

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

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

Shaw Gibbs Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

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

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for the year ended 31 December 2025**

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Parochial Church Council of Christ Church, Purley

Report of the Trustees for the year ended 31 December 2025

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 2025. The Parochial Church Council (PCC) 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 Christ Church
 - Care
 - Worship and Discipleship

- Mission Reaching out beyond Christ Church to others
 - Evangelism
 - Community engagement

- Supported by:
 - Finance
 - Fabric
 - Support

Public benefit

In planning the activities of Christ 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 2025

ACHIEVEMENT AND PERFORMANCE

Review of activities

Christ Church is a busy church with activities supported by volunteer teams across a range of missional areas including worship, sharing the Good News of the Gospel, pastoral care and engaging with our local community.

Sunday services and activities through the week continue to be popular and most are growing. Use of our Church Centre continues to grow and diversify meaning that at times we are at capacity. Community engagement continues to be a key priority as well as generating welcome levels of income.

Active membership continues to rise and the giving by faithful members sustains our finances. Some long-term donors continue to move on for a range of reasons, yet some newcomers have started giving maintaining a stable but slightly reduced income from regular giving.

Staffing and other costs have remained relatively stable and our dedicated staff team work hard to support the volunteer teams and maintaining the church centre and operations of the church. Costs are under pressure but appropriate cost savings are always being sought.

Pastoral Support and Care

Pastoral Support is provided by what has been a depleted dedicated team but we are pleased that several members are now trained and deployed in support of those in need. We have an active programme for seniors including a Midweek Fellowship, a monthly lunch, Holiday at Home and other activities. Home visits and other practical support may be expanded now with a larger team.

Worship and Discipleship

We are a worshipping community and our approach to worship services continues to develop. We now have established monthly Worship for Everyone services where all ages engage and participate together. A new Gospel service has begun in the evening and adds some further diversity to the life of Christ Church as does the Gospel choir. We are fortunate to have many talented musicians and speakers to enable our services across a range of styles – from organ-based tradition to band led contemporary. Our commitment to the Word of God as being central to our worship and growth as disciple of Christ continues to grow.

Many meet outside of a Sunday in groups that are both supportive and allow more in-depth study and prayer.

Family and 0-18 ministry continue to grow and has recovered from a shortage of volunteers. After a redesigning of the approach to nurturing the team this aspect is both stable and thriving. Youth provision continues to grow midweek and that team has been supported by new assistant leaders to safely enable the numbers of young people now attending. The toddler group and Sunday under 5's has continued to grow and develop and continues to introduce new people to other aspects of church life.

Evangelism

The Evangelism efforts this year have been dispersed amongst the activities across the church and the Task Force in place in 2024 has not specifically met to plan and operate specific programmes of outreach. We have developed in many areas in the growing confidence to share Good News and this remains a keystone of our activities and teaching.

Community Engagement

We have a number of key partners including those who hire our premises and links with community projects such as the Food Hub which was set up by Churches Together. Formal structures of ecumenical working have largely ceased working but informal links between churches on a bipartisan basis remain strong.

Parochial Church Council of Christ Church, Purley

Report of the Trustees for the year ended 31 December 2025

Community Engagement (continued)

We support a number of Mission Partner organisations both here in UK and overseas. We also have links with other churches and support businesses through informal links with Purley BID and Town Chaplaincy.

We have continued our partnership supporting Spinnaker Trust who provide support for Christian education and Collective Worship to schools in the Croydon area. The need for accommodation came to an end in 2025 but they remain one of our Mission Partners.

Our closest links are with Purley Partnership Federation – Christ Church School and Purley Nursery School. We appoint Governors and supply weekly collective worship and support in a range of other areas. This has been a difficult year for the school, but we are pleased that our partnership with them remains strong and is growing.

Fabric Committee

Ongoing maintenance and upkeep of the fabric of the buildings continues as well as planning for the refurbishment of the church interior with priorities set and technical work ongoing to specify plans. No final project plan has yet been agreed but that work continues focusing on flooring, lighting, decoration and accessibility.

Finance and Administration

The Finance Administration and Resources committee oversees and advises the PCC on the church's finances and resources and supports the Trustee Board (PCC) in their decision making 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 Christ Church in administration and practical ways.

None of what we do would be possible without the dedication and faithful service of so many members who volunteer their time, skills, experience and effort to serve others.

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 earmarked funds for specific activities which have been agreed by the PCC and are included within general unrestricted reserves. These include refurbishment of the church interior and large asset replacement and maintenance.

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.

Parochial Church Council of Christ Church, Purley

Report of the Trustees for the year ended 31 December 2025

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.

Recruitment and appointment of new trustees

The method of appointment of the PCC 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.

In 2021, the Annual Parochial Church Meeting approved an amendment to the local rules regarding tenure on PCC. Previously, members were only able to serve one three-year term before taking a one-year break. Under the new rules a member may serve two consecutive three-year terms before taking a break. This brings rules in line with new regulations that apply for members of Deanery Synod who also sit on the PCC.

Risk management

The PCC 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 PCC 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 2025**

Trustees

Indrani Balachandran	Deanery Synod & Standing Committee member (reappointed 23/04/2023)
Louise Benn	(resigned 11/05/2025)
Robert Benn	Warden and Standing Committee member (reappointed 11/05/2025)
Dan Burrows	(appointed 23/04/2023)
Michael Durkin	(resigned 11/05/2025)
Oluwatomilayo Ehinon Ejedenawe	(appointed 20/05/2023)
Alison Frost	Warden and Standing Committee member (reappointed 11/05/2025)
Tom Griffiths	Deanery Synod (appointed 23/04/2023)
Christopher Hickin	(reappointed 28/04/2024)
Harriet Howgego	(reappointed 11/05/2025)
Catherine Kalanzi	(co-opted 9/06/25)
Ruth Laws	(appointed 11/05/2025)
Douglas McHardie	Incumbent, Chair of PCC and Standing Committee member (appointed 28/04/2024)
Neil Penn	(appointed 23/04/2023)
Martin Ryan	(reappointed 11/05/2025)
Jennifer Skeffington Hird	(reappointed 23/04/2023)
Richard Slade	Deanery Synod (reappointed 23/04/2023)
Michael Stenning	(resigned 11/05/2025)
Simon Stocks	Clergy
Kim Watts	PCC Treasurer and Standing Committee member (reappointed 27/04/2024)
Nicholas Whitley	Deanery Synod (reappointed 23/04/2023)
Peter Wrench	(appointed 11/05/2025)
Harriet Howgego	Secretary

Independent Examiner

Brian Clifford, FCA
Institute of Chartered Accountants in England and Wales
Shaw Gibbs Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Incumbent

Reverend Douglas J L McHardie

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

**Report of the Trustees
for the year ended 31 December 2025**

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)

CCLA

One Angel Lane

London

EC4R 3AB

Approved by order of the board of trustees on

23rd February 2026

and signed on its behalf by:



.....
Douglas J L McHardie - Trustee

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

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 2025, which are set out on pages 9 to 21.

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.



Brian Clifford FCA
Institute of Chartered Accountants in England and Wales
Shaw Gibbs Limited
Salatin House
19 Cedar Road
Sutton
Surrey
SM2 5DA

Date: 4/3/26

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

**Statement of Financial Activities
for the year ended 31 December 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	227,668	-	227,668	233,723
Charitable activities					
Charitable	4	113,231	-	113,231	111,307
Investment income	3	19,675	-	19,675	17,390
Other income		27,208	-	27,208	<u>10,750</u>
Total		387,782	-	387,782	373,170
EXPENDITURE ON					
Charitable activities					
Charitable	5	383,770	-	383,770	365,275
Governance Costs		2,205	-	2,205	2,125
Other		-	-	-	-
Total		385,975	-	385,975	<u>367,400</u>
NET INCOME		1,807	-	1,807	5,770
RECONCILIATION OF FUNDS					
Total funds brought forward		460,543	-	460,543	<u>454,773</u>
TOTAL FUNDS CARRIED FORWARD		<u>462,350</u>	-	<u>462,350</u>	<u>460,543</u>

The notes form part of these financial statements

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

**Balance Sheet
31 December 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	12	16,449	-	16,449	13,347
CURRENT ASSETS					
Debtors	13	17,667	-	17,667	17,041
Cash at bank		<u>436,091</u>	-	<u>436,091</u>	<u>435,448</u>
		453,758	-	453,758	452,489
CREDITORS					
Amounts falling due within one year	14	(7,857)	-	(7,857)	(5,293)
		<u>445,901</u>	-	<u>447,901</u>	<u>447,196</u>
NET CURRENT ASSETS					
		462,350	-	462,350	460,543
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>462,350</u>	-	<u>462,350</u>	<u>460,543</u>
NET ASSETS					
		<u>462,350</u>	-	<u>462,350</u>	<u>460,543</u>
FUNDS					
Unrestricted funds	15			<u>462,350</u>	460,543
TOTAL FUNDS					
				<u>462,350</u>	<u>460,543</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22nd February 2026 and were signed on its behalf by:


.....
Douglas L 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 2025

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 2025

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 2025

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 include cash held on deposit with the CBF Church of England Funds with the CCLA and the CAF Gold Reserve Account.

Financial instruments

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

Currency

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

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Member giving	184,505	186,337
Gift aid	39,093	42,668
Legacy	-	1,000
Collections (open plate)	<u>4,070</u>	<u>3,718</u>
	<u>227,668</u>	<u>233,723</u>

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

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>19,675</u>	<u>17,390</u>

Deposit interest receivable 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 2025**

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025 £	2024 £
Bookstall	Charitable	1,242	1,846
Car park and hall lettings	Charitable	99,905	97,481
Parish fees	Charitable	2,436	2,144
Coffee bar	Charitable	9,648	9,836
		113,231	111,307

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	297,883	22,000	63,887	383,770
Governance Costs	-	-	2,205	2,205
	297,883	22,000	66,062	385,975

Expenditure on charitable activities 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 2025**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	71,121	71,211
Insurance	8,625	8,412
Light and heat	19,634	17,706
Communications - office	931	1,122
Publicity	925	734
Sundries	15,343	4,456
Bookstall	701	1,814
Children and youth work	10,086	9,951
Cleaning and waste removal	16,054	16,745
Clergy and Staff working expenses	194	9,403
Coffee bar costs	6,920	6,854
Parish Support Fund	115,000	110,000
Discipleship courses	1,285	1,098
Parish evangelism	3,480	901
Pastoral support	725	652
Repairs	19,015	15,374
Upkeep of worship services	3,764	3,187
Depreciation	4,080	2,636
	<hr/>	<hr/>
	<u>297,883</u>	<u>282,256</u>

Included within sundries is £10,550 of expenditure related to a damaged wall. An insurance payment was received in respect of this damaged wall of £9,150 which is included under Other income.

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 2025**

7. GRANTS PAYABLE

	2025	2024
	£	£
Charitable grants	<u>22,000</u>	<u>22,000</u>

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

	2025	2024
	£	£
Ascension Trust	3,750	3,750
Emmanuel International	5,250	5,250
Interserve & Stopsley Project	5,250	5,250
London City Mission	1,250	1,250
Release International	1,250	1,250
Croydon Zimbabwe Link	600	600
Rush UK	400	300
Spinnaker Trust	500	600
	<u>18,250</u>	<u>18,250</u>

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

	2025	2024
	£	£
Mission and charity giving (MCG)	<u>3,750</u>	<u>3,750</u>

During the year one grant was made to an individual (2024 – one grant was made to an individual).

8. SUPPORT COSTS

	Parish office £	Governance costs £	Totals £
Charitable	63,887	-	63,887
Governance Costs	-	2,205	2,205
	<u>63,887</u>	<u>2,205</u>	<u>66,092</u>

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

**Notes to the Financial Statements - continued
for the year ended 31 December 2025**

8. SUPPORT COSTS - continued

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

Parish office

	2025	2024
	Charitable Costs £	Charitable Costs £
Parish office staff costs	57,374	54,552
Parish office national insurance	1,544	1,860
Pensions	1,517	1,426
Postage and stationery	3,371	3,101
Bank charges	81	80
	<u>63,887</u>	<u>61,019</u>

Governance costs

	2025	2024
	Governance Costs £	Governance Costs £
Postage and stationery	375	345
Independent Examiner's fees	1,830	1,780
	<u>2,205</u>	<u>2,125</u>

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

9. TRUSTEES' REMUNERATION AND BENEFITS

During the current and previous years, no member of the Parochial Church Council received any remuneration or benefits.

Trustees' expenses

During the year one (2024 – one) member of the Parochial Church Council received reimbursement of expenses of £77 (2024 - £99) in respect of their role as PCC Treasurer.

Stipendiary clergy receive reimbursement of expenses.

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

**Notes to the Financial Statements - continued
for the year ended 31 December 2025**

10. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	124,461	120,229
Social security costs	3,406	5,308
Other pension costs	3,688	3,512
	<u>131,555</u>	<u>129,049</u>

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

	2025	2024
Church staff	<u>5</u>	<u>5</u>

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

In addition, an honorarium was paid to the organist totalling £765 (2024 - £750). The organist is a member of the Parochial Church Council.

11. COMPARATIVES (2024) FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	233,723	-	233,723
Charitable activities			
Charitable	111,307	-	111,307
Investment income	17,390	-	17,390
Other income	<u>10,750</u>	<u>-</u>	<u>10,750</u>
Total	373,170	-	373,170
EXPENDITURE ON			
Charitable activities			
Charitable	365,275	-	365,275
Governance Costs	2,125	-	2,125
Other	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>367,400</u>	<u>-</u>	<u>367,400</u>
NET INCOME	5,770	-	5,770

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

**Notes to the Financial Statements - continued
for the year ended 31 December 2025**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £	
RECONCILIATION OF FUNDS				
Total funds brought forward	454,773	-	454,773	
	<u> </u>	<u> </u>	<u> </u>	
TOTAL FUNDS CARRIED FORWARD	<u>460,543</u>	<u>-</u>	<u>460,543</u>	
12. TANGIBLE FIXED ASSETS	Freehold property £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1 January 2025	10,000	71,393	11,268	92,661
Additions	-	7,182	-	7,182
Written out	<u> </u>	<u>(5,220)</u>	<u> </u>	<u>-5,220</u>
At 31 December 2025	<u>10,000</u>	<u>73,355</u>	<u>11,268</u>	<u>94,523</u>
DEPRECIATION				
At 1 January 2025	-	68,046	11,268	79,314
Charge for year	-	4,080	-	4,080
Written out	<u> </u>	<u>(5,220)</u>	<u> </u>	<u>-5,220</u>
At 31 December 2025	<u>-</u>	<u>66,906</u>	<u>11,268</u>	<u>78,174</u>
NET BOOK VALUE				
At 31 December 2025	<u>10,000</u>	<u>6,449</u>	<u>-</u>	<u>16,449</u>
At 31 December 2024	<u>10,000</u>	<u>3,347</u>	<u>-</u>	<u>13,347</u>

Included in the cost or valuation of land and buildings is freehold land of £10,000 (2024 - £10,000) which is not depreciated.

The freehold land included £10,000 (2024 - £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 2025**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other debtors	2,917	977
Tax recoverable	9,030	9,934
Prepayments and accrued income	<u>5,720</u>	<u>6,130</u>
	<u>17,667</u>	<u>17,041</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Other creditors	1,630	376
Accruals and deferred income	<u>6,227</u>	<u>4,917</u>
	<u>7,857</u>	<u>5,293</u>

15. MOVEMENT IN FUNDS

	At 1/1/25	Net movement in funds	At 31/12/25
	£	£	£
Unrestricted funds			
General fund	460,543	1,807	462,350
	<u>460,543</u>	<u>1,807</u>	<u>462,350</u>
TOTAL FUNDS	<u>460,543</u>	<u>1,807</u>	<u>462,350</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	387,782	385,975	1,807
	<u>387,782</u>	<u>385,975</u>	<u>1,807</u>
TOTAL FUNDS	<u>387,782</u>	<u>385,975</u>	<u>1,807</u>

Further details of the reserves policy can be found in the trustees report on page 4.

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

**Notes to the Financial Statements - continued
for the year ended 31 December 2025**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	454,773	5,770	460,543
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>454,773</u>	<u>5,770</u>	<u>460,543</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	373,170	(367,400)	5,770
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>373,170</u>	<u>(367,400)</u>	<u>5,770</u>

16. RELATED PARTY DISCLOSURES

The total amount of donations without conditions received by the Church from the trustees during the year was £37,047 (2024 - £38,066).

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

**Detailed Statement of Financial Activities
for the year ended 31 December 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Member giving	184,505	186,337
Gift aid	39,093	42,668
Legacy	-	1,000
Collections	<u>4,070</u>	<u>3,718</u>
	227,668	233,723
Investment income		
Deposit account interest	19,675	17,390
Charitable activities		
Bookstall	1,242	1,846
Car park and hall lettings	99,905	97,481
Parish fees	2,436	2,144
Coffee bar	<u>9,648</u>	<u>9,836</u>
	113,231	111,307
Other income		
Other incoming resources	<u>27,208</u>	<u>10,750</u>
Total incoming resources	387,782	373,170
EXPENDITURE		
Charitable activities		
Youth and children's pastor salaries	67,077	65,677
Youth and children's pastor National Insurance	1,862	3,448
Youth and children's pastor pensions	2,172	2,086
Insurance	8,625	8,412
Light and heat	19,634	17,706
Communications - office	931	1,122
Publicity	925	734
Sundries	15,343	4,456
Bookstall	701	1,814
Children and youth work	10,086	9,951
Carried forward	<u>127,366</u>	<u>115,406</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 2025**

	2025	2024
	£	£
Charitable activities		
Brought forward	127,366	115,406
Cleaning and waste removal	16,054	16,745
Clergy and Staff working expenses	194	9,403
Coffee bar costs	6,920	6,854
Parish Support Fund	115,000	110,000
Discipleship courses	1,285	1,098
Parish evangelism	3,480	901
Pastoral support	725	652
Repairs, maintenance and equipment	19,015	15,374
Upkeep of worship services	3,764	3,187
Plant and machinery – depreciation	4,080	2,636
Computer equipment – depreciation	-	-
Grants to institutions	18,250	18,250
Grants to individuals	3,750	3,750
	319,883	304,256
Support costs		
Parish office		
Parish office staff costs	57,374	54,552
Parish office national insurance	1,544	1,860
Pensions	1,517	1,426
Postage and stationery	3,371	3,101
Bank charges	81	80
	63,887	61,019
Governance costs		
Postage and stationery	375	345
Independent Examiner's fees	1,830	1,780
	2,205	2,125
Total resources expended	385,975	367,400
Net income	1,807	5,770

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