



Christ Church

loving life | loving Luton

Annual Report
for the year ended 31 December 2023

Registered charity no. 1179859

Christ Church
Luton Road, Chatham, Kent ME4 5BT

The Parochial Church Council of the Ecclesiastical Parish of Christ Church Luton, Chatham

Annual Report January to December 2023

Reference and administrative information

Background

Christ Church Luton Parochial Church Council (PCC) has the responsibility of cooperating with the incumbent in promoting in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church Centre complex of Christ Church, Luton Road, Chatham.

Membership

Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During the year, the following people served as members of the PCC:

Ex Officio members:

Priest-in-Charge: The Reverend Andrea Leonard

Church Warden Ms Marian Relf
Assistant Church Warden Mrs Joan Coventry

Deanery Synod
representative: Miss Angel O’Nyon

Treasurer Mr Jeff Fray
Secretary Mrs Christine Kennard

Elected members:

Mrs Joan Coventry
Mrs Jackie O’Nyon
Mr Jeff Fray
Mrs Susan Fray
Mrs Sue Cherry Matthews
Mr Andrew Heyhow

Contact details

Correspondence may be addressed to the PCC Secretary, Christ Church, Luton Road, Chatham, Kent ME4 5BT.

Banks: Lloyds Bank, Blackheath, London BX1 1LT
Santander, 227-229 High Street, Chatham, Kent. ME4 4YJ

Independent

examiner:
ME5 0PH

Mr Rob Trice MAAT, 210 King George Road, Chatham, Kent

Structure, governance and management

Structure

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC was registered as a Charity in England with the Charity Commission on 10 September 2018 under registered charity number 1179859. The appointment of PCC members is governed by and set out in the *Church Representation Rules* (2020, London: Church House Publishing).

Committees

The PCC met 7 times in 2023.

No other sub committees or management meetings took place during 2022.

Safeguarding

The PCC has complied with the duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults). The PCC follows the Diocese of Rochester's safeguarding procedures and policies and has been working to ensure that these are embedded in the life of the church. Angel O'Nyon has been the safeguarding officer for 2 years now . The safeguarding mobile phone has been set up (07407 226253) also a dedicated email (churchsafe84@gmail.com). There have been two potential safeguarding issues to report. One in April and the other in December 2023. Both incidents have been logged and best practice procedures discussed with those involved. The incident in April was also discussed with a member of the Diocesan Safeguarding Team who gave reassurance that no further action was necessary.

Objectives and activities

Aims and objectives

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. The PCC is to co-operate with the minister in promoting to the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

Church life

The year of 2023 Continues like so may years after the pandemic with a general feeling of tiredness and trauma, especially with world events as they are. The Sunday worship services focus on celebration and lively worship in contrast to the news and events that surround us in the world. We often have African praise worship played after the recessional music which many

people appreciate and join in with dancing. The pattern of services remains the same as last year. Sadly Trevor Wilson our long serving warden died last July, he leaves a big gap in the life of the church. Although Joan Coventry was voted on last year as Church Warden, she was unable to attend the Archdeacons Visitation, so Marian Relf was sworn in as our Warden which has worked very well, with Joan serving as deputy warden. The links with Luton primary School have been strengthened, Andrea is now a school governor.

Andrea and Maureen Mead continue to visit Victory Care Home to take the monthly service of Holy Communion which is regularly attended by 20 or more residents. Again we sang carols for them before last Christmas.

We continue to provide emergency food via a food share table at our weekly café, funded by grants from Medway Council.

Achievements and performance

We maintain a regular core of committed members, and have a very slight growth curve, although church attending habits have changed post pandemic and with the financial crisis, many people having to work longer hours to support their families. We continue to struggle financially, being in an area of the top 4% of deprivation in the country. Cash offerings at services are often empty. However, we thank God for his provision and the skill of Jeff our treasurer meaning that we have not gone in to the red at all. Nevertheless financial poverty is not reflected in the sense of community and belonging the people feel, from both church attendance and belonging to the community café, which continues to do well.

We continue to rely on recorded music for the services, although this will change gradually with the Jam Sessions.

The attempt to raise enough money to have Solar Panels fitted to the roof to save money on energy bills and to move towards becoming carbon neutral continues to move forward slowly. Various fund raising activities were completed, and grants were applied for, meaning that we are about a quarter of the way towards our target, which is very encouraging given the current financial climate.

Morning prayer is regularly attended by a core of three people now, with occasional visitors. It is a place where we pray for the life of the parish, but also where we sense the immanent presence of God as we wait on Him.

Church Attendance

There are currently 33 people on the electoral roll (29). The average attendance in October was 35 including children. (48 in 2022)

Occasional offices

In 2023, Christ Church conducted 2 (12) baptisms, both infants. During the course of the year, we took 3 (8) funerals in the church building. Andrea conducted 14 (12) funerals in total, 12 for people in the parish, and 2 for the parish of St Justus Rochester (in vacancy).

Café Plus.

Continues to serve the community every Tuesday except for during August. There are a committed core team of church members who run the café,

catering and befriending and encouraging activities. There are many people for whom the café is a lifeline, coming from the non-church community, finding it a welcoming place to belong and a place of friendship. There are often significant conversations and questions asked about the Christian faith. We continue to offer refreshments with a donation only to include all, crochet, craft and knitting table, hand massage, various games, and a food share table for those who need emergency food supplies, supported by Medway Council. We continue to encourage people to bring skills and hobbies to share with others.

Toytime

This continues to meet on a Monday morning from 10.00 – 11.30 during term time only as only pre-school children are allowed. During the year, Helen Kiralfy, Church Army Missioner for Medway, took over the leadership of Toytime for three out of four of the sessions each month, freeing Andrea for other work, for which she is very grateful. The group continues to be popular, we now have a team of 3 people supporting every week as well as the leader. Bible stories and songs are presented at the end of each session, and there is a strong Christian witness from those attending and supporting.

Jo's Jam Sessions

"Music is a gift from God, one which (I believe) he intended us all to be able to enjoy and participate in. In September, we tried an experimental jam session which has since blossomed. The original idea was to see if any members of our church family could play an instrument and if they wanted to have a bash together in a non pressured environment. Since we started, we've had a real mix of experience, some of us having played for a few years, others picking up an instrument for the first time.

So far we've learned two songs and had the opportunity to lead them in services, which I hope was a blessing to the congregation and I'm hopeful that we will continue and build on that. Who knows, when we work together and trust in the Lord, amazing things happen." Jo Smith

No previous experience is necessary, and the sessions, meeting on the first Saturday of the month are very popular, with several people starting to learn to play the guitar, and others with previous knowledge. It was wonderful for the group to lead a song at the Christingle service, and we look forward to more in 2024.

Fabric, equipment, ministry and other expenditure related issues

These will be found in the Financial Report, to follow.

Public Benefit

In this report, the PCC has profiled aspects of church life that would normally take place, meetings and services of wider public benefit, and occasional

offices. In so doing the PCC sees itself as meeting the criteria of “Public Benefit” for registered charities through the activities listed.

Financial Review

Diocesan Parish Share was reduced to £12,026.76 plus £ 4,044 diocese support of fees, (2022: £16,304 plus £2,080 diocese share of fees)

Reserves Policy

The PCC continued its policy whereby the unrestricted funds not committed or invested in tangible fixed assets (“the free reserves”) held by them aims to be between one and two months of the resources expended. This equates to approximately between £3,950 to £7,900.

The reserves are regularly reviewed by the treasurer and discussed at the PCC from time to time. In the event of a significant drop in funding, the PCC would consider how the funding can be replaced or activities changed and may arrange for an appeal to be made to the congregation. At the end of December 2023, the unrestricted free reserves amounted to £15,557 (2022: £12,303).

The PCC recognises that the current level of reserves represents about 3 months resources expended.

Approved by the PCC May 4th 2024 and signed on their behalf by

A handwritten signature in black ink, appearing to read 'Andrea Leonard', written in a cursive style.

Reverend Andrea Leonard, Priest In Charge.

JCC ACCOUNTS

Year Ending 31 December 2023

Christ Church Luton

**Receipts and Payments
Accounts**

JOINT CHURCH COUNCIL OF CHRIST CHURCH, LUTON

RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2022 £
Receipts									
<i>Voluntary income</i>	2a	18,379	-	10,053	28,432	22,532	-	-	22,532
<i>Activities for generating funds</i>	2b	1,285	-	-	1,285	602	-	-	602
<i>Investment income</i>	2c	29	152	233	414	20	28	-	48
<i>Church activities</i>	2d	26,655	-	-	26,655	24,500	-	-	24,500
<i>Other incoming resources</i>	2e	-	-	-	-	-	-	-	-
		46,348	152	10,286	56,786	47,654	28		47,682
Payments									
<i>Costs of generating voluntary income</i>	3a	-	-	-	-	-	-	-	-
<i>Fund-raising trading costs</i>	3b	702	-	-	702	674	-	-	674
<i>Church activities</i>	3c	42,783	-	1,155	43,938	46,608	-	303	46,911
<i>Other expenditure</i>	3d	489	-	-	489	-	-	-	-
Total resources expended		43,974	-	1,155	45,129	47,282	-	303	47,585
Excess of Receipts over Payments		2,374	152	9,131	11,657	372	28	(303)	97
Transfers between funds - transfers in/(out)		900	(900)	-	-	(200)	200	-	-
		3,274	(748)	9,131	11,657	172	228	(303)	97
Bank current and deposits accounts 1 January		12,303	5,712	2,436	20,451	12,131	5,484	2,739	20,354
Bank current and deposit accounts at 31 December		15,577	4,964	11,567	32,108	12,303	5,712	2,436	20,451

JOINT CHURCH COUNCIL OF CHRIST CHURCH, LUTON

STATEMENT OF ASSETS AND LIABILITIES

Notes	General Fund £	Designated Fund £	Restricted Funds £	2023 Total £	General Fund £	Designated Fund £	Restricted Funds £	2022 Total £
<u>Cash and bank deposits</u>								
Cash and Current account	15,577	-	1,017	16,594	12,303	-	2,436	14,739
Church Repair Fund	-	4,964	-	4,964	-	5,712	-	5,712
Solar Panels Fund	-	-	10,550	10,550	-	-	-	-
	15,577	4,964	11,567	32,108	12,303	5,712	2,436	20,451
<u>Other monetary assets</u>								
Tax claim	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<u>Investment assets</u>								
CBF Income Shares	-	-	723	723	-	-	661	661
32 Income Fund units	-	-	723	723	-	-	661	661

The JCC has interest in a piece of land: the Graveyard at Luton, which is vested in the Diocesan Board of Finance and therefore has no value to the JCC.

Approved by the Joint Church Council on 22nd April 2024 and signed on its behalf



Name of chairman Reverend Andrea Leonard
Chairman

The accompanying notes form a part of these financial statements.

JOINT CHURCH COUNCIL OF CHRIST CHURCH, LUTON

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

1 Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis. Receipts and payments include income as received and expenditure when irrevocably paid.

The accounts include monetary transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups which owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Unrestricted funds are general funds which can be used for PCC ordinary purposes. These include designated funds which can be redesignated.

Restricted funds represent (a) donations or grants received for a specific object or invited by the PCC for a specific object, and (b) income from trusts and endowments which may be expended only on those restricted objects provided in the terms of the trust of bequest. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund.

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities: Movable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal; Land and buildings held on behalf of the PCC.

The following assets are recognised and a monetary value given as part of the description in the Statement of Assets and Liabilities: Bank and deposit accounts; Amounts owing from HMRC where a formal claim has been made; Investment assets.

Liabilities are recognised and a monetary value given in the Statement of Assets and Liabilities where the liability had been received by 31 December.

JOINT CHURCH COUNCIL OF CHRIST CHURCH, LUTON

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

2 Receipts

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2022 £
a Voluntary income								
Planned giving - standing orders	14,074	-	-	14,074	13,074	-	-	13,074
Planned giving - GA envelopes	-	-	-	-	-	-	-	-
Income tax recoverable on planned giving	-	-	-	-	-	-	-	-
Other planned giving	-	-	-	-	-	-	-	-
Plate collections	1,849	-	-	1,849	1,975	-	-	1,975
Gift days	-	-	-	-	-	-	-	-
Donations and appeals	1,956	-	10,053	12,009	3,120	-	-	3,120
Grants	500	-	-	500	4,363	-	-	4,363
Legacy	-	-	-	-	-	-	-	-
	18,379	-	10,053	28,432	22,532	-	-	22,532
b Activities for generating funds								
General fundraising	1,285	-	-	1,285	-	-	-	-
Social Event Income	-	-	-	-	602	-	-	602
	1,285	-	-	1,285	602	-	-	602
c Investment income								
Dividends and interest	29	152	233	414	20	28	-	48
	29	152	233	414	20	28	-	48
d Income from Church Activities								
Hall lettings	23,585	-	-	23,585	20,043	-	-	20,043
Fees from weddings,funerals, etc.	2,758	-	-	2,758	3,873	-	-	3,873
Holiday Club	-	-	-	-	-	-	-	-
Coffee mornings	297	-	-	297	578	-	-	578
Afternoon club	-	-	-	-	-	-	-	-
DHS Health General	-	-	-	-	-	-	-	-
Unaccounted for cash	15	-	-	15	-	-	-	-
Other	-	-	-	-	6	-	-	6
	26,655	-	-	26,655	24,500	-	-	24,500
e Other incoming resources								
Insurance claims	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total receipts	46,348	152	10,286	56,786	47,654	28	-	47,682

JOINT CHURCH COUNCIL OF CHRIST CHURCH, LUTON

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

3 Payments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2022 £
a <i>Costs of generating voluntary income</i>								
Stewardship costs	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
b Fund-raising costs	268	-	-	268	9	-	-	9
Social event costs	434	-	-	434	665	-	-	665
	702	-	-	702	674	-	-	674
c <i>Church Activities</i>								
Missionary and charitable giving (Hardship)	270	-	-	270	30	-	-	30
Ministry Costs				-				-
Diocesan parish contribution	13,075	-	-	13,075	16,304	-	-	16,304
Expenses	500	-	-	500	433	-	-	433
Rectory costs	1,250	-	-	1,250	1,611	-	-	1,611
Church running expenses				-				-
Water	429	-	-	429	875	-	-	875
Electric	4,276	-	-	4,276	3,868	-	-	3,868
Gas	6,389	-	-	6,389	4,309	-	-	4,309
Insurance	1,907	-	-	1,907	1,734	-	-	1,734
Cleaning	1,663	-	-	1,663	209	-	-	209
General	715	-	-	715	240	-	-	240
Church maintenance	5,545	-	-	5,545	6,694	-	-	6,694
Upkeep of services & Organist	756	-	-	756	585	-	-	585
Training/Mission	53	-	-	53	-	-	-	-
Church Hall running costs	93	-	-	93	650	-	-	650
Church Hall maintenance	234	-	-	234	-	-	-	-
Pre-School running costs	-	-	-	-	-	-	-	-
Children & Youth ministry	-	-	-	-	55	-	-	55
Make Lunch	-	-	1,155	1,155	-	-	303	303
Administration	1,030	-	-	1,030	480	-	-	480
Telephone/Broadband/Website	1,702	-	-	1,702	4,174	-	-	4,174
Printing	2,124	-	-	2,124	3,505	-	-	3,505
Stationary	-	-	-	-	-	-	-	-
Other expenses	472	-	-	472	577	-	-	577
Independent examiner	300	-	-	300	275	-	-	275
	42,783	-	1,155	43,938	46,608	-	303	46,911
d <i>Other expenditure</i>								
Building work	489	-	-	489	-	-	-	-
	489	-	-	489	-	-	-	-
Total payments	43,974	-	1,155	45,129	47,282	-	303	47,585

JOINT CHURCH COUNCIL OF CHRIST CHURCH, LUTON

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

10 Statement of funds

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers, other gains and losses £	At 31 Dec 2023 £
Unrestricted Funds - undesignated	12,303	46,348	(43,974)	900	15,577
Unrestricted Funds - designated					
Church Repair Fund	5,712	152	-	(900)	4,964
	5,712	152	-	(900)	4,964
Restricted Funds					
Solar Panels Fund	-	10,286	-	-	10,286
Make Lunch Fund	2,436	-	(1,155)	-	1,281
	2,436	10,286	(1,155)	-	11,567
Total funds	20,451	56,786	(45,129)	-	32,108

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers, other gains and losses £	At 31 Dec 2022 £
Unrestricted Funds - undesignated	12,131	47,654	(47,282)	(200)	12,303
Unrestricted Funds - designated					
Church Repair Fund	5,484	28	-	200	5,712
	5,484	28	-	200	5,712
Restricted Funds					
Make Lunch Fund	2,739	-	(303)	-	2,436
	2,739	-	(303)	-	2,436
Total funds	20,354	47,682	(47,585)	-	20,451

Independent Examiner's Report to the PCC of Christ Church Luton

This Report on the accounts of the PCC for the year ended 31 December 2023, which are set out in this annual report, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 ("the Regulations") and s.145 of the Charities Act 2011 ("the Act").

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of Regulation 3(3) and section 144(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act and to be found in the Church guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting record kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

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

Rob W Trice

22nd March 2024

Mr Rob Trice MAAT
210 King George Road
Chatham, Kent,
ME5 0PH

JCC ACCOUNTS

Year Ending 31 December 2023

Christ Church Luton

**Receipts and Payments
Accounts**

JOINT CHURCH COUNCIL OF CHRIST CHURCH, LUTON

RECEIPTS & PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2022 £
Receipts									
<i>Voluntary income</i>	2a	18,379	-	10,053	28,432	22,532	-	-	22,532
<i>Activities for generating funds</i>	2b	1,285	-	-	1,285	602	-	-	602
<i>Investment income</i>	2c	29	152	233	414	20	28	-	48
<i>Church activities</i>	2d	26,655	-	-	26,655	24,500	-	-	24,500
<i>Other incoming resources</i>	2e	-	-	-	-	-	-	-	-
		46,348	152	10,286	56,786	47,654	28		47,682
Payments									
<i>Costs of generating voluntary income</i>	3a	-	-	-	-	-	-	-	-
<i>Fund-raising trading costs</i>	3b	702	-	-	702	674	-	-	674
<i>Church activities</i>	3c	42,783	-	1,155	43,938	46,608	-	303	46,911
<i>Other expenditure</i>	3d	489	-	-	489	-	-	-	-
Total resources expended		43,974	-	1,155	45,129	47,282	-	303	47,585
Excess of Receipts over Payments		2,374	152	9,131	11,657	372	28	(303)	97
Transfers between funds - transfers in/(out)		900	(900)	-	-	(200)	200	-	-
		3,274	(748)	9,131	11,657	172	228	(303)	97
Bank current and deposits accounts 1 January		12,303	5,712	2,436	20,451	12,131	5,484	2,739	20,354
Bank current and deposit accounts at 31 December		15,577	4,964	11,567	32,108	12,303	5,712	2,436	20,451

JOINT CHURCH COUNCIL OF CHRIST CHURCH, LUTON

STATEMENT OF ASSETS AND LIABILITIES

Notes	General Fund £	Designated Fund £	Restricted Funds £	2023 Total £	General Fund £	Designated Fund £	Restricted Funds £	2022 Total £
<u>Cash and bank deposits</u>								
Cash and Current account	15,577	-	1,017	16,594	12,303	-	2,436	14,739
Church Repair Fund	-	4,964	-	4,964	-	5,712	-	5,712
Solar Panels Fund	-	-	10,550	10,550	-	-	-	-
	15,577	4,964	11,567	32,108	12,303	5,712	2,436	20,451
<u>Other monetary assets</u>								
Tax claim	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<u>Investment assets</u>								
CBF Income Shares	-	-	723	723	-	-	661	661
32 Income Fund units	-	-	723	723	-	-	661	661

The JCC has interest in a piece of land: the Graveyard at Luton, which is vested in the Diocesan Board of Finance and therefore has no value to the JCC.

Approved by the Joint Church Council on 22nd April 2024 and signed on its behalf



Name of chairman Reverend Andrea Leonard
Chairman

The accompanying notes form a part of these financial statements.

JOINT CHURCH COUNCIL OF CHRIST CHURCH, LUTON

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

1 Accounting Policies

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 using the Receipts & Payments basis. Receipts and payments include income as received and expenditure when irrevocably paid.

The accounts include monetary transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups which owe their main affiliation to another body, nor those that are informal gatherings of church members.

Funds

Unrestricted funds are general funds which can be used for PCC ordinary purposes. These include designated funds which can be redesignated.

Restricted funds represent (a) donations or grants received for a specific object or invited by the PCC for a specific object, and (b) income from trusts and endowments which may be expended only on those restricted objects provided in the terms of the trust of bequest. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund.

Endowment funds are funds, the capital of which must be maintained; only income arising from investment of the endowment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established.

The following assets are recognised but not necessarily valued in the Statement of Assets and Liabilities: Movable church furnishings held by the Churchwardens on special trust for the PCC and which require a faculty for disposal; Land and buildings held on behalf of the PCC.

The following assets are recognised and a monetary value given as part of the description in the Statement of Assets and Liabilities: Bank and deposit accounts; Amounts owing from HMRC where a formal claim has been made; Investment assets.

Liabilities are recognised and a monetary value given in the Statement of Assets and Liabilities where the liability had been received by 31 December.

JOINT CHURCH COUNCIL OF CHRIST CHURCH, LUTON

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

2 Receipts

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2022 £
a Voluntary income								
Planned giving - standing orders	14,074	-	-	14,074	13,074	-	-	13,074
Planned giving - GA envelopes	-	-	-	-	-	-	-	-
Income tax recoverable on planned giving	-	-	-	-	-	-	-	-
Other planned giving	-	-	-	-	-	-	-	-
Plate collections	1,849	-	-	1,849	1,975	-	-	1,975
Gift days	-	-	-	-	-	-	-	-
Donations and appeals	1,956	-	10,053	12,009	3,120	-	-	3,120
Grants	500	-	-	500	4,363	-	-	4,363
Legacy	-	-	-	-	-	-	-	-
	18,379	-	10,053	28,432	22,532	-	-	22,532
b Activities for generating funds								
General fundraising	1,285	-	-	1,285	-	-	-	-
Social Event Income	-	-	-	-	602	-	-	602
	1,285	-	-	1,285	602	-	-	602
c Investment income								
Dividends and interest	29	152	233	414	20	28	-	48
	29	152	233	414	20	28	-	48
d Income from Church Activities								
Hall lettings	23,585	-	-	23,585	20,043	-	-	20,043
Fees from weddings,funerals, etc.	2,758	-	-	2,758	3,873	-	-	3,873
Holiday Club	-	-	-	-	-	-	-	-
Coffee mornings	297	-	-	297	578	-	-	578
Afternoon club	-	-	-	-	-	-	-	-
DHS Health General	-	-	-	-	-	-	-	-
Unaccounted for cash	15	-	-	15	-	-	-	-
Other	-	-	-	-	6	-	-	6
	26,655	-	-	26,655	24,500	-	-	24,500
e Other incoming resources								
Insurance claims	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total receipts	46,348	152	10,286	56,786	47,654	28	-	47,682

JOINT CHURCH COUNCIL OF CHRIST CHURCH, LUTON

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

3 Payments

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2023 £	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL FUNDS 2022 £
a <i>Costs of generating voluntary income</i>								
Stewardship costs	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
b Fund-raising costs	268	-	-	268	9	-	-	9
Social event costs	434	-	-	434	665	-	-	665
	702	-	-	702	674	-	-	674
c <i>Church Activities</i>								
Missionary and charitable giving (Hardship)	270	-	-	270	30	-	-	30
Ministry Costs				-				-
Diocesan parish contribution	13,075	-	-	13,075	16,304	-	-	16,304
Expenses	500	-	-	500	433	-	-	433
Rectory costs	1,250	-	-	1,250	1,611	-	-	1,611
Church running expenses				-				-
Water	429	-	-	429	875	-	-	875
Electric	4,276	-	-	4,276	3,868	-	-	3,868
Gas	6,389	-	-	6,389	4,309	-	-	4,309
Insurance	1,907	-	-	1,907	1,734	-	-	1,734
Cleaning	1,663	-	-	1,663	209	-	-	209
General	715	-	-	715	240	-	-	240
Church maintenance	5,545	-	-	5,545	6,694	-	-	6,694
Upkeep of services & Organist	756	-	-	756	585	-	-	585
Training/Mission	53	-	-	53	-	-	-	-
Church Hall running costs	93	-	-	93	650	-	-	650
Church Hall maintenance	234	-	-	234	-	-	-	-
Pre-School running costs	-	-	-	-	-	-	-	-
Children & Youth ministry	-	-	-	-	55	-	-	55
Make Lunch	-	-	1,155	1,155	-	-	303	303
Administration	1,030	-	-	1,030	480	-	-	480
Telephone/Broadband/Website	1,702	-	-	1,702	4,174	-	-	4,174
Printing	2,124	-	-	2,124	3,505	-	-	3,505
Stationary	-	-	-	-	-	-	-	-
Other expenses	472	-	-	472	577	-	-	577
Independent examiner	300	-	-	300	275	-	-	275
	42,783	-	1,155	43,938	46,608	-	303	46,911
d <i>Other expenditure</i>								
Building work	489	-	-	489	-	-	-	-
	489	-	-	489	-	-	-	-
Total payments	43,974	-	1,155	45,129	47,282	-	303	47,585

JOINT CHURCH COUNCIL OF CHRIST CHURCH, LUTON

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

10 Statement of funds

	At 1 Jan 2023 £	Income £	Expenditure £	Transfers, other gains and losses £	At 31 Dec 2023 £
Unrestricted Funds - undesignated	12,303	46,348	(43,974)	900	15,577
Unrestricted Funds - designated					
Church Repair Fund	5,712	152	-	(900)	4,964
	5,712	152	-	(900)	4,964
Restricted Funds					
Solar Panels Fund	-	10,286	-	-	10,286
Make Lunch Fund	2,436	-	(1,155)	-	1,281
	2,436	10,286	(1,155)	-	11,567
Total funds	20,451	56,786	(45,129)	-	32,108

	At 1 Jan 2022 £	Income £	Expenditure £	Transfers, other gains and losses £	At 31 Dec 2022 £
Unrestricted Funds - undesignated	12,131	47,654	(47,282)	(200)	12,303
Unrestricted Funds - designated					
Church Repair Fund	5,484	28	-	200	5,712
	5,484	28	-	200	5,712
Restricted Funds					
Make Lunch Fund	2,739	-	(303)	-	2,436
	2,739	-	(303)	-	2,436
Total funds	20,354	47,682	(47,585)	-	20,451

Independent Examiner's Report to the PCC of Christ Church Luton

This Report on the accounts of the PCC for the year ended 31 December 2023, which are set out in this annual report, is in respect of an examination carried out under Regulation 3(3) of the Church Accounting Regulations 2006 ("the Regulations") and s.145 of the Charities Act 2011 ("the Act").

Respective responsibilities of the PCC and the examiner

As members of the PCC you are responsible for the preparation of the accounts; you consider that the audit requirement of Regulation 3(3) and section 144(2) of the Act do not apply. It is my responsibility to issue this report on those accounts in accordance with the Regulations.

Basis of this report

My examination was carried out in accordance with the General Directions given by the Charity Commission under section 145(5)(b) of the Act and to be found in the Church guidance, 2006 edition, issued by the Finance Division of the Archbishops' Council. That examination includes a review of the accounting record kept by the PCC and a comparison of the accounts with those records. It also includes considering any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's statement

In connection with my examination, no matter has come to my attention:

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

Rob W Trice

22nd March 2024

Mr Rob Trice MAAT
210 King George Road
Chatham, Kent,
ME5 0PH