

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

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2019

Harmer Slater Limited
Curzon House 2nd Floor
24 High Street
Banstead
Surrey
SM7 2LJ

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

**Contents of the Financial Statements
for the year ended 31 December 2019**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 19

Parochial Church Council of Christ Church, Purley

Report of the Trustees for the year ended 31 December 2019

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 2019. 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 "making passionate disciples for Christ".

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
- worship
- discipleship and how we live out our faith
- Christian community
- children and youth
- 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 2019

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 equip and empower people to live out the Bible in their everyday life and grow more like Jesus. Each person is encouraged to explore their Christian faith by engaging with the Spiritual Gifts, Christian Spirituality, and, through their Christian life to witness and minister to others both inside and outside of the Church.

Youth

The ministry team for Youth oversees RiSE, reaching out to young people, and equipping them to live for God, and encouraging them to reach their fullest potential. This includes reviewing and developing new strategies and communicating with other ministry teams to create a holistic Youth Ministry. Following the resignation of The Youth Pastor in 2018 a replacement appointment was made with effect from 1 November 2019.

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.

Children

The children's ministry enables children and their families to develop in their faith through Explosive (the Sunday Children's groups) for ages 0-10 years; Carousel (Carers and Toddlers Group); Extravaganza, half termly events for local children 4-11; twice-yearly events for pupils from local primary schools and a week-long summer Bible Holiday club.

0-18 Ministry

The PCC has agreed to the restructure and investment in our mission to families and the under 18's on a holistic basis, to incorporate and support the Youth and Children's ministries noted above. This restructuring will include the appointment of a new part time position for a Children and Families Minister, who, together with Youth Minister, will report to a newly appointed Lead Pastor of 0-18. This team will work collaboratively with Ministry Team leaders across Christ Church to ensure integration of youth ministry in the ministry and mission of the whole church.

Pastoral Support

Through showing the love of God by welcoming, caring, supporting, serving, listening and encouraging all those within the Church fellowship and beyond, the Pastoral Support team seeks to equip and encourage all members to pastorally care for each other.

Mission Support

The Missions Team raises awareness of mission and social issues and supports our mission partners prayerfully and financially. 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, providing opportunities and equipping in sharing our faith in word and action in Purley and beyond.

Parochial Church Council of Christ Church, Purley

Report of the Trustees for the year ended 31 December 2019

Worship Services

Developing and overseeing the different aspects of our worship services to enable the congregation to encounter Jesus and be drawn close to Him through worship services and prayer events.

Foyer Outreach

Serving excellent coffee and cake, making a bridge from the church into the community.

Counselling Ministry

A new ministry soon to be launched will offer help to those in our community who struggle with emotional and mental health difficulties.

Fabric Ministry Team

The team provides strategic direction for the development, maintenance and use of the church centre premises.

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 all of the various foregoing team ministries.

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 promotion in the ecclesiastical parish of the whole mission of the Church. This is achieved through cooperation with the incumbent, the Reverend Douglas McHardie, in the promotion of pastoral, evangelistic, social and ecumenical activity in the area. It is noted that the incumbent, Reverend Douglas McHardie, took 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.

Parochial Church Council of Christ Church, Purley

Report of the Trustees for the year ended 31 December 2019

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

Trustees

Lola Bejide		
Stephen Bishop	Clergy	
Abraham Choong		
Tiggy Claustres		(appointed 28/4/2019)
James Ganpatsingh	Warden	
Charlotte Hunn	Warden	(appointed 28/4/2019)
David Hunn		
Trevor Jones		
Francesca King		
Carl Knightly		(resigned 28/4/2019)
Ruth Laws	Deanery Synod	
Andy Leigh		
Marjorie Marsh		(resigned 28/4/2019)
Douglas McHardie	Incumbent	(appointed 30/4/2019)
Paula Reed	Deanery Synod	
Pamela Roper		(appointed 28/4/2019)
Abigail Ryan		(resigned 28/4/2019)
Martin Ryan	Warden	(resigned 28/4/2019)
Anne Scoones		(appointed 28/4/2019)
Amanda Shortland		
Abigail Slade		(appointed 28/4/2019)
Richard Slade	Deanery Synod	
Cynthia Smith	Deanery Synod	
Simon Stocks	Clergy	
Andrew Strawson		(resigned 8/7/2019)
Harry Ventham		(resigned 28/4/2019)
Kim Watts	Treasurer (Co-opted)	
Nicholas Whitley	Deanery Synod	

PCC Secretary

Jean Loh Secretary

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

**Report of the Trustees
for the year ended 31 December 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Tim Slater, ACA
Institute of Chartered Accountants in England and Wales
Harmer Slater Limited
Curzon House 2nd Floor
24 High Street
Banstead
Surrey
SM7 2LJ

Incumbent

Reverend Douglas McHardie - appointed 30th April 2019

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

Shawbrook Bank Limited

Lutea House
Warley Hill Business Park
The Drive
Great Warley
Brentwood
Essex
CM13 3BE

Approved by order of the board of trustees on 9 March 2020 and signed on its behalf by:

Douglas McHardie - 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 Parochial Church Council of Christ Church, Purley (the Trust) for the year ended 31 December 2019.

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 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 accounts to be reached.

Tim Slater, ACA
Institute of Chartered Accountants in England and Wales
Harmer Slater Limited
Curzon House 2nd Floor
24 High Street
Banstead
Surrey
SM7 2LJ

9 March 2020

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

**Statement of Financial Activities
for the year ended 31 December 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	271,635	-	271,635	257,329
Charitable activities	4	113,374	-	113,374	104,625
Investment income	3	2,268	-	2,268	285
Other income		<u>1,830</u>	<u>-</u>	<u>1,830</u>	<u>841</u>
Total		389,107	-	389,107	363,080
EXPENDITURE ON					
Charitable activities	5				
Charitable		325,910	-	325,910	422,068
Governance Costs		1,600	-	1,600	1,817
Other		<u>(1,296)</u>	<u>-</u>	<u>(1,296)</u>	<u>(109,754)</u>
Total		326,214	-	326,214	314,131
NET INCOME		62,893	-	62,893	48,949
RECONCILIATION OF FUNDS					
Total funds brought forward		452,349	-	452,349	403,400
TOTAL FUNDS CARRIED FORWARD		<u>515,242</u>	<u>-</u>	<u>515,242</u>	<u>452,349</u>

The notes form part of these financial statements

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

**Balance Sheet
31 December 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
FIXED ASSETS					
Tangible assets	12	28,998	-	28,998	19,686
CURRENT ASSETS					
Debtors	13	16,139	-	16,139	18,361
Cash at bank		481,820	-	481,820	435,939
		497,959	-	497,959	454,300
CREDITORS					
Amounts falling due within one year	14	(11,715)	-	(11,715)	(21,637)
NET CURRENT ASSETS					
		486,244	-	486,244	432,663
TOTAL ASSETS LESS CURRENT LIABILITIES					
		515,242	-	515,242	452,349
NET ASSETS					
		515,242	-	515,242	452,349
FUNDS					
Unrestricted funds	15			515,242	452,349
TOTAL FUNDS					
				515,242	452,349

The financial statements were approved by the Board of Trustees on 9 March 2020 and were signed on its behalf by:

Douglas McHardie - 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 2019

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 exemptions 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.

Donated equipment whose fair value exceeds the charity's capitalisation threshold are recognised as tangible fixed assets with the corresponding gain recognised as income from donations within the SOFA.

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.

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.

Parochial Church Council of Christ Church, Purley

Notes to the Financial Statements - continued for the year ended 31 December 2019

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

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.

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.

Parochial Church Council of Christ Church, Purley

Notes to the Financial Statements - continued for the year ended 31 December 2019

1. ACCOUNTING POLICIES - continued

Current assets

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

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

	2019	2018
	£	£
Member giving	213,925	205,979
Gift aid	48,163	44,950
Collections (open plate)	4,547	6,400
Legacies	<u>5,000</u>	<u>-</u>
	<u>271,635</u>	<u>257,329</u>

3. INVESTMENT INCOME

	2019	2018
	£	£
Deposit account interest	<u>2,268</u>	<u>285</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		2019	2018
	Activity	£	£
Bookstall	Charitable	2,194	2,292
Car park and hall lettings	Charitable	89,969	84,331
Parish fees	Charitable	1,725	987
Coffee bar sales	Charitable	<u>19,486</u>	<u>17,015</u>
		<u>113,374</u>	<u>104,625</u>

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

**Notes to the Financial Statements - continued
for the year ended 31 December 2019**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Grant funding of activities (see note 7) £	Support costs (see note 8) £	Totals £
Charitable	266,173	14,500	45,237	325,910
Governance Costs	-	-	1,600	1,600
	<u>266,173</u>	<u>14,500</u>	<u>46,837</u>	<u>327,510</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2019 £	2018 £
Staff costs	38,300	35,931
Insurance	6,465	6,855
Light and heat	13,014	11,735
Communications - office	1,109	1,152
Publicity	641	569
Sundries	6,876	4,587
Bookstall	1,977	1,854
Children and youth work	6,849	5,878
Cleaning and waste removal	12,352	12,631
Clergy and Staff working expenses	688	1,092
Coffee bar costs	10,062	16,448
Parish Support Fund	122,400	120,000
Discipleship courses	550	128
Parish evangelism	631	842
Pastoral support	2,001	2,159
Repairs	23,854	26,550
Transformations project cost	-	88,260
Upkeep of worship services	3,939	4,207
Youth pastor accommodation	-	2,340
Muko School Support	-	1,220
CAP courses & debt centre	907	978
Ignite	99	-
Counselling centre	858	1,088
Recruitment costs	-	1,641
Upkeep of clergy accommodation	200	280
Depreciation	<u>12,401</u>	<u>8,786</u>
	<u>266,173</u>	<u>357,211</u>

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

**Notes to the Financial Statements - continued
for the year ended 31 December 2019**

7. GRANTS PAYABLE

	2019	2018
	£	£
Charitable	<u>14,500</u>	<u>21,025</u>

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

	2019	2018
	£	£
Ascension Trust/Street Pastors	3,000	-
Christians Against Poverty, South Croydon	2,000	-
Interserve & Stopsley Project	5,000	5,000
Ascension Trust/Ghana	-	2,500
Breadline	-	1,500
Christ for all in Andra Pradesh	-	3,000
Emmanuel International	-	4,000
London City Mission	-	1,000
	<u>10,000</u>	<u>17,000</u>

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

	2019	2018
	£	£
Mission and charity giving (MCG)	<u>4,500</u>	<u>4,025</u>

During the year two (2018 - two) grants were made to individuals.

8. SUPPORT COSTS

	Parish office £	Governance costs £	Totals £
Charitable	45,237	-	45,237
Governance Costs	<u>-</u>	<u>1,600</u>	<u>1,600</u>
	<u>45,237</u>	<u>1,600</u>	<u>46,837</u>

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

**Notes to the Financial Statements - continued
for the year ended 31 December 2019**

8. SUPPORT COSTS - continued

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

Parish office

	2019	2018
	Charitable	Total
	£	activities
	£	£
Parish office staff costs	41,138	40,332
Parish office national insurance	1,282	880
Pensions	865	702
Postage and stationery	1,892	1,858
Bank charges	60	60
	<u>45,237</u>	<u>43,832</u>

Governance costs

	2019	2018
	Governance	Total
	Costs	activities
	£	£
Postage and stationery	210	207
Independent Examiners' fees	<u>1,390</u>	<u>1,610</u>
	<u>1,600</u>	<u>1,817</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

During the year, no member of the Parochial Church Council received any remuneration (2018 - Nil) other than as shown in the note Staff Costs.

Trustees' expenses

During the year, no (2018 - None) member of the Parochial Church Council received reimbursement of any expenses. Stipendary clergy receive reimbursement of expenses.

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

**Notes to the Financial Statements - continued
for the year ended 31 December 2019**

10. STAFF COSTS

	2019	2018
	£	£
Wages and salaries	75,849	73,941
Social security costs	3,859	2,400
Other pension costs	<u>1,877</u>	<u>1,504</u>
	<u>81,585</u>	<u>77,845</u>

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

	2019	2018
Church staff	<u>4</u>	<u>4</u>

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

In addition honoraria were paid to the organist totalling £660 (2018 - £660). The organist is a member of the Parochial Church Council.

11. 2018 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	257,329	-	257,329
Charitable activities	104,625	-	104,625
Investment income	285	-	285
Other income	<u>841</u>	<u>-</u>	<u>841</u>
Total	363,080	-	363,080
EXPENDITURE ON			
Charitable activities			
Charitable	422,059	9	422,068
Governance Costs	1,817	-	1,817
Other	<u>(109,754)</u>	<u>-</u>	<u>(109,754)</u>
Total	<u>314,122</u>	<u>9</u>	<u>314,131</u>
NET INCOME/(EXPENDITURE)	48,958	(9)	48,949

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

**Notes to the Financial Statements - continued
for the year ended 31 December 2019**

11. 2018 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	403,391	9	403,400
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	<u>452,349</u>	<u> </u>	<u>452,349</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2019	10,000	38,801	5,404	54,205
Additions	<u> </u>	<u>19,399</u>	<u>2,314</u>	<u>21,713</u>
At 31 December 2019	<u>10,000</u>	<u>58,200</u>	<u>7,718</u>	<u>75,918</u>
DEPRECIATION				
At 1 January 2019	-	30,200	4,319	34,519
Charge for year	<u> </u>	<u>11,089</u>	<u>1,312</u>	<u>12,401</u>
At 31 December 2019	<u> </u>	<u>41,289</u>	<u>5,631</u>	<u>46,920</u>
NET BOOK VALUE				
At 31 December 2019	<u>10,000</u>	<u>16,911</u>	<u>2,087</u>	<u>28,998</u>
At 31 December 2018	<u>10,000</u>	<u>8,601</u>	<u>1,085</u>	<u>19,686</u>

Included in cost or valuation of land and buildings is freehold land of £10,000 (2018 - £10,000) which is not depreciated.

The freehold land included £10,000 (2018 - £10,000) which is represented by the Glebe Land purchased from the Diocese of Southwark in 2010.

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

**Notes to the Financial Statements - continued
for the year ended 31 December 2019**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Other debtors	3,776	6,433
Tax recoverable	11,621	11,215
Prepayments and accrued income	742	713
	<u>16,139</u>	<u>18,361</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2019	2018
	£	£
Social security and other taxes	1,806	1,268
Other creditors	1,732	74
Accruals and deferred income	8,177	20,295
	<u>11,715</u>	<u>21,637</u>

15. MOVEMENT IN FUNDS

	At 1/1/19	Net movement in funds	At 31/12/19
	£	£	£
Unrestricted funds			
General fund	452,349	62,893	515,242
	<u>452,349</u>	<u>62,893</u>	<u>515,242</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	389,107	(326,214)	62,893
	<u>389,107</u>	<u>(326,214)</u>	<u>62,893</u>

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

**Notes to the Financial Statements - continued
for the year ended 31 December 2019**

15. MOVEMENT IN FUNDS - continued

2018 Comparatives for 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>

Comparative 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>

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

	At 1/1/18 £	Net movement in funds £	At 31/12/19 £
Unrestricted funds			
General fund	403,391	111,851	515,242
Restricted funds			
Church Complex Capital Expenditure	9	(9)	-
	<u>403,400</u>	<u>111,842</u>	<u>515,242</u>

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

**Notes to the Financial Statements - continued
for the year ended 31 December 2019**

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	752,187	(640,336)	111,851
Restricted funds			
Church Complex Capital Expenditure	-	(9)	(9)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>752,187</u>	<u>(640,345)</u>	<u>111,842</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 £40,870 (2018 - £38,625).

