

CHRIST CHURCH, CREEKMOOR
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021



HILLOSBORNE
CHARTERED ACCOUNTANTS & BUSINESS ADVISERS

CHRIST CHURCH, CREEKMOOR

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

J Audibert
J Audibert
K Shelton
S Vaughan
M Bird
M Bossom
L Stuart
S Keen
S Barrett
S Hollis
Vanessa Marchant
J Blake
A Harding
J Childs
S Pouton
A Warr
J King
S Williams
N Patterson
E Chipchase
K Pope

Charity number

1148672

Independent examiner

Hill Osborne
Tower House
Parkstone Road
Poole
Dorset
BH15 2JH

CHRIST CHURCH, CREEKMOOR

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FOR THE YEAR ENDED 31 DECEMBER 2021

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CHRIST CHURCH, CREEKMOOR

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

FOR THE YEAR ENDED 31 DECEMBER 2021

Charity name: CHRIST CHURCH, CREEKMOOR

Charity registration number: 1148672

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>The advancement of religion for the public benefit by: providing regular worship open to all, to grow disciples to love and to serve, promoting the whole mission of the church by providing activities and facilities for the community, supporting children of all ages, families, young people, older people and vulnerable adults.</p> <p>The vision of Christ Church has expanded over the years and therefore, we are in the process of changing our objectives to:</p> <p>Christ Church Creekmoor is the Church at the heart of Creekmoor. We aim to love God through the provision of Christian worship, raising up disciples of all ages to love and to serve. We aim to love our neighbours by serving our community unconditionally, providing activities and facilities, accessible and available to all, supporting children of all ages, families, young people, older people and vulnerable adults through the Community Hub based at the Church.</p>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>After local consultation, the Christ Church building has recently been doubled in size to provide a Community Hub for the local area as well as providing pastoral care and the usual functions associated with a Church.</p> <p>The Community Hub hosts activities run in partnership with Community agencies and GPs including a daily Community Café – 'The Hub Café' (with volunteering opportunities); Children, family, and youth groups; dementia-friendly groups (with volunteering opportunities) to bring together those who feel lonely and isolated and to support those who care for others; room hire for the Community and local businesses. Debt prevention and debt counselling provision is planned to start shortly.</p> <p>This is broken down into: -</p> <ul style="list-style-type: none">• Worship and prayer; learning about the Gospel; and developing discipleship and trust in Jesus.• Provision of pastoral care for people living in the parish.• Mission, outreach, and community support.• Maintenance of the fabric of the Christ Church.

CHRIST CHURCH, CREEKMOOR

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	When planning our activities for the year, the incumbent and the PCC have considered the Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable everyone to live out their faith as part of our parish community.
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Not applicable
Policy on social investment including program related investment	Para 1.38	Not applicable
Contribution made by volunteers	Para 1.38	At Christ Church we believe in every member ministry therefore as many people as possible are encouraged to support the ministry of the church in a voluntary capacity. We have 66 volunteers from an electoral roll of 123 plus 5 members from the Community volunteering at 'The Hub Café'.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>Christ Church is an Anglican church with an ecumenical welcome where everyone is welcome regardless of their beliefs. Please refer to the Christ Church Creekmoor Facebook page and website www.christchurchcreekmoor.org for details of our current services and activities.</p> <p>During 2021 Christ Church has been establishing itself in the newly extended building, grappling with the challenges of emerging from Covid-19.</p> <p>We are very grateful to the external funders who have financially supported Christ Church Creekmoor and the Community Hub for Creekmoor in 2021 including Dorset Community Foundation, The Henry Smith Charity, The Hobson Charity and the Wessex Water Foundation.'</p> <p><u>Worship and prayer</u></p> <p>We are keen to offer a range of services on Sunday and during the week and over the course of the year that our church family and community find both beneficial and spiritually fulfilling.</p> <p>Our service pattern has changed during the year as a result of Covid challenges. Sunday morning services were online only until March 2021, being streamed via Facebook, YouTube. In person services resumed during March and all are welcome to attend or view online our regular services. Breakfast@9 was paused during the Summer of 2021 and resumed later in the year when Covid 19 restrictions eased further.</p>

CHRIST CHURCH, CREEKMOOR

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Sunday Worship pattern

- 9am Breakfast Church suitable for busy families
- 10.30am service suitable for all and live streamed
- 6.45pm relaxed 'café style' – not held during Covid

At the Annual Parochial Church Meeting (APCM) in May 2021 there were 123 parishioners on the Electoral Roll (age 16 and over), 34 of whom are not resident within the parish.

The average weekly attendance of different individuals on a Sunday, counted in October 2021 when we held just one service in church on a Sunday was 45 adults (16 years and older) plus 3 young people. In addition we had an average of 32 people engaging via our online platforms each week.

Our Christmas services/activities in 2021 consisted of: -

- Christmas Café with 200 visitors
- Carols in the Church garden for Community and Church members alike
- Pre-recorded Christmas Assembly at Hillbourne School
- Pre-recorded Christmas Eve Family service
- Midnight Communion
- Christmas Day Holy Communion

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through baptism we thank God for the gift of life, in marriage public vows are exchanged with God's blessing and through funeral services friends and family express their grief and give thanks for the life which is now complete in this world and to commend the person into God's keeping. We celebrated 1 marriage and 3 funerals in 2021.

Midweek Worship and Prayer

We recognise the importance of people coming together to pray throughout the week as well as a Sunday, gathering for Prayer on a Tuesday and Thursday morning.

As families and young people often have other claims on their time on a Sunday, we provide additional weekday 'Fresh Expressions' for their worship. Christ Church provides 4 'Fresh Expressions' groups for Families with babies and toddlers, for children and young people of all ages and for older and vulnerable adults.

When the weekday Fresh Expressions are included, the weekly average attendance increased in October 2021 to an average of 80 adults (16 years and older) plus 42 young people.

Up to half of the Church Membership is part of weekly hub groups which enable the spiritual growth of the members equipping them to reach out to the people they meet in their daily lives.

The total number of people of all ages with which Christ Church had regular contact as part of its ministry in 2021 was 588 including 368 children and young people through the weekly groups at Church, the Little Oaks Pre-school and outreach to the local primary school.

The number of families and young children supported by our Children, family and youth team increased significantly during 2021 due to the lack of face-to-face contact available during Covid 19 and the needs resulting from that.

Deanery Synod

Three members of the PCC sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

CHRIST CHURCH, CREEKMOOR

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

	<p><u>Pastoral Care</u></p> <p>We have a team of 18 Lay Pastoral Assistants who are available to give pastoral support to those in the Church family and community. The Minister or Associate Minister takes Home Communion to any who request it.</p> <p><u>Mission, outreach and community support.</u></p> <p>We serve our community unconditionally with the following activities run from the Community Hub: -</p> <ul style="list-style-type: none">• 'The Hub Café' daily Community Cafe• TK Club after Schools club (Fresh Expressions)• Abzorb Youth group (Fresh Expressions)• Childminders drop in session• PlayZone parent/carer and toddler group with Christian input (Fresh Expressions)• Chatterbox parent/carer and toddler group• Two Under Ones groups for vulnerable Mums• Creative Expressions Craft group with 'Thought for the week' (Fresh Expressions)• Book Group• Community Room Hire providing additional activities including Pilates, children's dance, U3A Art & Mixed Media, Slimming World• Christ Church Little Oaks Pre-School running daily in the nearby Youth Centre. <p>The Church website www.christchurchcreekmoor.org and Facebook page are key methods of communication to the Church family and community alike.</p> <p>In 2021 Christ Church held an Alpha Course and Poole Deanery LPA training course.</p> <p>We are looking forward to offering further Community support as vision and resources permit.</p>
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CHRIST CHURCH, CREEKMOOR

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>£70,442 was spent to provide for the Christian Ministry to the parish including a total of £42,705 for the parish share paid to the Diocese. This provides for the stipends, housing and pensions of the clergy. Expenditure exceeded income in our Unrestricted Account (General Funds) by £2,238 leaving a surplus of £4,593 in Unrestricted fund for the year. These funds are 'ear marked' to cover additional running costs in our newly extended building.</p> <p>At the suggestion of Archdeacon Antony Macrow-Wood, part of the funding used for the recent building extension was a £300,000 unsecured loan, repayable over 20 years from the Methodist Chapel Aid (MCA). As at 31/12/21 this has £281,000 capital to be repaid. This loan was approved at the Parochial Church Council (PCC) meetings of 10/01/2019 and 10/10/2019 and supported by the Salisbury Diocese Board of Finance.</p> <p>The PCC is updated at each meeting re the overall building funding situation including the loan. Repayments for the loan are forecast to come from regular giving specifically for the loan by Church members, fundraising events and income from hiring out the additional church spaces.</p> <p>Archdeacon Antony MacRow-Wood confirms that our priority is to repay the loan, if necessary to the detriment of our monthly contribution to the Salisbury Diocese for the cost of Mission and Ministry in Creekmoor, ensuring that the loan repayments can continue.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>As at the end of 2021 it was PCC policy to maintain £20,000 reserves reflecting 2 months' general running costs, 2 months of our contribution to the Salisbury Diocese for the cost of Mission and Ministry in Creekmoor i.e. average monthly Share payment of £4,300 plus £5,700 to cover additional running costs in our newly extended building.</p> <p>The reserve in Pre-School's Restricted Fund remains at £5,000 for contingencies which can arise when employing staff.</p>
Amount of reserves held	Para 1.22	£20,000
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	Reference to the deficit on Restricted Funds is detailed in the <i>Review of the charity's financial position at the end of the period</i> , outlined above.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Not applicable

CHRIST CHURCH, CREEKMOOR

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, Governance and Management

Description of charity's trusts:								
Type of governing document (trust deed, royal charter)	Para 1.25	As per Church of England website: 'Whilst Parochial Church Councils (PCCs) are charities, they are governed by two pieces of Church of England legislation, called Measures. The Parochial Church Councils (Powers) Measure 1956 as amended. The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).'						
How is the charity constituted?	Para 1.25	Parochial Church Council						
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<p>The method of appointment of PCC members is set out in the Church Representation Rules. At Christ Church the membership of the PCC consists of the incumbent, an Associate Minister, 2 Churchwardens, the Licenced Lay Minister and 9 members elected at the Annual Parochial Church Meeting. All who consider Christ Church to be their church and attend services are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.</p> <p>The full PCC met 6 times during 2021, via Zoom and then in person.</p> <p><u>Standing Committee</u></p> <p>Required by law, this committee has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council.</p> <p><u>Administrative information</u></p> <p>Christ Church, Creekmoor is situated on Northmead Drive, Poole. It is part of the Diocese of Salisbury within the Church of England. The correspondence address is Christ Church, Northmead Drive, Creekmoor, Poole, BH17 7XZ</p> <p>The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2006) and is charity registered with the Charity Commission.</p> <p>The PCC members who served during the year from the APCM on 9th May 2021 are listed below.</p> <p><u>Ministers</u></p> <p>The Revd Janice Audibert The Revd Jean Audibert (Associate Minister) The Revd Wendy Poole (retired)</p> <p><u>Licensed Lay Ministers - Shirley Williams</u></p> <table><tr><td><u>Churchwardens until 2021 APCM</u></td><td><u>Churchwardens after 2021 APCM</u></td></tr><tr><td>Shelma Vaughan</td><td>Shelma Vaughan</td></tr><tr><td>Lisa Stuart</td><td>Lisa Stuart</td></tr></table> <p><u>Anglican Deanery Synod Reps until 2023</u></p> <p>Shirley Williams Jane King Kerry Pope (resigned October 2021) – Vacant</p>	<u>Churchwardens until 2021 APCM</u>	<u>Churchwardens after 2021 APCM</u>	Shelma Vaughan	Shelma Vaughan	Lisa Stuart	Lisa Stuart
<u>Churchwardens until 2021 APCM</u>	<u>Churchwardens after 2021 APCM</u>							
Shelma Vaughan	Shelma Vaughan							
Lisa Stuart	Lisa Stuart							

CHRIST CHURCH, CREEKMOOR

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Reference and Administrative details

Charity name	Christ Church Creekmoor
Other name the charity uses	
Registered charity number	1148672
Charity's principal address	Christ Church Northmead Drive Creekmoor Poole BH17 7XZ

CHRIST CHURCH, CREEKMOOR

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Names of the charity trustees who manage the charity January – December 2021

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
Janice Audibert	Vicar		Parochial Church Council
Jean Audibert	Associate Vicar		
Jane King	Deanery Synod		
Shirley Williams	Deanery Synod		
Kerry Pope	Deanery Synod	Resigned October 2021	
Lisa Stuart	Churchwarden		
Shelma Vaughan	Churchwarden		
Jackie Barras	Councillor		
Simon Barrett	Councillor		
Jane Blake	Councillor		
Margaret Bossom	Councillor		
Julie Childs	Councillor	Resigned 09/05/2021	
Doreen Davis	Councillor		
Amanda Harding	Councillor		
Sarah Hollis	Councillor	Resigned 09/05/2021	
Sharon Keen	Councillor		
Vanessa Marchant	Councillor	Resigned 09/05/2021	
Neil Patterson	Councillor		
Keith Shelton	Councillor		
Helen Tucker	Councillor		
Sue Pouton	Ex-Officio Treasurer		
Beverley Wood	Ex-Officio PCC Secretary		
Michelle Bird	Leadership Co-opted		
Edd Chipchase	Leadership Co-opted		
Annette Warr	Leadership Co-opted		

CHRIST CHURCH, CREEKMOOR

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Janice Elizabeth Audibert	
Position (eg Secretary, Chair, etc)	Chair	
Date	8/5/22	

CHRIST CHURCH, CREEKMOOR

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CHRIST CHURCH, CREEKMOOR

I report to the trustees on my examination of the financial statements of Christ Church, Creekmoor (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

Emphasis of matter

I draw your attention to the net deficit on restricted funds totalling £206,272 as at the balance sheet date. The trustees have outlined in the trustees report the circumstances giving rise to the deficit and the steps being taken to raise funds to eliminate the deficit.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

R.I. Osborne FCCA ACA
Hill Osborne
Chartered Accountants

Tower House
Parkstone Road
Poole
Dorset
BH15 2JH

Dated: 9/6/2022

CHRIST CHURCH, CREEKMOOR

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
<u>Income from:</u>									
Donations and legacies	3	67,854	13,740	89,682	171,276	71,770	5,325	148,811	225,906
Charitable activities	4	3,695	1,256	75,967	80,918	1,110	1,172	70,743	73,025
Charitable activities Investments	5	4	5	67	76	4	19	581	604
Total income		71,553	15,001	165,716	252,270	72,884	6,516	220,135	299,535
<u>Expenditure on:</u>									
Raising funds	6	44,599	21,879	103,717	170,195	35,625	9,098	102,068	146,791
Charitable activities	7	23,655	1,296	77,714	102,665	20,825	4,386	671,831	697,042
Other costs	10	2,188	50	720	2,958	1,985	129	2,854	4,968
Total resources expended		70,442	23,225	182,151	275,818	58,435	13,613	776,753	848,801
Net gains/(losses) on investments	11	-	-	90	90	-	-	40	40
Net incoming/(outgoing) resources before transfers		1,111	(8,224)	(16,345)	(23,458)	14,449	(7,097)	(556,578)	(549,226)

CHRIST CHURCH, CREEKMOOR

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

Net incoming/(outgoing) resources before transfers	1,111	(8,224)	(16,345)	(23,458)	14,449	(7,097)	(556,578)	(549,226)
Gross transfers between funds	(3,349)	4,083	(733)	1	(8,246)	(25,647)	33,893	-
Net movement in funds	(2,238)	(4,141)	(17,078)	(23,457)	6,203	(32,744)	(522,685)	(549,226)
Fund balances at 1 January 2021	6,831	53,807	(189,194)	(128,556)	628	86,551	333,491	420,670
Fund balances at 31 December 2021	4,593	49,666	(206,272)	(152,013)	6,831	53,807	(189,194)	(128,556)

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

CHRIST CHURCH, CREEKMOOR

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	12	5,869		1,215	
Investments	13	716		626	
Cash at bank and in hand		130,744		175,005	
		<u>137,329</u>		<u>176,846</u>	
Creditors: amounts falling due within one year	15	<u>(23,342)</u>		<u>(24,402)</u>	
Net current assets			113,987		152,444
Creditors: amounts falling due after more than one year	16		(266,000)		(281,000)
Net liabilities			<u>(152,013)</u>		<u>(128,556)</u>
Income funds					
Restricted funds	17		(206,272)		(189,194)
Designated funds	18		49,666		53,807
Unrestricted funds			4,593		6,831
			<u>(152,013)</u>		<u>(128,556)</u>

The financial statements were approved by the Trustees on

J Audibert
Trustee

8/5/22

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Donations receivable for the general purposes of the charity are credited to unrestricted funds. Donations for purposes restricted by the wishes of the donor are taken to Restricted funds.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Funds from activities are accounted for in the period the funds were receivable. The majority of the funds are derived from funds raising activities and hire of the church premises and halls.

1.5 Expenditure

Expenditure is accounted for on an accruals basis.

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

1.9 Fixed assets

Consecrated land and buildings:
Moveable church furnishings

Consecrated and beneficed property is excluded from the accounts by section 10 of the Charities Act 2011.

No value is placed on moveable church furnishings held by the Churchwardens on special trust for the P.C.C. and which require a faculty for disposal since the P.C.C. considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

3 Donations and legacies

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts								
Government grants – furlough scheme	67,854	13,740	89,682	171,276	68,894	5,325	148,811	223,030
	-	-	-	-	2,876	-	-	2,876
	67,854	13,740	89,682	171,276	71,770	5,325	148,811	225,906
Donations and gifts								
Gift Aid donations	38,770	2,284	9,518	50,572	40,398	1,000	26,166	67,564
Tax recovered	11,237	378	7,665	19,280	11,549	250	15,363	27,162
Non Gift Aid donations	11,862	10,021	16,902	38,785	11,093	175	18,447	29,715
From Congregation	2,564	-	-	2,564	2,448	-	68	2,516
Gift day	250	-	6,035	6,285	135	-	28,061	28,196
Gift Aid donations	2,560	-	60	2,620	3,054	-	-	3,054
Grants	611	1,057	49,502	51,170	217	3,900	60,706	64,823
	67,854	13,740	89,682	171,276	68,894	5,325	148,811	223,030

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
Little Oaks pre school	-	-	70,698	70,698	-	-	69,295	69,295
Hall income	3,610	-	-	3,610	1,110	-	-	1,110
Fundraising	50	149	4,805	5,004	-	-	829	829
Other Events	-	-	44	44	-	-	184	184
Fees	-	1,107	-	1,107	-	1,080	-	1,080
Club funds	-	-	-	-	-	92	-	92
Other	35	-	420	455	-	-	435	435
Charitable activities	3,695	1,256	75,967	80,918	1,110	1,172	70,743	73,025

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

5 Investments

	Unrestricted funds general		Unrestricted funds designated		Restricted funds		Total	Unrestricted funds general		Unrestricted funds designated		Restricted funds		Total
	2021	£	2021	£	2021	£	2021	2021	£	2021	£	2021	£	2021
CBF Deposit Interest	-		5		67		72	-		19		581		600
Bank interest	4		-		-		4	4		-		-		4
	4		5		67		76	4		19		581		604

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

6 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
<u>Expenditure on raising funds</u>					
Charitable Giving - Mission Giving	-	3,615	222	3,837	11,235
Charitable Giving - Discretionary fund	-	-	-	-	150
Ministry - Salisbury Diocese	42,705	-	-	42,705	35,155
Ministry - Church of England fees	-	616	-	616	593
Ministry - Others	639	-	-	639	419
Little Oaks - Salaries	-	-	60,783	60,783	61,473
Little Oaks - Running costs	-	-	18,999	18,999	12,823
Grants payable	-	4,118	-	4,118	3,617
Discipleship	898	1,556	1,618	4,072	1,273
Children and Youth	257	-	19,524	19,781	17,011
Evangelism and Outreach	100	11,974	2,556	14,630	2,850
Fellowship	-	-	15	15	162
	<u>44,599</u>	<u>21,879</u>	<u>103,717</u>	<u>170,195</u>	<u>146,791</u>
 For the year ended 31 December 2020	 <u>35,625</u>	 <u>9,098</u>	 <u>102,068</u>		 <u>146,791</u>

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7 Charitable activities

	Unrestricted funds		Unrestricted funds designated		Restricted funds	Total	
	2021	£	2021	£	2021	2021	£
Fabric Repairs & renewals	3,406		13		296	3,715	4,423
Fabric - Room to grow	-		1,120		46,370	47,490	646,943
Heat, Light and services	809		-		-	809	1,514
Insurance	1,588		-		-	1,588	1,360
General repairs and renewals	1,991		155		-	2,146	4,122
Workshop	1,053		5		-	1,058	903
Admin Salaries	8,570		-		21,781	30,351	23,212
Office and computer	6,238		3		806	7,047	7,552
Loan interest payable	-		-		8,461	8,461	7,013
	<u>23,655</u>		<u>1,296</u>		<u>77,714</u>	<u>102,665</u>	<u>697,042</u>

For the year ended 31 December 2020

Unrestricted funds - general
Unrestricted funds - designated
Restricted funds

20,825
4,386
671,831
697,042

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

8 Trustees

Three of the trustees were paid salaries totalling £24,479 during the year. The remuneration was not in connection with their role as a trustee.

The employers social security costs in respect of salaries paid to trustees totalled £972.

The charity made £285 of contributions to the pension plan on behalf of the trustees.

Expenses paid to Trustees in the year totalled £2,077. These expenses were in respect of 5 Trustees and consisted of travel expenses (£209), phone expenses (£731), conference expenses (£165), hospitality (£687) and supervision (£285).

9 Employees

The average monthly number of employees during the year was:

Christ Church - 6
Little Oaks pre school - 5

Employment costs	2021 £	2020 £
Wages and salaries	89,666	83,307
Other pension costs	1,468	1,378
	<u>91,134</u>	<u>84,685</u>

10 Other costs

	Unrestricted funds	Unrestricted funds	Restricted funds	Total	Total
	2021 general	2021 designated	2021	2021 £	2020 £
Independent Examination	1,560	-	-	1,560	1,560
Professional and other	628	50	720	1,398	3,408
	<u>2,188</u>	<u>50</u>	<u>720</u>	<u>2,958</u>	<u>4,968</u>
For the year ended 31 December 2020	<u>1,985</u>	<u>129</u>	<u>2,854</u>		<u>4,968</u>

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Net gains/(losses) on investments

Restricted funds	Restricted funds
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2021	2020
£	£

Revaluation of investments	90	40
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12 Debtors

2021	2020
£	£

Amounts falling due within one year:

Other debtors	5,869	1,215
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13 Current asset investments

2021	2020
£	£

Unlisted investments	716	626
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Investments represent the holding of 30.57 CBF Church of England Investment fund, income shares, with a value of £23.4181 each (2020; £20.4873 each).

14 Loans and overdrafts

2021	2020
£	£

Bank loans	281,000	296,000
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Payable within one year	15,000	15,000
Payable after one year	266,000	281,000

Amounts included above which fall due after five years:

Payable by instalments	206,000	221,000
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The bank loan is repayable over a 20 year term by 6-monthly instalments. The interest rate on the loan is 2.9%

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

15 Creditors: amounts falling due within one year

	Notes	2021 £	2020 £
Bank loans	14	15,000	15,000
Other taxation and social security		140	234
Accruals and deferred income		8,202	9,168
		<u>23,342</u>	<u>24,402</u>

16 Creditors: amounts falling due after more than one year

	Notes	2021 £	2020 £
Bank loans	14	<u>266,000</u>	<u>281,000</u>

17 Retirement benefit schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

18 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020 £	Movement in funds				Balance at 1 January 2021 £	Movement in funds				Balance at 31 December 2021 £
		Incoming resources £	Resources expended £	Transfers £	Revaluations, gains and losses £		Incoming resources £	Resources expended £	Transfers £	Revaluations, gains and losses £	
ADMIN - Minister Asst. Salary & Expenses	11	604	(1,339)	1,740	-	1,016	464	(1,216)	751	-	1,015
CHWRK - Childrens worker salary	1,934	4,738	(4,352)	-	-	2,320	2,440	(4,267)	-	-	493
CHYTHPA - Childrens/Touth pastoral assist.	5,567	16,740	(18,635)	501	-	4,173	39,106	(19,768)	(751)	-	22,760
DIS - Discretionary	17	1,551	(624)	-	-	944	10	(672)	139	-	421
LORES - Little Oaks reserves	5,000	-	-	-	-	5,000	-	-	-	-	5,000
OVERSEAS - Overseas missions	5,059	8,375	(8,275)	-	-	5,159	2,788	(1,863)	-	-	6,084
OWS - Outreach worker salaries	23	75	-	-	-	98	71	(148)	-	-	21
RESERVES - Original building fund/CC rese	282,868	87,195	(647,836)	19,893	-	(257,880)	12,424	(48,174)	16,089	-	(277,541)
SPECIAL - Fund for special purposes	4,055	7,300	(1,306)	(2,241)	-	7,808	1,775	(300)	(290)	-	8,993

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

18 Restricted funds

Little Oaks reserves	27,127	69,295	-	-	22,126	70,648	(79,782)	-	90	13,082
Unrealised gains / (losses)	239	-	-	40	279	-	-	-	-	279
movement										
OPSMGR - Operations Manager	1,591	12,338	14,000	-	14,851	11,554	(17,500)	-	-	8,905
BUILDING - Building loan repayment	-	11,924	-	-	4,912	24,436	(8,461)	(16,671)	-	4,216
	333,491	220,135	33,893	40	(189,194)	165,716	(182,151)	(733)	90	(206,272)

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

19 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2020 £	Movement in funds			Balance at 1 January 2021 £	Movement in funds			Balance at 31 December 2021 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £	
ALPHA - Alpha courses	162	-	-	-	162	-	-	-	162
CC - Cafe connect	30,874	5,243	(8,117)	37	28,037	13,059	(17,521)	20	23,595
DCIPLE - Dciple Men's Group	119	-	-	-	119	294	(217)	(39)	157
FEES - Occasional fees	-	1,081	(608)	(473)	-	1,107	(616)	(491)	-
FLOURISH - Womens ministry	8	-	-	-	8	-	-	-	8
LPA - Deanery PLA	298	-	-	-	298	250	(21)	(60)	467
OPENDOOR - Open door group	124	92	(188)	-	28	50	(25)	-	53
PARGIV - Mission giving CCC cont.	4,639	-	(4,700)	4,789	4,728	59	(4,825)	4,653	4,615
PZ - Play zone	1	-	-	-	1	-	-	-	1
OUTREACH - Outreach	326	100	-	-	426	182	-	-	608
RESGEN - General reserves	50,000	-	-	(30,000)	20,000	-	-	-	20,000
	86,551	6,516	13,613	(25,647)	53,807	15,001	23,225	4,083	49,666

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

20 Analysis of net assets between funds

Fund balances at 31 December 2021 are represented by:

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Investments	716	-	-	716	628	-	-	628
Current assets/(liabilities)	3,877	49,666	59,728	113,271	6,203	53,807	91,806	151,816
Long term liabilities	-	-	(266,000)	(266,000)	-	-	(281,000)	(281,000)
	<u>4,593</u>	<u>49,666</u>	<u>(206,272)</u>	<u>(152,013)</u>	<u>6,831</u>	<u>53,807</u>	<u>(189,194)</u>	<u>(128,556)</u>

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

21 Related party transactions

Transactions with related parties

The details of related party transactions that have taken place during the year are set out in note 8 and note 9.