

Charity Registration No. 1148672

CHRIST CHURCH, CREEKMOOR
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

CHRIST CHURCH, CREEKMOOR

LEGAL AND ADMINISTRATIVE INFORMATION

| | |
|----------------------|---|
| Trustees | J E Audibert J R Audibert D Washbrook E Chipchase J King S Williams M Bossom N Pouton J Barras S Barrett J Blake P Blake S Keen K Shelton L Stuart H Tucker S Vaughan M Bird S Pouton A Warr B Wood |
| Charity number | 1148672 |
| Independent examiner | Hill Osborne Tower House Parkstone Road Poole Dorset BH15 2JH |

Draft Financial Statements
CHRIST CHURCH, CREEKMOOR

CONTENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

| | Page |
|-----------------------------------|-------------|
| Trustees' report | 1 - 7 |
| Independent examiner's report | 8 |
| Statement of financial activities | 9 - 10 |
| Balance sheet | 11 |
| Notes to the financial statements | 12 - 26 |

CHRIST CHURCH, CREEKMOOR**TRUSTEES REPORT*****FOR THE YEAR ENDED 31 DECEMBER 2023*****Trustees' Annual Report for the period****FOR THE YEAR ENDED 31 DECEMBER 2023****CHARITY COMMISSION
FOR ENGLAND AND WALES****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 | Christ Church Creekmoor is the Church at the heart of Creekmoor aiming to love God through Christian worship, raising up disciples of all ages to love & to serve. We aim to love our neighbours by serving our community unconditionally, providing activities and facilities, accessible & available to all, supporting children, families, young people, older people & vulnerable adults through the Church Community Hub. |
| 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>We 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.</p> |
| 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. |

| | SORP ref | |
|--|-----------|--|
| 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 | <p>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.</p> <p>We have 44 volunteers from an Electoral Roll of 126 plus 11 members from the Community volunteering at 'The Hub Café'.</p> |

Draft Financial Statements

CHRIST CHURCH, CREEKMOOR**TRUSTEES REPORT****FOR THE YEAR ENDED 31 DECEMBER 2023****Achievements and Performance**

| | SORP ref | |
|---|-------------|--|
| 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 our social media link at https://linktr.ee/cccreekmoor or to www.christchurchcreekmoor.org for details of our current services and activities.</p> <p>We are very grateful to the external funders who have financially supported Christ Church Creekmoor and the Community Hub for Creekmoor in 2023 including the McCarthy Stone 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><u>Sunday Worship pattern</u></p> <ul style="list-style-type: none"> • 9am Breakfast Church suitable for busy families • 10.30am service suitable for all and live streamed <p>At the Annual Parochial Church Meeting (APCM) in April 2023 there were 126 parishioners on the Electoral Roll (age 16 and over), 37 of whom are not resident within the parish.</p> <p>The average weekly attendance of different individuals on a Sunday, counted in October 2023 was 76 adults (16 years and older) plus 11 young people. In addition we had an average of 6 people engaging via our online platforms each week.</p> <p>Our Christmas services/activities in 2023 consisted of: -</p> <ul style="list-style-type: none"> • Christmas Café with 200 visitors • Carols at Christmas lunch and Prama Memory Lane group • Carol service • Christmas Assembly at Hillbourne School • Christmas Eve Family service • Midnight Communion • Christmas Day Holy Communion <p>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. During 2023 we celebrated 7 baptisms, one service of thanksgiving for the birth of a child, 5 Confirmations and no weddings. Three funerals were held, one funeral in church and 2 at the Crematorium 2023.</p> <p><u>Midweek Worship and Prayer</u></p> <p>We recognise the importance of people coming together to pray throughout the week as well as a Sunday, gathering for Holy Communion on Tuesdays and Prayer on Thursdays.</p> <p>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 5 'Fresh Expressions' groups for Families with babies and toddlers, for children and young people of all ages and for older and vulnerable adults.</p> <p>When the weekday Fresh Expressions are included, the weekly average attendance increased in October 2023 to an average of 85 adults (16 years and older) plus 24 young people.</p> |

CHRIST CHURCH, CREEKMOOR

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

| | |
|--|---|
| | <p>Over 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.</p> <p>The total number of people of all ages with which Christ Church had regular contact as part of its ministry in 2023 was 1351 including 703 children and young people. This number is significantly higher than the previous year due to the increased demand for support for Children and families.</p> <p>A high number of families and young children are supported by our Children, family and youth team.</p> <p><u>Deanery Synod</u></p> <p>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.</p> <p><u>Pastoral Care</u></p> <p>We have a team of 16 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 Café • 2gether Table – a cosy space in the café for friendly chat • TK Club after Schools club (Fresh Expressions) • Ignite 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, Slimming World • Prama Memory Lane group run in partnership with the Church <p>The Church website www.christchurchcreekmoor.org, Instagram and Facebook page are key methods of communication to the Church family and community alike. A weekly newsletter is also emailed out with paper copies available on Sunday.</p> <p>We are looking forward to offering further Community support as vision and resources permit.</p> |
|--|---|

CHRIST CHURCH, CREEKMOOR

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

Financial Review

| | | |
|--|-----------|--|
| Review of the charity's financial position at the end of the period | Para 1.21 | <p>£94,901 was spent to provide for the Christian Ministry to the parish including a total of £43,324 for the parish share paid to the Diocese. This provides for the stipends, housing, and pensions of the clergy. Income exceeded Expenditure in our Unrestricted Account (General Funds) by £6,209 leaving a surplus of £13,350 in Unrestricted fund for the year. These funds are 'ear marked' to pay an outstanding bill.</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 31/12/23 this has £232,000 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 | As at the end of 2023 it was PCC policy to maintain £14,000 reserves reflecting one month's general running costs plus one month of our contribution to the Salisbury Diocese for the cost of Mission and Ministry in Creekmoor. |
| Amount of reserves held | Para 1.22 | £14,000 |
| Reasons for holding zero reserves | Para 1.22 | N/A |
| Details of fund materially in deficit | Para 1.24 | |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | Not applicable |

Structure, Governance and Management

| | | |
|--|-----------|--|
| Description of charity's trusts: | | |
| Type of governing document (trust deed, royal charter) | Para 1.25 | <p>As per Church of England website:</p> <p>'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.</p> <p>The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).'</p> |
| How is the charity constituted? | Para 1.25 | Parochial Church Council |

CHRIST CHURCH, CREEKMOOR

TRUSTEES REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

| | | | | | | | | |
|---|--------------------------------------|--|--------------------------------------|--------------------------------------|---------------|-----------------|--------------|--------------|
| 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, Curate, 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 2023.</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>Finance Team</u></p> <p>Meets 6 times per year to monitor and review our finances and plan for the future.</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 23 April 2023 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 Permission To Officiate) The Revd Daniel Washbrook</p> <p><u>Licensed Lay Minister - Shirley Williams (PtO)</u></p> <table><tr><td><u>Churchwardens until 2023 APCM</u></td><td><u>Churchwardens after 2023 APCM</u></td></tr><tr><td>Jackie Barras</td><td>Margaret Bossom</td></tr><tr><td>Nigel Pouton</td><td>Nigel Pouton</td></tr></table> <p><u>Anglican Deanery Synod Reps</u> Edward Chipchase Shirley Williams Jane King</p> | <u>Churchwardens until 2023 APCM</u> | <u>Churchwardens after 2023 APCM</u> | Jackie Barras | Margaret Bossom | Nigel Pouton | Nigel Pouton |
| <u>Churchwardens until 2023 APCM</u> | <u>Churchwardens after 2023 APCM</u> | | | | | | | |
| Jackie Barras | Margaret Bossom | | | | | | | |
| Nigel Pouton | Nigel Pouton | | | | | | | |
| | | | | | | | | |

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 2023

Names of the charity trustees who manage the charity January – December 2023

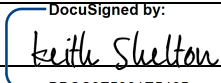
| Trustee name | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|-------------------|-----------------------------|-----------------------------------|---|
| Janice Audibert | Vicar | | Parochial Church Council |
| Jean Audibert | Associate Vicar | | |
| Daniel Washbrook | Curate | | |
| Edward Chipchase | Deanery Synod | From 23/04/2023 | |
| Jane King | Deanery Synod | | |
| Shirley Williams | Deanery Synod | | |
| Margaret Bossom | Churchwarden | | |
| Nigel Pouton | Churchwarden | | |
| Jackie Barras | Councillor | | |
| Simon Barrett | Councillor | | |
| Thomas Barrett | Councillor | Resigned 31/08/2023 | |
| Jane Blake | Councillor | From 21/09/2023 | |
| Phil Blake | Councillor | | |
| Sharon Keen | Councillor | | |
| Neil Patterson | Councillor | Resigned 23/04/2023 | |
| Keith Shelton | Councillor | From 23/04/2023 | |
| Lisa Stuart | Councillor | From 23/04/2023 | |
| Helen Tucker | Councillor | | |
| Shelma Vaughn | Councillor | From 23/04/2023 | |
| Sue Pouton | Ex-Officio Treasurer | | |
| Beverley Wood | Ex-Officio PCC Secretary | | |
| Michelle Bird | Leadership Co-opted | | |
| Anthony Bossom | Leadership Co-opted | | |
| Anne-Marie Newman | Leadership Co-opted | From 16/11/2023 | |
| Annette Warr | Leadership Co-opted | | |

CHRIST CHURCH, CREEKMOOR
TRUSTEES REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Declarations

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

Signed on behalf of the charity's trustees

| | | |
|--|---|--|
| Signature(s) | <div>DocuSigned by: </div> | |
| Full name(s) | Keith Shelton | |
| Position (eg Secretary, Chair, etc) | Lay Chair | |
| Date | 17/4/2024 | |

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 2023.

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 ICAEW, 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.

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.

DocuSigned by:


L. Ball FCA

Hill Osborne
Chartered Accountants

Tower House
Parkstone Road
Poole
BH15 2JH

18/4/2024

Dated:

CHRIST CHURCH, CREEKMOOR

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

| | | Unrestricted funds general 2023 £ | Unrestricted funds designated 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds general 2022 £ | Unrestricted funds designated 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|-----------------------------------|-------|--|---|-------------------------------|--------------------|--|---|-------------------------------|--------------------|
| | Notes | | | | | | | | |
| Income from: | | | | | | | | | |
| Donations and legacies | 3 | 95,807 | 2,349 | 106,484 | 204,640 | 83,905 | 3,804 | 117,356 | 205,065 |
| Other trading activities | 4 | 10,751 | 59,632 | 5,902 | 76,285 | 9,207 | 41,997 | 54,101 | 105,305 |
| Investments | 5 | 839 | - | 1,238 | 2,077 | 958 | 192 | 5 | 1,155 |
| Total income | | <u>107,397</u> | <u>61,981</u> | <u>113,624</u> | <u>283,002</u> | <u>94,070</u> | <u>45,993</u> | <u>171,462</u> | <u>311,525</u> |
| Expenditure on: | | | | | | | | | |
| Raising funds | 6 | 49,038 | 71,082 | 30,203 | 150,323 | 48,953 | 55,028 | 89,534 | 193,515 |
| Charitable activities | 7 | 43,566 | 1,875 | 54,960 | 100,401 | 35,039 | 802 | 68,469 | 104,310 |
| Other expenditure | 10 | 2,297 | 2 | 14 | 2,313 | 2,403 | 6,903 | 8,915 | 18,221 |
| Total expenditure | | <u>94,901</u> | <u>72,959</u> | <u>85,177</u> | <u>253,037</u> | <u>86,395</u> | <u>62,733</u> | <u>166,918</u> | <u>316,046</u> |
| Net gains/(losses) on investments | 11 | - | - | 26 | 26 | - | - | (84) | (84) |
| Net income/(expenditure) | | <u>12,496</u> | <u>(10,978)</u> | <u>28,473</u> | <u>29,991</u> | <u>7,675</u> | <u>(16,740)</u> | <u>4,544</u> | <u>(4,605)</u> |
| Transfers between funds | | (6,287) | 5,869 | 418 | - | (4,947) | 3,941 | 1,006 | - |
| Net movement in funds | | <u>6,209</u> | <u>(5,109)</u> | <u>28,891</u> | <u>29,991</u> | <u>2,728</u> | <u>(12,799)</u> | <u>5,466</u> | <u>(4,605)</u> |
| Reconciliation of funds: | | | | | | | | | |
| Fund balances at 1 January 2023 | | 7,321 | 36,867 | (200,806) | (156,618) | 4,593 | 49,666 | (206,272) | (152,013) |

CHRIST CHURCH, CREEKMOOR

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

FOR THE YEAR ENDED 31 DECEMBER 2023

| | Unrestricted funds general | Unrestricted funds designated | Restricted funds | Total | Unrestricted funds general | Unrestricted funds designated | Restricted funds | Total |
|--|-------------------------------|----------------------------------|------------------|-----------|-------------------------------|----------------------------------|------------------|-----------|
| | 2023 | 2023 | 2023 | 2023 | 2022 | 2022 | 2022 | 2022 |
| Notes | £ | £ | £ | £ | £ | £ | £ | £ |
| Fund balances at 31 December 2023 | 13,530 | 31,758 | (171,915) | (126,627) | 7,321 | 36,867 | (200,806) | (156,618) |

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 2023**

| | Notes | 2023 £ | £ | 2022 £ | £ |
|--|-------|-----------|-----------|-----------|-----------|
| Current assets | | | | | |
| Debtors | 13 | 3,002 | | 3,002 | |
| Investments | 14 | - | | 632 | |
| Cash at bank and in hand | | 105,297 | | 88,472 | |
| | | 108,299 | | 92,106 | |
| Creditors: amounts falling due within one year | 16 | 17,926 | | 17,724 | |
| Net current assets | | | 90,373 | | 74,382 |
| Creditors: amounts falling due after more than one year | 17 | | (217,000) | | (231,000) |
| Net liabilities | | | (126,627) | | (156,618) |
| The funds of the charity | | | | | |
| Restricted income funds | 19 | (171,915) | | (200,806) | |
| Unrestricted funds - general | | 13,530 | | 7,321 | |
| Unrestricted funds - designated | 20 | 31,758 | | 36,867 | |
| | | (126,627) | | (156,618) | |

The financial statements were approved by the trustees on 17/4/2024

DocuSigned by:



BBCC9F5861E5465...

K Shelton

Trustee

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Christ Church, Creekmoor is a registered charity which operates under the Parochial Church Council Powers Measure.

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 or grantors 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.

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is accounted for on an accruals basis.

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.

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

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.

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 2023

3 Income from donations and legacies

| | Unrestricted funds general 2023 £ | Unrestricted funds designated 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds general 2022 £ | Unrestricted funds designated 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|-------------------------------------|--|---|-------------------------------|--------------------|--|---|-------------------------------|--------------------|
| Donations and gifts | 95,807 | 2,349 | 106,484 | 204,640 | 83,905 | 3,804 | 117,356 | 205,065 |
| Donations and gifts | | | | | | | | |
| Gift Aid donations | 53,592 | - | 21,370 | 74,962 | 44,473 | 240 | 9,450 | 54,163 |
| Tax recovered | 16,867 | 10 | 8,761 | 25,638 | 13,402 | - | 4,548 | 17,950 |
| Non Gift Aid donations | 17,933 | 1,293 | 12,493 | 31,719 | 16,848 | 991 | 1,500 | 19,339 |
| From Congregation | 3,891 | 46 | - | 3,937 | 3,092 | 49 | - | 3,141 |
| Gift day | 1,564 | - | 62 | 1,626 | 3,795 | - | 341 | 4,136 |
| Gift Aid donations - envelopes | 1,960 | - | 70 | 2,030 | 2,295 | - | - | 2,295 |
| Grants | - | 1,000 | 49,419 | 50,419 | - | 2,524 | 68,440 | 70,964 |
| Gifts and donations to loan payment | - | - | 14,309 | 14,309 | - | - | 33,077 | 33,077 |
| | 95,807 | 2,349 | 106,484 | 204,640 | 83,905 | 3,804 | 117,356 | 205,065 |

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

4 Income from other trading activities

| | Unrestricted funds general 2023 £ | Unrestricted funds designated 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds general 2022 £ | Unrestricted funds designated 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|------------------------|---|--|----------------------------------|--------------------|---|--|----------------------------------|--------------------|
| Little Oaks pre school | - | - | - | - | - | - | 47,641 | 47,641 |
| Hall income | 10,150 | - | - | 10,150 | 8,259 | - | - | 8,259 |
| Fundraising | 601 | - | 5,902 | 6,503 | 749 | - | 4,628 | 5,377 |
| Cafe sales | - | 58,919 | - | 58,919 | 164 | 40,254 | - | 40,418 |
| Fees | - | 713 | - | 713 | - | 472 | - | 472 |
| Other | - | - | - | - | 35 | 1,271 | 1,832 | 3,138 |
| | <u>10,751</u> | <u>59,632</u> | <u>5,902</u> | <u>76,285</u> | <u>9,207</u> | <u>41,997</u> | <u>54,101</u> | <u>105,305</u> |

5 Income from investments

| | Unrestricted funds general 2023 £ | Unrestricted funds designated 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds general 2022 £ | Unrestricted funds designated 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|----------------------|---|--|----------------------------------|--------------------|---|--|----------------------------------|--------------------|
| CBF Deposit Interest | - | - | 1,238 | 1,238 | - | 192 | 5 | 197 |
| Bank interest | 839 | - | - | 839 | 958 | - | - | 958 |
| | <u>839</u> | <u>-</u> | <u>1,238</u> | <u>2,077</u> | <u>958</u> | <u>192</u> | <u>5</u> | <u>1,155</u> |

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Raising funds

| | Unrestricted funds general 2023 £ | Unrestricted funds designated 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Total 2022 £ |
|--|--|---|-------------------------------|--------------------|--------------------|
| <u>Expenditure on raising funds</u> | | | | | |
| Charitable Giving - Mission Giving | - | 4,100 | 436 | 4,536 | 12,650 |
| Ministry - Salisbury Diocese | 43,324 | - | - | 43,324 | 44,715 |
| Ministry - Church of England fees | - | 550 | - | 550 | 189 |
| Ministry - Others | 1,096 | - | - | 1,096 | 613 |
| Little Oaks - Salaries | - | - | - | - | 37,224 |
| Little Oaks - Running costs | - | - | - | - | 18,620 |
| Grants payable | 63 | 760 | - | 823 | 772 |
| Discipleship | 1,719 | 24 | 1,211 | 2,954 | 2,802 |
| Children and Youth | 754 | - | 23,929 | 24,683 | 21,758 |
| Evangelism and Outreach | 1,043 | 65,499 | 4,661 | 71,203 | 52,354 |
| Fellowship | 1,039 | 149 | (34) | 1,154 | 1,818 |
| | 49,038 | 71,082 | 30,203 | 150,323 | 193,515 |
| For the year ended 31 December 2022 | 48,953 | 55,028 | 89,534 | | 193,515 |

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

7 Charitable activities

| | Unrestricted funds general 2023 £ | Unrestricted funds designated 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Total 2022 £ |
|-------------------------------------|---|--|----------------------------------|--------------------|-----------------------|
| Fabric Repairs & renewals | 8,153 | 1,655 | 1,497 | 11,305 | 9,650 |
| Fabric - Room to grow | - | - | - | - | 32,657 |
| Heat, Light and services | 12,141 | - | 12,250 | 24,391 | 2,727 |
| Insurance | 2,055 | - | - | 2,055 | 1,933 |
| General repairs and renewals | 3,184 | 220 | - | 3,404 | 3,637 |
| Worship | 1,572 | - | 185 | 1,757 | 1,645 |
| Admin Salaries | 9,627 | - | 26,244 | 35,871 | 34,051 |
| Office and computer | 6,834 | - | 3,221 | 10,055 | 9,542 |
| Loan interest payable | - | - | 11,563 | 11,563 | 8,468 |
| | <u>43,566</u> | <u>1,875</u> | <u>54,960</u> | <u>100,401</u> | <u>104,310</u> |
| For the year ended 31 December 2022 | | | | | |
| Unrestricted funds - general | 35,039 | | | | 35,039 |
| Unrestricted funds - designated | 802 | | | | 802 |
| Restricted funds | 68,469 | | | | 68,469 |
| | <u>104,310</u> | | | | <u>104,310</u> |

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

8 Trustees

Four of the trustees were paid salaries totalling £72,395 (2022: £26,343) 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 £4,969 (2022: £1,184).

The charity made £1,154 (2022: £306) of contributions to the pension plan on behalf of the trustees.

Expenses paid to Trustees in the year totalled £2,330. These expenses were in respect of 6 Trustees and consisted of travel expenses (£396), phone expenses (£959), conference expenses (£150), hospitality (£600) and supervision (£225).

9 Employees

The average monthly number of employees during the year was:

Christ Church - 8 (2022: 7)
Little Oaks pre school - 0 (2022: 5)

| Employment costs | 2023 | 2022 |
|-------------------------|-------------|-------------|
| | £ | £ |
| Wages and salaries | 105,349 | 70,252 |
| Other pension costs | 1,404 | 1,022 |
| | <hr/> | <hr/> |
| | 106,753 | 71,274 |
| | <hr/> | <hr/> |

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

10 Other expenditure

| | Unrestricted funds general 2023 £ | Unrestricted funds designated 2023 £ | Restricted funds 2023 £ | Total 2023 £ | Unrestricted funds general 2022 £ | Unrestricted funds designated 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
|-------------------------|--|---|-------------------------------|--------------------|--|---|-------------------------------|--------------------|
| Independent Examination | 1,746 | - | - | 1,746 | 1,680 | - | - | 1,680 |
| Professional and other | 551 | 2 | 14 | 567 | 723 | 6,903 | 8,915 | 16,541 |
| | <u>2,297</u> | <u>2</u> | <u>14</u> | <u>2,313</u> | <u>2,403</u> | <u>6,903</u> | <u>8,915</u> | <u>18,221</u> |

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

11 Net gains/(losses) on investments

| | Restricted funds | Restricted funds |
|------------------------------------|---------------------|---------------------|
| | 2023 £ | 2022 £ |
| Revaluation of investments | - | (84) |
| Gain/(loss) on sale of investments | 26 | - |
| | <u>26</u> | <u>(84)</u> |

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Debtors

| | 2023 £ | 2022 £ |
|---|--------------|--------------|
| Amounts falling due within one year: | | |
| Other debtors | 3,002 | 3,002 |
| | <u>3,002</u> | <u>3,002</u> |

14 Current asset investments

| | 2023 £ | 2022 £ |
|----------------------|-----------|------------|
| Unlisted investments | - | 632 |
| | <u>-</u> | <u>632</u> |

15 Loans and overdrafts

| | 2023 £ | 2022 £ |
|--|------------------|------------------|
| Bank loans | 232,000 | 246,000 |
| | <u>232,000</u> | <u>246,000</u> |
| Payable within one year | 15,000 | 15,000 |
| Payable after one year | 217,000 | 231,000 |
| | <u>232,000</u> | <u>246,000</u> |
| Amounts included above which fall due after five years: | | |
| Payable by instalments | (176,000) | (191,000) |
| | <u>(176,000)</u> | <u>(191,000)</u> |

The bank loan is repayable over a 20 year term by 6-monthly instalments. The interest rate on the loan as at 31 December 2023 is 5.65%.

CHRIST CHURCH, CREEKMOOR**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**
FOR THE YEAR ENDED 31 DECEMBER 2023**16 Creditors: amounts falling due within one year**

| | Notes | 2023 £ | 2022 £ |
|------------------------------------|--------------|-------------------|-------------------|
| Bank loans | 15 | 15,000 | 15,000 |
| Other taxation and social security | | 1,180 | 1,044 |
| Accruals and deferred income | | 1,746 | 1,680 |
| | | <u>17,926</u> | <u>17,724</u> |

17 Creditors: amounts falling due after more than one year

| | Notes | 2023 £ | 2022 £ |
|------------|--------------|-------------------|-------------------|
| Bank loans | 15 | 217,000 | 231,000 |
| | | <u>217,000</u> | <u>231,000</u> |

18 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 2023

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

| | At 1 January 2023 | Incoming resources | Resources expended | Transfers | Gains and losses | At 31 December 2023 |
|---|----------------------|-----------------------|-----------------------|------------|---------------------|---------------------------|
| | £ | £ | £ | £ | £ | £ |
| ADMIN - Minister Asst. Salary & Expenses | 1,347 | - | (1,711) | 900 | - | 536 |
| CHIWRK - Childrens worker salary | 1,069 | 2,000 | (4,661) | 3,900 | - | 2,308 |
| CHYTHPA - Childrens/Touth pastoral assist. | 6,180 | 33,200 | (25,991) | - | - | 13,389 |
| DIS - Discretionary | 208 | 775 | (84) | 163 | - | 1,062 |
| LORES - Little Oaks reserves | 4,792 | - | - | - | - | 4,792 |
| OVERSEAS - Overseas missions | 2,270 | 2,650 | (2,121) | - | - | 2,799 |
| OWS - Outreach worker salaries | 49 | 70 | - | - | - | 119 |
| RESERVES - Original building fund/CC rese | (245,669) | - | - | 13,433 | - | (232,236) |
| SPECIAL - Fund for special purposes | 20,325 | 44,607 | (18,918) | (22,302) | - | 23,712 |
| Unrealised gains / (losses) movement | 279 | - | - | - | 26 | 305 |
| OPSMGR - Operations Manager | 6,996 | 5,000 | (20,186) | 17,100 | - | 8,910 |
| BUILDING - Building loan repayment | 1,348 | 25,322 | (11,505) | (12,776) | - | 2,389 |
| | <u>(200,806)</u> | <u>113,624</u> | <u>(85,177)</u> | <u>418</u> | <u>26</u> | <u>(171,915)</u> |

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

19 Restricted funds

(Continued)

| Previous year: | At 1 January 2022 | Incoming resources | Resources expended | Transfers | Gains and losses | At 31 December 2022 |
|---|----------------------|-----------------------|-----------------------|-----------|---------------------|---------------------------|
| | £ | £ | £ | £ | £ | £ |
| ADMIN - Minister Asst. Salary & Expenses | 1,015 | 140 | (1,647) | 1,839 | - | 1,347 |
| CHIWRK - Childrens worker salary | 493 | 1,050 | (4,526) | 4,052 | - | 1,069 |
| CHYTHPA - Childrens/Touth pastoral assist. | 22,760 | 6,050 | (22,630) | - | - | 6,180 |
| DIS - Discretionary | 421 | - | (213) | - | - | 208 |
| LORES - Little Oaks reserves | 5,000 | 1,892 | (6,892) | - | - | - |
| OVERSEAS - Overseas missions | 6,084 | 2,709 | (6,523) | - | - | 2,270 |
| OWS - Outreach worker salaries | 21 | 75 | (47) | - | - | 49 |
| RESERVES - Original building fund/CC rese | (277,541) | 34,205 | (37,333) | 35,000 | - | (245,669) |
| SPECIAL - Fund for special purposes | 8,993 | 20,188 | (2,965) | (5,891) | - | 20,325 |
| Little Oaks reserves | 13,082 | 47,640 | (55,846) | - | (84) | 4,792 |
| Unrealised gains / (losses) movement | 279 | - | - | - | - | 279 |
| OPSMGR - Operations Manager | 8,905 | 17,900 | (19,809) | - | - | 6,996 |
| BUILDING - Building loan repayment | 4,216 | 39,613 | (8,487) | (33,994) | - | 1,348 |
| | (206,272) | 171,462 | (166,918) | 1,006 | (84) | (200,806) |

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

20 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

| | At 1 January 2023 | Incoming resources | Resources expended | Transfers | At 31 December 2023 |
|--------------------------------------|----------------------|-----------------------|-----------------------|--------------|---------------------------|
| | £ | £ | £ | £ | £ |
| ALPHA - Alpha courses | 162 | - | (162) | - | - |
| CC - Cafe connect | 17,874 | 60,068 | (67,925) | 512 | 10,529 |
| DCIPLE - Dciple Men's Group | 92 | 121 | (94) | - | 119 |
| FEES - Occasional fees | 128 | 713 | (550) | (291) | - |
| FLOURISH - Womens ministry | 8 | 142 | (22) | - | 128 |
| LPA - Deanery LPA | 439 | 155 | (59) | (60) | 475 |
| OPENDOOR - Open door group | 3,480 | 85 | (4,100) | 5,708 | 5,173 |
| PARGIV - Mission giving CCC cont. | 1 | - | (1) | - | - |
| PZ - Play zone | 383 | 697 | (46) | - | 1,034 |
| RESGEN - General reserves | 14,300 | - | - | - | 14,300 |
| | <u>36,867</u> | <u>61,981</u> | <u>(72,959)</u> | <u>5,869</u> | <u>31,758</u> |

| Previous year: | At 1 January 2022 | Incoming resources | Resources expended | Transfers | At 31 December 2022 |
|--------------------------------------|----------------------|-----------------------|-----------------------|--------------|---------------------------|
| | £ | £ | £ | £ | £ |
| ALPHA - Alpha courses | 162 | - | - | - | 162 |
| CC - Cafe connect | 23,595 | 43,198 | (49,049) | 130 | 17,874 |
| DCIPLE - Dciple Men's Group | 157 | 90 | (155) | - | 92 |
| FEES - Occasional fees | - | 317 | (189) | - | 128 |
| FLOURISH - Womens ministry | 8 | - | - | - | 8 |
| LPA - Deanery LPA | 467 | - | (28) | - | 439 |
| OPENDOOR - Open door group | 53 | - | - | (53) | - |
| PARGIV - Mission giving CCC cont. | 4,615 | 150 | (6,149) | 4,864 | 3,480 |
| PZ - Playzone | 1 | - | - | - | 1 |
| OUTREACH - Outreach | 608 | 775 | - | (1,000) | 383 |
| RESGEN - General reserves | 20,000 | 1,463 | (7,163) | - | 14,300 |
| | <u>49,666</u> | <u>45,993</u> | <u>(62,733)</u> | <u>3,941</u> | <u>36,867</u> |

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

21 Analysis of net assets between funds

| | Unrestricted funds general 2023 £ | Unrestricted funds designated 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
|--|---|--|----------------------------------|--------------------|
| Fund balances at 31 December 2023 are represented by: | | | | |
| Current assets/(liabilities) | 13,530 | 31,758 | 45,085 | 90,373 |
| Long term liabilities | - | - | (217,000) | (217,000) |
| | <u>13,530</u> | <u>31,758</u> | <u>(171,915)</u> | <u>(126,627)</u> |
| | | | | |
| | Unrestricted funds general 2022 £ | Unrestricted funds designated 2022 £ | Restricted funds 2022 £ | Total 2022 £ |
| Fund balances at 31 December 2022 are represented by: | | | | |
| Current assets/(liabilities) | 7,321 | 36,867 | 30,194 | 74,382 |
| Long term liabilities | - | - | (231,000) | (231,000) |
| | <u>7,321</u> | <u>36,867</u> | <u>(200,806)</u> | <u>(156,618)</u> |

22 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.