

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

**Report of the Trustees and**

**Unaudited Financial Statements for the Year Ended 31 December 2020**

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 2020**

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# Parochial Church Council of Christ Church, Purley

## Report of the Trustees for the year ended 31 December 2020

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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 2020. 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:

- Ministry                      What we do together, internal to CCP
  - Care
  - Worship and Discipleship
  
- Mission                      Reaching out beyond CCP to others
  - Evangelism
  - Community engagement
  
- Supported by:
  - Finance
  - Fabric
  - Support

#### **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 2020**

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### **ACHIEVEMENT AND PERFORMANCE**

#### **Review of activities**

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

2020 has been a challenging year for Christ Church, as it has indeed been for many organisations and charities. Lockdown restrictions imposed as a result of the Covid-19 pandemic have directly affected both the finances and activity that we would otherwise have enjoyed. Due to the closure of places of worship and the cancellation of many usual activities undertaken by hirers of the complex's facilities, income from lettings has dropped dramatically during the period March to December. As we have for many years encouraged the congregation to make donations and regular giving via standing order, rather than via the cash collection plate, our income from members has remained on course as per the 2020 budget.

As a result of the faithfulness of members of the congregation in maintaining their levels of regular giving, and the reduction in costs as a result of reduced activity, Christ Church has been able to withstand the loss of income from lettings of the halls complex.

#### **Pastoral Support and Care**

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. Much of the Pastoral Team's work involves support for the older and more vulnerable members of Christ Church and associated groups.

#### **Worship and Discipleship**

Worship has involved 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. In 2020 this has involved a significant new emphasis on online worship and devotion which has required adaptability and rapid learning for all involved.

The aim of Discipleship 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.

#### **O - 18 Family Ministry**

The PCC has restructured and invested in our mission to families and the under 18's on a holistic basis, to incorporate and support the Youth (11-18) and Children's (0-10) ministries. This restructuring included the appointment, in May 2020, of a new part-time Children and Families Minister, who, together with the Youth Minister, report to a newly appointed Lead Pastor for Families. This team work collaboratively with team leaders across Christ Church to ensure integration of ministry to families, with the ministry and mission of the whole Church.

#### **Evangelism**

The Evangelism team encourage the congregation in personal witness, providing opportunities and equipping in sharing our faith and the Good News of the Gospel in word and action in Purley and beyond.

#### **Community Outreach**

Christ Church engages with its community in many ways. The Foyer Coffee Shop, serving excellent coffee and cake, makes a bridge from the Church into the community including the parents of children at the local Church School and Nursery School. Many varied community groups hire the rooms in the complex. These are the activities that have been most affected by the lockdown in 2020.

# Parochial Church Council of Christ Church, Purley

## Report of the Trustees for the year ended 31 December 2020

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Christ Church has continued to support Mission Partners in the UK and around the world. The Mission Partner Team raises awareness of mission and social issues and supports our mission partners in prayer and financially. We have also been able to continue our support for Purley Food Hub, and Christians Against Poverty, in partnership with other local churches. Support for Christ Church Primary School and Purley Nursery School is embedded and growing. Counsellors using our facilities offer help to those in our community who struggle with emotional and mental health difficulties.

### **Fabric Committee**

This 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 ministry and mission of Christ Church.

### **Support**

We have a dedicated staff team and volunteers who support the activities of the Church in administration and practical ways.

## **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 its activities in the foreseeable future.

### **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.

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

## **Report of the Trustees for the year ended 31 December 2020**

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### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

#### **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.

It is noted that due to the lockdown restrictions imposed as a result of the Covid-19 Pandemic the Annual Parochial Church Meeting was delayed until November 2020. Consequently some members of the PCC served a slightly longer term than the original period ending April 2020.

#### **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 2020

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### Trustees

Indrani Balachandran	Deanery Synod	(appointed 15/11/2020)
Lola Bejide		(resigned 15/11/2020)
Robert Benn	Warden	(appointed 15/11/2020)
Stephen Bishop	Clergy	
Rebecca Burmiston		(appointed 15/11/2020)
Abraham Choong		(resigned 15/11/2020)
Antigone Claustres		
Lisa Fairman-Brown	Clergy	(appointed 1/7/2020)
Alison Frost	Warden	(appointed 15/11/2020)
James Ganpatsingh	Warden	(resigned 15/11/2020)
Tom Griffiths		(appointed 15/11/2020)
Charlotte Hunn	Warden	(resigned 15/11/2020)
David Hunn		
Trevor Jones		
Francesca King		(resigned 15/11/2020)
Ruth Laws	Deanery Synod	(resigned 15/11/2020)
Andy Leigh		(resigned 15/11/2020)
Douglas McHardie	Incumbent	
Paula Reed	Deanery Synod	(re-appointed 15/11/2020)
Pamela Roper		
Anne Scoones		
Amanda Shortland		
Abigail Slade		(resigned 15/11/2020)
Richard Slade	Deanery Synod	(re-appointed 15/11/2020)
Cynthia Smith	Deanery Synod	(resigned 15/11/2020)
Simon Stocks	Clergy	
Andrew Strawson		(resigned 15/11/2020)
Julia Waterson		(appointed 15/11/2020)
Kim Watts	Treasurer	(appointed 15/11/2020)
Nicholas Whitley	Deanery Synod	(re-appointed 15/11/2020)
Jean Loh	Secretary	

### 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 J L McHardie

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

**Report of the Trustees  
for the year ended 31 December 2020**

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**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

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 ..... and signed on its behalf by:

.....  
Douglas McHardie - Trustee



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

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I report to the Trustees on my examination of the accounts of Parochial Church Council of Christ Church, Purley (the charity), charity number 1133205, for the year ended 31 December 2020, which are set out on pages 8 to 20.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the Charities Act 2011 ("the Act").

The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the applicable Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**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 the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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  
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Banstead  
Surrey  
SM7 2LJ

Date: .....

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

**Statement of Financial Activities  
for the year ended 31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	<b>2020 Total funds £</b>	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	272,698	-	272,698	271,635
<b>Charitable activities</b>					
Charitable	4	49,285	-	49,285	113,374
Investment income	3	2,089	-	2,089	2,268
Other income		<u>14,312</u>	<u>-</u>	<u>14,312</u>	<u>1,830</u>
<b>Total</b>		<b>338,384</b>	<b>-</b>	<b>338,384</b>	389,107
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Charitable	5	353,844	-	353,844	325,910
Governance Costs		1,645	-	1,645	1,600
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,296)</u>
<b>Total</b>		<b>355,489</b>	<b>-</b>	<b>355,489</b>	326,214
<b>NET INCOME/(EXPENDITURE)</b>		<b>(17,105)</b>	<b>-</b>	<b>(17,105)</b>	62,893
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>515,242</b>	<b>-</b>	<b>515,242</b>	452,349
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>498,137</u></b>	<b><u>-</u></b>	<b><u>498,137</u></b>	<b><u>515,242</u></b>

The notes form part of these financial statements

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

**Balance Sheet  
31 December 2020**

	Notes	Unrestricted funds £	Restricted funds £	<b>2020 Total funds £</b>	2019 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	25,267	-	25,267	28,998
<b>CURRENT ASSETS</b>					
Debtors	13	16,696	-	16,696	16,139
Cash at bank		<u>457,674</u>	<u>-</u>	<u>457,674</u>	<u>481,820</u>
		<b>474,370</b>	<b>-</b>	<b>474,370</b>	497,959
<b>CREDITORS</b>					
Amounts falling due within one year	14	<u>(1,500)</u>	<u>-</u>	<u>(1,500)</u>	(11,715)
<b>NET CURRENT ASSETS</b>		<u><b>472,870</b></u>	<u><b>-</b></u>	<u><b>472,870</b></u>	<u>486,244</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u><b>498,137</b></u>	<u><b>-</b></u>	<u><b>498,137</b></u>	515,242
<b>NET ASSETS</b>		<u><b>498,137</b></u>	<u><b>-</b></u>	<u><b>498,137</b></u>	<u>515,242</u>
<b>FUNDS</b>					
Unrestricted funds	15			<u><b>498,137</b></u>	<u>515,242</u>
<b>TOTAL FUNDS</b>				<u><b>498,137</b></u>	<u>515,242</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 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 2020

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### 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 2019)', 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.

#### **Going concern**

The Trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. The charity's ability to continue as a going concern is dependent on its success in raising funds from donations and legacies, none of which can be guaranteed. The Trustees have determined there are no material uncertainties as to the charity's ability to continue as a going concern in the foreseeable future and therefore believe it remains appropriate to prepare the financial statements on a going concern basis.

#### **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.

# Parochial Church Council of Christ Church, Purley

## Notes to the Financial Statements - continued for the year ended 31 December 2020

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### 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.

#### 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.

# Parochial Church Council of Christ Church, Purley

## Notes to the Financial Statements - continued for the year ended 31 December 2020

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### 1. ACCOUNTING POLICIES - continued

#### 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, 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

	2020	2019
	£	£
Member giving	218,131	213,925
Gift aid	45,189	48,163
Grants - Diocese	4,950	-
Collections (open plate)	1,428	4,547
Legacies	<u>3,000</u>	<u>5,000</u>
	<u>272,698</u>	<u>271,635</u>

Income from donations and legacies in both current and prior periods formed part of the unrestricted funds.

### 3. INVESTMENT INCOME

	2020	2019
	£	£
Deposit account interest	<u>2,089</u>	<u>2,268</u>

Deposit interest received in both current and prior periods formed part of the unrestricted funds.

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

**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

**4. INCOME FROM CHARITABLE ACTIVITIES**

		2020	2019
	Activity	£	£
Bookstall	Charitable	897	2,194
Car park and hall lettings	Charitable	42,981	89,969
Parish fees	Charitable	1,089	1,725
Coffee bar sales	Charitable	<u>4,318</u>	<u>19,486</u>
		<u><b>49,285</b></u>	<u><b>113,374</b></u>

Income from charitable activities in both current and prior periods formed part of the unrestricted funds.

**5. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 6)	Grant funding of activities (see note 7)	Support costs (see note 8)	Totals
	£	£	£	£
Charitable	272,657	35,500	45,687	353,844
Governance Costs	<u>-</u>	<u>-</u>	<u>1,645</u>	<u>1,645</u>
	<u><b>272,657</b></u>	<u><b>35,500</b></u>	<u><b>47,332</b></u>	<u><b>355,489</b></u>

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

**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

**6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2020	2019
	£	£
Staff costs	<b>73,876</b>	38,300
Insurance	<b>6,568</b>	6,465
Light and heat	<b>10,866</b>	13,014
Communications - office	<b>899</b>	1,109
Publicity	<b>431</b>	641
Sundries	<b>1,724</b>	6,876
Bookstall	<b>1,294</b>	1,977
Children and youth work	<b>4,574</b>	6,849
Cleaning and waste removal	<b>7,916</b>	12,352
Clergy and Staff working expenses	<b>1,469</b>	688
Coffee bar costs	<b>3,267</b>	10,062
Parish Support Fund	<b>126,000</b>	122,400
Discipleship courses	<b>484</b>	550
Parish evangelism	<b>(180)</b>	631
Pastoral support	<b>1,382</b>	2,001
Repairs	<b>22,196</b>	23,854
Upkeep of worship services	<b>2,266</b>	3,939
CAP courses & debt centre	<b>720</b>	907
Ignite	-	99
Counselling centre	<b>204</b>	858
Upkeep of clergy accommodation	-	200
Depreciation	<b>6,701</b>	12,401
	<b><u>272,657</u></b>	<b><u>266,173</u></b>

All the charitable activities costs in both current and prior periods were from unrestricted funds.



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

**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

**7. GRANTS PAYABLE**

	2020	2019
	£	£
Charitable grants	<u>35,500</u>	<u>14,500</u>

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

	2020	2019
	£	£
Ascension Trust *	7,000	-
Ascension Trust/Street Pastors	-	3,000
Breadline *	1,000	-
Christians Against Poverty, South Croydon	-	2,000
Emmanuel International *	10,000	-
Faith in Later Life *	2,000	-
Interserve & Stopsley Project	5,000	5,000
London City Mission *	2,000	-
Mission Aviation Fellowship *	2,000	-
Release International *	<u>3,000</u>	-
	<u>32,000</u>	<u>10,000</u>

Those institutions marked with an \* received a total grant of which 50% was paid in respect of a grant for 2019 but which had not been paid during that year due to administrative issues.

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

	2020	2019
	£	£
Mission and charity giving (MCG)	<u>3,500</u>	<u>4,500</u>

During the year one grant (2019 - two grants) were made to an individual.

**8. SUPPORT COSTS**

	Parish office	Governance costs	Totals
	£	£	£
Charitable	45,687	-	45,687
Governance Costs	<u>-</u>	<u>1,645</u>	<u>1,645</u>
	<u>45,687</u>	<u>1,645</u>	<u>47,332</u>

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

**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

**8. SUPPORT COSTS - continued**

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

**Parish office**

	<b>2020</b>	2019
	Charitable	Total
	£	activities £
Parish office staff costs	<b>42,091</b>	<b>41,138</b>
Parish office national insurance	<b>1,288</b>	<b>1,282</b>
Pensions	<b>939</b>	<b>865</b>
Postage and stationery	<b>1,304</b>	<b>1,892</b>
Bank charges	<b>65</b>	<b>60</b>
	<u><b>45,687</b></u>	<u><b>45,237</b></u>

**Governance costs**

	<b>2020</b>	2019
	Governance	Total
	Costs	activities
	£	£
Postage and stationery	<b>145</b>	<b>210</b>
Independent Examiners' fees	<b>1,500</b>	<b>1,390</b>
	<u><b>1,645</b></u>	<u><b>1,600</b></u>

The above costs were from unrestricted funds in both current and prior periods.

**9. TRUSTEES' REMUNERATION AND BENEFITS**

During the year, one member of the Parochial Church Council received remuneration and expenses of £7,177 in respect of their employment as the Children & Families Minister during the period from appointment on 1 May 2020 to 15 November 2020 when they resigned as a Trustee (2019 - nil).

**Trustees' expenses**

During the year, no (2019 - 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 2020**

**10. STAFF COSTS**

	<b>2020</b>	2019
	£	£
Wages and salaries	<b>110,733</b>	75,849
Social security costs	<b>4,439</b>	3,859
Other pension costs	<b><u>3,022</u></b>	<u>1,877</u>
	<b><u>118,194</u></b>	<u>81,585</u>

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

	<b>2020</b>	2019
Church staff	<b><u>6</u></b>	<u>4</u>

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

In addition honoraria were paid to the organist totalling £660 (2019 - £660). The organist is a member of the Parochial Church Council.

**11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	271,635	-	271,635
<b>Charitable activities</b>			
Charitable	113,374	-	113,374
Investment income	2,268	-	2,268
Other income	<u>1,830</u>	<u>-</u>	<u>1,830</u>
<b>Total</b>	389,107	-	389,107
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable	325,910	-	325,910
Governance Costs	1,600	-	1,600
Other	<u>(1,296)</u>	<u>-</u>	<u>(1,296)</u>
<b>Total</b>	<u>326,214</u>	<u>-</u>	<u>326,214</u>
<b>NET INCOME</b>	62,893	-	62,893

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

**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	452,349	-	452,349
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>515,242</u>	<u>-</u>	<u>515,242</u>

**12. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
<b>COST</b>				
At 1 January 2020	10,000	58,200	7,718	75,918
Additions	-	-	<u>2,970</u>	<u>2,970</u>
At 31 December 2020	<u>10,000</u>	<u>58,200</u>	<u>10,688</u>	<u>78,888</u>
<b>DEPRECIATION</b>				
At 1 January 2020	-	41,289	5,631	46,920
Charge for year	-	<u>4,399</u>	<u>2,302</u>	<u>6,701</u>
At 31 December 2020	-	<u>45,688</u>	<u>7,933</u>	<u>53,621</u>
<b>NET BOOK VALUE</b>				
At 31 December 2020	<u>10,000</u>	<u>12,512</u>	<u>2,755</u>	<u>25,267</u>
At 31 December 2019	<u>10,000</u>	<u>16,911</u>	<u>2,087</u>	<u>28,998</u>

Included in cost or valuation of land and buildings is freehold land of £10,000 (2019 - £10,000) which is not depreciated.

The freehold land included £10,000 (2019 - £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 2020**

**13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Other debtors	4,501	3,776
Tax recoverable	11,403	11,621
Prepayments and accrued income	<u>792</u>	<u>742</u>
	<u><b>16,696</b></u>	<u><b>16,139</b></u>

**14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Social security and other taxes	-	1,806
Other creditors	-	1,732
Accruals and deferred income	<u>1,500</u>	<u>8,177</u>
	<u><b>1,500</b></u>	<u><b>11,715</b></u>

**15. MOVEMENT IN FUNDS**

	At 1/1/20	Net movement in funds	At 31/12/20
	£	£	£
<b>Unrestricted funds</b>			
General fund	515,242	(17,105)	498,137
	<u>515,242</u>	<u>(17,105)</u>	<u>498,137</u>
<b>TOTAL FUNDS</b>	<u><b>515,242</b></u>	<u><b>(17,105)</b></u>	<u><b>498,137</b></u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	338,384	(355,489)	(17,105)
	<u>338,384</u>	<u>(355,489)</u>	<u>(17,105)</u>
<b>TOTAL FUNDS</b>	<u><b>338,384</b></u>	<u><b>(355,489)</b></u>	<u><b>(17,105)</b></u>

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

**Notes to the Financial Statements - continued  
for the year ended 31 December 2020**

**15. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

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

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

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

**16. RELATED PARTY DISCLOSURES**

The total amount of donations without conditions received by the Church from the trustees during the year was £35,062 (2019 - £40,870).

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

**Detailed Statement of Financial Activities  
for the year ended 31 December 2020**

	2020	2019
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Member giving	218,131	213,925
Gift aid	45,189	48,163
Grants	4,950	-
Collections (open plate)	1,428	4,547
Legacies	<u>3,000</u>	<u>5,000</u>
	<b>272,698</b>	271,635
<b>Investment income</b>		
Deposit account interest	2,089	2,268
<b>Charitable activities</b>		
Bookstall	897	2,194
Car park and hall lettings	42,981	89,969
Parish fees	1,089	1,725
Coffee bar sales	<u>4,318</u>	<u>19,486</u>
	<b>49,285</b>	113,374
<b>Other income</b>		
Other incoming resources	<u>14,312</u>	<u>1,830</u>
<b>Total incoming resources</b>	<b>338,384</b>	389,107
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Youth and children's pastor salaries	68,642	34,711
Youth and children's pastor national insurance	3,151	2,577
Pensions	2,083	1,012
Insurance	6,568	6,465
Light and heat	10,866	13,014
Communications - office	899	1,109
Publicity	431	641
Sundries	1,724	6,876
Bookstall	1,294	1,977
Children and youth work	4,574	6,849
Carried forward	<u>100,232</u>	<u>75,231</u>

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 2020**

	2020	2019
	£	£
<b>Charitable activities</b>		
Brought forward	<b>100,232</b>	75,231
Cleaning and waste removal	<b>7,916</b>	12,352
Clergy and Staff working expenses	<b>1,469</b>	688
Coffee bar costs	<b>3,267</b>	10,062
Parish Support Fund	<b>126,000</b>	122,400
Discipleship courses	<b>484</b>	550
Parish evangelism	<b>(180)</b>	631
Pastoral support	<b>1,382</b>	2,001
Repairs	<b>22,196</b>	23,854
Upkeep of worship services	<b>2,266</b>	3,939
CAP courses & debt centre	<b>720</b>	907
Ignite	-	99
Counselling centre	<b>204</b>	858
Upkeep of clergy accommodation	-	200
Plant and machinery	<b>4,399</b>	11,089
Computer equipment	<b>2,302</b>	1,312
Grants to institutions	<b>32,000</b>	10,000
Grants to individuals	<b>3,500</b>	4,500
	<b>308,157</b>	280,673
<b>Other</b>		
Profit on sale of property	-	(1,296)
<b>Support costs</b>		
<b>Parish office</b>		
Parish office staff costs	<b>42,091</b>	41,138
Parish office national insurance	<b>1,288</b>	1,282
Pensions	<b>939</b>	865
Postage and stationery	<b>1,304</b>	1,892
Bank charges	<b>65</b>	60
	<b>45,687</b>	45,237
<b>Governance costs</b>		
Postage and stationery	<b>145</b>	210
Independent Examiners' fees	<b>1,500</b>	1,390
	<b>1,645</b>	1,600
Total resources expended	<b>355,489</b>	326,214
<b>Net (expenditure)/income</b>	<b>(17,105)</b>	62,893

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