348	407970
Church Funds					
Fixed Assets	360025			360025	360025
Short term deposits less liabilities	10305	7057		17362	44076
Endowment			3961	3961	3869
Total Church Funds	370330	7057	3961	381348	407970

Approved by the Parochial Church Council on 16th April 2024 and signed on its behalf by:

Signed A.M. Wilson

Print Rev A M Wilson

Vicar/Chair of PCC

Signed J.R. Wilson

Print Mrs J R Wilson

Honorary Treasurer

The notes on pages 13 to 19 form part of this account

Notes to the Financial Statement

Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP FRS102 and Charity Commission requirements. The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, that are shown at market value on 31 December.

Funds

Endowment funds are funds, the capital of which is maintained, giving income arising from investment of the endowment. This is used as funding for the purpose for which the endowment was established. Christ Church has the following Endowment Funds:

- Hawken Trust - with income paid to the Church Account by Direct Debit. Income is to be used to purchase materials for educational materials or for bibles to be used at Christ Church.
- Fielding Trust is a grave trust - with income paid to the Church Account by Direct Debit. Charles Fielding set up the fund to assist maintaining the memorials on the grave of his wife and daughter.
- SLA Benn Trust - also a grave trust with the income paid to the Church Account by Direct Debit. Samuel Benn set up the fund to help maintain his wife's grave and memorial together with grass cutting and trimming around the grave.

Restricted funds represent:

- income from trusts, endowments or appeals which may be expended only on those purposes detailed in the terms of the trust, bequest or appeal.
- donations or grants received for a specific object or invited by the PCC for a specific objective. These funds may only be expended on the specific purpose for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. Christ Church has the following Restricted Funds:
 - Memorial bench fund – gifts towards the proposed installation of a bench in the churchyard.
 - Lectern fund – representing the gift and associated tax reclaimed given by Rev and Mrs Hutchins to purchase a movable lectern for the church.
 - Building Development Fund – used to improve (rather than repair) the Church building and facilities.
 - Flower fund – cash held by the flower arranging team which is given for and spent on specifically the flowers in church.
- In addition, restricted funds are given during the year to Mission charities (see page 20) but are usually sent to the charities within a few weeks.

Designated funds are funds that have come to the church unrestricted but that the PCC have decided to allocate to a particular use. This decision can be overturned by the PCC should the need arise.

Unrestricted funds are general funds that can be used by the PCC for ordinary purposes.

Incoming resources:

Dividends are accounted for when receivable. All other income is recognised when received.

Resources expended:

Payments and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. All other expenditure is recognised when it is incurred, invoiced or is accounted for. Some specific events may be accounted for as net transactions (often fetes & fayres) when volunteers deduct costs from the income of the event.

Investments

These are valued at market value at 31 Dec 2023 or an accrual adjustment made to 31 December annually.

Debtors

The debtors figure of £2862 is comprised of:

£1905 HMRC for the tax reclaim on Gift Aided donations made in the third and fourth quarters of 2023.

£444 of fees for cremations in 2023 received in 2024.

£300 reconciliation from St John's Purbrook for the fourth quarter of 2023 received in 2024.

£15 donation made in 2023 via SumUp digital giving, received in 2024.

£198 balance towards new photocopier costs.

Creditors

The creditors figure of £2735 is comprised of:

£340 Independent Examiner's fee.

£300 of wedding deposits received for weddings in future years (returnable by law)

£145 of hall rentals received in 2023 but relating to events in 2024.

£1129 of hall & church utility bills relating to usage in 2023 but paid in 2024.

£151 of clergy expenses for December paid in 2024.

£434 of fees for cremations in 2023 paid over to the Diocese in 2024.

£236 administrator's salary for December paid to Church of the Good Shepherd in 2024.

Fixed assets

Consecrated and benefice property is not required to be included in the accounts by S.96(2)(a) of the Charities Act 1993. The PCC are the owners of Christ Church Hall and the surrounding land, the hall site valuation was carried out in late 2005 as part of the Parish Centre Project. Payment of a £25 annual peppercorn rent has been agreed in a lease with the Portsmouth Scout and Guide Association.

Flower Arrangers sub account

Detailed transactions are recorded by the account holder in their own petty cash/records book and the overall income and expenditure is brought into the church account. The petty cash book is examined by the honorary treasurer and independent examiner and have been accepted as fair and reasonable records.

Wages and Honorariums

An analysis of payments to employees, all part time, are shown in Appendix 1. Together these employees equate to less than one full time equivalent employee (FTE). The Parish Administrator and Hall Cleaner are paid for their services but no payments were large enough to attract national insurance liability on their own. In line with HMRC regulations for Real Time reporting of salary payments, Christ Church is registered as an employer, any tax liability is paid to HMRC quarterly, and all payments to employees are reported monthly. Organists that play at Christ Church are self-employed and therefore not Christ Church employees. Voluntary additional payments for the services of a Verger at weddings and funerals were all donated toward Church Funds.

Declaration of payments

The following serving members of the PCC have received funds from the PCC during the financial year 2023:

- Revd Andy Wilson and Revd Matt Grove have been paid expenses of office.
- Apart from remuneration of purchase expenses against receipts no other member of the PCC or Church membership has received any unrecorded expenses or remuneration.
- Cash payments are made by the Duty Warden to various organists for organ accompanied services.

Mission Payments

An analysis of External Mission payments is shown on page 20. Certain collections are non-account transactions and do not pass through the Church Account.

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Incoming Resources

	2023			Totals	
	Unrestricted £	Restricted £	Endowmt £	2023 £	2022 £
Voluntary income from donors					
Bequests	2000			2000	
Planned giving – envelopes	2429			2429	2322
Standing orders	6635	1050		7685	8560
Parish Giving Scheme	30160			30160	28002
Loose Collection	2741			2741	2990
Digital Giving	335			335	
Gift Day					12280
Tax reclaimed from HMRC	9681	325		10006	12351
Mission Giving		415		415	210
Hall & Church Yard Donations	334			334	694
Flower Income		435		435	964
Other Donations	2969	1152		4121	4180
Total Voluntary income	57284	3377		60661	72553
Activities generating funds					
Fund raising events	2472			2472	2456
Tea and Coffee Income	474			474	349
Sales and printing	175			175	80
Total Activities generating funds	3121			3121	2885
Income from Investments					
Bank Interest and share profit		120		120	21
Income from Trusts			139	139	49
Total Income from Investments		120	139	259	70
Income from Church activities					
Portsmouth & Purbrook Post Fees	557			557	641
Church Hall Rental Income	3039			3039	4544
Rent Scout & Guide HQ	15419			15419	11552
	25			25	25
Total Income from operating activities	19040			19040	16762
Other Incoming resources					
Grants		195		195	22293
Total Other Income		195		195	22293
Total Receipts	79445	3692	139	83276	114563

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Resources Expended

	2023			Totals	
	Unrestricted £	Restricted £	Endowment £	2023 £	2022 £
Cost of generating income					
Fund Raising events	848			848	295
Cost of grant					2000
Digital Giving Charges	6			6	
Total Cost of generating inc.	854			854	2295
Church Activities					
Church & Mission					
Church running costs	14612			14612	8502
Church and grounds repairs					1968
Church Yard	4715	195	30	4940	3748
Church Hall running costs	10237			10237	7411
Church Hall repairs & decorate	1270			1270	24668
Vicarage	434			434	357
Clergy & treasurer expenses	1006			1006	1199
Wages	5045			5045	3869
Mission-External	2700	415		3115	2910
Mission-Parish	161			161	14
Administration & Support					
Parish Share	57186			57186	60000
Service & Junior church support	498		109	607	622
Church Office & Publishing	983			983	1094
Broadband & web domain costs	344			344	355
Sundries	159			159	
Tea and coffee expenses	367			367	440
Flower Costs		387		387	892
Total Church Activities	99717	997	139	100853	118049
Governance Costs					
PCC and Deanery expenses	20			20	20
Independent Examiners Fees	340			340	320
Total Governance Costs	360			360	340
Building fund expenditure					
Drive project					1968
Heating survey		1354		1354	
Sound system		6569		6569	
Total Building fund expend.		7923		7923	1968
Total Resources Expended	100931	8920	139	109990	122652

Assets and Liabilities

	2023			Totals	
	Unrestricted £	Restricted £	Endowment £	2023 £	2022 £
Fixed Assets					
Tangible Assets					
Church hall	360000			360000	360000
Peppercorn Rent Scout & Guide	25			25	25
Tangible Assets at 31 December	360025			360025	360025
Investment Assets					
Endowment Trusts					
Market value 1 Jan			3869	3869	4008
Revaluation Gain/Losses			92	92	-139
Investment Assets at 31 December			3961	3961	3869
Current Assets					
Stock (Traidcraft stall)	-			-	200
Debtors	2259	603		2862	4466
Cash at Bank and in hand					
General Cash account	831			831	180
Flower Arrangers cash		405		405	357
Current Account	9516	1756		11272	31159
Building Fund account		246		246	3152
Building Reserve account		4481		4481	9675
Current Assets at 31 December	12606	7491		20097	49189
Liabilities					
Creditors: falling due in 1 year	-2301	-434		-2735	-5113
Current Liabilities at 31 December	-2301	-434		-2735	-5113

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Funds

	2023			Totals	
	Unrestricted £	Restricted £	Endowment £	2023 £	2022 £
Analysis of Fixed Assets					
Tangible Fixed Assets	360025			360025	360025
Total of Tangible Assets	360025			360025	360025
Analysis of Net Assets (by funds)					
Endowment Assets			3961	3961	3869
Current Assets	12606	7491		20097	49189
Liabilities	-2301	-434		-2735	-5113
Total of Net Assets	10305	7057	3961	21323	47945
Totals	370330	7057	3961	381348	407970

Appendices

Appendix 1 - Analysis of Wages and Honorariums

	2023 £	2022 £
Church Hall Cleaner	2286	2076
Organist (Carol service)	-	60
Parish Administrator *	2759	1733
Verger	-	-
Totals	5045	3869

*Parish Administrator employed by Church of the Good Shepherd, Crookhorn, Christ Church pay includes £36 pension contribution.

Appendix 2 - Apportionment of Restricted Funds

Restricted Funds	Movements in the year		Totals at year end	
	Income	Expenditure	2023	2022
	£	£	£	£
Lectern	-	-	813	813
Flower Account	435	387	405	357
Memorial Bench	793		984	191
Building Development Fund	1854	7923	4855	10924
Total	3082	8310	7057	12285

Appendix 3 - Fielding Endowment Trust Fund

	2023			Totals	
	Share Value £	Receipts £	Expend £	2023 £	2022 £
Fund value 31 December					
Share Value on 31 Dec - 99 Shares	143			143	135
2023 Transactions					
Interest receipts		3		3	4
Maintenance of Fielding grave/graveyard			-3	-3	-4
Fund Share Holding & value 31 December	143	3	-3	143	135

Appendix 4 - Benn Endowment Trust Fund

	2023			Totals	
	Share Holding £	Receipts £	Expend £	2023 £	2022 £
Fund value 31 December					
Share Value on 31 Dec – 43 Shares	972			972	888
2023 Transactions					
Interest receipts		27		27	26
Maintenance of Benn grave/graveyard			-27	-27	-26
Fund Share Holding & value 31 December	972	27	-27	972	888

Appendix 5 - Hawken Endowment Trust CBF Deposit Fund

	2023			Totals	
	Deposit Fund £	Interest £	Expend £	2023 £	2022 £
Fund value 31st December	2846			2846	2846
2023 Transactions					
Interest receipts		109		109	19
Expenditure on education			-109	-109	-19
Total Holding at 31 December fixed at £2846					
Fund Value & Interest to c/a 31 December	2846	109	-109	2846	2846

Christ Church Mission Giving 2023

<u>Mission</u>	<u>Month</u>	<u>Christ Church Grant</u>	<u>Rest funds collected</u>	<u>Paid out</u>	<u>Date paid</u>
Portsmouth School Pastors	January	£200.00	£30.00	£230.00	18/02/2023
Church Mission Society	February	£200.00		£200.00	14/03/2023
Tearfund	March	£200.00	£40.00	£240.00	05/04/2023
MAF	April	£200.00	£10.00	£210.00	18/05/2023
Christian Aid	May	£200.00		£200.00	28/05/2023
Alabare	June	£200.00	£140.00	£340.00	13/07/2023
Mission to Seafarers	July	£200.00	£151.05	£351.05	08/08/2023
Care for the Family	August	£200.00	£10.00	£210.00	08/09/2023
Church Army	September	£200.00		£200.00	10/10/2023
Bible Society	October	£200.00		£200.00	14/11/2023
Simeon's Trustees	November	£200.00		£200.00	05/12/2023
Children's Society	December	£200.00	£34.00	£234.00	29/12/2023
Bev Cannon de Pinos		£200.00		£200.00	14/03/2023
Hants Historic Churches		£50.00		£50.00	27/11/2023
National Churches Trust		£50.00		£50.00	27/11/2023
<u>Totals</u>		<u>£2,700.00</u>	<u>£415.05</u>	<u>£3115.05</u>	
Monetary gifts that did not go through the Church Accounts:					
Tearfund	April		Via Parish Reps	£565.00	
Christian Aid	May		Cake sale/envelopes	£358.40	
Hants & Island Historic Churches	November		Ride & Stride	£142.00	
			Total	<u>£1065.40</u>	
					<u>Grand total £4,180.45</u>

We also support the Royal British Legion through Poppy Appeal, plus gifts of food, clothes, toys etc to: The Grange, The Robert's Centre, All Saints Hostel, Stop Domestic Abuse, Portsmouth Family Welfare, Southampton Seafarer's Centre, Waterlooville food bank

**Statement of Financial Activities for St John's Purbrook
on an Accrual Basis for the year ending 31 December 2023**

	2023		Totals	
	Unrestricted	Restricted	2023	2022
	£	£	£	£
Incoming Resources				
Voluntary income	22577	494	23071	25776
Activities generating funds	5554		5554	2545
Income from Investments	1989	2165	4154	1197
Income from Church activities	32272		32272	28561
Other incoming resources	-	15	15	-
Total Incoming Resources	62392	2674	65066	58079
Resources Expended				
Cost of generating income	244		244	-
Church Activities	55680	1192	56872	67921
Governance Costs	310		310	207
Total Resources Expended	56234	1192	57426	68128
Net gains(losses) before other recognised gains(losses)	6158	1482	7640	(10049)
NET MOVEMENT IN FUNDS	6158	1482	7640	(10049)
Balances brought forward 1 Jan	367474	50553	418027	428076
Balances carried forward 31 Dec	373632	52035	425667	418027

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Balance Sheet for St John's Purbrook at 31 December 2023

	2023		Totals	
	Unrestricted	Restricted	2023	2022
Fixed Assets	£	£		£
Tangible (Hall site)	326597		326597	326597
Total Fixed Assets	326597		326597	326597
Tangible Assets				
Debtors	2691	630	3321	2574
Cash in hand	1231		1231	-
Lloyds Current account	5072		5072	2056
CBF account	41666	51405	93071	89580
Total Current Assets	50660	52035	102695	94210
Liabilities				
Creditors: due in 1 year	-3625		-3625	-2780
Total Liabilities	-3625		-3625	-2780
Current assets less current liabilities	47035	52035	99070	91430
Total Assets	373632	52035	425667	418027
Church Funds				
Fixed Assets	326597		326597	326597
Short term deposits less liabilities	47035	52035	99070	91430
Total Church Funds	373632	52035	425667	418027

Approved by the Parochial Church Council on 16th April 2024 and signed on its behalf by:

Signed A.M. Wilson

Print Rev A M Wilson Vicar/Chair of PCC

Signed J.R. Wilson

Print Mrs J R Wilson Honorary Treasurer

The notes on pages 23 - 28 form part of this account

Notes to the Financial Statement

Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP FRS102 and Charity Commission requirements. The financial statements have been prepared under the historical cost convention.

Restricted funds represent:

- income from trusts, endowments or appeals which may be expended only on those purposes detailed in the terms of the trust, bequest or appeal.
- donations or grants received for a specific object or invited by the PCC for a specific objective. These funds may only be expended on the specific purpose for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. St John's has the following Restricted Funds:
 - Congregational Building fund – for reordering work of the church building.
 - Bench fund – gifts given towards the installation of a bench in the churchyard.
 - Choir Fund – the church no longer has a regular choir – funds are used towards the provision of music in services.
 - Flower fund – used towards flower arrangements in church.
 - Furnishings fund – donations received specifically for the repair and replacement of church furnishings.
 - Kidzone – historic funds from when a children's ministry existed at St John's. Funds used towards any child-friendly ministry.
 - Organ fund – for the upkeep of the church organ.
 - In addition, restricted funds are given during the year to Mission charities (see page 19) but are usually sent to the charities within a few weeks.

Designated funds are funds that have come to the church unrestricted but that the PCC have decided to allocate to a particular use. This decision can be overturned by the PCC should the need arise. They are included in the unrestricted funds in the accounts.

Unrestricted funds are general funds that can be used by the PCC for ordinary purposes.

Incoming resources:

Dividends are accounted for when receivable. All other income is recognised when received.

Resources expended:

Payments and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. All other expenditure is recognised when it is incurred, invoiced or is accounted for. Some specific events may be accounted for as net transactions (often fetes & fayres) when volunteers deduct costs from the income of the event.

Investments

These are valued at market value at 31 Dec 2023 or an accrual adjustment made to 31 December annually.

Debtors

The debtors figure of £3321 is comprised of:

£608 HMRC for the tax reclaim on Gift Aided donations made in the fourth quarter of 2023.

£1465 credit balances held by E-ON on the two electricity accounts for the church and hall.

£1248 interest on CCLA account.

Creditors

The creditors figure of £3625 is comprised of:

£300 Independent Examiner's fee.

£2111 of wedding deposits received for weddings in future years (returnable by law)

£187 of hall rental received in 2023 but relating to events in 2024.

£398 of hall gas bills relating to usage in 2023 but paid in 2024.

£80 of clergy expenses for December paid in 2024.

£300 of Mission payments relating to the 4th quarter of 2023 paid over to Christ Church in 2024.

£17 of bank charges incurred in 2023 but paid in 2024.

£118 Administrator wages for December 2023 paid to Church of the Good Shepherd in 2024.

£20 donation to Royal British Legion re Remembrance Sunday wreath, paid in 2024.

£94 Suez bins bill for December paid in 2024.

Fixed assets

Consecrated and benefice property is not required to be included in the accounts by S.96(2)(a) of the Charities Act 1993. The PCC are the owners of St John's Church Hall and the surrounding land, the valuation is historic.

Wages and Honorariums

An analysis of payments to employees, all part time, are shown in Appendix 1. Together these employees equate to less than one full time equivalent employee (FTE). The Parish Administrator is employed by Church of the Good Shepherd, Crookhorn. The Hall Cleaner and organists that play at St John's are self-employed and therefore not employees.

Declaration of payments

The following serving members of the PCC have received funds from the PCC during the financial year 2023:

- Revd Andy Wilson and Revd Matt Grove have been paid expenses of office.
- Apart from remuneration of purchase expenses against receipts no other member of the PCC or Church membership has received any unrecorded expenses or remuneration.
- Cash payments are made by the Duty Warden to various organists for organ accompanied services, or paid by the treasurer as part of the wedding or funeral disbursements.

Mission Payments An analysis of External Mission payments is shown on page 29. Certain collections are non-account transactions and do not pass through the Church Account.

Portsmouth and Purbrook - Annual Report & Financial Statement 2023

Incoming Resources

	2023		Totals	
	Unrestricted £	Restricted £	2023 £	2022 £
Voluntary income from donors				
Bequests				-
Planned giving – envelopes	3584		3584	3876
Standing orders	900		900	7838
Parish Giving Scheme	7971		7971	
Loose Collection	1785		1785	1862
Gift Day	-		-	-
Tax reclaimed from HMRC	3659		3659	3599
Mission Giving		381	381	2273
Other Donations	4678	113	4791	6328
Total Voluntary income	22577	494	23071	25776
Activities generating funds				
Fund raising	631		631	95
Church Tea & Coffee income	938		938	
Saturday Cafe income	3100		3100	1907
Sales and printing	885		885	543
Total Activities generating funds	5554		5554	2545
Income from Investments				
Bank Interest and share profit	1989	2165	4154	1197
Total Income from Investments	1989	2165	4154	1197
Income from Church activities				
Portsmouth & Purbrook Post Fees	113		113	107
Church Hall Rental Income	3873		3873	3107
Car Park income	25775		25775	23776
	2511		2511	1661
Total Income from operating activities	32272		32272	28561
Other Incoming resources				
Grants	-	15	15	-
Total Other Income	-	15	15	-
Total Receipts	62392	2674	65066	58079

Portsmouth and Purbrook - Annual Report & Financial Statement 2023

Resources Expended

	2023		Totals	
	Unrestricted £	Restricted £	2023 £	2022 £
Cost of generating income				
Stewardship costs	57		57	
Fund Raising events	187		187	-
Total Cost of generating inc.	244		244	-
Church Activities				
Church & Mission				
Church running costs	3170	294	3464	2222
Church repairs	516		516	3115
Church Yard	803	128	931	6235
Church Hall running costs	11657		11657	11636
Church Hall repairs & decorate	1944		1944	4265
Vicarage	245		245	153
Clergy & treasurer expenses	1166		1166	1578
Wages	1379		1379	867
Mission-External	1393	381	1774	3224
Mission-Parish	87		87	-
Administration & Support				
Parish Share	30666		30666	30666
Service support	442	339	781	615
Admin & Publishing	810		810	1486
Web domain	175		175	
Sundries	281		281	504
Saturday Cafe expenses	946		946	1355
Flower Costs		50	50	-
Total Church Activities	55680	1192	56872	67921
Governance Costs				
PCC and Deanery expenses	10		10	-
Professional Fees	300		300	207
Total Governance Costs	310		310	207
Total Resources Expended	56234	1192	57426	68128

Assets and Liabilities

	2023		Totals	
	Unrestricted £	Restricted £	2023 £	2022 £
Fixed Assets				
Tangible Assets				
Church hall	326597	-	326597	326597
Tangible Assets at 31 December	326597	-	326597	326597
Current Assets				
Debtors	2691	630	3321	2574
Cash at Bank and in hand				
General Cash account	1231		1231	-
Current Account	5072		5072	2056
CBF account	41666	51405	93071	89580
Current Assets at 31 December	50660	52035	102695	94210
Liabilities				
Creditors: falling due in 1 year	-3625		-3625	-2780
Current Liabilities at 31 December	-3625		-3625	-2780

Funds

	2023		Totals	
	Unrestricted £	Restricted £	2023 £	2022 £
Analysis of Fixed Assets				
Tangible Fixed Assets	326597	-	326597	326597
Total of Tangible Assets	326597		326597	326597
Analysis of Net Assets (by funds)				
Current Assets	50660	52035	102695	94210
Liabilities	-3625		-3625	-2780
Total of Net Assets	47035	52035	99070	91430
Totals	373632	52035	425667	418027

Appendices

Appendix 1 - Analysis of Wages and Honorariums

	2023 £	2022 £
Church Hall Cleaner (self employed)	3316	3236
Parish Administrator *	1379	867
Vergers and Clerks for Occasional offices	885	1600
Totals	5580	5703

*Parish Administrator employed by Church of the Good Shepherd Crookhorn, St John's pay includes £18 pension contribution.

Appendix 2 - Apportionment Restricted Funds

Restricted Funds	Movements in the year		Totals at year end	
	Income £	Expenditure £	2023 £	2022 £
Cong Building Fund	1521		42597	41076
Bench	100		335	235
Choir		310	534	844
Flower	78	50	232	204
Church furnishings	146		2533	2387
Kidzone		29	566	595
Organ Fund	320	294	5238	5212
Total	2165	683	52035	50553

St John's Mission Giving 2023

<u>Mission</u>	<u>Month</u>	<u>St John's Grant</u>	<u>Rest'ed funds collected</u>	<u>Paid out</u>	<u>Date paid</u>
Portsmouth School Pastors	January	£100.00	£13.00	£113.00	18/02/2023
Church Mission Society	February	£100.00		£100.00	14/03/2023
Tearfund	March	£100.00	£10.00	£110.00	05/04/2023
MAF	April	£100.00	£150.00	£250.00	18/05/2023
Christian Aid	May	£100.00		£100.00	28/05/2023
Alabare	June	£100.00	£15.00	£115.00	13/07/2023
Mission to Seafarers	July	£100.00		£100.00	08/08/2023
Care for the Family	August	£100.00		£100.00	08/09/2023
Church Army	September	£100.00		£100.00	10/10/2023
Bible Society	October	£100.00		£100.00	14/11/2023
Simeon's Trustees	November	£100.00		£100.00	05/12/2023
Children's Society	December	£100.00		£100.00	29/12/2023
Tearfund from Saturday Cafe	February	£100.00		£100.00	12/02/2023
Compassion		£266.00		£266.00	various
Royal British Legion	November	£20.00		£20.00	
Totals		£1,586.00		£1,774.00	

Monetary gifts that did not go through the Church Accounts:

Children's Society	December	Christingle collection	£102.47
Hants & Island Historic Churches	November	Ride & Stride	£165.00
		Total	£267.47

Grand total **£2,041.47**

We also support the Royal British Legion through Poppy Appeal, plus gifts of food, clothes, toys etc to: The Grange, The Robert's Centre, All Saints Hostel, Stop Domestic Abuse, Portsmouth Family Welfare, Southampton Seafarer's Centre, Waterlooville food bank

The Parochial Church Council of the Ecclesiastical Parish of Portsdown and Purbrook

England & Wales - Charity number 1137597

Accounts

Christ Church Portsmouth



Annual Report and Accounts 2022



Ecclesiastical Parish of Christ Church, Portsdown
Registered Charity No: 1137597

Annual Report and Financial Statements
For the year ended 31 December 2022

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Independent examiner's report to the members/trustees of Christ Church, Portsdown Parochial Church Council.

I report on the accounts for the year ended 31 December 2022, which are set out on pages 4 to 19.

Respective responsibilities of the Trustees and the Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They 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;
- Follow procedures laid down in the general directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of Independent Examiners Statement

My examination was carried out in accordance with the 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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full 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:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....JWScott.....

Date.....17/03/23.....

Julia Scott
JW Scott Accountancy and Book-Keeping Service

AIMS AND PURPOSES

The Parochial Church Council of the Ecclesiastical parish of Christ Church Portsdown is registered as a charity with the Charity Commission and has the charity commission registration number 1137597.

Christ Church Portsdown Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Andrew Wilson, in promoting in the ecclesiastical parish the whole mission of the Church, spiritual, pastoral, evangelistic, social and ecumenical to the benefit of individuals and society as a whole. It provides facilities for public worship and community activities. The PCC is responsible for the maintenance and development of the church building (known as Christ Church) and the church hall (known as Christ Church Hall).

OBJECTIVES AND ACTIVITIES

The PCC is committed to enabling as many people as possible to worship God at our church and to become part of the community at Christ Church. This involves providing a variety of services of worship and other activities to enable people to encounter God through worship and prayer, word and sacrament, expounding the teachings found in the Bible and providing pastoral care for those living in the parish. To facilitate this work, it is vital that the fabric of the church buildings is maintained and developed.

ACHIEVEMENTS AND PERFORMANCE

Introduction

Christ Church Portsdown, consecrated in July 1874, is built in the early Norman style with a sixty foot tower. Its construction is in Portland stone with flints taken from the chalk of Portsdown Hill and bedded in black mortar. The building is situated on the northern boundary of Portsmouth, Cosham district, set back from the east side of the A3 London Road, just north of the crest of Portsdown Hill. It stands in its own Churchyard surrounded by trees. Behind the Church, together with an extension to the Church burial grounds, is a Military Cemetery managed by the Commonwealth War Graves Commission.

The Parish includes parts of Cosham and Widley: the latter being in the Borough of Havant, however all of Christ Church Parish is in the Diocese of Portsmouth.

The Church address is Christ Church Portsdown, London Road, Cosham, Portsmouth, PO6 3NB. The Church website is www.christchurchportsdown.org.

Overview of the Year

2022 began with a record high number of Covid-19 cases being declared following the emergence of the Omicron variant. Whilst church services were able to continue, the PCC chose to keep restrictions in place to protect vulnerable worshippers. Attendance grew but did not return to pre-Covid levels.

It was agreed that the 8.00 Service should be held at St John's from Easter Sunday, returning to Christ Church from the beginning of October.

Work on the Church Hall floor was completed enabling the hall to be reopened re-establishing that income stream. A Lent Group took place in the hall, although small groups (homegroups) remained in abeyance.

Christ Church Portsdown - Annual Report & Financial Statement 2022

With increasing concern over the longevity of the gas boiler in the church, a working group was formed to look at an appropriate replacement, with due concern for environmental impact.

The PCC was pleased to be able to pay the full amount of parish share requested by the Diocese of Portsmouth after two years of under-payment. A small over-payment was made to make some recompense for the previous under-payment. At the end of the year, a commitment was made to pay the full amount requested in 2023.

During 2022 Revd Andy Wilson remained as Vicar of Christ Church and Priest-in-Charge of St John the Baptist Purbrook. Revd Matt Grove continued as Assistant Curate in both parishes. Additionally, in July the Revd Marcus Collie was appointed as Assistant Curate.

The APCM was held in April. Stephen Anderson and Karina Golledge continued their vital ministry as churchwardens. The three assistant wardens appointed in 2018 continued with their roles, each leading in a particular area of responsibility. Although none holds the legal position of warden, their contribution has been invaluable.

Antonia Harrison was appointed as Church Administrator for the parishes of Crookhorn, Portsdown and Purbrook. She is employed by Crookhorn Parish, with Portsdown PCC reimbursing Crookhorn PCC for 5 hrs/week of her time.

The Queen's Platinum Jubilee was marked with a children's party in the church hall and a tea party at St John's, as well as in Sunday services. The church also responded to the death of Her Majesty.

Safeguarding remains a priority for the PCC with Ismay Doughty (Parish Safeguarding Officer) meeting frequently with the Vicar to review progress and reporting regularly to the PCC.

Through the year the PCC continued to look towards merging the parishes of Portsdown and Purbrook. A number of shared meetings were held.

Church Roll and Attendance

At the end of 2022 the Electoral Roll stood at 107 (104 in 2021) with 49 (49 in 2021) living within the parish and 58 (55 in 2021) living outside the parish boundaries.

At the end of the year we estimated our worshipping community (those who attend services at least once per month unless prevented from doing so by circumstances such as illness) to be about 134 (136 in 2021).

As Covid restrictions were lifted, the number of baptisms increased significantly. There were 10 baptisms in 2022 (3 in 2021), 6 weddings (5 in 2021). There were 6 funerals in church (7 in 2021) and a further 9 funerals taken by the parish clergy at a crematorium (8 in 2021). This latter figure does not include funerals taken by the clergy on behalf of the parish of Purbrook.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Clergy

The Revd Andrew Wilson has been Vicar of Christ Church since October 2007. He was co-licensed as Assistant Curate in the parish of Purbrook from September 2013 until January 2019, and then as Priest-in-charge. He has also been licensed as Assistant Curate of the parish of Crookhorn since September 2013.

The Revd Matthew Grove has been Assistant Curate to the parishes of Portsdown and Purbrook since July 2020.

The Revd Marcus Collie has been Assistant Curate to the parishes of Portsdown and Purbrook since July 2022.

The Revd Tyrone Hillary and the Revd Sandy Phillips have Bishop's Permission to Officiate in the diocese. They are not members of the PCC.

The Revd Janette Smith was licensed as Priest-in-charge of Crookhorn and Assistant Curate in the parishes of Portsdown and Purbrook in September 2019.

Churchwardens

Mr Stephen Anderson and Mrs Karina Golledge served as churchwardens throughout 2022. They were supported by three Assistant Wardens, Mr Matthew Doe (with special responsibility for the church buildings), Mrs Sheila Gill (with special responsibility for the Spiritual life of the church) and Mrs Dee Humphris (with special responsibility for services).

PCC Membership

The method of appointment of PCC members is set out in the Church Representation Rules. All churchgoers are encouraged to register on the Church Electoral Roll and stand for election to the PCC as well as assist with other roles and duties within the Church.

Governance follows Christian principles, Canon law, Church Representation Rules and guidelines laid out in the Charities' Act 2011. This report also conforms to the PCC guide to the Statement of Recommended Practice (SORP) 2005, Charity Commission reporting guidelines and Church Accounting Regulations 2006.

Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. The following served as members of the PCC during 2022.

EX OFFICIO MEMBERS

Incumbent:

Revd Andrew Wilson (Chair)

Representative on the Diocesan Synod, Deanery Synod and PCC:

Mr Andrew Minchin

Assistant Curates:

Revd Matthew Grove

Revd Marcus Collie (*from July 2022*)

Representative on the Deanery Synod and PCC:

Mrs Tracey Harvey

Assistant Curate (Cluster Clergy – non-attending):

Revd Janette Smith

Churchwardens:

Mr Stephen Anderson (*Vice-chair*)

Mrs Karina Golledge

ELECTED MEMBERS

Mrs Linda Banks (*until April 2022*)

Mrs Karen Davies

Mrs Ismay Doughty

Mr David Fowler (*until April 2022*)

Mrs Ruth Fowler

Mrs Sheila Gill

(*co-opted until April 2022, then elected*)

Mrs Dee Humphris (*until April 2022*)

Mrs Pauline Metcalfe

Mrs Elizabeth Mitchell

Mr Graham Olway

Mrs Judith Scott

Mrs Victoria Stephen

Mr Roy West (*until April 2022*)

PCC OFFICERS

(attend PCC meetings, but as non-voting members, unless otherwise elected or co-opted)

Hon. Secretary: Mrs Victoria Stephen

Hon. Treasurer: Mrs Jacqui Wilson

At the April APCM there was only one nomination for four vacancies, so three vacancies remained unfilled.

Sub-committees

The PCC operates the following committees that meet as required and report to the PCC

Standing Committee: has the power to transact business of the PCC, subject to any direction given by the PCC. Chaired by the Vicar.

Mission Support: advises the PCC on mission donations, liaison, prayer support and relief appeals. Chaired by the Vicar.

Employees

From May 2022 a shared administrator for the parishes of Crookhorn, Portsdown and Purbrook was employed by Crookhorn PCC. Portsdown PCC reimburses Crookhorn PCC for 5 hours/week.

A cleaner was employed for four hours/week to clean the church hall and the church building.

Mission Support

Whilst still not reaching the generosity of pre-pandemic times, we were able to increase our charitable giving in 2022 compared to 2021. Our sister church St John's Purbrook also continued to contribute, increasing the funds available to the missions. We also publicise the organisations we support and enable individuals to add to the PCC grants. Gifts were given at Harvest and Christmas for The Roberts Centre and All Saints Hostel. The church views mission and relief as of vital importance and longs to reflect that more in its giving.

Communications

Internal communication is principally through the Sunday Notice Sheet produced weekly by the administrator and distributed via email. A church magazine (*The Portsdown & Purbrook Post*) edited by Ruth Fowler is produced each month. The church website (www.christchurchportsdown.org) was simplified and minimal maintenance carried out by Revd Marcus Collie. Volunteers' time and contributors' efforts continue to be essential in keeping open the main avenues of external communication and assisting to provide and promote the public face of the Church.

PCC Business Review of the Year

The PCC met 9 times in the year. Average attendance was 72% (76% in 2020). Two meetings were shared with the PCC of St John the Baptist Purbook. These shared meetings are considered formal meetings of each individual PCC and, where necessary, items are voted on by only the relevant PCC members.

Property Development and Maintenance – Church, Hall and Grounds

The PCC has agreed that the primary aim of the church building should be to provide a ‘sacred space’ where people, be they members of our church or not, can be aided as they seek to encounter the living God. This aim is supported by the secondary aims of being a place where worshippers can enjoy fellowship with one another and where community focussed events can be held. A review carried out in 2010 concluded that the building was not fit for these purposes. It was uncomfortable, cluttered and lacked basic facilities. Therefore improvement was essential for the sake of the continuing proclamation of the Gospel in this parish.

Since 2010 the following improvements have been achieved

- Installation of high quality projection system
- Installation of water supply and sewerage system
- Lowering of north aisle floor
- Construction of tea and coffee preparation area and flower preparation area
- Installation of equipment to provide filter coffee
- Creation of space for Prayer Ministry
- Improvement of Children’s area
- Improvement of storage in the tower
- Converted nave lighting to LED
- Construction of toilets in the existing porch
- Construction of a new entrance
- Replenishing gravel driveways and repair to the tarmac north drive

Assistant Warden Matthew Doe, has continued to take the lead on building maintenance.

Normal maintenance requirements for heating systems, electrics, fire and access have all been maintained and the PCC has sought to keep bills to a minimum. A contract for bi-annual cleaning of gutters and gullies was awarded to T Coleborn at the beginning of 2017. This removes the requirement for volunteers to access the church roof, other than via the tower (for changing the flag).

The churchyard is maintained by a faithful team of volunteers (the Rusty Cutters).

Further expenditure on the church heating is anticipated in the short to mid-term future.

Risk Management & Health and Safety

Risk Management is a statutory requirement; Health and Safety regulations require all churchgoers, visitors or contractors to reduce and report any risks. Equally any individual working with a group, such as Junior Church or Toddlers has responsibility for the safety of their meeting. Formal risk assessments should be carried out for any new or different activity. The Church and hall are subject to risk assessment, fire risk assessment, have first aid equipment, accident books, and have regularly serviced fire extinguishers and fire

exit signs ensuring compliance with the regulations. In this way the PCC ensures that its duty of care is fulfilled to the best of its abilities.

Child & Vulnerable Adult Safeguarding

The PCC has approved Child and Vulnerable Adult Protection Policies. A copy of the documents is held by the Parish Administrator and is available for inspection. Ismay Doughty was appointed as the Parish Safeguarding Officer in 2021.

Treasurer's Report

The church hall reopened fully in February 2022, enabling us to offer facilities to more regular groups and significantly increasing the income from hall lets and events. As an acknowledgement of the underpayment of previous Parish Share, the PCC voted to be generous in 2022 to the Diocese (also facing financial hardships) and overpaid the share asked of us slightly. Expenses also increased, not least utility bills for both buildings, and we were grateful to receive a grant from the Church of England of £1500 towards those costs. We hope income will continue to increase in 2023 (the hall rental rates were raised on 1st January), although we recognise the vulnerability of voluntary income because of stresses on individual church members' finances.

Reserves & Investment Policy

Following the building development work carried out in 2016, Christ Church has no long term reserves. There are some restricted funds (monies that have been given to Christ Church either recently or in the past for use for particular purposes) – these are detailed at Appendix 2 on page 17 but held in the general bank account. Ideally a cash reserve of one month's Parish Share, when available, will be held. Endowment funds where only the interest is used for specific restricted purposes (Appendices 3 – 5, page 18) are held with the Church of England deposit scheme. Collectively the Church of England reserves are invested through CCLA Investment Management Ltd. CCLA accords to the principles and ethical considerations of the Church of England Ethical Investment Advisory Group. Full details of the investment policy can be found on the Church of England website;
<http://www.churchofengland.org/media/1376254/statement%20of%20ethical%20investment%20policy%20nov%202011.pdf>

This Annual Report is approved by the PCC on 21st March 2023 and signed on its behalf by the Chairman:

Signed _____ AMWilson _____

Print _____ Rev A M Wilson _____ Vicar/Chair of PCC

**Statement of Financial Activities for Christ Church Portsdown
on an Accrual Basis for the year ending 31 December 2022**

	2022			Totals	
	Unrestricted	Restricted	Endowment	2022	2021
	£	£	£		£
Incoming Resources					
Voluntary income	69518	3035		72553	79563
Activities generating funds	2885			2885	983
Income from Investments		21	49	70	34
Income from Church activities	16762			16762	4920
Other incoming resources	598	21695		22293	24744
Total Incoming Resources	89763	24751	49	114563	110244
Resources Expended					
Cost of generating income	2295			2295	58
Church Activities	95078	22922	49	118049	101060
Governance Costs	340			340	378
Building Development costs		1968		1968	1407
Total Resources Expended	97713	24890	49	122652	102903
Net gains(losses) before other recognised gains(losses)	-7950	-139		-8089	7341
Year end endowment fund valuation gains			-139	-139	116
NET MOVEMENT IN FUNDS	-7950	-139	-139	-8228	7457
Balances brought forward 1 Jan	399766	12424	4008	416198	408741
Balances carried forward 31 Dec	391816	12285	3869	407970	416198

Christ Church Portsdown - Annual Report & Financial Statement 2022

Balance Sheet at 31 December 2022

	2022			Totals	
	Unrestricted	Restricted	Endowment	2022	2021
	£	£	£		£
Fixed Assets					
Tangible (Hall site)	360000			360000	360000
Investment (rent on Scout HQ)	25			25	25
Depreciating Assets (equipment)					
Total Fixed Assets	360025			360025	360025
Tangible Assets					
Stock (sales stock)	200			200	200
Debtors	4160	306		4466	3863
Cash at bank and in hand	30370	14153		44523	51602
Investments			3869	3869	4008
Total Current Assets	34730	14459	3869	53058	59673
Liabilities					
Creditors: due in 1 year	-2939	-2174		-5113	-3500
Total Liabilities	-2939	-2174		-5113	-3500
Current assets less current liabilities	31791	12285	3869	47945	56173
Total Assets	391816	12285	3869	407970	416198
Church Funds					
Fixed Assets	360025			360025	360025
Short term deposits less liabilities	31791	12285		44076	52165
Endowment			3869	3869	4008
Total Church Funds	391816	12285	3869	407970	416198

Approved by the Parochial Church Council on 21st March 2023 and signed on its behalf by:

Signed _____ *AMWilson* _____

Print Rev A M Wilson Vicar/Chair of PCC

Signed _____ *JRWilson* _____

Print _____ Mrs J R Wilson _____ Honorary Treasurer

The notes on pages 12 to 19 form part of this account

Notes to the Financial Statement

Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005 and Charity Commission requirements. The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, that are shown at market value on 31 December.

Funds

Endowment funds are funds, the capital of which is maintained, giving income arising from investment of the endowment. This is used as funding for the purpose for which the endowment was established. Christ Church has the following Endowment Funds:

- Hawken Trust - with income paid to the Church Account by Direct Debit. Income is to be used to purchase materials for educational materials or for bibles to be used at Christ Church.
- Fielding Trust is a grave trust - with income paid to the Church Account by Direct Debit. Charles Fielding set up the fund to assist maintaining the memorials on the grave of his wife and daughter.
- SLA Benn Trust - also a grave trust with the income paid to the Church Account by Direct Debit. Samuel Benn set up the fund to help maintain his wife's grave and memorial together with grass cutting and trimming around the grave.

Restricted funds represent:

- income from trusts, endowments or appeals which may be expended only on those purposes detailed in the terms of the trust, bequest or appeal.
- donations or grants received for a specific object or invited by the PCC for a specific objective. These funds may only be expended on the specific purpose for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. Christ Church has the following Restricted Funds:
 - Memorial bench fund – gifts towards the proposed installation of a bench in the churchyard.
 - Lectern fund – representing the gift and associated tax reclaimed given by Rev and Mrs Hutchins to purchase a movable lectern for the church.
 - Building Development Fund – used to improve (rather than repair) the Church building and facilities.
 - Flower fund – cash held by the flower arranging team which is given for and spent on specifically the flowers in church.
 - Upkeep of churchyard – donations and grants received specifically to be used for the maintenance of the churchyard.
 - In addition, restricted funds are given during the year to Mission charities (see page 19) but are usually sent to the charities within a few weeks.

Designated funds are funds that have come to the church unrestricted but that the PCC have decided to allocate to a particular use. This decision can be overturned by the PCC should the need arise.

Unrestricted funds are general funds that can be used by the PCC for ordinary purposes.

Incoming resources:

Dividends are accounted for when receivable. All other income is recognised when received. Cheques should be made payable to **Christ Church Portsdown**.

Resources expended:

Payments and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. All other expenditure is recognised when it is incurred, invoiced or is accounted for. Some specific events may be accounted for as net transactions (often fetes & fayres) when volunteers deduct costs from the income of the event.

Investments

These are valued at market value at 31 Dec 2022 or an accrual adjustment made to 31 December annually.

Debtors

The debtors figure of £4466 is comprised of:
£3813 HMRC for the tax reclaim on Gift Aided donations made in the fourth quarter of 2022.
£84 hall rental from 2022 usage received in 2023.
£206 of fees for a cremation in 2022 received in 2023.
£363 reconciliation from St John's Purbrook for the fourth quarter or 2022 received in 2023

Creditors

The creditors figure of £5113 is comprised of:
£320 Independent Examiner's fee.
£100 of wedding deposits received for weddings in future years (returnable by law)
£51 of hall rental received in 2022 but relating to events in 2023.
£2248 of hall & church utility bills relating to usage in 2022 but paid in 2023.
£151 of clergy expenses for December paid in 2023.
£206 of fees collected to be paid over to the Diocese and retired clergy.
£1968 of architect and builders fees for drive work done in 2022 paid in 2023.
£69 of vicarage expenses for 2022 paid in 2023.

Fixed assets

Consecrated and benefice property is not required to be included in the accounts by S.96(2)(a) of the Charities Act 1993. The PCC are the owners of Christ Church Hall and the surrounding land, the hall site valuation was carried out in late 2005 as part of the Parish Centre Project. Payment of a £25 annual peppercorn rent has been agreed in a lease with the Portsdown Scout and Guide Association. Any item which cost more than £1,000 is depreciated on a straight line basis over 4 years.

Flower Arrangers sub account

Detailed transactions are recorded by the account holder in their own petty cash/records book and the overall income and expenditure is brought into the church account. The petty cash book is examined by the honorary treasurer and independent examiner and have been accepted as fair and reasonable records.

Wages and Honorariums

An analysis of payments to employees, all part time, are shown in Appendix I. Together these employees equate to less than one full time equivalent employee (FTE). The Parish Administrator and Hall Cleaner are paid for their services but no payments were large enough to attract national insurance liability on their own. In line with HMRC regulations for Real Time reporting of salary payments, Christ Church is registered as an employer, any tax liability is paid to HMRC quarterly, and all payments to employees are reported monthly. Organists that play at Christ Church are self-employed and therefore not Christ Church employees. Voluntary additional payments for the services of a Verger at weddings and funerals were all donated toward Church Funds.

Declaration of payments

The following serving members of the PCC have received funds from the PCC during the financial year 2022:

- Revd Andy Wilson and Revd Matt Grove have been paid expenses of office.
- Apart from remuneration of purchase expenses against receipts no other member of the PCC or Church membership has received any unrecorded expenses or remuneration.
- Cash payments are made by the Duty Warden to various organists for organ accompanied services.

Mission Payments

An analysis of External Mission payments is shown on page 19. Certain collections such as Christian Aid are non-account transactions and do not pass through the Church Account.

Christ Church Portsdown - Annual Report & Financial Statement 2022

Incoming Resources

	2022			Totals	
	Unrestricted	Restricted	Endowmt	2022	2021
	£	£	£	£	£
Voluntary income from donors					
Bequests					550
Planned giving – envelopes	2322			2322	2660
Standing orders	7510	1050		8560	8590
Parish Giving Scheme	28002			28002	27424
Loose Collection	2990			2990	1755
Gift Day	12280			12280	20100
Tax reclaimed from HMRC	12053	298		12351	14166
Mission Giving		210		210	20
Hall & Church Yard Donations	539	155		694	14
Flower Income		964		964	305
Other Donations	3822	358		4180	3979
Total Voluntary income	69518	3035		72553	79563
Activities generating funds					
Fund raising events	2456			2456	909
Tea and Coffee Income	349			349	36
Sales and printing	80			80	38
Total Activities generating funds	2885			2885	983
Income from Investments					
Bank Interest and share profit		21		21	1
Income from Trusts			49	49	33
Total Income from Investments		21	49	70	34
Income from Church activities					
Portsdown Post	641			641	37
Fees	4544			4544	3093
Church Hall Rental Income	11552			11552	1173
Church Rental income					592
Rent Scout & Guide HQ	25			25	25
Total Income from operating activities	16762			16762	4920
Other Incoming resources					
Grants	598	21695		22293	23244
Sale of old hall floorboards					1500
Total Other Income	598	21695		22293	24744
Total Receipts	89763	24751	49	114563	110244

Christ Church Portsdown - Annual Report & Financial Statement 2022

Resources Expended

	2022			Totals	
	Unrestricted £	Restricted £	Endowment £	2022 £	2021 £
Cost of generating income					
Fund Raising events	295			295	58
Cost of grant	2000			2000	
Total Cost of generating inc.	2295			2295	58
Church Activities					
Church & Mission					
Church running costs	7002	1500		8502	6642
Church and grounds repairs	1968			1968	
Church Yard	3398	320	30	3748	112
Church Hall running costs	7411			7411	3421
Church Hall repairs & decorate	4668	20000		24668	35192
Vicarage	357			357	385
Clergy & treasurer expenses	1199			1199	849
Wages	3869			3869	3906
Mission-External	2700	210		2910	2120
Mission-Parish			14	14	126
Administration & Support					
Parish Share	60000			60000	46424
Service & Junior church support	617		5	622	589
Church Office & Publishing	1094			1094	474
Broadband & web domain costs	355			355	324
Sundries					150
Tea and coffee expenses	440			440	105
Flower Costs		892		892	241
Total Church Activities	95078	22922	49	118049	101060
Governance Costs					
PCC and Deanery expenses	20			20	78
Independent Examiners Fees	320			320	300
Total Governance Costs	340			340	378
Building fund expenditure					
Drive project		1968		1968	1407
Total Building fund expend.		1968		1968	1407
Total Resources Expended	97713	24890	49	122652	102903

Assets and Liabilities

	2022			Totals	
	Unrestricted £	Restricted £	Endowment £	2022 £	2021 £
Fixed Assets					
Tangible Assets					
Church hall	360000			360000	360000
Peppercorn Rent Scout & Guide	25			25	25
Tangible Assets at 31 December	360025			360025	360025
Investment Assets					
Endowment Trusts					
Market value 1 Jan			4008	4008	3892
Revaluation Gain/(Losses)			-139	-139	116
Investment Assets at 31 December			3869	3869	4008
Current Assets					
Stock (Traidcraft stall)	200			200	200
Debtors	4160	306		4466	3863
Cash at Bank and in hand					
General Cash account	180			180	180
Flower Arrangers cash		357		357	285
Current Account	30190	969		31159	19001
Building Fund account		3152		3152	1837
Building Reserve account		9675		9675	30299
Current Assets at 31 December	34730	14459		49189	55665
Liabilities					
Creditors: falling due in 1 year	-2939	-2174		-5113	-3500
Current Liabilities at 31 December	-2939	-2174		-5113	-3500

Christ Church Portsdown - Annual Report & Financial Statement 2022

Funds

	2022			Totals	
	Unrestricted £	Restricted £	Endowment £	2022 £	2021 £
Analysis of Fixed Assets					
Tangible Fixed Assets	360025			360025	360025
Total of Tangible Assets	360025			360025	360025
Analysis of Net Assets (by funds)					
Endowment Assets			3869	3869	4008
Current Assets	34730	14459		49189	55665
Liabilities	-2939	-2174		-5113	-3500
Total of Net Assets	31791	12285	3869	47945	56173
Totals	391816	12285	3869	407970	416198

Appendices

Appendix 1 - Analysis of Wages and Honorariums

	2022 £	2021 £
Church Hall Cleaner	2076	1893
Organist (Carol service)	60	40
Parish Administrator *	1733	1973
Verger	-	-
Totals	3869	3906

*Parish Administrator employed by Church of the Good Shepherd, Crookhorn

Appendix 2 - Apportionment Restricted Funds

Restricted Funds	Movements in the year		Totals at year end	
	Income £	Expenditure £	2022 £	2021 £
Lectern	-	-	813	813
Flower Account	964	892	357	285
Upkeep of churchyard	195	320	0	125
Memorial Bench	191	0	191	0
Building Development Fund	1691	1968	10924	11201
Total	3041	3180	12285	12424

Appendix 3 - Fielding Endowment Trust Fund

	Share Value £	2022		Totals	
		Receipts £	Expend £	2022 £	2021 £
Fund value 31 December					
Share Value on 31 Dec - 99 Shares	135			135	156
2022 Transactions					
Interest receipts		4		4	4
Maintenance of Fielding grave/graveyard			-4	-4	-4
Fund Share Holding & value 31 December	135	4	-4	135	156

Appendix 4 - Benn Endowment Trust Fund

	Share Holding £	2022		Totals	
		Receipts £	Expend £	2022 £	2021 £
Fund value 31 December					
Share Value on 31 Dec – 43 Shares	888			888	1006
2022 Transactions					
Interest receipts		26		26	26
Maintenance of Benn grave/graveyard			-26	-26	-26
Fund Share Holding & value 31 December	888	26	-26	888	1006

Appendix 5 - Hawken Endowment Trust CBF Deposit Fund

	Deposit Fund £	2022		Totals	
		Interest £	Expend £	2022 £	2021 £
Fund value 31st December	2846			2846	2846
2022 Transactions					
Interest receipts		19		19	3
Expenditure on education			-19	-19	-3
Total Holding at 31 December fixed at £2846					
Fund Value & Interest to c/a 31 December	2846	19	-19	2846	2846

Christ Church Mission Payments 2022

<u>Mission</u>	<u>Month</u>	<u>PCC Grant</u>	<u>Restricted funds collected</u>	<u>Paid out</u>	<u>Date paid</u>	<u>Chq No.</u>
Portsmouth School Pastors	January	£200.00		£200.00	25/03/2022	BACS
Church Mission Society	February	£200.00		£200.00	25/03/2022	BACS
Tearfund	March	£200.00		£200.00	25/03/2022	BACS
MAF	April	£200.00		£200.00	10/05/2022	BACS
Christian Aid	May	£200.00		£200.00	07/06/2022	3558
Bike Pilgrimage	June	£200.00		£200.00	12/07/2022	3559
Mission to Seafarers	July	£200.00		£200.00	03/08/2022	3560
Bible Society	August	£200.00		£200.00	02/09/2022	BACS
Church Army	September	£200.00		£200.00	04/10/2022	3561
Alabare	October	£200.00	£177.00	£377.00	02/11/2022	BACS
Simeon's Trustees	November	£200.00		£200.00	09/12/2022	BACS
Children's Society	December	£200.00	£33.00	£233.00	30/12/2022	BACS
Bev Richardson (CMS)		£200.00		£200.00	25/03/2022	BACS
Hants Historic Churches		£50.00		£50.00	25/11/2022	S/O
National Churches Trust		£50.00		£50.00	25/11/2022	S/O
<u>Totals</u>		£2,700.00	£210.00	£2,910.00		

Monetary gifts that did not go through the Church Accounts:

Christian Aid	May	(cake sale £169.67, envelopes £235.02)		£404.69
Hants & Island Historic Churches	November	Ride & Stride		£185.00
Children's Society	December	Christingle collection		£250.53
<u>Total</u>				£840.22

Grand total £3,750.22

We also support Traidcraft through church stall, plus gifts of food, clothes, toys etc to:

The Robert's Centre, All Saints Hostel, Stop Domestic Abuse, Portsmouth Family Welfare, Southampton Seafarer's Centre, Waterlooville food bank

The Parochial Church Council of the Ecclesiastical Parish of Portsdown and Purbrook

England & Wales - Charity number 1137597

Accounts

Christ Church Portsdown



Annual Report and Accounts 2021



Ecclesiastical Parish of Christ Church, Portsdown
Registered Charity No: 1137597

Annual Report and Financial Statements
For the year ended 31 December 2021

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Independent examiner's report to the members/trustees of Christ Church, Portsdown Parochial Church Council.

I report on the accounts for the year ended 31 December 2021, which are set out on pages 4 to 19.

Respective responsibilities of the Trustees and the Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They 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;
- Follow procedures laid down in the general directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- State whether particular matters have come to my attention.

Basis of Independent Examiners Statement

My examination was carried out in accordance with the 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 management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full 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:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

Date.....22nd March 2022.....

Julia Scott
JW Scott Accountancy and Bookkeeping Service

AIMS AND PURPOSES

The Parochial Church Council of the Ecclesiastical parish of Christ Church Portsdown is registered as a charity with the Charity Commission and has the charity commission registration number 1137597.

Christ Church Portsdown Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent, the Reverend Andrew Wilson, in promoting in the ecclesiastical parish the whole mission of the Church, spiritual, pastoral, evangelistic, social and ecumenical to the benefit of individuals and society as a whole. It provides facilities for public worship and community activities. The PCC is responsible for the maintenance and development of the church building (known as Christ Church) and the church hall (known as Christ Church Hall).

OBJECTIVES AND ACTIVITIES

The PCC is committed to enabling as many people as possible to worship God at our church and to become part of the community at Christ Church. This involves providing a variety of services of worship and other activities to enable people to encounter God through worship and prayer, word and sacrament, expounding the teachings found in the Bible and providing pastoral care for those living in the parish. To facilitate this work, it is vital that the fabric of the church buildings is maintained and developed.

ACHIEVEMENTS AND PERFORMANCE

Introduction

Christ Church Portsdown, consecrated in July 1874, is built in the early Norman style with a sixty foot tower. Its construction is in Portland stone with flints taken from the chalk of Portsdown Hill and bedded in black mortar. The building is situated on the northern boundary of Portsmouth, Cosham district, set back from the east side of the A3 London Road, just north of the crest of Portsdown Hill. It stands in its own Churchyard surrounded by trees. Behind the Church, together with an extension to the Church burial grounds, is a Military Cemetery managed by the Commonwealth War Graves Commission.

The Parish includes parts of Cosham and Widley: the latter being in the Borough of Havant, however all of Christ Church Parish is in the Diocese of Portsmouth.

The Church address is Christ Church Portsdown, London Road, Cosham, Portsmouth, PO6 3NB. The Church website is www.christchurchportsdown.org.

Overview of the Year

2021 started with the country in the midst of the Covid-19 pandemic and no in-person church services taking place at Christ Church. An online service was recorded each week and made available each Sunday morning. Whilst this provided some spiritual support, church members found it difficult to be unable to meet together. We returned to worship together on Easter Sunday afternoon.

From the week after Easter, a service was held at 11.00am each week. This change of time (from 10.30am pre-Covid), enabled the clergy to minister at the services at both St John's Purbrook and Christ Church each Sunday (a similar change, from 10.00am to 9.30am, was made at St John's). The 6.00 Service: Refuel recommenced in May. The 8.00 Service recommenced at the beginning of October. All other church meetings and activities continued to be paused.

Additionally a major problem was discovered in the church hall. A repeat of previous problems of dampness was investigated which revealed that the original 1930s floor, which was supporting the late 20th century lacquered floor, was crumbling due to wet rot. The main hall was declared unsafe. Further investigation revealed evidence of dry rot. It was decided that the floor needed replacement. As this began historic asbestos was also discovered. During 2021 the following tasks were completed:

- asbestos removed and the building declared safe
- floor treated to neutralise dry rot
- damp proof membrane installed
- sub-floor installed

As we began 2022, the installation of the top-level engineered floor remained outstanding. The total budget for the project had risen to £55,000. We were grateful to Portsmouth City Council for a grant of £21,000 from the Community Infrastructure Levy and Veolia Environmental Trust for a community grant of £20,000 (net £18,000). Thanks to these grants and the generosity of church members, we have been able to achieve this demanding financial target.

Reduced church attendance due to Covid and the lack of hall rental income have had a considerable impact on the finances of the church and this is reflected in these accounts. The PCC had difficult decisions to make including, for a second consecutive year, holding back some of the Parish Share requested by the Diocese.

During 2021 Revd Andy Wilson remained as Vicar of Christ Church and Priest-in-Charge of St John the Baptist Purbrook. Revd Matt Grove continued as Assistant Curate in both parishes.

During the year Revd Laura Cameron (Associate Minister) moved to St Alban's West Leigh and Revd Sandy Phillips (Permission to Officiate) moved to St Luke's Southsea. We are grateful for their ministry at Christ Church.

The APCM was held in July. Stephen Anderson and Karina Golledge continued their vital ministry as churchwardens. The three assistant wardens appointed in 2018 continued with their roles, each leading in a particular area of responsibility. Although none holds the legal position of warden, their contribution has been invaluable.

Church Roll and Attendance

At the end of 2021 the Electoral Roll stood at 104 (112 in 2020) with 49 (50 in 2020) living within the parish and 55 (62 in 2020) living outside the parish boundaries.

At the end of the year we estimated our worshipping community (those who attend services at least once per month unless prevented from doing so by circumstances such as illness) to be about 136 (146 in 2020). This figure is probably artificially high as it is unlikely that everyone who attended before lockdown will return.

There were 3 baptisms in 2021, this number being reduced because of Covid (4 in 2020). There was only one wedding, again because of Covid (0 in 2020). There were 7 funerals in church (5 in 2020) and a further 8 funerals taken by the parish clergy at a crematorium (18 in 2020). This latter figure does not include funerals taken by the clergy on behalf of the parish of Purbrook.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Clergy

The Revd Andrew Wilson has been Vicar of Christ Church since October 2007. He was co-licensed as Assistant Curate in the parish of Purbrook from September 2013 until January 2019, and then as Priest-in-charge. He has also been licensed as Assistant Curate of the parish of Crookhorn since September 2013.

Revd Matthew Grove has been Assistant Curate to the parishes of Portsdown and Purbrook since July 2020.

The Revd Tyrone Hillary has Bishop's Permission to Officiate in the diocese. He is not a member of the PCC.

The Revd Janette Smith was licensed as Priest-in-charge of Crookhorn and Assistant Curate in the parishes of Portsdown and Purbrook in September 2019.

Churchwardens

Mr Stephen Anderson and Mrs Karina Golledge served as churchwardens throughout 2021. They were supported by three Assistant Wardens, Mr Matthew Doe (with special responsibility for the church buildings), Mrs Sheila Gill (with special responsibility for the Spiritual life of the church) and Mrs Dee Humphris (with special responsibility for services).

PCC Membership

The method of appointment of PCC members is set out in the Church Representation Rules. All churchgoers are encouraged to register on the Church Electoral Roll and stand for election to the PCC as well as assist with other roles and duties within the Church.

Governance follows Christian principles, Canon law, Church Representation Rules and guidelines laid out in the Charities' Act 2011. This report also conforms to the PCC guide to the Statement of Recommended Practice (SORP) 2005, Charity Commission reporting guidelines and Church Accounting Regulations 2006.

Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. The following served as members of the PCC during 2021.

EX OFFICIO MEMBERS

Incumbent:

Revd Andrew Wilson (Chair)

Representative on the Diocesan Synod, Deanery Synod and PCC:

Mr Andy Minchin

Associate Minister:

Revd Laura Cameron (until August 2021)

Representative on the Deanery Synod and PCC:

Mrs Tracey Harvey (from July 2021)

Assistant Curate:

Revd Matthew Grove

Churchwardens:

Mr Stephen Anderson (Vice-chair)

Assistant Curate (Cluster Clergy – non-attending):

Revd Janette Smith

Mrs Karina Golledge

ELECTED MEMBERS

Mrs Linda Banks
Mrs Karen Davies (*from July 2021*)
Mr Matthew Doe (*until July 2021*)
Mrs Ismay Doughty (*from July 2021*)
Mrs Joanne Duckett (*until July 2021*)
Mr David Fowler
Mrs Ruth Fowler (*from July 2021*)
Mrs Sheila Gill (*elected until July 2021, then co-opted*)

Mrs Tracey Harvey (*elected until July 2021, then ex-officio*)
Mrs Dee Humphris
Mrs Pauline Metcalfe (*from July 2021*)
Mrs Elizabeth Mitchell (*from July 2021*)
Mr Graham Olway (*from July 2021*)
Mrs Judith Scott
Mrs Victoria Stephen
Mr Roy West

CO-OPTED MEMBERS

Mrs Sheila Gill (*from July 2021*)

PCC OFFICERS

(attend PCC meetings, but as non-voting members, unless otherwise elected or co-opted)
Hon. Secretary: Mrs Victoria Stephen
Hon. Treasurer: Mrs Jacqui Wilson

Sub-committees

The PCC operates a number of committees that meet as required and report to the PCC

- Standing Committee: has the power to transact business of the PCC, subject to any direction given by the PCC. Chaired by the Vicar.
- Building Committee: advises the PCC on matters relating to the maintenance and development of the church buildings and grounds. Chaired by Mr Matthew Doe. Did not meet in 2021.
- Hall Management: oversees the management of Christ Church Hall and coordinates hall maintenance. Chaired by Mr David Fowler. Did not meet in 2021.
- Mission Support: advises the PCC on mission donations, liaison, prayer support and relief appeals. Chaired by the Vicar. Did not meet in 2021.

Employees

The PCC employed an administrator for 8 hours/week until 16th August. From January to July the administrator was part-furloughed and so the PCC received income from the Coronavirus Job Retention Scheme. The PCC of St John the Baptist Purbrook contributed 25% of the administrator's net salary. The jobholder resigned for family reasons and the PCC decided to suspend the post due to the financial challenges it faced, but with a hope to reappoint in due course.

A cleaner was employed for four hours/week to clean the church hall and the church building. The cleaner was fully furloughed from January to March as both buildings were closed. With the large church hall closed, more time than previously was allocated to cleaning the church building.

Mission Support

Unfortunately the church's financial situation meant that we had to significantly reduce the amounts we gave in 2021 whilst not neglecting any organisations we had previously supported. Part way through the year our sister church St John's Purbrook joined our efforts, increasing the funds available to the missions. Gifts were given at Harvest and Christmas for The Roberts Centre and All Saints Hostel. The church views mission and relief as of vital importance and longs to reflect that more in its giving.

Communications

Internal communication is principally through the Sunday Notice Sheet produced weekly by the Vicar and distributed via email.

A church magazine edited by Ruth Fowler was published on the church website throughout the year. From August printed copies were once more available and it has incorporated news from St John's Purbrook. This shared publication is now known as *The Portsdown & Purbrook Post*.

The church website (www.christchurchportsdown.org) was maintained by Matthew Doe.

Volunteers' time and contributors' efforts continue to be essential in keeping open the main avenues of external communication and assisting to provide and promote the public face of the Church.

PCC Business Review of the Year

The PCC met 11 times, 6 times via Zoom and 5 times in person. Two of the in-person meetings were shared meetings with the PCC of St John the Baptist Purbrook PCC. These shared meetings are considered formal meetings of each individual PCC and, where necessary, items are voted on by only the relevant PCC members. Average attendance was 76% (66% in 2020).

Property Development and Maintenance – Church, Hall and Grounds

The PCC has agreed that the primary aim of the church building should be to provide a 'sacred space' where people, be they members of our church or not, can be aided as they seek to encounter the living God. This aim is supported by the secondary aims of being a place where worshippers can enjoy fellowship with one another and where community focussed events can be held. A review carried out in 2010 concluded that the building was not fit for these purposes. It was uncomfortable, cluttered and lacked basic facilities. Therefore improvement was essential for the sake of the continuing proclamation of the Gospel in this parish.

Since 2010 the following improvements have been achieved

- Installation of high quality projection system
- Installation of water supply and sewerage system
- Lowering of north aisle floor
- Construction of tea and coffee preparation area and flower preparation area
- Installation of equipment to provide filter coffee
- Creation of space for Prayer Ministry
- Improvement of Children's area
- Improvement of storage in the tower
- Converted nave lighting to LED
- Construction of toilets in the existing porch
- Construction of a new entrance
- Replenishing gravel driveways and repair to the tarmac north drive

Building work in 2021 was dominated by the need to replace the church hall floor.

Assistant Warden Matthew Doe, has continued to take the lead on building maintenance.

Normal maintenance requirements for heating systems, electrics, fire and access have all been maintained and the PCC has sought to keep bills to a minimum. A contract for bi-annual cleaning of gutters and gullies was awarded to T Coleborn at the beginning of 2017. This removes the requirement for volunteers to access the church roof, other than via the tower (for changing the flag).

The churchyard is maintained by a faithful team of volunteers (the Rusty Cutters).

Further expenditure on the drive, the church heating and the church hall is anticipated in the short to mid-term future.

Risk Management & Health and Safety

Risk Management is a statutory requirement; Health and Safety regulations require all churchgoers, visitors or contractors to reduce and report any risks. Equally any individual working with a group, such as Junior Church or Toddlers has responsibility for the safety of their meeting. Formal risk assessments should be carried out for any new or different activity. Hedley Trembath advises the PCC on Health and Safety requirements. The Church and hall are subject to risk assessment, fire risk assessment, has first aid equipment, accident books, and have regularly serviced fire extinguishers and fire exit signs ensuring compliance with the regulations. In this way the PCC ensures that its duty of care is fulfilled to the best of its abilities.

Child & Vulnerable Adult Safeguarding

The PCC has approved Child and Vulnerable Adult Protection Policies. A copy of the documents is held by the Parish Administrator and is available for inspection. Ismay Doughty was appointed as the PCC representative for safeguarding policies during 2021.

Treasurer's Report

The most significant impact on the church finances during 2021 was the necessity to close the main hall for the entirety of the year for replacement floor work. This meant the anticipated work on the drive has not commenced and we have again not paid the full Parish Share requested of us. A wonderful response to Gift Day (once again!) from parishioners and two grants secured from Portsmouth City Council and Veolia have enabled us to pay for the hall repair and we are hoping that income from hires will set the church on a more even keel going forward.

Reserves & Investment Policy

Following the building development work carried out in 2016, Christ Church has no long term reserves. There are some restricted funds (monies that have been given to Christ Church either recently or in the past for use for particular purposes) – these are detailed at Appendix 2 on page 17 but held in the general bank account. Ideally a cash reserve of one month's Parish Share, when available, will be held. Endowment funds where only the interest is used for specific restricted purposes (Appendices 3 – 5, page 18) are held with the Church of England deposit scheme. Collectively the Church of England reserves are invested through CCLA Investment Management Ltd. CCLA accords to the principles and ethical considerations of the Church of England Ethical Investment Advisory Group. Full details of the investment policy can be found on the Church of England website;
<http://www.churchofengland.org/media/1376254/statement%20of%20ethical%20investment%20policy%20nov%202011.pdf>

This Annual Report is approved by the PCC on 20th April 2022 and signed on its behalf by the Chairman:

Signed _____

Print _____ Rev A M Wilson _____ Vicar/Chair of PCC

**Statement of Financial Activities for Christ Church Portsdown
on an Accrual Basis for the year ending 31 December 2021**

	2021			Totals	
	Unrestricted	Restricted	Endowment	2021	2020
	£	£	£	£	£
Incoming Resources					
Voluntary income	77659	1904		79563	76052
Activities generating funds	983			983	175
Income from Investments		1	33	34	56
Income from Church activities	4920			4920	9484
Other incoming resources	3549	21195		24744	1168
Total Incoming Resources	87111	23100	33	110244	86935
Resources Expended					
Cost of generating voluntary income	58			58	
Church Activities	79684	21343	33	101060	87420
Governance Costs	378			378	381
Building Development costs		1407		1407	624
Total Resources Expended	80120	22750	33	102903	88425
Net gains(losses) before other recognised gains(losses)	6991	350		7341	-1490
Year end endowment fund valuation gains			116	116	62
NET MOVEMENT IN FUNDS	6991	350	116	7457	-1428
Balances brought forward 1 Jan	392775	12074	3892	408741	410169
Balances carried forward 31 Dec	399766	12424	4008	416198	408741

Christ Church Portsdown - Annual Report & Financial Statement 2021

Balance Sheet at 31 December 2021

	2021			Totals	
	Unrestricted	Restricted	Endowment	2021	2020
	£	£	£	£	£
Fixed Assets					
Tangible (Hall site)	360000			360000	360000
Investment (rent on Scout HQ)	25			25	25
Depreciating Assets (equipment)					
Total Fixed Assets	360025			360025	360025
Tangible Assets					
Stock (Stationery & sales stock est.)	200			200	200
Debtors	3755	108		3863	731
Cash at bank and in hand	38196	13406		51602	51151
Investments			4008	4008	3892
Total Current Assets	42151	13514	4008	59673	55974
Liabilities					
Creditors: due in 1 year	-2410	-1090		-3500	-7258
Total Liabilities	-2410	-1090		-3500	-7258
Current assets less current liabilities	39741	12424	4008	56173	48716
Total Assets	399766	12424	4008	416198	408741
Church Funds					
Fixed Assets	360025			360025	360025
Short term deposits less liabilities	39741	12424		52165	44824
Endowment			4008	4008	3892
Total Church Funds	399766	12424	4008	416198	408741

Approved by the Parochial Church Council on 20th April 2022 and signed on its behalf by:

Signed _____

Print Rev A M Wilson Vicar/Chair of PCC

Signed _____

Print _____ Mrs J R Wilson _____ Honorary Treasurer

The notes on pages 12 to 19 form part of this account

Notes to the Financial Statement

Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and the SORP 2005 and Charity Commission requirements. The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, that are shown at market value on 31 December.

Funds

Endowment funds are funds, the capital of which is maintained, giving income arising from investment of the endowment. This is used as funding for the purpose for which the endowment was established. Christ Church has the following Endowment Funds:

- Hawken Trust - with income paid to the Church Account by Direct Debit. Income is to be used to purchase materials for educational materials or for bibles to be used at Christ Church.
- Fielding Trust is a grave trust - with income paid to the Church Account by Direct Debit. Charles Fielding set up the fund to assist maintaining the memorials on the grave of his wife and daughter.
- SLA Benn Trust - also a grave trust with the income paid to the Church Account by Direct Debit. Samuel Benn set up the fund to help maintain his wife's grave and memorial together with grass cutting and trimming around the grave.

Restricted funds represent:

- income from trusts, endowments or appeals which may be expended only on those purposes detailed in the terms of the trust, bequest or appeal.
- donations or grants received for a specific object or invited by the PCC for a specific objective. These funds may only be expended on the specific purpose for which they were given. Any balance remaining unspent at the end of each year must be carried forward as a balance on that fund. Christ Church has the following Restricted Funds:
 - Lectern fund – representing the gift and associated tax reclaimed given by Rev and Mrs Hutchins to purchase a movable lectern for the church.
 - Building Development Fund – used to improve (rather than repair) the Church building and facilities.
 - Flower fund – cash held by the flower arranging team which is given for and spent on specifically the flowers in church.
 - Upkeep of churchyard – donations and grants received specifically to be used for the maintenance of the churchyard.
 - In addition, restricted funds are given during the year to Mission charities (see page 19) but are usually sent to the charities within a few weeks.

Designated funds are funds that have come to the church unrestricted but that the PCC have decided to allocate to a particular use. This decision can be overturned by the PCC should the need arise.

Unrestricted funds are general funds that can be used by the PCC for ordinary purposes.

Incoming resources:

Dividends are accounted for when receivable. All other income is recognised when received. Cheques should be made payable to **Christ Church Portsdown**.

Resources expended:

Payments and donations are accounted for when paid over, or when awarded, if that award creates a binding or constructive obligation on the PCC. All other expenditure is recognised when it is incurred, invoiced or is accounted for. Some specific events may be accounted for as net transactions (often fetes & fayres) when volunteers deduct costs from the income of the event.

Investments

These are valued at market value at 31 Dec 2021 or an accrual adjustment made to 31 December annually.

Debtors

The debtors figure of £3863 is comprised of:
£1640 HMRC for the tax reclaim on Gift Aided donations made in the fourth quarter of 2021.
£51 hall rental from 2021 usage received in 2022.
£4 hall donation from 2021 usage received in 2022.
£124 of fees for a burial of ashes in 2021 received in 2022.
£42 of fees collected on behalf of the Diocese.
£2 PAYE and wages refund due.
£2000 cost of applying for Veolia grant paid in 2021 but grant received and spent in 2022.

Creditors

The creditors figure of £3500 is comprised of:
£300 Independent Examiner's fee.
£300 of wedding deposits received for weddings in future years (returnable by law)
£498 of wedding fees received in 2021 for 2022 wedding
£137 of hall rental received in 2021 but relating to events in 2022.
£538 of hall & church utility bills relating to usage in 2021 but paid in 2022.
£79 of clergy expenses for December paid in 2022.
£1090 of fees collected on behalf of the Diocese to be paid over.
£558 of architect fees for work done in 2021 towards hall floor, paid in 2022.

Fixed assets

Consecrated and benefice property is not required to be included in the accounts by S.96(2)(a) of the Charities Act 1993. The PCC are the owners of Christ Church Hall and the surrounding land, the hall site valuation was carried out in late 2005 as part of the Parish Centre Project. Payment of a £25 annual peppercorn rent has been agreed in a lease with the Portsdown Scout and Guide Association. Any item which cost more than £1,000 is depreciated on a straight line basis over 4 years.

Flower Arrangers sub account

Detailed transactions are recorded by the account holder in their own petty cash/records book and the overall income and expenditure is brought into the church account. The petty cash book is examined by the honorary treasurer and independent examiner and have been accepted as fair and reasonable records.

Wages and Honorariums

An analysis of payments to employees, all part time, are shown in Appendix I. Together these employees equate to less than one full time equivalent employee (FTE). The Parish Administrator and Hall Cleaner are paid for their services but no payments were large enough to attract national insurance liability on their own. In line with HMRC regulations for Real Time reporting of salary payments, Christ Church is registered as an employer, any tax liability is paid to HMRC quarterly, and all payments to employees are reported monthly. Organists that play at Christ Church are self-employed and therefore not Christ Church employees. Voluntary additional payments for the services of a Verger at weddings and funerals were all donated toward Church Funds.

Declaration of payments

The following serving members of the PCC have received funds from the PCC during the financial year 2020:

- Revd Andy Wilson and Revd Matt Grove have been paid expenses of office.
- Apart from remuneration of purchase expenses against receipts no other member of the PCC or Church membership has received any unrecorded expenses or remuneration.
- Cash payments are made by the Duty Warden to various organists for organ accompanied services.

Mission Payments

An analysis of External Mission payments is shown on page 19. Certain collections such as Christian Aid are non-account transactions and do not pass through the Church Account.

Christ Church Portsdown - Annual Report & Financial Statement 2021

Incoming Resources

	2021			Totals	
	Unrestricted	Restricted	Endowmt	2021	2020
	£	£	£	£	£
Voluntary income from donors					
Bequests	550			550	5000
Planned giving – envelopes	2660			2660	2745
Standing orders	7540	1050		8590	8565
Parish Giving Scheme	27424			27424	27470
Loose Collection	1755			1755	2578
Gift Day	20100			20100	13725
Tax reclaimed from HMRC	13850	316		14166	12342
Mission Giving		20		20	300
Hall & Church Yard Donations	4	10		14	529
Flower Income		305		305	257
Other Donations	3776	203		3979	2541
Total Voluntary income	77659	1904		79563	76052
Activities generating funds					
Fund raising events	909			909	20
Tea and Coffee Income	36			36	155
Sales and printing	38			38	-
Total Activities generating funds	983			983	175
Income from Investments					
Bank Interest and share profit		1		1	10
Income from Trusts			33	33	46
Total Income from Investments		1	33	34	56
Income from Church activities					
Portsdown Post	37			37	539
Fees	3093			3093	2014
Church Hall Rental Income	1173			1173	6906
Church Rental income	592			592	
Rent Scout & Guide HQ	25			25	25
Total Income from operating activities	4920			4920	9484
Other Incoming resources					
Grants	2049	21195		23244	1168
Sale of old hall floorboards	1500			1500	
Total Other Income	3549	21195		24744	1168
Total Receipts	87111	23100	33	110244	86935

Christ Church Portsdown - Annual Report & Financial Statement 2021

Resources Expended

	2021			Totals	
	Unrestricted £	Restricted £	Endowment £	2021 £	2020 £
Cost of generating voluntary income					
Fund Raising events	58			58	-
Total Cost of generating inc.	58			58	-
Church Activities					
Church & Mission					
Church running costs	6642			6642	8968
Church and grounds repairs					9084
Church Yard		82	30	112	1111
Church Hall running costs	3421			3421	6902
Church Hall repairs	14192	21000		35192	1089
Vicarage	385			385	412
Clergy & treasurer expenses	849			849	794
Wages	3906			3906	5330
Mission-External	2100	20		2120	5700
Mission-Parish	123		3	126	73
Administration & Support					
Parish Share	46424			46424	44866
Service & Junior church support	589			589	1059
Church Office & Publishing	474			474	1337
Computer & web domain costs	324			324	353
Sundries	150			150	58
Tea and coffee expenses	105			105	84
Flower Costs		241		241	200
Total Church Activities	79684	21343	33	101060	87420
Governance Costs					
PCC and Deanery expenses	78			78	121
Independent Examiners Fees	300			300	260
Total Governance Costs	378			378	381
Building fund expenditure					
Drive project		1407		1407	
Toilets and porch project					624
Total Building fund expend.		1407		1407	624
Total Resources Expended	80120	22750	33	102903	88425

Assets and Liabilities

	2021			Totals	
	Unrestricted £	Restricted £	Endowment £	2021 £	2020 £
Fixed Assets					
Tangible Assets					
Church hall	360000				360000
Peppercorn Rent Scout & Guide	25				25
Tangible Assets at 31 December	360025				360025
Investment Assets					
Endowment Trusts					
Market value 1 Jan			3892	3892	3830
Revaluation Gain/(Losses)			116	116	62
Investment Assets at 31 December			4008	4008	3892
Current Assets					
Stock	200			200	200
Debtors	3755	108		3863	731
Cash at Bank and in hand					
General Cash account	180			180	180
Flower Arrangers cash		285		285	221
Current Account	17016	1985		19001	28269
Building Fund account		1837		1837	8892
Building Reserve account	21000	9299		30299	13589
Current Assets at 31 December	42151	13514		55665	52082
Liabilities					
Creditors: falling due in 1 year	-2410	-1090		-3500	-7258
Current Liabilities at 31 December	-2410	-1090		-3500	-7258

Christ Church Portsdown - Annual Report & Financial Statement 2021

Funds

	2021			Totals	
	Unrestricted £	Restricted £	Endowment £	2021 £	2020 £
Analysis of Fixed Assets					
Tangible Fixed Assets	360025			360025	360025
Total of Tangible Assets	360025			360025	360025
Analysis of Net Assets (by funds)					
Endowment Assets			4008	4008	3892
Current Assets	42151	13514		55665	52082
Liabilities	-2410	-1090		-3500	-7258
Total of Net Assets	39741	12424	4008	56173	48716
Totals	399766	12424	4008	416198	408741

Appendices

Appendix 1 - Analysis of Wages and Honorariums

	Totals			2020 £
	2021 Gross paid £	JRS rec'd £	Total paid £	
Church Hall Cleaner	1893	361	1532	1535
Organist (Playing Rota)	40		40	120
Parish Administrator *	1973	1235	738	2702
Verger	-		-	-
Totals	3906	1596	2310	4357

*Parish Administrator also paid £285 by St John's Church, Purbrook

Appendix 2 - Apportionment Restricted Funds

Restricted Funds	Movements in the year		Totals at year end	
	Income £	Expenditure £	2021 £	2020 £
Lectern	-	-	813	813
Flower Account	305	241	285	221
Upkeep of churchyard	207	82	125	0
Building Development Fund	1568	1407	11201	11040
Total	2080	1730	12424	12074

Appendix 3 - Fielding Endowment Trust Fund

	2021	Totals		
		2021	2020	
Share Value	Receipts	Expend		
£	£	£	£	£
Fund value 31 December				
Share Value on 31 Dec - 99 Shares	156		156	167
2021 Transactions				
Interest receipts		4	4	5
Maintenance of Fielding grave/graveyard		-4	-4	-5
Fund Share Holding & value 31 December	156	4	-4	156

Appendix 4 - Benn Endowment Trust Fund

	2021	Totals		
		2021	2020	
Share Holding	Receipts	Expend		
£	£	£	£	£
Fund value 31 December				
Share Value on 31 Dec - 43 Shares	1006		1006	879
2021 Transactions				
Interest receipts		26	26	25
Maintenance of Benn grave/graveyard		-26	-26	-25
Fund Share Holding & value 31 December	1006	26	-26	879

Appendix 5 - Hawken Endowment Trust CBF Deposit Fund

	2021	Totals		
		2021	2020	
Deposit Fund	Interest	Expend		
£	£	£	£	£
Fund value 31st December	2846		2846	2846
Interest receipts		3		16
Expenditure on education			-3	-16
Total Holding at 31 December fixed at £2846				
Fund Value & Interest to c/a 31 December	2846	3	-3	2846

