

CHRIST CHURCH, CREEKMOOR

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

CHRIST CHURCH, CREEKMOOR

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

R Hawkins
S Williams
M Bossom
N Pouton
E Chipchase
J King
J Barras
S Barrett
J Blake
P Blake
S Keen
K Shelton
L Stuart
H Tucker
P Unsworth
S Pouton
B Wood
M Bird
A Bossom
A Newman
A Warr

Charity number

1148672

Independent examiner

Hill Osborne
Tower House
Parkstone Road
Poole
Dorset
BH15 2JH

CHRIST CHURCH, CREEKMOOR

CONTENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

	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 2024

Trustees' Annual Report for the period

FOR THE YEAR ENDED 31 DECEMBER 2024



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 50 volunteers from an Electoral Roll of 123 plus 11 members from the Community volunteering at 'The Hub Café'.</p>

CHRIST CHURCH, CREEKMOOR

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024 including The Henry Smith Charity.</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 2024 there were 130 parishioners on the Electoral Roll (age 16 and over), 42 of whom are not resident within the parish.</p> <p>The average weekly attendance of different individuals on a Sunday, counted in October 2024 was 73 adults (16 years and older) plus 11 young people. In addition we had an average of 3 people engaging via our online platforms each week.</p> <p>Our Christmas services/activities in 2024 consisted of: -</p> <ul style="list-style-type: none">• Christmas Bonanza with 225 visitors• 135 Christmas lunches served across 3 Thursdays• Carols at Christmas lunch and Prama Memory Lane group• Hillbourne School Christmas Assembly at Christ Church• Creekmoor Nursery Christmas Nativity at Christ Church• Carol service• 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 2024 we were in Vacancy and celebrated no baptisms, no service of thanksgiving for the birth of a child, no Confirmations and 2 weddings. Three funerals were held at a Crematorium.</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 prayer on Tuesday mornings and alternate Thursdays and Holy Communion on the other Thursdays. Also for Intercessory prayer on Thursday evenings.</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 4 '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 2024 to an average of 86 adults (16 years and older) plus 24 young people.</p>

CHRIST CHURCH, CREEKMOOR

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

	<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 2024 was 1503 (1351 in 2023) including 824 (703 in 2023) children and young people. This number is significantly higher than the previous year due to the increased demand for support for Children and families and those who come into The Hub Café every week.</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 13 Lay Pastoral Assistants who are available to give pastoral support to those in the Church family and community. The 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)/TK Family (Messy Church)• 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• Prama Memory Lane group run in partnership with the Church• Community Room Hire providing additional activities including Pilates, Slimming World• Food Bank Collection and distribution point <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 continue meeting with Faithworks Wessex, the Local NHS Primary Care Network and the next door Birchwood Medical Centre to consider Community needs and we look forward to offering further Community support as vision and resources permit.</p>
--	---

CHRIST CHURCH, CREEKMOOR

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>£97,702 was spent to provide for the Christian Ministry to the parish including a total of £47,162 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) leaving a surplus of £14,972 in Unrestricted fund for the year. These funds are 'ear marked' to pay an outstanding bills.</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 31/12/24 this has £213,000 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 2024 it was PCC policy to maintain £15,300 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	£15,300
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

CHRIST CHURCH, CREEKMOOR

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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, 2 Churchwardens, the Licenced Lay Minister and 12 members elected at the Annual Parochial Church Meeting and a number of coopted members as appropriate. 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 2024.</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>Owing to the retirement of incumbent Revd Canon Janice Audibert, and the Associate Minister Revd Jean Audibert on 31/01/2024, Christ Church went into Vacancy.</p> <p>Curate Revd Daniel Washbrook moved on in May 2024 to complete training.</p> <p>The PCC members who served during the year from the APCM on 28 April 2024 are listed below.</p> <p><u>Ministers</u></p> <p>The Revd Rachel Hawkins (appointed 28/09/2024)</p> <p>The Revd Wendy Poole (retired Permission to Officiate)</p> <p><u>Licensed Lay Minister</u> - Shirley Williams (PtO)</p> <p><u>Churchwardens</u> - Margaret Bossom Nigel Pouton</p> <p><u>Anglican Deanery Synod Reps</u> Edward Chipchase Shirley Williams Jane King</p>

CHRIST CHURCH, CREEKMOOR

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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

Names of the charity trustees who manage the charity January – December 2024

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	Retired 31/01/2024	Parochial Church Council
Jean Audibert	Associate Vicar	Retired 31/01/2024	
Daniel Washbrook	Curate	Resigned 26/05/2024	
Rachel Hawkins	Vicar	Appointed 28/09/2024	
Margaret Bossom	Churchwarden		
Nigel Pouton	Churchwarden		
Edward Chipchase	Deanery Synod		
Jane King	Deanery Synod		
Shirley Williams	Deanery Synod		
Jackie Barras	Councillor		
Simon Barrett	Councillor		
Jane Blake	Councillor		
Phil Blake	Councillor		
Sharon Keen	Councillor		
Keith Shelton	Councillor		
Lisa Stuart	Councillor		
Helen Tucker	Councillor		
Patricia Unsworth	Councillor	From 28/04/2024	
Shelma Vaughan	Councillor	Resigned 28/04/2024	
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		
Annette Warr	Leadership Co-opted		

CHRIST CHURCH, CREEKMOOR

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

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)		
Position (eg Secretary, Chair, etc)	Chair	
Date		

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 2024.

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.

L. Ball FCA
Hill Osborne
Chartered Accountants

Tower House
Parkstone Road
Poole
BH15 2JH

Dated:

CHRIST CHURCH, CREEKMOOR

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes								
Income from:									
Donations and legacies	3	93,913	12,058	76,377	182,348	95,807	2,349	106,484	204,640
Other trading activities	4	8,742	74,930	3,002	86,674	10,751	59,632	5,902	76,285
Investments	5	3,650	-	-	3,650	839	-	1,238	2,077
Total income		<u>106,305</u>	<u>86,988</u>	<u>79,379</u>	<u>272,672</u>	<u>107,397</u>	<u>61,981</u>	<u>113,624</u>	<u>283,002</u>
Expenditure on:									
Raising funds	6	51,009	78,492	27,921	157,422	49,038	71,082	30,203	150,323
Charitable activities	7	44,265	782	40,273	85,320	43,566	1,875	54,960	100,401
Other expenditure	10	2,428	-	1,383	3,811	2,297	2	14	2,313
Total expenditure		<u>97,702</u>	<u>79,274</u>	<u>69,577</u>	<u>246,553</u>	<u>94,901</u>	<u>72,959</u>	<u>85,177</u>	<u>253,037</u>
 Net gains on investments	 11	 -	 -	 -	 -	 -	 -	 26	 26
Net income		<u>8,603</u>	<u>7,714</u>	<u>9,802</u>	<u>26,119</u>	<u>12,496</u>	<u>(10,978)</u>	<u>28,447</u>	<u>29,991</u>

CHRIST CHURCH, CREEKMOOR

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

FOR THE YEAR ENDED 31 DECEMBER 2024

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Notes								
Net income	8,603	7,714	9,802	26,119	12,496	(10,978)	28,447	29,991
Transfers between funds	(7,161)	4,701	2,460	-	(6,287)	5,869	418	-
Net movement in funds	1,442	12,415	12,262	26,119	6,209	(5,109)	28,891	29,991
Reconciliation of funds:								
Fund balances at 1 January 2024	13,530	31,758	(171,915)	(126,627)	7,321	36,867	(200,806)	(156,618)
Fund balances at 31 December 2024	14,972	44,173	(159,653)	(100,508)	13,530	31,758	(171,915)	(126,627)

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 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	13	3,001		3,002	
Cash at bank and in hand		112,527		105,297	
		<u>115,528</u>		<u>108,299</u>	
Creditors: amounts falling due within one year	15	18,036		17,926	
Net current assets			97,492		90,373
Creditors: amounts falling due after more than one year	16		(198,000)		(217,000)
Net liabilities			<u>(100,508)</u>		<u>(126,627)</u>
The funds of the charity					
Restricted income funds	18		(159,653)		(171,915)
Unrestricted funds - general			14,972		13,530
Unrestricted funds - designated	19		44,173		31,758
			<u>(100,508)</u>		<u>(126,627)</u>

The financial statements were approved by the trustees on

.....
R Hawkins
Trustee

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

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 2024

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 2024

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 2024

3 Income from donations and legacies

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	93,913	12,058	76,377	182,348	95,807	2,349	106,484	204,640
Donations and gifts								
Gift Aid donations	50,956	262	6,186	57,404	53,592	-	21,370	74,962
Tax recovered	15,561	55	3,958	19,574	16,867	10	8,761	25,638
Non Gift Aid donations	19,582	971	9,332	29,885	17,933	1,293	12,493	31,719
From Congregation	4,108	270	-	4,378	3,891	46	-	3,937
Gift day	1,296	-	-	1,296	1,564	-	62	1,626
Gift Aid donations - envelopes	2,410	-	-	2,410	1,960	-	70	2,030
Grants	-	10,500	45,700	56,200	-	1,000	49,419	50,419
Gifts and donations to loan payment	-	-	11,201	11,201	-	-	14,309	14,309
	93,913	12,058	76,377	182,348	95,807	2,349	106,484	204,640

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4 Income from other trading activities

	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total	Unrestricted funds general	Unrestricted funds designated	Restricted funds	Total
	2024	2024	2024	2024	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Hall income	7,477	-	-	7,477	10,150	-	-	10,150
Fundraising	1,265	168	3,002	4,435	601	-	5,902	6,503
Cafe sales	-	71,037	-	71,037	-	58,919	-	58,919
Fees	-	3,725	-	3,725	-	713	-	713
	<u>8,742</u>	<u>74,930</u>	<u>3,002</u>	<u>86,674</u>	<u>10,751</u>	<u>59,632</u>	<u>5,902</u>	<u>76,285</u>
Charitable activities								

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5 Income from investments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
CBF Deposit Interest	2,934	-	2,934	-	1,238	1,238
Bank interest	716	-	716	839	-	839
	<u>3,650</u>	<u>-</u>	<u>3,650</u>	<u>839</u>	<u>1,238</u>	<u>2,077</u>

6 Raising funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<u>Expenditure on raising funds</u>					
Charitable Giving - Mission Giving	50	5,476	-	5,526	4,536
Ministry - Salisbury Diocese	47,162	-	-	47,162	43,324
Ministry - Church of England fees	-	1,215	-	1,215	550
Ministry - Others	1,011	23	-	1,034	1,096
Grants payable	214	514	-	728	823
Discipleship	898	97	786	1,781	2,954
Children and Youth	637	-	24,098	24,735	24,683
Evangelism and Outreach	131	71,167	2,860	74,158	71,203
Fellowship	906	-	177	1,083	1,154
	<u>51,009</u>	<u>78,492</u>	<u>27,921</u>	<u>157,422</u>	<u>150,323</u>
 For the year ended 31 December 2023	 <u>49,038</u>	 <u>71,082</u>	 <u>30,203</u>		 <u>150,323</u>

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Charitable activities

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Fabric Repairs & renewals	5,437	782	100	6,319	11,305
Heat, Light and services	12,619	-	-	12,619	24,391
Insurance	1,771	-	-	1,771	2,055
General repairs and renewals	5,060	-	-	5,060	3,404
Worship	2,356	-	-	2,356	1,757
Admin Salaries	11,019	-	26,744	37,763	35,871
Office and computer	6,003	-	9	6,012	10,055
Loan interest payable	-	-	13,420	13,420	11,563
	<u>44,265</u>	<u>782</u>	<u>40,273</u>	<u>85,320</u>	<u>100,401</u>
For the year ended 31 December 2023					
Unrestricted funds - general	43,566				43,566
Unrestricted funds - designated	1,875				1,875
Restricted funds	54,960				54,960
	<u>100,401</u>				<u>100,401</u>

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

8 Trustees

Five of the trustees were paid salaries totaling £83,334 (2023: £72,395) 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 totaled £5,548 (2023: £4,969).

The charity made £1,333 (2023: £1,154) of contributions to the pension plan on behalf of the trustees.

Expenses paid to Trustees in the year totaled £1,046. These expenses were in respect of 7 Trustees and consisted of travel expenses (£112), phone expenses (£443), conference expenses (£286), hospitality (£92) and supervision (£113).

9 Employees

The average monthly number of employees during the year was:

Christ Church - 8 (2023: 8)

Employment costs	2024	2023
Wages and salaries	110,704	105,349
Other pension costs	1,614	1,404
	<hr/>	<hr/>
	112,318	106,753
	<hr/>	<hr/>

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

10 Other expenditure

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Independent Examination	1,800	-	-	1,800	1,746	-	-	1,746
Professional and other	628	-	1,383	2,011	551	2	14	567
	<u>2,428</u>	<u>-</u>	<u>1,383</u>	<u>3,811</u>	<u>2,297</u>	<u>2</u>	<u>14</u>	<u>2,313</u>

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Net gains/(losses) on investments

	Total	Restricted funds
	2024	2023
	£	£
Gain/(loss) on sale of investments	-	26

12 Taxation

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

13 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	3,001	3,002

14 Loans and overdrafts

	2024	2023
	£	£
Bank loans	213,000	232,000
Payable within one year	15,000	15,000
Payable after one year	198,000	217,000
Amounts included above which fall due after five years:		
Payable by instalments	(157,000)	(176,000)

The bank loan is repayable over a 20-year term by 6-monthly instalments. The interest rate on the loan as at 31 December 2024 is 5.65%.

15 Creditors: amounts falling due within one year

	Notes	2024	2023
		£	£
Bank loans	14	15,000	15,000
Other taxation and social security		1,218	1,180
Accruals and deferred income		1,818	1,746
		18,036	17,926

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

16 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	14	198,000	217,000
		<u>198,000</u>	<u>217,000</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 2024

18 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 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 December 2024
	£	£	£	£	£	£
ADMIN - -						
Worship admin	536	-	(1,899)	1,500	-	137
CHIWRK -						
Communication						
salary	2,308	3,000	(4,653)	1,188	-	1,843
CHYTHPA -						
Childrens/Touth						
pastoral assist.	13,389	30,700	(24,480)	(80)	-	19,529
DIS -						
Discretionary	1,062	-	(739)	-	-	323
LORES - Little						
Oaks reserves	4,792	-	-	(4,792)	-	-
OVERSEAS -						
Overseas						
missions	2,799	1,662	(1,890)	-	-	2,571
OWS -						
Outreach						
worker salaries	119	70	-	-	-	189
RESERVES -						
Original building						
fund/CC rese	(232,236)	-	-	19,000	236	(213,000)
SPECIAL -						
Fund for special						
purposes	23,712	6,139	(2,778)	(6,500)	-	20,573
Unrealised						
gains / (losses)						
movement	305	-	-	-	-	305
OPSMGR -						
Operations						
Manager	8,910	13,250	(20,342)	5,082	-	6,900
BUILDING -						
Building loan						
repayment	2,389	24,558	(12,796)	(12,938)	(236)	977
	(171,915)	79,379	(69,577)	2,460	-	(159,653)

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Restricted funds

(Continued)

Previous year:	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 2024

19 Unrestricted funds - designated

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

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
CC - Hub Cafe	10,529	83,606	(72,583)	-	21,552
DCIPLE - Dciple Men's Group	119	-	-	-	119
FEES - Occasional fees	-	2,124	(1,215)	(909)	-
FLOURISH - Womens ministry	128	-	-	-	128
LPA - Deanery LPA	475	-	-	-	475
OPENDOOR - Open door group	5,173	-	-	-	5,173
PARGIV - Mission giving CCC cont.	-	370	(5,476)	5,610	504
PZ - Play zone	1,034	888	-	(1,000)	922
REGEN - General reserves	14,300	-	-	1,000	15,300
	<u>31,758</u>	<u>86,988</u>	<u>(79,274)</u>	<u>4,701</u>	<u>44,173</u>

Previous year:	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
REGEN - 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>

CHRIST CHURCH, CREEKMOOR

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
Fund balances at 31 December 2024 are represented by:				
Current assets/(liabilities)	14,972	44,173	38,347	97,492
Long term liabilities	-	-	(198,000)	(198,000)
	<u>14,972</u>	<u>44,173</u>	<u>(159,653)</u>	<u>(100,508)</u>
	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>

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.