



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

**ANNUAL REPORT AND FINANCIAL  
STATEMENTS**

**FOR THE YEAR ENDED  
31 DECEMBER 2024**

**Registered Charity Number: 1131377**

**CHRIST CHURCH, HIGH HARROGATE**  
**CHARITY NUMBER 1131377**  
**Annual Report and Financial Statements**  
**of the Parochial Church Council**  
**for the year ended 31 December 2024**



### **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: Mission & Outreach; Junior Church & Creche; Pastoral; Safeguarding; Parish Centre; Building Care and Health & Safety; Fun & Fundraising; 2020 Welcome & Access Project; Finance; and Environmental Action & Creation Care. 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, 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.
- 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. We follow a liturgical pattern through the year observing the Church seasons. We assist in providing occasions of worship within our local Church of England High School, both for students and staff. We provide occasional specific acts of worship according to local and worldwide events as they arise in any given year. We are pleased to offer:

**CHRIST CHURCH, HIGH HARROGATE**  
**CHARITY NUMBER 1131377**  
**Annual Report and Financial Statements**  
**of the Parochial Church Council**  
**for the year ended 31 December 2024**



- Morning Prayer as a gathered action within the church.
- 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.
- Mid-week we offer a simple, said, Holy Communion service with a short address and followed by refreshments; this serves as an additional service for some and as a main point of gathering and worship for a significant further group, with usually 25-35 present.
- 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; 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 sung hymns and Setting. This service latterly split between approximately 160 within the church and 5-10 video links.
- Further weekday provision of a brief 'Daily Office' of Scripture and Prayer emailed to participants and available via our website, designed to give opportunity to be encouraged, sustained and connected in prayer during the (working) day, has continued through this year and is shared directly with approximately 28 people.

Our Junior Church and Creche provision for the younger members of the church meet during term time and the numbers attending the Junior Church are between 30 and 50 each week. We continue to offer an all-age 10am service on the 1<sup>st</sup> Sunday each month when Creche, Junior Church and Adult congregation come together as one.

All are welcome to attend our services. At present there are 197 parishioners on the Church Electoral Roll which is slightly below the prior year when it was 203. The average weekly attendance, counted during October, was 132 worshippers aged 16 years and older, 25 children and young people, and 7 video links.

The Easter eve and day services attracted 316 worshippers in-person and a video linked service. Throughout our services for Christmas 2024, we were again able to offer a hybrid pattern of participation and worship. Throughout all Special services over the Advent/Christmas 2024 period, we welcomed 1,050 people in-person and 10 video links were made. The total number of people attending worship (including communicants) at services on Christmas Day and Christmas Eve was 404 with 7 video links.

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 18 baptisms and 4 weddings and held 21 funerals in our church this year. We also presided at 3 funerals at Stonefall Crematorium and buried 5 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 two-way link between the parish and the wider structures of the church.

**CHRIST CHURCH, HIGH HARROGATE**  
**CHARITY NUMBER 1131377**  
**Annual Report and Financial Statements**  
**of the Parochial Church Council**  
**for the year ended 31 December 2024**



**The Church Centre Complex**

The Parish Centre continues to provide a great facility for the local community and is used by many groups each day including many regular groups such as Brownies and Guides, pre-school singing classes, lunch groups, choirs, Alzheimer and Dementia support groups, RSPB Harrogate, arts and crafts groups, keep fit, yoga, Pilates, adult learning and the WI. The hall is a popular meeting place for worshippers seeking a coffee or tea after a service or food during events such as monthly Meet & Eat lunches, the Candlemas Pantomime, or the Christmas party from our well-equipped kitchen.

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 across the winter months. It 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. Community and local government support 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 plus on a 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 who would be unable to attend without such support, to Church and social events. This helps to keep such parishioners involved with Church and community 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 £3,182 during the year, Specific charitable donations are organised each year through our Junior Church, as well as by the whole Church in aid of Christian Aid and other charities. During the Christmas services we supported 3 charities, one local, one national and one international, Martin House Children's Hospice, The Motor Neurone Disease Association and Water Aid.

Continuous week-by-week donations of food, toiletries and cleaning materials to the Harrogate Foodbank and Harrogate Homeless Project are encouraged. During 2024 Christ Church was the Harrogate Foodbank's 3rd largest donor of food, only surpassed by collections from customers of Waitrose and Morrisons.

**CHRIST CHURCH, HIGH HARROGATE**  
**CHARITY NUMBER 1131377**  
**Annual Report and Financial Statements**  
**of the Parochial Church Council**  
**for the year ended 31 December 2024**



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 also use our website to share such information about the Church to our community and wider audience.

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, David Darling who joined Christ Church during 2024. As well as enabling worship week-by-week, our Choir and Organist provide opportunities throughout the year for additional services, celebrations and performances specific to seasons of the Church calendar. We are delighted that many new members joined the Choir and Music Group during the year, strengthening the Choir. We are very grateful to Christine Alp who was our Organist and Director of Music for 19 years.

#### **Ecumenical Relationships**

Although the formal 'Churches Together' network has closed in the town we continue to have welcome and close contact with our neighbouring churches, and to engage in opportunities for shared worship and provision.

#### **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 2024 we have seen a slight increase in both the planned and envelope giving and the collections at services. During 2024 Christ Church joined the Parish Giving Scheme with the aim that this would support our fundraising and reduce the burden on our volunteers.

The Parish Centre is a popular space for regular groups and one-off users and we have seen an increase in our income from the Centre during 2024. We received some backdated dividends following a review of our investments resulting in a one-time increase in the year. The increase in donations during the year and the grant funding of £15,297 were both in response to the clock faces restoration and the exterior access work projects.

Various popular fundraising activities took place over the year including the 100 Club, the Candlemas Meal and Pantomime, the Jumble Sale, the Summer Garden Party, the Christmas Fair and the Christmas Party. The aim of these events is to be a combination of fund raising, fun and fellowship for the Church and wider community. The Market Place also provides opportunity to recycle unwanted items whilst raising additional funds for the Church, this has proved very popular during the year.

Overall expenditure in 2024 was in line with 2024 despite the spends on major church repairs of £23,540. These repairs included spends relating to the entrance work that has commenced in 2024, the clock faces restoration and exterior access work.

**CHRIST CHURCH, HIGH HARROGATE**  
**CHARITY NUMBER 1131377**  
**Annual Report and Financial Statements**  
**of the Parochial Church Council**  
**for the year ended 31 December 2024**



The accounts on pages 10 to 18 show that Christ Church has, a small surplus in the year of £6,910. The PCC are focused on trying to ensure that the funds raised match the increasing costs that we are experiencing.

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

The mission of the Church is set out earlier in this report. This year and last, the PCC have 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 as at December 2024 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, Mr Norman Potter and Mrs Shirley Morris who have continued to help to navigate challenges and offered much leadership and care on our behalf. We also thank Mrs Kath Barff who stepped down in the year on completion of her term of office.

We are very grateful to our Treasurer, Mrs Shirley Morris and Co-treasurer Rachel Rollinson, for their 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 during the church services, at baptisms, weddings and funerals; provision of the Junior Church and Creche; minibus drivers; provision of choir and music; maintenance of the grounds and buildings; flowers; pastoral support; safeguarding; health and safety; environmental considerations; fundraising; financial processes; and many more.

We wish to offer a specific thanks to Andy Barff who managed the restoration of the clock faces on the Church tower. Andy managed all aspects of the project including seeking donations from the Church community and raising grant funding. The results of his hard work will be enjoyed for many years by many people.

**CHRIST CHURCH, HIGH HARROGATE**  
**CHARITY NUMBER 1131377**  
**Annual Report and Financial Statements**  
**of the Parochial Church Council**  
**for the year ended 31 December 2024**



**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.

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 2023.

**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, 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 throughout the building. 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 was 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.

**CHRIST CHURCH, HIGH HARROGATE**  
**CHARITY NUMBER 1131377**  
**Annual Report and Financial Statements**  
**of the Parochial Church Council**  
**for the year ended 31 December 2024**



**THE PAROCHIAL CHURCH COUNCIL**

**Wardens**

Mr T Bendelow                      Mr N Potter  
Mrs S Morris (and Treasurer)

**Members of Harrogate Deanery Synod**

Miss B Hamer  
Mrs C Jack

**Elected Members**

	<b>Until</b>		<b>Until</b>
Mrs E Leatherbarrow	2025	Mrs L Lever	2026
Mrs E Mottershead	2026	Mr D Burns	2026
Mrs R Rollinson	2027	Miss L McGuinness	2027
Mrs C Baranovsky	2027		

**Co-opted Members**

Mr P Mottershead (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.



**CHRIST CHURCH, HIGH HARROGATE  
CHARITY NUMBER 1131377  
Annual Report and Financial Statements  
of the Parochial Church Council  
for the year ended 31 December 2024**



**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 2024, 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: 11 May 2025

**CHRIST CHURCH, HIGH HARROGATE**  
**CHARITY NUMBER 1131377**  
**Annual Report and Financial Statements**  
**of the Parochial Church Council**  
**for the year ended 31 December 2024**



**STATEMENT OF FINANCIAL ACTIVITIES**

	Notes	Unrestricted Funds 2024 £	Designated Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
<b>INCOME AND ENDOWMENTS</b>						
Voluntary income	2 (a)	138,453	-	7,574	146,027	292,741
Activities for generating funds	2 (b)	1,032	-	-	1,032	1,106
Investments	2 (c)	22,469	-	-	22,469	8,256
Church activities	2 (d)	42,315	-	-	42,315	37,190
Grant income	2 (e)	15,297	-	-	15,297	-
<b>TOTAL INCOME</b>		<b>219,566</b>	<b>-</b>	<b>7,574</b>	<b>227,140</b>	<b>339,293</b>
<b>EXPENDITURE</b>						
Raising funds	3 (a)	-	-	-	-	-
Church activities	3 (b)	(223,880)	-	(7,892)	(231,772)	(231,181)
<b>TOTAL EXPENDITURE</b>		<b>(223,880)</b>	<b>-</b>	<b>(7,892)</b>	<b>(231,772)</b>	<b>(231,181)</b>
<b>NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS &amp; FUND TRANSFERS</b>		<b>(4,314)</b>	<b>-</b>	<b>(318)</b>	<b>(4,632)</b>	<b>108,112</b>
<b>NET GAINS / (LOSS) ON INVESTMENTS</b>		<b>11,542</b>	<b>-</b>	<b>-</b>	<b>11,542</b>	<b>12,606</b>
<b>TRANSFER BETWEEN FUNDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCOME / (EXPENDITURE)</b>		<b>7,228</b>	<b>-</b>	<b>(318)</b>	<b>6,910</b>	<b>120,718</b>
<b>TOTAL FUNDS BROUGHT FORWARD</b>	9,10	<b>88,018</b>	<b>291,000</b>	<b>20,779</b>	<b>399,797</b>	<b>279,079</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	9,10	<b>95,246</b>	<b>291,000</b>	<b>20,461</b>	<b>406,707</b>	<b>399,797</b>

**CHRIST CHURCH, HIGH HARROGATE**  
**CHARITY NUMBER 1131377**  
**Annual Report and Financial Statements**  
**of the Parochial Church Council**  
**for the year ended 31 December 2024**



**BALANCE SHEET**

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible	5	5,000	5,060
Investments		256,972	245,430
<b>TOTAL FIXED ASSETS</b>		<b>261,972</b>	<b>250,490</b>
<b>CURRENT ASSETS</b>			
Debtors & prepayments	6	4,960	8,719
Cash at bank & in hand	7	142,661	150,670
		<b>147,621</b>	<b>159,389</b>
<b>LIABILITIES</b>			
Creditors - amounts falling due within one year	8	(2,886)	(10,082)
<b>NET CURRENT ASSETS/(LIABILITIES)</b>		<b>144,735</b>	<b>149,307</b>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>406,707</b>	<b>399,797</b>
Creditors - amounts falling due after one year		-	-
<b>TOTAL NET ASSETS</b>		<b>406,707</b>	<b>399,797</b>
<b>PARISH FUNDS</b>			
Unrestricted	9,10	95,246	88,018
Designated	9,10	291,000	291,000
Restricted	9,10	20,461	20,779
		<b>406,707</b>	<b>399,797</b>

Approved by the PCC and signed on its behalf by:

Revd Matthew S Evans - Vicar

Date: 11<sup>th</sup> MAY 2025

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

**CHRIST CHURCH, HIGH HARROGATE**  
**CHARITY NUMBER 1131377**  
**Annual Report and Financial Statements**  
**of the Parochial Church Council**  
**for the year ended 31 December 2024**



## **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)).

#### **Going concern**

The PCC consider there are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue for the foreseeable future and have therefore adopted the going concern basis in preparing these financial statements.

#### **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.

**CHRIST CHURCH, HIGH HARROGATE**  
**CHARITY NUMBER 1131377**  
**Annual Report and Financial Statements**  
**of the Parochial Church Council**  
**for the year ended 31 December 2024**



**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 less the residual value 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.

**CHRIST CHURCH, HIGH HARROGATE**  
**CHARITY NUMBER 1131377**  
**Annual Report and Financial Statements**  
**of the Parochial Church Council**  
**for the year ended 31 December 2024**



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

<b>2 Income &amp; Endowments</b>	<b>Unrestricted Funds 2024 £</b>	<b>Designated Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b>2(a) Voluntary income</b>					
Planned and envelope giving	71,849	-	3,182	75,031	73,343
Tax recoverable	18,570	-	-	18,570	21,208
Other	4,440	-	-	4,440	5,946
Collections at services	13,563	-	-	13,563	8,783
Donations	30,031	-	4,392	34,423	27,285
Legacies	-	-	-	-	155,221
Reclaimed VAT	-	-	-	-	955
	<b>138,453</b>	<b>-</b>	<b>7,574</b>	<b>146,027</b>	<b>292,741</b>
<b>2(b) Activities for generating funds</b>					
Parish magazine - Grapevine	1,032	-	-	1,032	1,106
<b>2(c) Income from investments</b>					
Dividends and interest	22,469	-	-	22,469	8,256
<b>2(d) Income from charitable activities</b>					
Parish Centre lettings	32,050	-	-	32,050	26,569
Fees for weddings & funerals	10,265	-	-	10,265	10,621
	<b>42,315</b>	<b>-</b>	<b>-</b>	<b>42,315</b>	<b>37,190</b>
<b>2(e) Grant income</b>					
Grant income	15,297	-	-	15,297	-
<b>Total income</b>	<b>219,566</b>	<b>-</b>	<b>7,574</b>	<b>227,140</b>	<b>339,293</b>

**CHRIST CHURCH, HIGH HARROGATE**  
**CHARITY NUMBER 1131377**  
**Annual Report and Financial Statements**  
**of the Parochial Church Council**  
**for the year ended 31 December 2024**



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

<b>3 Expenditure</b>	<b>Unrestricted Funds 2024 £</b>	<b>Designated Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b>3(a) Raising funds</b>					
Investment management	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>3(b) Church activities</b>					
Parish share	(113,058)	-	-	(113,058)	(118,919)
Away giving	-	-	(3,182)	(3,182)	(14,768)
PCC fees	(964)	-	-	(964)	(1,432)
Major church repairs	(20,456)	-	(3,084)	(23,540)	-
Church running and maintenance					
Music	(527)	-	-	(527)	(400)
Altar expenses	(719)	-	-	(719)	(783)
Heating and lighting	(15,520)	-	-	(15,520)	(15,534)
Insurance	(6,848)	-	-	(6,848)	(6,526)
Repairs and maintenance	(7,321)	-	-	(7,321)	(11,265)
Printing stationery telephone etc	(4,621)	-	-	(4,621)	(4,329)
Other costs	(4,028)	-	(1,287)	(5,315)	(7,703)
Depreciation organ, fixtures & fittings	(60)	-	-	(60)	(1,270)
Salaries and fees	(47,396)	-	(339)	(47,735)	(45,501)
Parish Centre costs	(2,075)	-	-	(2,075)	(2,516)
Junior Church	(287)	-	-	(287)	(235)
<b>Total</b>	<b>(223,880)</b>	<b>-</b>	<b>(7,892)</b>	<b>(231,772)</b>	<b>(231,181)</b>
<b>Total resources expended</b>	<b>(223,880)</b>	<b>-</b>	<b>(7,892)</b>	<b>(231,772)</b>	<b>(231,181)</b>

**CHRIST CHURCH, HIGH HARROGATE**  
**CHARITY NUMBER 1131377**  
**Annual Report and Financial Statements**  
**of the Parochial Church Council**  
**for the year ended 31 December 2024**



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

<b>4 Staff Costs</b>	<b>Unrestricted Funds 2024 £</b>	<b>Restricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Salaries & fees	(39,495)	(339)	(39,834)	(38,369)
Pension, tax and social security costs	(7,901)	-	(7,901)	(7,132)
Total staff costs	(47,396)	(339)	(47,735)	(45,501)
			<b>2024</b>	<b>2023</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 deferred annuity section known as Pension Builder Classic, and 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 (**2024: £3,399, 2023: £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 2022. For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time. The next valuation is due as at 31 December 2025.

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.



**CHRIST CHURCH, HIGH HARROGATE**  
**CHARITY NUMBER 1131377**  
**Annual Report and Financial Statements**  
**of the Parochial Church Council**  
**for the year ended 31 December 2024**



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

**5 Tangible Fixed Assets**

	<b>Organ</b>
	<b>£</b>
<b>Cost</b>	
01 January 2024	25,380
Additions and disposals	-
31 December 2024	<u>25,380</u>
<b>Depreciation</b>	
01 January 2024	(20,320)
Charge for year	(60)
31 December 2024	<u>(20,380)</u>
<b>Net book values</b>	
31 December 2024	<u>5,000</u>
01 January 2024	<u>5,060</u>

The organ has now been depreciated to its residual value and so has not been depreciated further in 2024.

**6 Debtors & Prepayments**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accounts receivable	776	1,850
Debtor - Gift Aid	4,184	6,869
	<u>4,960</u>	<u>8,719</u>

**7 Cash at Bank & In Hand**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Barclays Bank plc	85,075	94,599
Church Board of Finance	29,260	27,251
Virgin Money	28,326	28,820
Petty cash	-	-
	<u>142,661</u>	<u>150,670</u>

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

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Accruals	2,886	10,082
	<u>2,886</u>	<u>10,082</u>

**CHRIST CHURCH, HIGH HARROGATE**  
**CHARITY NUMBER 1131377**  
**Annual Report and Financial Statements**  
**of the Parochial Church Council**  
**for the year ended 31 December 2024**



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

<b>9 Funds</b>	<b>01 Jan 2024</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Net Movement Resources</b>	<b>Investment Gains / (Losses)</b>	<b>Transfer Between Funds</b>	<b>31 Dec 2024</b>
	£	£	£	£	£	£	£
<b>Restricted funds</b>							
Church flowers fund	201	255	(456)	(201)	-	-	-
Meet & Eat	3,131	1,231	(831)	400	-	-	3,531
Away giving	-	3,182	(3,182)	-	-	-	-
Vicar's Discretionary Fund	1,613	-	-	-	-	-	1,613
Choir	339	-	(339)	(339)	-	-	-
2020 Vision	15,495	2,906	(3,084)	(178)	-	-	15,317
<b>Total restricted funds</b>	<b>20,779</b>	<b>7,574</b>	<b>(7,892)</b>	<b>(318)</b>	<b>-</b>	<b>-</b>	<b>20,461</b>
<b>Designated funds</b>							
Reserves policy	150,000	-	-	-	-	-	150,000
Furnishings/organ fund	6,000	-	-	-	-	-	6,000
Church improvements	10,000	-	-	-	-	-	10,000
2020 Vision	125,000	-	-	-	-	-	125,000
<b>Total designated funds</b>	<b>291,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>291,000</b>
<b>General fund</b>	<b>88,018</b>	<b>219,566</b>	<b>(223,880)</b>	<b>(4,314)</b>	<b>11,542</b>	<b>-</b>	<b>95,246</b>
<b>Total funds</b>	<b>399,797</b>	<b>227,140</b>	<b>(231,772)</b>	<b>(4,632)</b>	<b>11,542</b>	<b>-</b>	<b>406,707</b>

**10 Summary of Assets by Fund**

	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2024</b>	<b>2023</b>
	<b>General Funds</b>	<b>Designated Fund</b>	<b>Restricted Funds</b>	<b>Total Funds</b>	<b>Total Funds</b>
	£	£	£	£	£
Tangible fixed assets	-	5,000	-	5,000	5,060
Investments at current value	-	256,972	-	256,972	245,430
Current assets	98,132	29,028	20,461	147,621	159,389
Liabilities					
<i>Amounts falling due &lt; one year</i>	(2,886)	-	-	(2,886)	(10,082)
	<b>95,246</b>	<b>291,000</b>	<b>20,461</b>	<b>406,707</b>	<b>399,797</b>

**11 Related Parties**

No trustee received any remuneration during the year and 1 trustee received reimbursement of expenses incurred totalling £205. No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.