



**THE PAROCHIAL CHURCH COUNCIL OF  
CHRIST CHURCH, HIGH HARROGATE**

**ANNUAL REPORT AND FINANCIAL  
STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2022**

**Registered Charity Number: 1131377**

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### **Aim and Purposes**

The Parochial Church Council (“PCC”) has responsibility for co-operating with the Vicar in promoting, in the parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church Centre complex attached to the Church.

### **Governing Constitution or Document**

Parochial Church Council (Powers) Measure 1956

### **Objectives and Activities**

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Christ Church. The PCC has established several groups charged with key mission and ministry priorities which include: Prayer & Worship; Mission & Outreach; Junior Church & Creche; Pastoral; Safeguarding; Parish Centre; Building Care and Health & Safety; Fun & Fundraising; 2020 Welcome & Access Steering Group; Finance; and Environment. Through these, which are open to members beyond the PCC, ideas emerge and specific issues are addressed for decision as appropriate by the full Council. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission’s guidance on public benefit and, in particular, the supplementary guidance on charities for the advancement of religion. As a Church family and as individuals, Christ Church High Harrogate seeks to offer worship worthy of the Living God. Through worship, prayer and the study of His word we seek to know God better and to be conformed to his purposes for our lives.

In partnership with others, we wish to make His love known within the local community, within our town and nation, and throughout the world. Christ Church seeks to be a church:

- Where people feel increasingly supported as Christians in every area of their lives;
- Which is seen to be more and more relevant and credible by the community it serves; and
- Which is growing both in faith and numbers.

### **Achievements and Performance**

#### **Worship and Prayer**

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. For example, Morning and Evening Prayers provide a quiet, intimate and reflective environment for worship, whilst opportunities are provided for people to engage in more outgoing worship such as a monthly visit by the ministry team to local schools. We are pleased to offer:

- Morning Prayer as a gathered action within the church;

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- Evening Prayer as both in-person within the church and via video link;
- Weekly services of Intercessory Prayer as an emailed service to be used at home and as an in-person service in the church, listing those for whom our prayers have been asked and our prayer then made across the community in our own homes and throughout the week;
- Our Sunday provision has developed into a pattern of offering: a 'Written' service complete with Sermon and pre-recorded hymns, available via the church website and also delivered in hardcopy to people's homes; an 8am 'Said' service of Holy Communion in the church; and a 10am service of Holy Communion both in-person in the church and via live video link, with Sermon and live sung hymns. This service latterly split between approximately 180 within the church and 5-12 video links.
- Further weekday provision of a brief 'Daily Office' of Scripture and Prayer, designed to give opportunity to be encouraged, sustained and connected in prayer during the (working) day, has continued through this year and is received by approximately 24 people.

We restarted our gathered Junior Church provision during March 2022 and continue to offer an all-age 10am service on the 1<sup>st</sup> Sunday each month. Towards the end of the year the numbers attending the Junior Church were between 50 and 70 each week.

All are welcome to attend our services. At present there are 209 parishioners on the Church Electoral Roll. The average weekly attendance, counted during October, was 135 worshipers aged 16 years and older, and 43 children and young people.

The Easter services attracted over 175 worshippers in-person and a video linked service. Throughout our services for Christmas 2022, we were again able to offer a hybrid pattern of participation and worship. Throughout all Special services over the Advent/Christmas 2022 period, we welcomed 1,475 people in-person and 17 video links were made. Of the Advent/Christmas 2022 services, 409 in-person and 3 video links were on Christmas Eve, and 115 in-person and 6 video links were on Christmas Day.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through Baptism we thank God for the gift of life. In Marriage public vows are exchanged with God's blessing. Through Funeral services friends and family express their grief and give thanks for the life which is now complete in this world and commend their loved one into God's keeping. We have celebrated 40 baptisms and 6 weddings and held 19 funerals in our church this year. We also presided at 4 funerals at Stonefall and buried 7 sets of ashes in the church grounds.

### **Deanery Synod**

Two lay members of the Church at Christ Church currently sit on the Deanery Synod. This provides the PCC with an important link between the parish and the wider structures of the church.

### **The Church Centre Complex**

The Parish Centre continues to provide a great facility to the local community. In September 2021 the Parish Centre was reopened following its closure during the COVID-19 pandemic. During 2022 we have gradually seen the return of many regular groups such as Rainbows, Brownies, Guides, toddler groups,

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lunch groups, choirs, Alzheimers' and Dementia support groups, RSPB Harrogate, arts groups, keep fit, adult learning and the WI.

The Parish Centre has also been offered as a Warm-Welcome-Space (WWS) for the community to use during advertised hours. The Warm-Welcome-Space initiative was put in place to support those in the local community who may be in need of a warm space and utilises our Parish Centre which is already being warmed for its users. This has a positive impact on the environment as well as the local community.

We want our church to be open to our community for private prayer and as such the church is usually open 7 days per week

### **Pastoral Care**

Support has been maintained and strengthened for the local Foodbanks and Homeless Project including to the 'Food Angels' Meals-On-Wheels service. Community and local government means of support and provision have been advertised and sign-posted through our website. We have received and acted-upon requests for support from those leaving hospital. The church building and Parish Centre have been open and staffed, usually five days per week and also Sunday, to provide face-to-face contacts and a place, means and opportunity of nurture, grace and comfort.

Some members of our parish are still unable to attend Church due to sickness or age. The Vicar and Pastoral Care Team seek to visit all who welcome or request such contact, to celebrate Holy Communion with them either at their home or in hospital. A rota of volunteer bus drivers bring parishioners to Church who would be unable to attend without such support. This helps to keep such parishioners involved with Church life and fellowship.

### **Mission**

Helping those in need is a demonstration and direct action of our faith. The accounts show that there was Away Giving of £2,082 during the year, along with continuous week-by-week donations of food, toiletries and cleaning materials to the Harrogate Foodbank and Harrogate Homeless Project. Specific charitable donations are organised each year through our Junior Church, as well as by the whole Church in aid of such groups as Christian Aid and Samaritan's Purse UK.

We continue to keep parishioners informed through our monthly 'Grapevine' magazine of the important matters affecting our Church and with articles that help develop our knowledge and trust in Jesus. In addition, our Weekly Bulletin is available at Sunday and midweek services (and in the Parish Centre and on notice boards throughout the week, as well as via our website) to highlight opportunities for prayer, worship and involvement through the Church and in our surrounding community.

We are grateful for and fortunate to enjoy the benefit each week of our own Choir and Music Group (first Sunday of each month). These help to guide and deepen our engagement with worship and fellowship with each other. Both are led by our Organist and Director of Music, Christine Alp, to whom we are grateful for her leadership and encouragement. As well as enabling worship week-by-week, our Choir and

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Organist provide opportunities throughout the year for additional services, celebrations and performances specific to seasons of the Church calendar.

### **Ecumenical Relationships**

Christ Church is an active and involved part of 'Churches Together in Harrogate' which incorporates churches of many denominations across the town and district; such links and co-operation have continued through 2022 although the formal 'Churches Together' structure has now closed. We have in the past had particular links with a neighbouring parish in offering joint worship and providing occasions for performances by a gathered choir of a church and non-church basis, and this has been renewed in 2022 following COVID-19 lockdowns. We are pleased also to be members of a local Churches Together network with our immediate neighbours across four denominations, where we seek to collaborate in various activities and opportunities in serving the local community within which we are all set and share. Through our diocese we have a number of overseas links with churches and dioceses across several countries.

### **Financial Review**

The PCC has a duty to ensure accounts are prepared and independently examined, to approve the accounts and present them to a Parochial Church Meeting within 12 months of the end of the financial year.

During 2022 we have seen a slight increase in both the planned and envelope giving and the collections at services. Although donations were slightly lower than 2021, £10,000 was received in legacies during 2022. Following the reopening of the Parish Centre and the reduction of COVID-19 restrictions we have seen significantly increased income from the church hall lettings, wedding and funeral fees.

Various fund raising activities took place over the year with the 100 Club and the Christmas Fair being the larger contributors, contributing £2,000 and £1,500 respectively. These and other such activities (including the summer Garden Party) aim to be a combination of fund raising, fun and fellowship for the Church and wider community.

Expenditure in 2022 is significantly higher than in the 2021, largely due to the Parish Share payments. From March 2020 and throughout 2021, the PCC made the decision that Christ Church were only able to pay 50% of the full charge. The PCC agreed that Christ Church should pay the full Parish Share commencing in January 2022 and that we should also use the reserves to settle the historical underpayments of 2020 and 2021. This has resulted in Parish Share payments of £235,230 during 2022.

Other expenditure such as running costs of the Parish Centre and heating have increased as would be expected given the increased use of the Church and facilities throughout 2022. Salaries and fees have also risen due to the fact that the prior 2 years included the benefit of the Government furlough scheme.

The accounts on pages 10 to 18 show that Christ Church has had to reassess and utilise some of the designated funds. The resulting deficit in the year was £172,692.

From December 2022 we have been able to accept in-Church electronic donations. We hope that this additional method of donation will make it easier for our community to support our Church financially, if they are able to do so.

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### **Risk Management and Reserves Policy**

The mission of the Church is set out earlier in this report. This year and last, the PCC has considered and discussed the key risks facing the Church, the controls in place to mitigate them and any action required. The PCC continues to review and develop the strategic direction of the Church and considers how its exposure to risk changes as a result.

Reserves are held by the Church to provide for future activities and initiatives that cannot be funded from income in a single year. They are also required to cover unforeseen expenditure. The PCC reviewed and reassessed the level of reserves during the year such that the level of reserves at December 2022 is deemed adequate to support current activities and cover known risks.

### **Investment Policy**

The PCC set aside funds to finance future planned expenditure and to provide a contingency against future unforeseen expenditure. These funds set aside are converted into lower risk investments which are capable of recovery as liquid funds within a maximum of two weeks and provide the best possible return for the low risk assumed. To the extent that funds are held by the charity in excess of these requirements, the PCC seek to invest those funds in order to further the aims of the charity. The performance of those investments is reviewed by the PCC on a regular basis.

### **Volunteers**

We would like to thank all the volunteers who work so hard to make our Church the lively and vibrant community it is. We want particularly to mention our churchwardens, Mr Tim Bendelow, Mrs Rachel Lachmann and Mrs Kath Barff who have continued to help to navigate challenges and offered much leadership and care on our behalf. We especially thank Mr Jon Sewell and Mrs Judy Hardy who stepped down in the year after undertaking the role of churchwarden for several years.

We are very grateful to our Treasurer, Mrs Shirley Morris, for her work in this and other areas of the Church life.

Also, to make particular thanks to those volunteers across the life for the Church. There are many roles that are fulfilled by many volunteers: supporting at baptisms, weddings and funerals; provision of the Junior Church; maintenance of the grounds and buildings; fund raising; pastoral support; safeguarding; health and safety; financial processes; and many more.

### **Structure, Governance and Management**

PCC Members are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. Elected members normally serve for 3 years and cannot normally serve for more than 6 consecutive years.

All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

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The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

New members receive initial training into the workings of the PCC. The full PCC met regularly throughout 2022 with face to face meetings restarting in June 2022 (meetings via video link until this point).

### **Safeguarding**

In accordance with current legislation regarding Data Management (GDPR) our Safeguarding Committee leads us in the careful and appropriate use, storage and management of data. We have adopted and published a 'Data Privacy Notice' in electronic and hardcopy. We maintain all records in accordance with our policy and national laws and guidelines, and fully to inform and enable all who entrust us with such data.

We keep our Safeguarding Policy and Practices under regular review and up-to-date in accordance with all guidelines from the national Church and national advice. Our Policy is published in electronic and hardcopy format. Contact details of local, regional and diocesan offices and authorities are published on our website and noticeboards. We seek to encourage that the Safeguarding of children, vulnerable adults, each other and ourselves is the action of all.

### **Environmental impact**

The PCC recognises that we need to play our part in considering the impact that our Church has on the environment. A committee has been set up during 2022 with the aim that the Church can become carbon net-zero by 2030. Currently the Church does buy carbon offsets, however the PCC aim to move, as quickly as possible, to assess and reduce utilisation.

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**THE PAROCHIAL CHURCH COUNCIL**

**Wardens**

Mr T Bendelow                      Mrs K Barff  
Mrs R Lachman

**Members of Harrogate Deanery Synod**

Miss B Hamer

**Elected Members**

	<b>Until</b>		<b>Until</b>
Mrs S Curston	2023	Mrs L Lever	2023
Mrs J Boyd	2023	Mr S Thwaites	2023
Mrs H Keay	2023	Mrs S Morris (Treasurer)	2023
Mr D Burns	2023	Mrs E Leatherbarrow	2025
Mrs R Rollinson	2024	Mrs R Scaife-Clarke	2025
Mrs C Jack	2024		

**Co-opted Members**

Mrs F Dobbins (Secretary)

**Clergy**

Revd Matthew S Evans  
Revd Caroline Taylor

**Reader**

Miss V Muscroft

**Administrative information**

Church Office:                      Christ Church Parish Centre, The Stray, Harrogate, HG1 4SW  
Bankers:                              Barclay's Bank plc, 25 James Street, Harrogate HG1 1QX  
Independent Examiner:          Michael Briggs FCA  
Charity Number:                    1131377  
Christ Church, High Harrogate is part of the Diocese of Leeds within the Church of England.



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**INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, HIGH HARROGATE**

I report on the accounts of Christ Church, High Harrogate for the year ended 31 December 2022, which are set out on pages 10 to 18.

**Respective Responsibilities of the PCC and the Examiner**

As members of the PCC you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the members' accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent Examiner's Statement**

I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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.

Mr Michael Briggs FCA

Date:

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**STATEMENT OF FINANCIAL ACTIVITIES**

	Notes	Unrestricted Funds 2022 £	Designated Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b>INCOME AND ENDOWMENTS</b>						
Voluntary income	2 (a)	122,034	-	7,014	129,048	116,838
Activities for generating funds	2 (b)	1,305	-	-	1,305	1,108
Investments	2 (c)	6,960	-	-	6,960	6,105
Church activities	2 (d)	39,421	-	-	39,421	21,213
<b>TOTAL INCOME</b>		<b>169,720</b>	<b>-</b>	<b>7,014</b>	<b>176,734</b>	<b>145,264</b>
<b>EXPENDITURE</b>						
Raising funds	3 (a)	-	-	-	-	-
Church activities	3 (b)	(194,229)	(122,000)	(5,134)	(321,363)	(127,213)
<b>TOTAL EXPENDITURE</b>		<b>(194,229)</b>	<b>(122,000)</b>	<b>(5,134)</b>	<b>(321,363)</b>	<b>(127,213)</b>
<b>NET (EXPENDITURE)/ INCOME BEFORE INVESTMENT GAINS &amp; FUND TRANSFERS</b>		<b>(24,509)</b>	<b>(122,000)</b>	<b>1,880</b>	<b>(144,629)</b>	<b>18,051</b>
<b>NET (LOSS)/GAINS ON INVESTMENTS</b>		<b>(28,063)</b>	<b>-</b>	<b>-</b>	<b>(28,063)</b>	<b>29,615</b>
<b>TRANSFER BETWEEN FUNDS</b>		<b>6,853</b>	<b>(6,853)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET (EXPENDITURE) / INCOME</b>		<b>(45,719)</b>	<b>(128,853)</b>	<b>1,880</b>	<b>(172,692)</b>	<b>47,666</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>	9,10	45,719	388,891	17,161	451,771	404,105
<b>TOTAL FUNDS CARRIED FORWARD</b>	9,10	-	260,038	19,041	279,079	451,771

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**BALANCE SHEET**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible	5	6,330	7,600
Investments		297,293	325,356
<b>TOTAL FIXED ASSETS</b>		<b>303,623</b>	<b>332,956</b>
<b>CURRENT ASSETS</b>			
Debtors & prepayments	6	4,719	4,646
Cash at bank & in hand	7	50,495	125,790
		<b>55,214</b>	<b>130,436</b>
<b>LIABILITIES</b>			
Creditors - amounts falling due within one year	8	(79,758)	(11,621)
<b>NET CURRENT (LIABILITIES)/ASSETS</b>		<b>(24,544)</b>	<b>118,815</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>279,079</b>	<b>451,771</b>
Creditors - amounts falling due after one year		-	-
<b>TOTAL NET ASSETS</b>		<b>279,079</b>	<b>451,771</b>
<b>PARISH FUNDS</b>			
Unrestricted	9,10	-	45,719
Designated	9,10	260,038	388,891
Restricted	9,10	19,041	17,161
		<b>279,079</b>	<b>451,771</b>

Approved by the PCC and signed on its behalf by:

Revd Matthew S Evans - Vicar  
Date:

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The notes on pages 12 to 18 form part of these accounts.

## **NOTES TO THE FINANCIAL STATEMENTS**

### **1 Accounting Policies**

#### **Basis of Preparation**

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCC's, and with the Regulations 'true and fair view' provisions. They have been prepared under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

#### **Funds**

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 9.

#### **Incoming Resources**

*Voluntary income and capital sources* - Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Tax recoverable on Gift Aid donations is recognised when the donation is recognised. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain. Funds raised by events are accounted for gross. Sales of sundry items are accounted for gross.

*Other income* - rental income from the letting of church premises is recognised when the rental is due.

#### **Resources Expended**

Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributable to one of the functional categories of resources used in the Statement of Financial Activities ("SOFA"). The Church is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Grants and other charitable giving are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The Parish Share is accounted for when due.

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**1 Accounting Policies (continued)**

**Assets**

*Consecrated and Benefice Property*

Consecrated and benefice property is excluded from the accounts by s.10 (2) (a) of the Charities Act 2011. Accordingly, all expenditure incurred during the year on inalienable and historic buildings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory, which can be inspected at any reasonable time. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1 January 2000 have been capitalised and depreciated as necessary.

*Furniture, Fittings and Equipment*

Tangible fixed assets costing more than £10,000 (for a single item or group of interdependent items) are capitalised at cost including acquisition costs.

*Depreciation*

Depreciation is provided on tangible fixed assets at rates calculated to write off cost on a straight-line basis over expected useful economic lives as follows, subject to annual review:

- Freehold land Nil (considered to have an indefinitely long useful life)
- Freehold buildings Nil - see above
- Furniture, fittings & equipment 4-20 years

*Investments*

Investments are included at market value. The SOFA includes the net gains and losses arising on revaluation at the year end and disposals throughout the year.

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**

<b>2 Income &amp; Endowments</b>	<b>Unrestricted Funds 2022 £</b>	<b>Designated Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
<b>2(a) Voluntary income</b>					
Planned and envelope giving	69,090	-	-	69,090	66,956
Tax recoverable	17,451	-	-	17,451	17,751
Other	710	-	3,784	4,494	3,268
Collections at services	7,306	-	-	7,306	5,410
Donations	17,477	-	3,230	20,707	23,453
Legacies	10,000	-	-	10,000	-
Reclaimed VAT	-	-	-	-	-
	<b>122,034</b>	<b>-</b>	<b>7,014</b>	<b>129,048</b>	<b>116,838</b>
<b>2(b) Activities for generating funds</b>					
Parish magazine - Grapevine	1,305	-	-	1,305	1,108
<b>2 (c) Income from investments</b>					
Dividends and interest	6,960	-	-	6,960	6,105
<b>2(d) Income from charitable activities</b>					
Church hall lettings	23,803	-	-	23,803	8,534
Fees for weddings & funerals	15,618	-	-	15,618	12,679
	<b>39,421</b>	<b>-</b>	<b>-</b>	<b>39,421</b>	<b>21,213</b>
<b>Total income</b>	<b>169,720</b>	<b>-</b>	<b>7,014</b>	<b>176,734</b>	<b>145,264</b>

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**

<b>3 Expenditure</b>	<b>Unrestricted Funds 2022 £</b>	<b>Designated Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
<b>3(a) Raising funds</b>					
Investment management	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>3(b) Church activities</b>					
Parish share	(113,230)	(122,000)	-	(235,230)	(60,956)
Away giving	-	-	(2,082)	(2,082)	(1,943)
PCC fees	(1,308)	-	-	(1,308)	(2,110)
Major church repairs	-	-	-	-	-
Church running and maintenance					
Music	-	-	(729)	(729)	(230)
Altar expenses	(685)	-	-	(685)	(612)
Heating and lighting	(11,572)	-	-	(11,572)	(6,796)
Insurance	(6,645)	-	-	(6,645)	(6,593)
Repairs and maintenance	(6,391)	-	-	(6,391)	(3,090)
Printing stationery telephone etc	(4,563)	-	-	(4,563)	(4,359)
Other costs	(4,697)	-	(978)	(5,675)	(4,272)
Depreciation organ, fixtures & fittings	(1,270)	-	-	(1,270)	(1,270)
Salaries and fees	(42,003)	-	(586)	(42,589)	(34,190)
Parish centre costs	(1,443)	-	-	(1,443)	(539)
Junior Church	(422)	-	(759)	(1,181)	(253)
<b>Total</b>	(194,229)	(122,000)	(5,134)	(321,363)	(127,213)
<b>Total resources expended</b>	(194,229)	(122,000)	(5,134)	(321,363)	(127,213)

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**

<b>4 Staff Costs</b>	<b>Unrestricted Funds 2022 £</b>	<b>Restricted Funds 2022 £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Salaries & fees	(35,615)	(586)	(36,201)	(29,152)
Pension, tax and social security costs	(6,388)	-	(6,388)	(5,038)
Total staff costs	<b>(42,003)</b>	<b>(586)</b>	<b>(42,589)</b>	<b>(34,190)</b>
			<b>2022</b>	<b>2021</b>
Average no. of employees			<b>2</b>	<b>2</b>

Christ Church PPC participates in the Pension Builder Scheme section of the Church Workers Pension Fund (“CWPF”) for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers. CWPF has two sections: the Defined Benefits Scheme and the Pension Builder Scheme, which has a cash balance section known as Pension Builder 2014.

Both sections of the Pension Builder Scheme are classed as defined benefit schemes. Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme. The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme’s assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SOFA in the year are the contributions payable (**2022: £2,754, 2021: £2,754**).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2019. The next valuation is due as at 31 December 2022, but is not complete at the time of signing these accounts. For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time.

The legal structure of the scheme is such that if another employer fails, Christ Church PPC could become responsible for paying a share of the failed employer’s pension liabilities.



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**NOTES TO THE FINANCIAL STATEMENTS (continued)**

**5 Tangible Fixed Assets**

**Organ**  
**£**

**Cost**

01 January 2022	25,380
Additions and disposals	-
31 December 2022	<b>25,380</b>

**Depreciation**

01 January 2022	(17,780)
Charge for year	(1,270)
31 December 2022	<b>(19,050)</b>

**Net book values**

31 December 2022	<b>6,330</b>
01 January 2022	7,600

**6 Debtors & Prepayments**

	2022	2021
	£	£
Accounts receivable	481	367
Debtor - Gift Aid	4,238	4,279
	<b>4,719</b>	<b>4,646</b>

**7 Cash at Bank & In Hand**

	2022	2021
	£	£
Barclays Bank plc	16,980	28,827
Church Board of Finance	25,950	25,026
Skipton Building Society	-	34,552
Virgin Money	7,565	35,518
Church organisations	-	1,867
Petty cash	-	-
	<b>50,495</b>	<b>125,790</b>

**8 Liabilities: Creditors Amounts Falling Due in One Year**

	2022	2021
	£	£
Agency collections	-	-
Accruals	79,758	11,621
	<b>79,758</b>	<b>11,621</b>

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**NOTES TO THE FINANCIAL STATEMENTS (continued)**

<b>9 Funds</b>	01 Jan 2022	Incoming Resources	Outgoing Resources	Net Movement Resources	Investment Gains / (Losses)	Transfer Between Funds	31 Dec 2022
	£	£	£	£	£	£	£
<b>Restricted funds</b>							
Church flowers fund	943	115	(557)	(442)	-	-	<b>501</b>
Link lunch	2,184	-	-	-	-	(100)	<b>2,084</b>
Meet & Eat	-	408	(184)	224	-	100	<b>324</b>
Charity music recitals	966	-	(966)	(966)	-	-	-
Junior Church	759	-	(759)	(759)	-	-	-
Away giving	-	2,082	(2,082)	-	-	-	-
Vicar's Discretionary Fund	-	1,613	-	1,613	-	-	<b>1,613</b>
Choir	980	625	(586)	39	-	-	<b>1,019</b>
2020 Vision	11,329	2,171	-	2,171	-	-	<b>13,500</b>
<b>Total restricted funds</b>	<b>17,161</b>	<b>7,014</b>	<b>(5,134)</b>	<b>1,880</b>	<b>-</b>	<b>-</b>	<b>19,041</b>
<b>Designated funds</b>							
Reserves policy	117,341	-	-	-	-	1,697	<b>119,038</b>
Buildings & grounds	10,000	-	-	-	-	(10,000)	-
Furnishings/organ fund	6,000	-	-	-	-	-	<b>6,000</b>
Historic parish share	-	-	(122,000)	(122,000)	-	122,000	-
Church improvements	60,000	-	-	-	-	(50,000)	<b>10,000</b>
2020 Vision	195,000	-	-	-	-	(70,000)	<b>125,000</b>
Choir	550	-	-	-	-	(550)	-
<b>Total designated funds</b>	<b>388,891</b>	<b>-</b>	<b>(122,000)</b>	<b>(122,000)</b>	<b>-</b>	<b>(6,853)</b>	<b>260,038</b>
<b>General fund</b>	<b>45,719</b>	<b>169,720</b>	<b>(194,229)</b>	<b>(24,509)</b>	<b>(28,063)</b>	<b>6,853</b>	<b>-</b>
<b>Total funds</b>	<b>451,771</b>	<b>176,734</b>	<b>(321,363)</b>	<b>(144,629)</b>	<b>(28,063)</b>	<b>-</b>	<b>279,079</b>

<b>10 Summary of Assets by Fund</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	<b>2022</b>	2021
	<b>General Funds</b>	<b>Designated Fund</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	£	£	£	£	£
Tangible fixed assets	-	6,330	-	6,330	7,600
Investments at current value	-	297,293	-	297,293	325,356
Current assets	1,758	34,415	19,041	55,214	130,436
Liabilities					
<i>Amounts falling due &lt; one year</i>	<b>(1,758)</b>	<b>(78,000)</b>	<b>-</b>	<b>(79,758)</b>	(11,621)
	<b>-</b>	<b>260,038</b>	<b>19,041</b>	<b>279,079</b>	451,771