

# 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.....22<sup>nd</sup> 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](http://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 20<sup>th</sup> 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 16<sup>th</sup> 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](http://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 20<sup>th</sup> 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
	£	£	£	£	£
<b>Incoming Resources</b>					
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
<b>Total Incoming Resources</b>	<b>87111</b>	<b>23100</b>	<b>33</b>	<b>110244</b>	<b>86935</b>
<b>Resources Expended</b>					
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
<b>Total Resources Expended</b>	<b>80120</b>	<b>22750</b>	<b>33</b>	<b>102903</b>	<b>88425</b>
Net gains(losses) before other recognised gains(losses)	6991	350		7341	-1490
Year end endowment fund valuation gains			116	116	62
<b>NET MOVEMENT IN FUNDS</b>	<b>6991</b>	<b>350</b>	<b>116</b>	<b>7457</b>	<b>-1428</b>
<b>Balances brought forward 1 Jan</b>	<b>392775</b>	<b>12074</b>	<b>3892</b>	<b>408741</b>	<b>410169</b>
<b>Balances carried forward 31 Dec</b>	<b>399766</b>	<b>12424</b>	<b>4008</b>	<b>416198</b>	<b>408741</b>

# Christ Church Portsdown - Annual Report & Financial Statement 2021

## Balance Sheet at 31 December 2021

	2021			Totals	
	Unrestricted	Restricted	Endowment	2021	2020
	£	£	£	£	£
<b>Fixed Assets</b>					
Tangible (Hall site)	360000			360000	360000
Investment (rent on Scout HQ)	25			25	25
Depreciating Assets (equipment)					
<b>Total Fixed Assets</b>	<b>360025</b>			<b>360025</b>	<b>360025</b>
<b>Tangible Assets</b>					
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
<b>Total Current Assets</b>	<b>42151</b>	<b>13514</b>	<b>4008</b>	<b>59673</b>	<b>55974</b>
<b>Liabilities</b>					
Creditors: due in 1 year	-2410	-1090		-3500	-7258
<b>Total Liabilities</b>	<b>-2410</b>	<b>-1090</b>		<b>-3500</b>	<b>-7258</b>
Current assets less current liabilities	39741	12424	4008	56173	48716
<b>Total Assets</b>	<b>399766</b>	<b>12424</b>	<b>4008</b>	<b>416198</b>	<b>408741</b>
<b>Church Funds</b>					
Fixed Assets	360025			360025	360025
Short term deposits less liabilities	39741	12424		52165	44824
Endowment			4008	4008	3892
<b>Total Church Funds</b>	<b>399766</b>	<b>12424</b>	<b>4008</b>	<b>416198</b>	<b>408741</b>

Approved by the Parochial Church Council on 20<sup>th</sup> 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
	£	£	£	£	£
<b>Voluntary income from donors</b>					
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
<b>Total Voluntary income</b>	<b>77659</b>	<b>1904</b>		<b>79563</b>	<b>76052</b>
<b>Activities generating funds</b>					
Fund raising events	909			909	20
Tea and Coffee Income	36			36	155
Sales and printing	38			38	-
<b>Total Activities generating funds</b>	<b>983</b>			<b>983</b>	<b>175</b>
<b>Income from Investments</b>					
Bank Interest and share profit		1		1	10
Income from Trusts			33	33	46
<b>Total Income from Investments</b>		<b>1</b>	<b>33</b>	<b>34</b>	<b>56</b>
<b>Income from Church activities</b>					
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
<b>Total Income from operating activities</b>	<b>4920</b>			<b>4920</b>	<b>9484</b>
<b>Other Incoming resources</b>					
Grants	2049	21195		23244	1168
Sale of old hall floorboards	1500			1500	
<b>Total Other Income</b>	<b>3549</b>	<b>21195</b>		<b>24744</b>	<b>1168</b>
<b>Total Receipts</b>	<b>87111</b>	<b>23100</b>	<b>33</b>	<b>110244</b>	<b>86935</b>

## Resources Expended

	2021			Totals	
	Unrestricted £	Restricted £	Endowment £	2021 £	2020 £
<b>Cost of generating voluntary income</b>					
Fund Raising events	58			58	-
<b>Total Cost of generating inc.</b>	<b>58</b>			<b>58</b>	<b>-</b>
<b>Church Activities</b>					
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
<b>Total Church Activities</b>	<b>79684</b>	<b>21343</b>	<b>33</b>	<b>101060</b>	<b>87420</b>
<b>Governance Costs</b>					
PCC and Deanery expenses	78			78	121
Independent Examiners Fees	300			300	260
<b>Total Governance Costs</b>	<b>378</b>			<b>378</b>	<b>381</b>
<b>Building fund expenditure</b>					
Drive project		1407		1407	
Toilets and porch project					624
<b>Total Building fund expend.</b>		<b>1407</b>		<b>1407</b>	<b>624</b>
<b>Total Resources Expended</b>	<b>80120</b>	<b>22750</b>	<b>33</b>	<b>102903</b>	<b>88425</b>

## Assets and Liabilities

	2021			Totals	
	Unrestricted	Restricted	Endowment	2021	2020
	£	£	£	£	£
<b>Fixed Assets</b>					
<b>Tangible Assets</b>					
Church hall	360000				360000
Peppercorn Rent Scout & Guide	25				25
<b>Tangible Assets at 31 December</b>	<b>360025</b>				<b>360025</b>
<b>Investment Assets</b>					
Endowment Trusts					
Market value 1 Jan			3892	3892	3830
Revaluation Gain/(Losses)			116	116	62
<b>Investment Assets at 31 December</b>			<b>4008</b>	<b>4008</b>	<b>3892</b>
<b>Current Assets</b>					
Stock	200			200	200
Debtors	3755	108		3863	731
<b>Cash at Bank and in hand</b>					
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
<b>Current Assets at 31 December</b>	<b>42151</b>	<b>13514</b>		<b>55665</b>	<b>52082</b>
<b>Liabilities</b>					
Creditors: falling due in 1 year	-2410	-1090		-3500	-7258
<b>Current Liabilities at 31 December</b>	<b>-2410</b>	<b>-1090</b>		<b>-3500</b>	<b>-7258</b>



# Christ Church Portsdown - Annual Report & Financial Statement 2021

## Funds

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

## Appendices

### Appendix 1 - Analysis of Wages and Honorariums

	Totals			
	2021			2020
	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	-		-	-
<b>Totals</b>	<b>3906</b>	<b>1596</b>	<b>2310</b>	<b>4357</b>

\*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
<b>Total</b>	<b>2080</b>	<b>1730</b>	<b>12424</b>	<b>12074</b>

### Appendix 3 - Fielding Endowment Trust Fund

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

### Appendix 4 - Benn Endowment Trust Fund

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

### Appendix 5 - Hawken Endowment Trust CBF Deposit Fund

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

## **Christ Church Mission Payments 2021**

<u>Mission</u>	<u>Month</u>	<u>PCC Grant</u>	<u>Rest'ed funds collected</u>	<u>Paid out</u>	<u>Date paid</u>	<u>Chq No.</u>
Portsmouth School Pastors	January	£150.00		£150.00	02/03/2021	BACS
Church Mission Society	February	£150.00		£150.00	02/03/2021	BACS
Tearfund	March	£150.00		£150.00	07/04/2021	BACS
MAF	April	£150.00		£150.00	13/05/2021	BACS
Christian Aid	May	£150.00		£150.00	16/05/2021	3551
Alabare	June	£150.00		£150.00	02/07/2021	BACS
Mission to Seafarers	July	£150.00		£150.00	01/10/2021	3552
Bible Society	August	£150.00	£5.00	£155.00	01/10/2021	BACS
Church Army	September	£150.00		£150.00	01/10/2021	3553
Care for the Family	October	£150.00		£150.00	10/11/2021	BACS
Simeon's Trustees	November	£150.00		£150.00	03/12/2021	BACS
Children's Society	December	£150.00	£15.00	£165.00	29/12/2021	BACS
Bev Richardson		£200.00		£200.00	02/03/2021	BACS
Hants Historic Churches		£50.00		£50.00	25/11/2021	S/O
National Churches Trust		£50.00		£50.00	25/11/2021	S/O

<b><u>Totals</u></b>		<b>£2,100.00</b>	<b>£20.00</b>	<b><u>£2,120.00</u></b>
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Monetary gifts that did not go through the Church Accounts:

Christian Aid	May	(cake sale £160.71, envelopes £441)	£601.71
Hants & Island Historic Churches	November	Ride & Stride	£92.50
Children's Society	December	Christingle collection	£119.09

<b><u>Total</u></b>			<b><u>£813.30</u></b>
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**Grand total**

**£2933.30**

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, Waterloofood bank