

**Parochial Church Council of
Christ Church, Purley
Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2018**

Langdon West Williams PLC
Curzon House 2nd Floor
24 High Street
Banstead
Surrey
SM7 2LJ

**Parochial Church Council of
Christ Church, Purley**

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for the year ended 31 December 2018**

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**Parochial Church Council of
Christ Church, Purley**

**Report of the Trustees
for the year ended 31 December 2018**

The Parochial Church Council (who are the trustees of the charity) present their annual report together with the financial statements of the Parochial Church Council of Christ Church, Purley (the charity) for the year ended 31 December 2018. The Parochial Church Council confirm that the annual report and financial statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of 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 ("SORP (FRS 102)").

In accordance with the Charities Act 2006, registration with the Charity Commission was concluded on 10 December 2009.

OBJECTIVES AND ACTIVITIES

Policies and objectives

Christ Church is committed to seeking to become passionate disciples of Jesus.

Strategies for achieving objectives

There is a breadth and depth to church life, our ministry, our witness, and how they inter relate. Approved by the PCC we are now working within the framework of our Mission Action Plans which provide a plan of our hopes and aspirations in the areas of:

- our outreach and mission
- our worship
- our discipleship and how we live out our faith
- our Christian community
- our children and youth
- our ongoing facility improvements

Public benefit

In planning the activities of the Church, the PCC has considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

**Parochial Church Council of
Christ Church, Purley**

**Report of the Trustees
for the year ended 31 December 2018**

ACHIEVEMENT AND PERFORMANCE

Review of activities

The Church has a number of ministry teams which have been working hard throughout the year to fulfil their objectives and develop their particular ministries:

Discipleship

The aim of the Discipleship ministry is to help Christians grow in their knowledge and understanding of the Christian faith, grow into maturity and become effective disciples of Jesus. People are encouraged to explore their Christian faith by engaging with the Spiritual Disciplines and Gifts, Christian Spirituality, and in Christian life, witness and ministry both inside and outside the Church.

Youth

The ministry team for Youth oversees RiSe, the Youth Ministry at Christ Church, developing strategy and implementing Youth Ministry Programme's throughout the Youth Ministry. This includes reviewing and developing new work and communicating with other ministry teams to create an holistic Youth Ministry. Following the resignation of The Youth Pastor in January 2018 endeavours have been made to recruit a suitable replacement. At this time it has not been possible to make an appointment.

Children

The children's ministry oversees and develops the work of Explosive (the Sunday Children's groups) for ages 0-11 years, half termly events, Extravaganza, for local children 4-11, twice yearly events for pupils from local junior schools and the return of a week long summer Bible Holiday club.

Rooted

Rooted is our targeted ministry to children and young people in academic years 6 and 7. It is an age-specific ministry, endeavouring to establish, deepen and develop discipleship, fellowship and outreach to those 10-12 years of age. It aims to ease the transition between 'Explosive' and 'RiSE' so as to address the current difficulty in retention of young people as they graduate from Primary to Secondary Education.

Pastoral Support

Through specific ministries within the Church fellowship, the Pastoral Support team seeks to equip and encourage all members to pastorally care for each other, demonstrating the love of Jesus practically and spiritually.

Mission Support

The Missions ministry team oversees all aspects of mission support at Christ Church, developing strategy and prayerfully discerning God's direction. This includes sending and supporting people involved in mission beyond Purley and raising mission awareness and concern in the congregation.

Evangelism and Outreach

The Evangelism and Outreach ministry team encourage the congregation in personal witness, co-ordinating church-based evangelism initiatives.

Worship Services

Developing and overseeing the different aspects of our worship services.

Finance and Administration

The Finance Administration and Resources ministry team manages and oversees the church's finances and resources in order to support and enable the various team ministries.

Church Centre Ministry Team

The CCMT oversees the development, maintenance and use of our church complex.

**Parochial Church Council of
Christ Church, Purley**

**Report of the Trustees
for the year ended 31 December 2018**

FINANCIAL REVIEW

Financial position

The financial position of the charity is set out in the Statement of Financial Activities and Balance Sheet and the related notes, which have been prepared in accordance with statutory requirements of the Charities Act 2011 and SORP (FRS 102).

The financial statements have been prepared on the going concern basis as in the opinion of the trustees there are no material uncertainties about the charity's ability to continue.

Reserves policy

The PCC has an agreed policy for the use of reserves. Reserves are expected to be held to fund one-off or non-annual expenditure and would not normally be used for ongoing running costs without prior approval of the PCC.

There are a number of designated funds which have been agreed by the PCC in accordance with planned expenditure.

The financial statements prepared for statutory purposes, have been reconciled with the management accounts prepared separately by the treasurer and finance committee for the PCC. The management accounts are used by the PCC for internal management and information only.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

The charity is controlled by its governing document. The principal object of the charity is the advancement of religion in the Parish. This is achieved through cooperation with the incumbent, the Reverend Charles Trefusis in the promotion of pastoral, evangelistic, social and ecumenical activity in the area. It is noted that the incumbent, Reverend Charles Trefusis moved away from the parish to take up a new ministerial role with effect from 25th April 2018. A new incumbent has been appointed to take up the post with effect from 30th April 2019.

Recruitment and appointment of new trustees

The method of appointment of the PCC (Parochial Church Council) is set out in the Church Representation Rules. All eligible Church attendees are encouraged to register on the Electoral Roll and stand for election of the PCC.

The PCC as Trustees seeks to ensure that necessary areas of expertise are addressed by its members, and where such expertise is not available amongst its members that such expert advice is sought on behalf of the Trustees.

Risk management

The Parochial Church Council have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Parochial Church Council have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and child and vulnerable persons protection, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks. An in-depth review of matters relating to Health & Safety and security has been completed.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1133205

Principal address

Brighton Road
Purley
Surrey
CR8 2BN

Parochial Church Council of
Christ Church, Purley

Report of the Trustees
for the year ended 31 December 2018

REFERENCE AND ADMINISTRATIVE DETAILS

Bankers

CAF Bank Limited

25 Kings Hill Avenue

Kings Hill

West Malling

Kent ME19 4JQ

CAF Bank Limited is a subsidiary of the Charities Aid Foundation (CAF)

Central Board of Finance (CBF)

Senator House

85 Queen Victoria Street

London

EC4V 3ET

Approved by order of the board of trustees on 8 April 2019 and signed on its behalf by:

Martin Ryan - Trustee

**Independent Examiner's Report to the Trustees of
Parochial Church Council of
Christ Church, Purley**

Independent examiner's report to the trustees of Parochial Church Council of Christ Church, Purley

I report to the charity trustees on my examination of the accounts of the Parochial Church Council of Christ Church, Purley (the Trust) for the year ended 31 December 2018.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies

I have completed my examination. I confirm that no material 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 Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Ian Watt, FCA
Institute of Chartered Accountants in England and Wales
Langdon West Williams PLC
Curzon House 2nd Floor
24 High Street
Banstead
Surrey
SM7 2LJ

8 April 2019

Parochial Church Council of
Christ Church, Purley

Statement of Financial Activities
for the year ended 31 December 2018

		Unrestricted funds	Restricted funds	Total	2018 funds	Total	2017 funds
	Not es	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM							
Donations and legacies	2	257,329	-	257,329		324,236	
Charitable activities	4						
Charitable		104,625	-	104,625		96,649	
Investment income	3	285	-	285		666	
Other income		841	-	841		1,723	
Total		363,080	-	363,080		423,274	
EXPENDITURE ON							
Charitable activities	5						
Charitable		422,059	9	422,068		580,010	
Governance Costs		1,817	-	1,817		1,548	
Profit on sale of property		(109,754)	-	(109,754)		-	
Total		314,122	9	314,131		581,558	
NET INCOME/(EXPENDITURE)		48,958	(9)	48,949		(158,284)	
RECONCILIATION OF FUNDS							
Total funds brought forward		403,391	9	403,400		561,684	
TOTAL FUNDS CARRIED FORWARD		<u>452,349</u>	<u>-</u>	<u>452,349</u>		<u>403,400</u>	

The notes form part of these financial statements

**Parochial Church Council of
Christ Church, Purley**

**Balance Sheet
At 31 December 2018**

		Unrestricted funds	Restricted funds	Total	2018 funds	Total	2017 funds
	Not es	£	£	£	£	£	£
FIXED ASSETS							
Tangible assets	12	19,686	-	19,686		160,085	
CURRENT ASSETS							
Debtors	13	18,361	-	18,361		19,638	
Cash at bank		<u>435,939</u>	-	<u>435,939</u>		<u>228,143</u>	
		454,300	-	454,300		247,781	
CREDITORS							
Amounts falling due within one year	14	<u>(21,637)</u>	-	<u>(21,637)</u>		(4,466)	
NET CURRENT ASSETS		<u>432,663</u>	-	<u>432,663</u>		<u>243,315</u>	
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>452,349</u>	-	<u>452,349</u>		403,400	
NET ASSETS		<u><u>452,349</u></u>	-	<u><u>452,349</u></u>		<u><u>403,400</u></u>	
FUNDS							
Unrestricted funds	15			<u>452,349</u>		403,391	
Restricted funds				-		<u>9</u>	
TOTAL FUNDS				<u><u>452,349</u></u>		<u><u>403,400</u></u>	

The financial statements were approved by the Board of Trustees on 8 April 2019 and were signed on its behalf by:

Martin Ryan -Trustee

The notes form part of these financial statements

**Parochial Church Council of
Christ Church, Purley**

**Notes to the Financial Statements
for the year ended 31 December 2018**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements include all transactions, assets and liabilities for which the Parochial Church Council can be held responsible in law. They do not include the financial statements of the church groups that owe affiliation to another body nor those that are informal gatherings of church members.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Parochial Church Council of
Christ Church, Purley**

**Notes to the Financial Statements - continued
for the year ended 31 December 2018**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Consecrated land and buildings and movable church furnishings

Consecrated and beneficed property is excluded from the financial statements by Section 10(2) of the Charities Act 2011.

No value is placed on movable church furnishings held by the Church Wardens on special trust for the Parochial Church Council and which require a faculty for disposal since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or beneficed buildings and movable church furnishings, whether maintenance, acquisition or improvement, is written off as expenditure in the Statement of Financial Activities.

Other buildings

The gross book value of buildings held on behalf of the Parochial Church Council for its own purposes is based on an estimate of the value at December 2004 which has been treated as deemed cost as at 1 January 2014. No depreciation is charged against the land component of the cost and the buildings are depreciated at 2% per annum on a straight line basis. Any expenditure on maintenance or improvement is written off as it is incurred.

The building at 73 Purley Park Road, Purley, occupied by the Youth Pastor, was sold on the open market on 6 November 2018 at a gross sale price of £253,000.

Other land

Land other than consecrated land is included at cost. No depreciation is charged.

Other plant, machinery and office equipment

Expenditure on the purchase on individual items costing £1,000 or more is capitalised at cost and the cost, less estimated residual amount, is depreciated over their estimated useful economic lives on a straight line basis as follows:-

Plant, machinery and office equipment - 20% per annum

Computer equipment - 33% per annum

Taxation

The charity is exempt from tax on its charitable activities.

The charity is not registered for VAT and as such expenditure is shown inclusive of irrecoverable VAT.

Parochial Church Council of
Christ Church, Purley

Notes to the Financial Statements - continued
for the year ended 31 December 2018

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Parochial Church Council other than those which have been designated for other purposes.

Restricted funds can only be used for particular restricted purposes within the objects of the Church. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The costs of raising and administering such funds are charged against the specific fund.

Investment income, gains and losses are allocated to the appropriate fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Current assets

Short term deposits (known as "reserves") include cash held on deposit with the CBF Church of England Funds with the CCLA and CAF Gold Reserve Account.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Currency

The Church's functional and presentational currency is pounds Sterling (GBP).

2. DONATIONS AND LEGACIES

	2018	2017
	£	£
Member giving	205,979	237,761
Gift aid	44,950	50,086
Grants	-	5,000
Collections (open plate)	6,400	9,689
Legacies	-	21,700
	<u>257,329</u>	<u>324,236</u>

Grants received, included in the above, are as follows:

	2018	2017
	£	£
Diocese	-	5,000
	<u>-</u>	<u>5,000</u>

Parochial Church Council of
Christ Church, Purley

Notes to the Financial Statements - continued
for the year ended 31 December 2018

3. INVESTMENT INCOME

	2018	2017
	£	£
Deposit account interest	<u>285</u>	<u>666</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2018	2017
		£	£
Bookstall	Charitable	2,292	2,251
Car park and hall lettings	Charitable	84,331	77,561
Parish fees	Charitable	987	2,039
Coffee bar sales	Charitable	<u>17,015</u>	<u>14,798</u>
		<u>104,625</u>	<u>96,649</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct costs (See note 6)	Grant funding of activities (See note 7)	Support costs (See note 8)	Totals
	£	£	£	£
Charitable	357,211	21,025	43,832	422,068
Governance Costs	<u>-</u>	<u>-</u>	<u>1,817</u>	<u>1,817</u>
	<u>357,211</u>	<u>21,025</u>	<u>45,649</u>	<u>423,885</u>

**Parochial Church Council of
Christ Church, Purley**

**Notes to the Financial Statements - continued
for the year ended 31 December 2018**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2018	2017
	£	£
Staff costs	35,931	59,259
Insurance	6,855	6,553
Light and heat	11,735	12,028
Communications - office	1,152	996
Publicity	569	152
Sundries	4,587	4,342
Bookstall	1,854	1,763
Children and youth work	5,878	5,538
Cleaning and waste removal	12,631	11,671
Clergy and Staff working expenses	1,092	4,927
Coffee bar costs	16,448	7,578
Parish Support Fund	120,000	148,716
Discipleship courses	128	(168)
Parish evangelism	842	382
Pastoral support	2,159	1,988
Repairs	26,550	20,978
Transformations project cost	88,260	205,063
Upkeep of worship services	4,207	5,086
Youth pastor accommodation	2,340	2,647
Muko School Support	1,220	2,400
CAP courses & debt centre	978	720
Ignite	-	32
Counselling centre	1,088	848
Recruitment costs	1,641	-
Upkeep of clergy accommodation	280	-
Depreciation	8,786	9,994
	<u>357,211</u>	<u>513,493</u>

7. GRANTS PAYABLE

	2018	2017
	£	£
Charitable	<u>21,025</u>	<u>22,900</u>

**Parochial Church Council of
Christ Church, Purley**

**Notes to the Financial Statements - continued
for the year ended 31 December 2018**

7. GRANTS PAYABLE - continued

The total grants paid to institutions during the year was as follows:

	2018	2017
	£	£
Ascension Trust/Ghana	2,500	-
Breadline	1,500	2,500
Christ for all in Andra Pradesh	3,000	4,500
Emmanuel International	4,000	4,000
Five Talents	-	1,000
Interserve & Stopsley Project	5,000	4,500
London City Mission	1,000	1,000
Release International	-	500
Mission Aviation Fellowship	-	500
	<u>17,000</u>	<u>18,500</u>

The total grants paid to individuals during the year was as follows:

	2018	2017
	£	£
Mission and charity giving (MCG)	<u>4,025</u>	<u>4,400</u>

During the year two (2017 - two) grants were made to individuals.

8. SUPPORT COSTS

	Parish office	Governance costs	Totals
	£	£	£
Charitable	43,832	-	43,832
Governance Costs	-	1,817	1,817
	<u>43,832</u>	<u>1,817</u>	<u>45,649</u>

Support costs, included in the above, are as follows:

Parish office

	2018	2017
	Charitable	Total activities
	£	£
Parish office staff costs	40,332	39,940
Parish office national insurance	880	1,227
Pensions	702	736
Postage and stationery	1,858	1,508
Bank charges	60	206
	<u>43,832</u>	<u>43,617</u>

**Parochial Church Council of
Christ Church, Purley**

**Notes to the Financial Statements - continued
for the year ended 31 December 2018**

8. SUPPORT COSTS - continued

Governance costs

	2018	2017
	Governance	
	Costs	Total activities
	£	£
Postage and stationery	207	168
Independent Examiners' fees	<u>1,610</u>	<u>1,380</u>
	<u>1,817</u>	<u>1,548</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no member of the Parochial Church Council received any remuneration (2017 - Nil) other than as shown in the note Staff Costs.

Trustees' expenses

During the year, no (2017 - None) member of the Parochial Church Council received reimbursement of any expenses. Stipendary clergy receive reimbursement of expenses.

10. STAFF COSTS

	2018	2017
	£	£
Wages and salaries	73,941	94,895
Social security costs	2,400	4,365
Other pension costs	<u>1,504</u>	<u>1,902</u>
	<u>77,845</u>	<u>101,162</u>

The average monthly number of employees during the year was as follows:

	2018	2017
Church staff	<u>4</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

In addition honoraria were paid to the organist totalling £660 (2017 - £660). The organist is a member of the Parochial Church Council.

Parochial Church Council of
Christ Church, Purley

Notes to the Financial Statements - continued
for the year ended 31 December 2018

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	2017 Unrestricted funds £	2017 Restricted funds £	2017 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	324,236	-	324,236
Charitable activities			
Charitable	96,649	-	96,649
Investment income	461	205	666
Other income	<u>1,723</u>	<u>-</u>	<u>1,723</u>
Total	423,069	205	423,274
EXPENDITURE ON			
Charitable activities			
Charitable	479,081	100,929	580,010
Governance Costs	<u>1,548</u>	<u>-</u>	<u>1,548</u>
Total	480,629	100,929	581,558
NET INCOME/(EXPENDITURE)	(57,560)	(100,724)	(158,284)
RECONCILIATION OF FUNDS			
Total funds brought forward	460,951	100,733	561,684
TOTAL FUNDS CARRIED FORWARD	<u>403,391</u>	<u>9</u>	<u>403,400</u>

Parochial Church Council of
Christ Church, Purley

Notes to the Financial Statements - continued
for the year ended 31 December 2018

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2018	151,064	36,617	3,781	191,462
Additions	-	2,184	1,623	3,807
Disposals	<u>(141,064)</u>	<u>-</u>	<u>-</u>	<u>(141,064)</u>
At 31 December 2018	<u>10,000</u>	<u>38,801</u>	<u>5,404</u>	<u>54,205</u>
DEPRECIATION				
At 1 January 2018	5,644	22,439	3,294	31,377
Charge for year	-	7,761	1,025	8,786
Eliminated on disposal	<u>(5,644)</u>	<u>-</u>	<u>-</u>	<u>(5,644)</u>
At 31 December 2018	<u>-</u>	<u>30,200</u>	<u>4,319</u>	<u>34,519</u>
NET BOOK VALUE				
At 31 December 2018	<u>10,000</u>	<u>8,601</u>	<u>1,085</u>	<u>19,686</u>
At 31 December 2017	<u>145,420</u>	<u>14,178</u>	<u>487</u>	<u>160,085</u>

Included in cost or valuation of land and buildings is freehold land of £10,000 (2017 - £80,532) which is not depreciated.

The freehold property was represented by the flat (73 Purley Park Road), which was occupied by the Youth Pastor, which was purchased in November 2001 for £117,449 and included as at 1 January 2014 at its deemed cost of its previously revalued amount of £141,064. This property was sold on 6 November 2018 for the sum of £253,000.

The freehold land included £10,000 (2017 - £10,000) which is represented by the Glebe Land purchased from the Diocese of Southwark in 2010.

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Other debtors	6,433	5,731
Tax recoverable	11,215	13,217
Prepayments and accrued income	<u>713</u>	<u>690</u>
	<u>18,361</u>	<u>19,638</u>

Parochial Church Council of
Christ Church, Purley

Notes to the Financial Statements - continued
for the year ended 31 December 2018

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018	2017
	£	£
Social security and other taxes	1,268	1,590
Other creditors	74	-
Accruals and deferred income	<u>20,295</u>	<u>2,876</u>
	<u><u>21,637</u></u>	<u><u>4,466</u></u>

15. MOVEMENT IN FUNDS

	At 1/1/18	Net movement in funds	At 31/12/18
	£	£	£
Unrestricted funds			
General fund	403,391	48,958	452,349
Restricted funds			
Church Complex Capital Expenditure	9	(9)	-
	<u>403,400</u>	<u>48,949</u>	<u>452,349</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	363,080	(314,122)	48,958
Restricted funds			
Church Complex Capital Expenditure	-	(9)	(9)
	<u>363,080</u>	<u>(314,131)</u>	<u>48,949</u>

Parochial Church Council of
Christ Church, Purley

Notes to the Financial Statements - continued
for the year ended 31 December 2018

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/17 £	Net movement in funds £	At 31/12/17 £
Unrestricted Funds			
General fund	460,951	(57,560)	403,391
Restricted Funds			
Church Complex Capital Expenditure	100,733	(100,724)	9
	<u>561,684</u>	<u>(158,284)</u>	<u>403,400</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	423,069	(480,629)	(57,560)
Restricted funds			
Church Complex Capital Expenditure	205	(100,929)	(100,724)
	<u>423,274</u>	<u>(581,558)</u>	<u>(158,284)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/17 £	Net movement in funds £	At 31/12/18 £
Unrestricted funds			
General fund	460,951	(8,602)	452,349
Restricted funds			
Church Complex Capital Expenditure	100,733	(100,733)	-
	<u>561,684</u>	<u>(109,335)</u>	<u>452,349</u>

Parochial Church Council of
Christ Church, Purley

Notes to the Financial Statements - continued
for the year ended 31 December 2018

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	786,149	(794,751)	(8,602)
Restricted funds			
Church Complex Capital Expenditure	<u>205</u>	<u>(100,938)</u>	<u>(100,733)</u>
TOTAL FUNDS	<u>786,354</u>	<u>(895,689)</u>	<u>(109,335)</u>

Church Complex Capital Expenditure

This fund comprises resources received that are required to be utilised on capital expenditure on the church complex.

16. RELATED PARTY DISCLOSURES

The total amount of donations without conditions received by the Church from the trustees during the year was £38,625 (2017 - £35,862).

Grants paid to individuals includes £525 (2017 - £900) to Agnes Stocks towards the costs of overseas missionary work of Operation Mobilisation. Agnes Stocks is the daughter of a member of clergy.

**Parochial Church Council of
Christ Church, Purley**

**Detailed Statement of Financial Activities
for the year ended 31 December 2018**

	2018	2017
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Member giving	205,979	237,761
Gift aid	44,950	50,086
Grants	-	5,000
Collections (open plate)	6,400	9,689
Legacies	<u>-</u>	<u>21,700</u>
	257,329	324,236
Investment income		
Deposit account interest	285	666
Charitable activities		
Bookstall	2,292	2,251
Car park and hall lettings	84,331	77,561
Parish fees	987	2,039
Coffee bar sales	<u>17,015</u>	<u>14,798</u>
	104,625	96,649
Other income		
Other incoming resources	<u>841</u>	<u>1,723</u>
Total incoming resources	363,080	423,274
EXPENDITURE		
Charitable activities		
Youth and children's pastor salaries	33,609	54,955
Youth and children's pastor national insurance	1,520	3,138
Pensions	802	1,166
Insurance	6,855	6,553
Light and heat	11,735	12,028
Communications - office	1,152	996
Publicity	569	152
Sundries	4,587	4,342
Bookstall	1,854	1,763
Children and youth work	5,878	5,538
Cleaning and waste removal	12,631	11,671
Clergy and Staff working expenses	1,092	4,927
Carried forward	82,284	107,229

This page does not form part of the statutory financial statements

**Parochial Church Council of
Christ Church, Purley**

**Detailed Statement of Financial Activities
for the year ended 31 December 2018**

	2018	2017
	£	£
Charitable activities		
Brought forward	82,284	107,229
Coffee bar costs	16,448	7,578
Parish Support Fund	120,000	148,716
Discipleship courses	128	(168)
Parish evangelism	842	382
Pastoral support	2,159	1,988
Repairs	26,550	20,978
Transformations project cost	88,260	205,063
Upkeep of worship services	4,207	5,086
Youth pastor accommodation	2,340	2,647
Muko School Support	1,220	2,400
CAP courses & debt centre	978	720
Ignite	-	32
Counselling centre	1,088	848
Recruitment costs	1,641	-
Upkeep of clergy accommodation	280	-
Freehold property	-	1,411
Plant and machinery	7,761	7,323
Computer equipment	1,025	1,260
Grants to institutions	17,000	18,500
Grants to individuals	<u>4,025</u>	<u>4,400</u>
	378,236	536,393
Other		
Profit on sale of property	(109,754)	-
Support costs		
Parish office		
Parish office staff costs	40,332	39,940
Parish office national insurance	880	1,227
Pensions	702	736
Postage and stationery	1,858	1,508
Bank charges	<u>60</u>	<u>206</u>
	43,832	43,617
Governance costs		
Postage and stationery	207	168
Independent Examiners' fees	<u>1,610</u>	<u>1,380</u>
	<u>1,817</u>	<u>1,548</u>
Total resources expended	314,131	581,558

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Parochial Church Council of
Christ Church, Purley

Detailed Statement of Financial Activities
for the year ended 31 December 2018

	2018 £	2017 £
	<hr/>	<hr/>
Net income/(expenditure)	<u>48,949</u>	<u>(158,284)</u>

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