

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, BRUNSWICK

England & Wales · Charity number 1131529

Details

Other names PCC CHRIST CHURCH BRUNSWICK

Status Registered

Legal form Previously excepted

Registered 2009-09-07

Register [View on the Charity Commission register](#)

Contact

Address Brunswick Parish Church
Brunswick Street
Manchester
M13 9SX

Phone 01612732470

Email office@brunswickchurch.org.uk

Website www.brunswickchurch.org.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Providing Christian services and activities within the context of a Church of England parish church.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£172,007	£211,109	-	-
2023-12-31	£238,371	£218,274	-	-
2022-12-31	£163,660	£217,414	-	-
2021-12-31	£523,757	£170,065	£830,352	3
2020-12-31	£137,951	£111,169	-	-

Trustees

Name	Role	Appointed
Rev SIMON JOHN TAYLOR GATENBY	Chair	
Agnes Ablakwa		2020-10-21
DR TIM CRAFT		
Dilu Varughese		2020-10-28
Elizabeth Adebo		2020-10-21
Jennifer Helen Ferneyhough		2020-10-21
Judith Keeble		2013-10-21
Rev Kathreen Shahbaz		2021-07-28
SALLY ANN JONES		

Accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF CHRIST CHURCH, BRUNSWICK**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2024**

Registered Charity No.1131529

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, BRUNSWICK

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Report of the trustees (or the “PCC”) for the year ended 31 December 2024

The PCC present their annual report and financial statements of the charity for the year ended 31 December 2024. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity’s trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Objectives and activities

The object of the charity is to ‘promote in the ecclesiastical parish the whole mission of the Church’. The charity provides services and activities within the context of a Church of England Parish Church. Through these, its members seek to live the “life in all its fullness” in which Christ invites us all to participate. This is reflected in the Church’s diverse congregation and activities - a congregation which embraces young and old (and all in between) and people from many different ethnic and national backgrounds; and a wide range of activities, which seek to enhance the spiritual, physical and social well-being of all those living in our community.

The PCC confirm that they have referred to the Charity Commission’s guidance on public benefit when reviewing the charity’s aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through:

- the provision of Church services, prayer meetings, fellowship groups and pastoral care for the benefit of members of the congregation and the parish;
- the financial support and management of a weekday Positive Steps Project held in the Church building, which offers services and activities to members of the community. All benefit the community in which the Church is located;
- the hiring out of rooms within the Church building at a less than commercial rate to community groups who provide activities that accord with the charity’s aim of enhancing the spiritual, physical, mental, and social well-being of those who attend e.g., exercise classes, youth clubs, toddlers, over 50’s and women’s groups, community café, Chinese Church; and
- the management of a shared community house, rooms in which are available for rent to congregation members, local Christians and a local community project at a less than commercial rate.

A review of our achievements and performance: How our activities delivered public benefit

The main achievements during the year were:

- 80 parishioners on the electoral roll. The highest congregation attendance at a Sunday Morning Service in person was 102 adults and 36 children. The service was also offered via Zoom every week and an average of 5 screens also “attended” each service. Sunday school was offered as part of the Sunday morning services on three Sundays a month (the first Sunday being an All-Together Service). A lent group, Ash Wednesday service, Passover Meal and community carol service also took place.
- Prayer meetings took place on Wednesday mornings and occasional Sunday evening prayer meetings were also held. These were supplemented by a daily prayer list which encompassed both individuals in the congregation and all the streets and activities taking place in the parish.

- Several baptism/thanksgiving and funeral services were held as well as the wedding of two congregation members.
- Members of the Church congregation ran an 'Experience Easter' morning in March for sixty Year 5 children and an 'Experience Christmas' morning in December for sixty Year 2 children from the local primary school, at which they learned about the Easter and Christmas stories respectively.
- During 2024 we marked 50 years of the church building being open. A weekend of celebrations took place in June and various ex Curates were invited back to preach.
- The Church's community project, **Positive Steps**, supported by a 3-year grant from Our Manchester, continued to provide a warm space and services and activities for local people throughout the year: The **Brunswick Beestro** provided free hot drinks and snacks three days a week with a £1 meal on Tuesdays and a community Christmas meal was served to 80 local people. A Brunswick Food Pantry was established, stocked with donated store cupboard and frozen foods for local people who don't qualify for food banks.

The **Women's Group** and **Toddler Group** met regularly, and **Zumba** and **yoga** sessions also ran throughout the year.

The **weekly advice and guidance drop-ins** continued with referrals being made to foodbanks, charities and other organisations or people being signposted to relevant agencies for help.

The weekly community singing group '**Joyful Noise**' and **guitar group** met throughout the year and Joyful Noise performed at the Golden Jubilee weekend and carol service. The **Homework Support Club**, continued to be attended by a small number of local children and their parents, and a **Conversational English** group started in October.

The Positive Steps staff and volunteers held an International Women's Day Conference, a Tabletop Sale, a Macmillan Coffee Morning, an afternoon tea and music quiz and a Women's Health and Wellbeing Day.

- During the year, the Church held a family games nights, a community Pancake Party, the annual Quiz in aid of Tearfund and in December, it once again hosted a travelling theatre company who performed two shows of the pantomime, Sleeping Beauty, for the local community. Ticket prices were kept to a minimum so that as many people as possible could attend. The Church also celebrated 50 years of its building being open, with a weekend of activities for the community.
- More successful applications were made by local people to the Church's Keep Warm and Well Fund (established in 2022 from donations) for items to keep them and their families warm over the winter and to reduce energy costs.
- The Church's Climate Group implemented various actions to improve the Church's 'green' credentials and undertook a survey of the congregation to assess their next steps. Eco Matters continued to be part of the Church's monthly cycle with "Just one thing" (encouraging the congregation to do just one thing to help the environment each month). The PCC began an application to become a Church of England Demonstrator Church.
- Barnabas, the community house owned by the Church, was fully occupied for most of the year. Various works were undertaken to the building to improve its state of repair.
- Local and overseas mission partners were supported both financially and in prayer. The PCC implemented the changes to its mission partners agreed in 2023.
- The PCC supported three church members in their successful applications for Authorised Lay Ministry training.

- As a mandatory agenda item for every PCC meeting, various safeguarding actions were progressed throughout the year and by the end of the year had completed the mandatory standard for safeguarding. The PCC complied with the Church's duty under section 5 of the safeguarding and clergy discipline measure 2016.

Financial review

Total income for the year was £172,007 (2023 £238,371). The decrease was primarily due to specific donations received for the Lounge Refurbishment Project in the last quarter of 2023.

General giving and donations totalled £49,010, slightly higher than in 2023 (£42,629).

Room hire and EV charging income remained stable and brought in £49,565 in 2023 compared with £50,376 in 2023. Barnabas house room rental income was £20,292, slightly lower than in 2023 as two residents moved out during the year. Overall, these resources contributed income of £69,857 (2023 £75,000).

The Church received £31,667 from Our Manchester representing ¼ of the first year (January to March 2024) and ¾ of the second year (April - December 2024) of its 3-year grant towards the costs of its community project, Positive Steps. Other grants and activity income from participants amounted to £5,012. The Positive Steps Project also received its usual annual contribution of £3,000 from the Church congregation.

Total expenditure for the year, including capital spend but excluding depreciation, was £135,242 (2023 £236,370). The decrease on the previous year due mainly to expenditure on the lounge refurbishment.

Salary costs were slightly higher in 2024, part funded by the Our Manchester grant. Utility costs dropped slightly, from £14,038 in 2023 to £13,867 in 2024, (while income from the charging point increased from £4,973 in 2023 to £5,617 in 2024). The Church also held lots of community events throughout the year and continued to provide household items for local people in need from its Keep Warm Fund.

The Church was again able to pay its Parish Share in full (2024 £26,461, 2023 £24,043) and to support its various mission partners.

The Church ended the year with net current assets of £159,733 (2023 £122,968) of which £115,715 are general reserves excluding fixed assets.

As usual, 10% of giving, and tax relief received on Gift Aided giving, during the year will be set aside for mission support during 2025.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest bearing deposit accounts.

Reserves policy and going concern

The balance held in unrestricted reserves at 31 December 2024 was £389,178 of which £115,715 is considered to be free reserves, after allowing for funds tied up in tangible fixed assets (£238,625) and Property Refurbishment Reserve and other designated reserves (£34,838).

The trustees aim to maintain free reserves in unrestricted funds at a level that equates to approximately six months of normal unrestricted charitable expenditure. The trustees consider that this level will provide

sufficient funds to ensure that support and governance costs are covered for Church activities and its Positive Steps Project.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

Church Weekend Away: The Church is planning a weekend away in May 2025 at Scargill Christian Community in North Yorkshire, a weekend of teaching and fellowship and walks in the Yorkshire countryside. The whole Church congregation will be invited to attend regardless of ability to pay.

Community Events: Continuing with its aim of having 'more people in the mix more of the time' the Church is planning more community events throughout the year, including a Caribbean evening in April, at which the head of the Operation Restoration Christian School in Jamaica, one of the Church's mission partners, will speak.

The Positive Steps Project: The PCC intends to continue to support the work of the project, both financially and through the provision of volunteers, in consolidating its core activities, whilst looking to add new services and activities based on community needs. As current grant funding will finish in March 2026, the treasurer will, during 2025, begin to look at organisations that may fund the project beyond that date.

Climate Crisis: The Church intends to build on the work that its Climate Group has been doing to make the Church 'greener'. This will include further development of the church garden as well as continuing to review energy consumption and purchasing policies and setting up an 'Eco shop' whereby the church buys 'green' products in bulk then sells to the congregation at a lower price than the supermarkets to encourage the use of such products.

Refurbishment of the Church Building: The PCC will progress its application to become a Church of England demonstrator church with a view to successfully receiving grant funding to assess how best to make the worship room carbon neutral. Alongside this it will look to apply for funding for the next phase of the building refurbishment – the entrance and toilets.

Structure, governance and management

The Charity is a registered charity but, as it is a PCC of a Church of England Church, does not have its own constitution. Instead, as with all such PCCs, it is constituted by The Parochial Church Council (Powers) Measure 1956 (as amended) and The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

Appointment of trustees

New trustees are appointed by existing trustees at each AGM and serve for one year after which they may put themselves forward for re-appointment.

At the monthly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day administration of the Charity is delegated to Revd Canon Simon Gatenby (Rector), Sally Jones (Treasurer) and Church wardens and, in relation to the Positive Steps Project, Maureen Blue (Community Programme Manager).

Trustee induction and training

On appointment trustees are given copies of the Charity Commission's Guide for Trustees "What you Need to Know, What you Need to Do" and the Church's Safeguarding Policies.

Reference and administrative information

Charity Name: PCC Christ Church Brunswick

Charity Number: 1131529

Trustees

Rev. Canon Simon Gatenby	Chair of Trustees
Rev. Kathreen Shahbaz (until October 2024)	Curate
Dr Tim Craft	Warden
Mr Dilu Varughese	Warden
Dr Andrew Crome	Vice Chair
Mrs Sally Jones	Treasurer
Mr Gordon Flear	Secretary and Deanery Synod Representative
Mrs Judith Keeble	
Mrs Jenny Ferneyhough	
Mrs Agnes Ablakwa	
Mrs Alex Ellis (from 21 April 2024)	

Principal Office

Brunswick Parish Church
Brunswick Street
Manchester
M13 9SX

Independent Examiners

Community Accountancy Service Limited
The Grange, Pilgrim Drive
Beswick, Manchester
M11 3TQ

Bankers

The Royal Bank of Scotland	The Co-operative Bank plc	Triodos Bank NV
Drummond House	1 Balloon St	Deanery Road
175 Glasgow Road	Manchester	Bristol
Edinburgh EH12 1HQ	M60 4EP	BS1 5AS

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;

- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 25 March 2025 and signed on their behalf by:

A handwritten signature in black ink, reading "Simon Gatenby", written over a dashed horizontal line.

Rev. Canon Simon Gatenby

Chair of Trustees

6a

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF:
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH BRUNSWICK**

I have examined the accounts for the PCC, for the year ended 31 December 2024 on pages 7 to 20 that have been prepared on the basis of the accounting policies set out on page 10.

Respective Responsibilities of Trustees and Examiner

As the church trustees you are responsible for the preparation of accounts; you consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

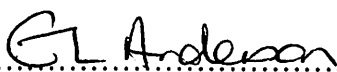
Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

EL Anderson

MA FCA CTA

Date: 25th March 2025

Community Accountancy Service Limited

The Grange, Pilgrim Drive

Beswick,

Manchester

M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST DECEMBER 2024

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31.12.24 £	Total Funds Year Ended 31.12.23 £
Income from:					
Donations and legacies	(3)	55,689	41,572	97,261	159,947
Charitable Activities	(4)	71,178	-	71,178	76,217
Investment Income - bank interest		3,568	-	3,568	2,207
Total		130,435	41,572	172,007	238,371
Expenditure on:					
Charitable Activities	(8)	113,671	97,438	211,109	218,274
Total		113,671	97,438	211,109	218,274
.					
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		16,764	(55,866)	(39,102)	20,097
Transfers between funds		-	-	-	-
Net movement in funds		16,764	(55,866)	(39,102)	20,097
Reconciliation of funds					
Total funds brought forward	(13)/(14)	372,414	424,281	796,695	776,598
Total funds carried forward	(15)	389,178	368,415	757,593	796,695

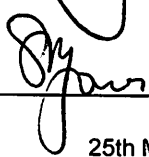
The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 20 form part of these accounts.

BALANCE SHEET AS AT 31ST DECEMBER 2024

	Notes	2024 £	2023 £
Fixed assets:			
Tangible assets	(9)	597,860	673,727
Total fixed assets		<u>597,860</u>	<u>673,727</u>
Current assets:			
Debtors	(10)	13,531	25,603
Cash at Bank & in Hand		184,013	151,539
Total current assets		<u>197,544</u>	<u>177,142</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	(37,811)	(54,174)
Net current assets or liabilities		<u>159,733</u>	<u>122,968</u>
Total assets less current liabilities		757,593	796,695
Total net assets or liabilities		<u><u>757,593</u></u>	<u><u>796,695</u></u>
The funds of the charity:			
Restricted income funds	(14)	368,415	424,281
Unrestricted income funds	(13)	389,178	372,414
Total charity funds		<u><u>757,593</u></u>	<u><u>796,695</u></u>

Approved on behalf of the Trustees Management Committee

Rev. Canon Simon Gatenby

Mrs. Sally Jones

Date: 25th March 2025

The notes on pages 10 to 20 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST DECEMBER 2024

Notes	Year Ended 31.12.24 £	Year Ended 31.12.23 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(39,102)	20,097
Add back depreciation	79,199	78,824
Add back loss on disposal of assets	-	1,350
Deduct investment income	(3,568)	(2,207)
Decrease/(increase) in debtors	12,072	(8,444)
Increase/(decrease) in creditors	(16,363)	18,184
Net cash used in operating activities	32,238	107,804
 Cash flows from investment activities:		
Interest	3,568	2,207
Purchase of fixed assets	(3,332)	(98,570)
Disposal of fixed assets	-	300
Net cash provided by investing activities	236	(96,063)
 Increase/(decrease) in cash and cash equivalents during the year	 32,474	 11,741
 Cash and cash equivalents brought forward	 151,539	 139,798
Cash and cash equivalents carried forward	184,013	151,539

Notes to the accounts**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective from 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The restricted funds are set out in note 14.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Notes to the accounts**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs where appropriate.

Governance costs and support costs relating to charitable activities have been apportioned based on the use of church facilities.

The allocation of support and governance costs is analysed in note 5.

(g) Costs of raising funds

The costs of raising funds is £nil as it is undertaken by volunteers.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 8.

(i) Tangible fixed assets and depreciation

All assets or groups of similar assets purchased at the same time, costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following

Buildings	2% on cost
Building Improvements	10% on cost
Office Equipment	20% on cost
Fixtures & Fittings	20% on cost

(j) Pensions

The charity currently makes contributions to a defined contribution pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employees contributions.

(k) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2023: £nil). Except as disclosed below expenses paid to the trustees in the year totalled £nil (2023 £nil)

Simon Gatenby - Rectory and rector expenses are shown in Note 8, £2,478 (2023 £2,607).

Monies due from Simon Gatenby at 31st December 2024 £nil (2023 £295).

Monies due from Gordon Flear at 31st December 2024 £266.40.

Donations to church from trustees (council members) in 2024 £12,885 (2023 £11,240).

Notes to the accounts

3. Donations and Legacies

	Unrestricted Year Ended 31.12.24	Restricted Year Ended 31.12.24	Total Funds Year Ended 31.12.24
	£	£	£
Church Giving:			
Regular Gift Aids	24,500	-	24,500
Gift Aided Directed Giving	-	3,425	3,425
One Off Gift Aid	2,250	-	2,250
Income Tax Recoverable	7,325	857	8,182
Collections	2,435	-	2,435
Other Giving	12,140	-	12,140
Donations	360	833	1,193
Directed Gifts	-	57	57
General grants:			
Manchester Diocese	5,400	-	5,400
Stewardship - energy costs	1,000	-	1,000
Manchester City Council - NIF	-	2,705	2,705
Manchester Settlement	200	-	200
Onwards Housing	-	100	100
Our Manchester	-	31,667	31,667
Royal National College of Music	-	500	500
Activity Income	79	1,428	1,507
	55,689	41,572	97,261

Previous Year

	Unrestricted Year Ended 31.3.23	Restricted Year Ended 31.3.23	Total Funds Year Ended 31.3.23
	£	£	£
Church Giving:			
Regular Gift Aids	25,820	-	25,820
Gift Aided Directed Giving	-	46,604	46,604
One Off Gift Aid	-	250	250
Income Tax Recoverable	7,455	11,777	19,232
Collections	2,099	-	2,099
Other Giving	4,363	-	4,363
Donations	2,892	2,378	5,270
Directed Gifts	-	1,197	1,197
General grants:			
Manchester Diocese	5,400	-	5,400
Manchester Diocesan Board of Finance	2,830	-	2,830
Council for Social Aid (£2,500 deferred)	-	600	600
University of Manchester - clean air	-	2,500	2,500
Manchester City Council - NIF	1,000	-	1,000
Forever Manchester	-	700	700
We Love Mcr Women's Footprints	-	100	100
WWF Mobilising Community Climate Action (National Lottery)	-	2,000	2,000
GMMH - Sports Wellbeing Fund	5,000	-	5,000
S4B - Pantomime	-	23,750	23,750
National Lottery Reaching Communities (£8,333 deferred)	-	8,333	8,333
NHS Greater Manchester	56	2,843	2,899
	56,915	103,032	159,947

Notes to the accounts

4. Income from charitable activities

	Unrestricted Year Ended 31.12.24	Restricted Year Ended 31.12.24	Total Funds Year Ended 31.12.24
	£	£	£
Community Use of building & EV Charging Point	49,565	-	49,565
Barnabas House	20,292	-	20,292
Other (inc. fees)	1,321	-	1,321
	<u>71,178</u>	<u>-</u>	<u>71,178</u>

Previous Year

	Unrestricted Year Ended 31.12.23	Restricted Year Ended 31.12.23	Total Funds Year Ended 31.12.23
	£	£	£
Community Use of building & EV Charging Point	50,376	-	50,376
Minibus Donations	24	-	24
Barnabas House	24,600	-	24,600
Other (inc. fees)	767	450	1,217
	<u>75,767</u>	<u>450</u>	<u>76,217</u>

5. Allocation of governance and support costs

	Basis of apportionment	General Support	Governance	Total 2024	Total 2023
			£	£	£
<i>Building Expenses:</i>	<i>Use of building</i>				
Heat, Light, Water & Telephone	<i>Use of building</i>	13,867		13,867	14,038
Office Expenses	<i>Use of building</i>	1,499		1,499	1,207
Insurance	<i>Use of building</i>	2,195		2,195	2,166
Repairs & Maintenance	<i>Use of building</i>	3,199		3,199	4,791
Cleaning	<i>Use of building</i>	3,632		3,632	4,326
Accountancy Fees	<i>Use of building</i>	-	735	735	726
Bank Charges		320		320	-
Software Costs		518		518	291
		<u>25,230</u>	<u>735</u>	<u>25,965</u>	<u>27,545</u>

6. Analysis of staff costs

		Year Ended 31.12.24	Year Ended 31.12.23
		£	£
Wages and Salaries	(inc Barnabas House & events)	34,596	33,230
Social Security Costs		-	-
Pension Costs		2,458	2,327
		<u>37,054</u>	<u>35,557</u>

Some wages are included in the Barnabas House expenses in Note 8.

The average number of employees during the year was 3 (1 on a full time equivalent basis (2023: 3).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil), No employee has benefits in excess of £60,000 (previous year: none).

7. Independent Examiner Fees

	Year Ended 31.12.24	Year Ended 31.12.23
	£	£
Independent examination fees	735	726
	<u>735</u>	<u>726</u>

Notes to the Accounts

8. Expenditure	Barnabas House £	Church Activities £	Positive Steps £	Refurbishment £	Total 2024 £
Expenditure on charitable activities:					
Diocesan Quota		26,461			26,461
Staff & Volunteer Costs:					
Wages			35,616		35,616
Rector & Rectory Expenses		2,478			2,478
Church Outreach Activities:					
Community Events & Catering		1,797	1,987		3,784
Church Outreach Activities:		832			832
Church Fellowship Activity:					
Church Communication		182			182
Church Fellowship Activity: & Events		491			491
Volunteer Expenses			385		385
Sunday Service		474			474
Sunday School / Education		136			136
Subscriptions & Licences		1,056			1,056
Mission Expenditure:					
Home Missions		1,960			1,960
Overseas Missions		1,674			1,674
Barnabas house expenses	16,251				16,251
Positive Steps Project:			13,846		13,846
Building Expenses				321	321
Depreciation		10,034		69,163	79,197
Governance Costs (note 5)	245	245	245		735
Support Costs (note 5)		7,209	18,021		25,230
	16,496	55,029	70,100	69,484	211,109

Notes to the Accounts

8. Expenditure cont...- Previous Year

	Barnabas House £	Church Activities £	Positive Steps £	Refurbishment £	Total 2023 £
Expenditure on charitable activities:					
Diocesan Quota		24,043			24,043
Staff & Volunteer Costs:					
Wages			33,649		33,649
Training & Other Staff Costs			72		72
Rector & Rectory Expenses		2,607			2,607
Church Outreach Activities:					
Community Events & Catering		2,304	1,962		4,266
Church Outreach Activities:		2,900			2,900
Church Fellowship Activity:					
Church Communication		115			115
Church Fellowship Activity: & Events		424	(19)		405
Volunteer Expenses	-		1,109		1,109
Sunday Service		532			532
Sunday School / Education		158			158
Subscriptions & Licences		1,159	26		1,185
Mission Expenditure:					
Home Missions		1,625			1,625
Overseas Missions		1,672			1,672
Directed Gifts Paid Out		63			63
Minibus Expenses			522		522
Barnabas house expenses	18,025				18,025
Positive Steps Project			13,741		13,741
Building Expenses				384	384
Sundry		22			22
Professional Fees				3,460	3,460
Depreciation		9,735	138	68,951	78,824
Loss on Disposal of Assets			1,350		1,350
Governance Costs (note 5)	242	237	247		726
Support Costs (note 5)		7,663	19,156		26,819
	18,267	55,259	71,953	72,795	218,274

Notes to the accounts

9. Tangible Fixed Assets

	Freehold House	Building Improvements	Equipment	Total
Cost or valuation	£	£	£	£
At 1st January 2024	275,000	774,695	22,168	1,071,863
Additions	-	2,133	1,199	3,332
Disposals	-	-	-	-
At 31st December 2024	275,000	776,828	23,367	1,075,195
Depreciation				
At 1st January 2024	110,000	269,574	18,562	398,136
Charge for Year	5,500	71,596	2,103	79,199
Eliminated on disposals	-	-	-	-
At 31st December 2024	115,500	341,170	20,665	477,335
NET BOOK VALUE				
At 31st December 2024	159,500	435,658	2,702	597,860
At 31st December 2023	165,000	505,121	3,606	673,727

10. Analysis of debtors

	2024	2023
	£	£
Debtors	10,730	22,506
Accrued Income	779	614
Prepayments	2,022	2,483
	13,531	25,603

All debtors related to unrestricted funds in 2024 (2023 £nil).

11. Creditors: amounts falling due within one year

	2024	2023
	£	£
Other creditors and accruals	4,063	18,379
Third Party Grants Held	24,690	26,690
Deferred Income	7,917	7,917
Taxation and social security costs	1,141	1,188
	37,811	54,174

Creditors relating to restricted funds total £33,265 (2023:£46,354) , and unrestricted funds £4,546, (2023 £7,820).

12. Deferred income

Deferred income comprises grants paid in advance, and is restricted income both in 2024 and 2023.

	2024	2023
	£	£
Balance as at 1 January	7,917	3,832
Amount released to income earned from charitable activities	(7,917)	(3,832)
Amount deferred in year	7,917	7,917
Balance at 31st December	7,917	7,917

Notes to the accounts

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1.1.2024	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2024
	£	£	£	£	£
General Fund	82,111	81,695	(40,998)	(6,537)	116,271
<i>Designated:</i>					
Capital re Building	168,822	-	(6,740)	-	162,082
Property Refurbishment Reserve	92,259	-	(17,829)	-	74,430
Positive Steps Project	(22)	28,448	(27,984)	3,000	3,442
Church Missions	461	-	(3,624)	3,537	374
Barnabas House	28,783	20,292	(16,496)	-	32,579
	372,414	130,435	(113,671)	-	389,178

	Balance at 1.1.2023	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2023
	£	£	£	£	£
Previous Year					
General Fund	46,326	75,072	(32,700)	(6,587)	82,111
<i>Designated:</i>					
Capital re Building	175,263	-	(6,441)	-	168,822
Property Refurbishment Reserve	96,685	479	(9,905)	5,000	92,259
Positive Steps Project	(2,286)	29,314	(31,623)	4,573	(22)
Church Missions	234	-	(3,360)	3,587	461
Minibus	836	24	-	(860)	-
Barnabas House	27,450	24,600	(18,267)	(5,000)	28,783
Manchester Diocese (Westcott)	-	5,400	(5,400)	-	-
	344,508	134,889	(107,696)	713	372,414

Name of unrestricted fund:

General Fund

Designated

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

The capital fund re the building reflects the carrying value of the property in the accounts. These funds are fully spent.

The property refurbishment reserve is monies set aside by the church for a major refurbishment to the building in order to facilitate better use of the space and facilities for the congregation and wider community.

Manchester Diocese (Westcott) - this is a contribution to the church in recognition of Simon Gatenby's time spent training Westcott students.

Notes to the Accounts

14. Analysis of movements in restricted funds

	Balance at 1.1.2024 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31.12.2024 £
Church - Keep Warm Fund	1,314	-	(397)	-	917
Church - Garden Project	50	125	-	-	175
Directed Gifts - Mission	-	10	(10)	-	-
	1,364	135	(407)	-	1,092
Positive Steps:					
MCC NIF Community Christmas Lunch	-	1,200	(1,200)	-	-
MCC NIF Pantomime	-	250	(250)	-	-
MCC NIF International Womens Day	-	1,255	(1,255)	-	-
Forever Mcr - Dance & Self Defence	400	-	-	-	400
Buzz Mcr Health & Wellbeing	1,500	-	(517)	-	983
Royal National College of Music	-	500	(500)	-	-
Church Urban Fd-Windrush Project	2,081	-	(760)	-	1,321
GMMH - Book Club	547	-	-	-	547
Our Manchester	2,786	31,667	(32,205)	-	2,248
National Lottery Music Project	1,692	-	(1,692)	-	-
Cinnamon Network - Peaced Together	2,000	-	(782)	-	1,218
Exercise & Wellbeing Fund	-	547	(547)	-	-
Brunswick Beestro	925	686	(1,611)	-	-
Pantomime	-	718	(718)	-	-
Young at Heart	292	-	(58)	-	234
Women's Footprints:					
Other General	748	410	(21)	-	1,137
	12,971	37,233	(42,116)	-	8,088
Capital:					
Refurbishment Project	404,890	4,204	(51,655)	-	357,439
EV Charging Point	1,177	-	(1,177)	-	-
Aris Fund - sports equipment	403	-	(347)	-	56
Solar Panel Fund	3,476	-	(1,736)	-	1,740
	409,946	4,204	(54,915)	-	359,235
Total	424,281	41,572	(97,438)	-	368,415

Notes to the Accounts

14. Analysis of movements in restricted funds cont...

Previous Year

	Balance at 1.1.23	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.23
	£	£	£	£	£
Church - pantomime	-	1,410	(1,410)	-	-
Church - Keep Warm Fund	3,599	313	(2,598)	-	1,314
Church - Garden Project	-	105	(55)	-	50
Directed Gifts, Donations & Grants -Refurb.(Revenue)	-	60,229	(60,229)	-	-
	3,599	62,057	(64,292)	-	1,364
Positive Steps:					
Council for Social Aid	-	2,500	(2,500)	-	-
MCC NIF Community Christmas Lunch	-	700	(700)	-	-
Forever Mcr - Dance & Self Defence	400	-	-	-	400
Buzz Mcr Health & Wellbeing	1,500	-	-	-	1,500
Forever Mcr - Christmas Lunch	-	100	(100)	-	-
<i>Donation - Christmas Lunch</i>	-	100	(100)	-	-
Church Urban Fd-Windrush Project	2,081	-	-	-	2,081
GMMH - Book Club	547	-	-	-	547
Our Manchester	-	23,750	(20,964)	-	2,786
National Lottery Music Project	342	8,333	(6,983)	-	1,692
Cinnamon Network - Peaced Together	-	2,000	-	-	2,000
Exercise & Wellbeing Fund	1,706	1,173	(2,879)	-	-
S4B International Womens Day	-	150	(150)	-	-
Brunswick Beestro	1,156	597	(828)	-	925
Directed Gift -Toddler Fund	1,005	-	(1,005)	-	-
MCC NIF-Photo Project (Y@Heart)	138	-	(138)	-	-
Young at Heart	348	-	(56)	-	292
Women's Footprints:					
Weekend Away	-	960	(960)	-	-
Other General	283	462	(306)	309	748
Tabletop Sale	309	-	-	(309)	-
Banner	-	600	(600)	-	-
Forever Mcr WF Retreat	189	-	(189)	-	-
	10,004	41,425	(38,458)	-	12,971
Capital:					
New Minibus Fund - Theodore of Tarsu	2,585	-	(1,872)	(713)	-
Refurbishment Project	407,551	-	(2,661)	-	404,890
EV Charging Point	2,389	-	(1,212)	-	1,177
Aris Fund - sports equipment	750	-	(347)	-	403
Solar Panel Fund	5,212	-	(1,736)	-	3,476
	418,487	-	(7,828)	(713)	409,946
Total	432,090	103,482	(110,578)	(713)	424,281

Name of Restricted Fund:

Capital Funds

Description, Nature and Purpose of the Fund

these funds represent the book value of assets still to be depreciated and any remaining monies to be spent on capital items

Notes to the Accounts

15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2024
	£	£	£	£
Tangible fixed assets	556	238,069	359,235	597,860
Cash at bank and in hand	106,730	34,838	42,445	184,013
Other net current assets/(liabilities)	8,985	-	(33,265)	(24,280)
Total	116,271	272,907	368,415	757,593

Previous Year	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	1,112	224,440	448,175	673,727
Cash at bank and in hand	63,216	65,863	22,460	151,539
Other net current assets/(liabilities)	17,783	-	(46,354)	(28,571)
Total	82,111	290,303	424,281	796,695

16. Post balance sheet events

The trustees consider that there are no matters that are materially significant to the figures as presented and having regard to the planned expenditure in 2025 are confident that the Church is a going concern.

17. Financial Instruments

The charity only has financial assets and financial 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.

Positive Steps Project
(For Management Purposes only)

21

INCOME	Y/E 31st December 2024		Y/E 31st December 2023	
<i>Grants:</i>	£	£	£	£
Council for Social Aid	-		2,500	
National Lottery Reaching Communities - Music Project	-		8,333	
Onwards Housing - Women's Footprints	100		-	
Forever Mcr Christmas Lunch	-		100	
MCC NIF Community Lunch & Pantomime	1,450		700	
MCC NIF IWD	1,255		-	
Our Manchester	31,667		23,750	
Cinnamon Network Fund	-		2,000	
Royal Northern College of Music	500		-	
Manchester Settlement	200		-	
Arawak Walton	-		5,000	
Banner Inc	-		600	
Directed Giving Christmas Lunch	-		100	
Use of Buildings	27,968		22,608	
Minibus Donations	-		24	
Donations	1,033		2,412	
Other Income	1,508		2,636	
	<u>65,681</u>		<u>70,763</u>	
EXPENDITURE				
Wages	35,616		33,649	
Staff Training	-		72	
Toddlers Group	2,708		1,250	
Young @ Heart Activities	58		418	
Community Events & Catering	1,987		1,962	
Minibus Expenses	-		522	
Volunteer Expenses	385		1,109	
Depreciation / Loss on disposal of assets	-		1,488	
Women's Footprints - project costs	328		1,674	
Activity Costs	10,279		10,399	
Sundry	-		7	
Bad Debts	473		-	
Governance Costs (note 8)	245		247	
Support Costs (note 8)	18,021		19,156	
	<u>70,100</u>		<u>71,953</u>	
Surplus (Deficit) in the Year	(4,419)		(1,190)	
<i>Funds brought forward:</i>	12,949		11,139	
Planned Contribution from Church Funds	3,000		3,000	
<i>Funds carried forward:</i>				
Positive Steps	3,442	(22)		
Restricted Funds	8,088	12,971		
Funds carried forward:	<u>11,530</u>		<u>12,949</u>	

Barnabas House
(For Management Purposes only)

	Year Ended 31st December 2024 £	Year Ended 31st December 2023 £
INCOME		
Rental Income	20,292	24,600
	<u>20,292</u>	<u>24,600</u>
EXPENDITURE		
Council Tax	1,816	1,729
Insurance	424	629
Maintenance (incl wages)	7,544	3,295
Utilities	6,467	12,372
Governance Costs (Note 8)	245	242
	<u>16,496</u>	<u>18,267</u>
Surplus (Deficit) in the Year	3,796	6,333
<i>Funds brought forward:</i>		
Designated Funds	28,783	27,450
Contribution to Refurbishment	-	(5,000)
<i>Funds carried forward:</i>		
Designated Funds	32,579	28,783
	<u>32,579</u>	<u>28,783</u>

Church
(For Management Purposes only)

23

	Year Ended 31st December 2024	Year Ended 31st December 2023
INCOME		
<i>Church Giving:</i>	£	£
Regular Gift Aids	24,500	25,820
One Off Gift Aided	2,250	250
Income Tax Recoverable	7,350	7,533
Collections	2,435	1,619
Other Giving	12,140	4,363
Donations	160	1,939
Directed Gifts	110	90
Bank Interest	3,568	2,207
Use of Buildings	16,002	22,782
EV Charging Point Income	5,617	4,973
Grants - other	6,400	9,230
Other Income	1,298	1,494
	<u>81,830</u>	<u>82,300</u>
EXPENDITURE		
Diocesan Quota	26,461	24,043
Rector & Rectory Expenses	2,478	2,607
Community Events & Catering	1,797	2,304
Youth & Children's Work	-	-
Church Outreach	832	2,900
Church Communication	182	115
Sunday Service	474	532
Sunday School/Education	136	158
Subscriptions & Licences	1,056	1,159
Church Fellowship Activity	491	424
Home Missions	1,960	1,625
Overseas Missions	1,674	1,672
Directed Gifts Paid Out	-	63
Other Costs	-	22
Depreciation	10,034	9,735
Governance Costs (Note 8)	245	237
Support Costs (Note 8)	7,209	7,663
	<u>55,029</u>	<u>55,259</u>
Surplus (Deficit) in the Year	26,801	27,041
<i>Funds brought forward:</i>		
Unrestricted General Fund	82,111	46,326
Capital (spent)	168,822	175,263
Designated	461	234
Restricted Revenue	1,364	3,599
Restricted Capital (Spent)	5,056	8,351
Transfer to Positive Steps Project	(3,000)	(3,000)
<i>Funds carried forward:</i>		
Unrestricted General Fund	116,271	82,111
Capital (spent)	162,082	168,822
Designated	374	461
Restricted Revenue	1,092	1,364
Restricted Capital (spent)	1,796	5,056
	<u>281,615</u>	<u>257,814</u>

Refurbishment Fund
(For Management Purposes only)

	Year Ended 31st December 2024 £	Year Ended 31st December 2023 £
INCOME		
Directed Gifts (NGA)	47	1,077
Gift Aided Directed Gifts	3,325	46,534
Tax Reclaim	832	11,699
Collections	-	479
Donations	-	919
	<u>4,204</u>	<u>60,708</u>
EXPENDITURE		
Professional Fees	-	3,460
Depreciation	69,163	68,951
Building Expenses	321	384
	<u>69,484</u>	<u>72,795</u>
Surplus (Deficit) in the Year	(65,280)	(12,087)
<i>Funds brought forward:</i>		
Designated Funds - unspent	(2,408)	34,298
Directed Gifts	404,890	407,551
Designated Funds - Capital Spent	94,667	62,387
Contribution from Barnabas Funds	-	5,000
<i>Funds carried forward:</i>		
Designated Funds - (shortfall)	(656)	(2,408)
Restricted Gifts & Grants - Spent	357,439	404,890
Designated Funds - Capital Spent	75,086	94,667
	<u>431,869</u>	<u>497,149</u>

Accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF CHRIST CHURCH, BRUNSWICK**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2023**

Registered Charity No.1131529

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, BRUNSWICK

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Report of the trustees (or the “PCC”) for the year ended 31 December 2023

The PCC present their annual report and financial statements of the charity for the year ended 31 December 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity’s trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Objectives and activities

The object of the charity is to ‘promote in the ecclesiastical parish the whole mission of the Church’. The charity provides services and activities within the context of a Church of England Parish Church. Through these, its members seek to live the “life in all its fullness” in which Christ invites us all to participate. This is reflected in the Church’s diverse congregation and activities - a congregation which embraces young and old (and all in between) and people from many different ethnic and national backgrounds; and a wide range of activities, which seek to enhance the spiritual, physical and social well-being of all those living in our community.

The PCC confirm that they have referred to the Charity Commission’s guidance on public benefit when reviewing the charity’s aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through:

- the provision of Church services, prayer meetings, fellowship groups and pastoral care for the benefit of members of the congregation and the parish;
- the financial support and management of a weekday Positive Steps Project held in the Church building, which offers services and activities to members of the community. All benefit the community in which the Church is located;
- the hiring out of rooms within the Church building at a less than commercial rate to community groups who provide activities that accord with the charity’s aim of enhancing the spiritual, physical, mental, and social well-being of those who attend e.g., exercise classes, youth clubs, toddlers, over 50’s and women’s groups, community café, Chinese Church; and
- the management of a shared community house, rooms in which are available for rent to congregation members, local Christians and a local community project at a less than commercial rate.

A review of our achievements and performance: How our activities delivered public benefit

The main achievements during the year were:

- 69 parishioners on the electoral roll. The highest congregation attendance at a Sunday Morning Service in person was 90 adults and 30 children. The service was also offered via Zoom every week and an average of 8 screens also “attended” each service. Sunday school was offered as part of the Sunday morning services on three Sundays a month (the first Sunday being an All-Together Service).
- A lent group and community carol service took place. Members of the Church congregation ran an ‘Experience Easter’ morning in March for sixty Year 5 children and an ‘Experience Christmas’ morning in December for sixty Year 2 children from the local primary school, at which they learned about the Easter and Christmas stories respectively.

- The Church's community project, **Positive Steps**, was awarded a 3-year grant from Our Manchester from April 2023 – March 2026, allowing it to continue to provide a warm space and services and activities for local people throughout the year:

The **Brunswick Beestro** provided free hot drinks and snacks three days a week with a £1 meal on Tuesdays and a community Christmas meal was served to 70 local people.

The **Women's Group** and **Toddler Group** met regularly, and the Women's Group and their children enjoyed a weekend away in the Summer, the **Over 50's Group** met on several occasions and **Zumba** and **yoga** sessions also ran throughout the year.

The **weekly advice and guidance drop-ins** continued with referrals being made to foodbanks, charities and other organisations or people being signposted to relevant agencies for help.

The National Lottery Funded weekly community singing group '**Joyful Noise**' and young people's **guitar group** met throughout the year and Joyful Noise performed at the carol service. A **Homework Support Club**, attended by a small number of local children and their parents, and an **After School Craft Club** both started in September.

The Positive Steps staff and volunteers held **Table Top Sales**, a **Macmillan Coffee Morning** and a **Brunswick Bonanza**, a day of information and activities, showcasing some of what is happening in our amazing neighbourhood. They also set up a **community library** in the building, for the benefit of local people.
- During the year, the Church held a Karaoke & Curry Night, community Pancake Party, an Eco Tea Party, at which local people took part in green activities and a litter pick as part of the Great British Spring Clean 2023, the annual Quiz in aid of Tearfund and in December, it once again hosted a travelling theatre company who performed two shows of the pantomime, Jack and the Beanstalk, for the local community. Ticket prices were kept to a minimum so that as many people as possible could attend. The Church also celebrated 30 years of Simon Gatenby being rector, with a community party featuring 70s, 80s and 90s music and Caribbean food.
- More successful applications were made by local people to the Church's Keep Warm and Well Fund (established in 2022 from donations) for items to keep them and their families warm over the winter and to reduce energy costs.
- The Church's Climate Group implemented various actions to improve the Church's 'green' credentials and Eco Matters became part of the Church's monthly cycle with "Just one thing" (encouraging the congregation to do just one thing to help the environment each month). The PCC dedicated one whole meeting to discuss what actions could be taken in light of the continuing climate crisis and declared a climate emergency.
- Phase 2a of the Church's refurbishment project, refurbishment of the community lounge, including new roof and windows and new partition wall, was completed in the Autumn.
- Barnabas, the community house owned by the Church, was fully occupied during the year. Various works were undertaken to the building to improve its state of repair.
- Local and overseas mission partners were supported both financially and in prayer. As part of their sabbatical towards the end of the year, the rector and his wife spent a month volunteering with Operation Restoration in Jamaica, one of the Church's mission partners. The PCC discussed its mission support and giving in detail and made changes to its mission partners for the next 3 years, to be implemented in 2024.
- The Church's monthly evening prayer meeting was supplemented by a daily prayer list which encompassed both individuals in the congregation and all the streets and activities in the parish.
- The PCC supported two church members in their successful applications for Authorised Lay Ministry training in 2024.

- As a mandatory agenda item for every PCC meeting, various safeguarding actions were progressed throughout the year to ensure compliance with the Church's duty under section 5 of the safeguarding and clergy discipline measure 2016.

Financial review

Total income for the year was £238,371 (2022 £163,660). The increase was primarily due to donations received for the Lounge Refurbishment Project in the last quarter of 2023.

General giving and donations totalled £42,629, slightly higher than in 2022 (£40,193).

Room hire and EV charging income continues to grow and brought in £50,376 in 2023 compared with £33,097 in 2022. Barnabas house room rental income remained steady at £24,600. The minibus was sold during the year as it was valued at less than the cost of the repairs needed. Overall, these resources contributed income of £75,000 (2022 £59,049).

The Church received £23,750 from Our Manchester representing $\frac{3}{4}$ of the first year (April - December 2023) of its 3-year grant towards the costs of its community project, Positive Steps. It also received a £5,000 grant from Arawak Walton Housing Association and the balance of the grant awarded in 2022 by the National Lottery for its music projects (£8,333). Other grants and activity income from participants amounted to £18,029. The Positive Steps Project also received its usual annual contribution of £3,000 from the Church congregation.

In October, prompted by a leaking roof with the potential to damage the newly refurbished hall, the Church began a Lounge Refurbishment Fundraising Campaign and received £60,708 in donations! This, together with some Church reserves, enabled the lounge refurbishment to be completed by the end of the year, at a total cost of £102,414.

Total expenditure for the year, including capital spend but excluding depreciation, was £236,370 (2022 £154,834). The increase on the previous year due mainly to expenditure on the lounge refurbishment.

Salary costs were higher in 2023 as staff hours were increased from April, part funded by the Our Manchester grant. Energy costs continued to rise, from £10,136 in 2022 to £14,038 in 2023, (some of which is due to increased room and EV charging use). The Church also held lots of community events throughout the year and continued to provide household items for local people in need from its Keep Warm Fund.

The Church was again able to pay its Parish Share in full (2023 £24,043 2022 £22,440) and to support its various mission partners.

The Church ended the year with net current assets of £122,968 (2022 £120,967) of which £80,999 are general reserves.

As usual, 10% of giving, and tax relief received on Gift Aided giving, during the year will be set aside for mission support during 2024.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest bearing deposit accounts.

Reserves policy and going concern

The balance held in unrestricted reserves at 31 December 2023 was £372,414 of which £80,999 is considered to be free reserves, after allowing for funds tied up in tangible fixed assets (£225,522) and Property Refurbishment Reserve and other designated reserves (£65,863).

The trustees aim to maintain free reserves in unrestricted funds at a level that equates to approximately six months of normal unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that support and governance costs are covered for Church activities and its Positive Steps Project.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

50th Anniversary: The Church building will be 50 years old in 2024. The PCC is planning a weekend of celebrations on 29th and 30th June to mark its golden jubilee.

Community Events: Continuing with its aim of having ‘more people in the mix more of the time’ the Church is also planning other community events throughout the year.

The Positive Steps Project: Now that the project has grant funding until March 2026, the steering group, together with members of the community, are planning to supplement the current offer of services and activities with new ones. Conversational English classes and an after school table tennis club are due to start in 2024.

Climate Crisis: The Church intends to build on the work that its Climate Group has been doing to make the Church ‘greener’. This will include further development of the Church garden as well as continuing to review energy consumption and purchasing policies.

Refurbishment of the Church Building: With Phase 2a complete, the Church plans to start looking at possible funders for Phase 2b.

Church Weekend Away: The Church has paid a deposit for a weekend away at Scargill House Christian Centre in North Yorkshire in May 2025; a weekend of teaching and fellowship and walks in the Yorkshire countryside. The whole congregation will be invited, regardless of ability to pay.

Structure, governance and management

The Charity is a registered charity but, as it is a PCC of a Church of England Church, does not have its own constitution. Instead, as with all such PCCs, it is constituted by The Parochial Church Council (Powers) Measure 1956 (as amended) and The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

Appointment of trustees

New trustees are appointed by existing trustees at each AGM and serve for one year after which they may put themselves forward for re-appointment.

At the monthly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day administration of the Charity is delegated to Revd Canon Simon Gatenby (Rector), Sally Jones (Treasurer) and Church wardens and, in relation to the Positive Steps Project, Maureen Blue (Community Programme Manager).

Trustee induction and training

On appointment trustees are given copies of the Charity Commission's Guide for Trustees "What you Need to Know, What you Need to Do" and the Church's Safeguarding Policies.

Reference and administrative information

Charity Name: PCC Christ Church Brunswick

Charity Number: 1131529

Trustees

Rev. Canon Simon Gatenby	Chair of Trustees
Rev. Kathreen Shahbaz	Curate
Dr Tim Craft	Warden
Mr Dilu Varughese	Warden
Dr Andrew Crome (from 30.4.23)	Vice Chair
Mrs Sally Jones	Treasurer
Mr Gordon Flear	Secretary (from 30.4.23) and Deanery Synod Representative
Mrs Judith Keeble (from 30.4.23)	Deanery Synod Representative
Mrs Jenny Ferneyhough	
Mrs Agnes Ablakwa	
Mrs Elizabeth Adebo	

Principal Office

Brunswick Parish Church
Brunswick Street
Manchester
M13 9TQ

Independent Examiners

Community Accountancy Service Limited
The Grange, Pilgrim Drive
Beswick, Manchester
M11 3TQ

Bankers

The Royal Bank of Scotland	The Co-operative Bank plc	Triodos Bank NV
38 W Mosley St	1 Balloon St	Deanery Road
Manchester	Manchester	Bristol
M2 3AZ	M60 4EP	BS1 5AS

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 5th April 2024 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Si. Gatenby', written over a dashed horizontal line.

Rev. Canon Simon Gatenby

Chair of Trustees

6a

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF:
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH BRUNSWICK**

I have examined the accounts for the PCC, for the year ended 31 December 2023 on pages 7 to 21 that have been prepared on the basis of the accounting policies set out on page 10.

Respective Responsibilities of Trustees and Examiner

As the church trustees you are responsible for the preparation of accounts; you consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

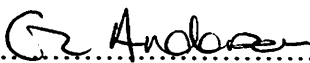
Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

EL Anderson

MA FCA CTA

Date: 5th April 2024

Community Accountancy Service Limited

The Grange, Pilgrim Drive

Beswick,

Manchester

M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST DECEMBER 2023

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31.12.23 £	Total Funds Year Ended 31.12.22 £
Income from:					
Donations and legacies	(3)	56,915	103,032	159,947	101,194
Charitable Activities	(4)	75,767	450	76,217	62,060
Investment Income - bank interest		2,207	-	2,207	406
Total		134,889	103,482	238,371	163,660
Expenditure on:					
Charitable Activities	(5)	107,696	110,578	218,274	217,414
Total		107,696	110,578	218,274	217,414
Net gains/(losses) on investments					
Net income/(expenditure)		27,193	(7,096)	20,097	(53,754)
Transfers between funds					
		713	(713)	-	-
Net movement in funds		27,906	(7,809)	20,097	(53,754)
Reconciliation of funds					
Total funds brought forward	(13)/(14)	344,508	432,090	776,598	830,352
Total funds carried forward	(15)	372,414	424,281	796,695	776,598

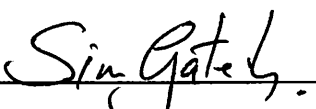
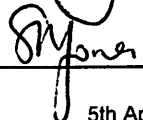
The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 21 form part of these accounts.

BALANCE SHEET AS AT 31ST DECEMBER 2023

	Notes	2023 £	2022 £
Fixed assets:			
Tangible assets	(9)	673,727	655,631
Total fixed assets		<u>673,727</u>	<u>655,631</u>
Current assets:			
Debtors	(10)	25,603	17,159
Cash at Bank & in Hand		151,539	139,798
Total current assets		<u>177,142</u>	<u>156,957</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	(54,174)	(35,990)
Net current assets or liabilities		<u>122,968</u>	<u>120,967</u>
Total assets less current liabilities		796,695	776,598
Total net assets or liabilities		<u><u>796,695</u></u>	<u><u>776,598</u></u>
The funds of the charity:			
Restricted income funds	(14)	424,281	432,090
Unrestricted income funds	(13)	372,414	344,508
Total charity funds		<u><u>796,695</u></u>	<u><u>776,598</u></u>

Approved on behalf of the Trustees Management Committee

Rev. Canon Simon Gatenby

Mrs. Sally Jones

Date: 5th April 2024

The notes on pages 10 to 21 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST DECEMBER 2023

Notes	Year Ended 31.12.23 £	Year Ended 31.12.22 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	20,097	(53,754)
Add back depreciation	78,824	69,792
Add back loss on disposal of assets	1,350	-
Deduct investment income	(2,207)	(406)
Decrease/(increase) in debtors	(8,444)	2,840
Increase/(decrease) in creditors	18,184	2,000
Net cash used in operating activities	107,804	20,472
Cash flows from investment activities:		
Interest	2,207	406
Purchase of fixed assets	(98,570)	(7,212)
Disposal of fixed assets	300	-
Net cash provided by investing activities	(96,063)	(6,806)
 Increase/(decrease) in cash and cash equivalents during the year	 11,741	 13,666
 Cash and cash equivalents brought forward	 139,798	 126,132
 Cash and cash equivalents carried forward	 151,539	 139,798

Notes to the accounts

1. Accounting policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective from 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The restricted funds are set out in note 14.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Notes to the accounts**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs where appropriate.

Governance costs and support costs relating to charitable activities have been apportioned based on the use of church facilities.

The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

The costs of raising funds is £nil as it is undertaken by volunteers.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(i) Tangible fixed assets and depreciation

All assets or groups of similar assets purchased at the same time, costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following

Buildings	2% on cost
Building Improvements	10% on cost
Office Equipment	20% on cost
Fixtures & Fittings	20% on cost

(j) Pensions

The charity currently makes contributions to a defined contribution pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employees contributions.

(k) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2022: £nil). Except as disclosed below expenses paid to the trustees in the year totalled £nil (2022 £nil)

Simon Gatenby - Rectory and rector expenses are shown in Note 6, £2,607 (2022 £2,330).

Monies due from Simon Gatenby at 31st December 2023 £295.

Donations to church from trustees (council members) in 2023 £11,240 (2022 £8,455).

Notes to the accounts

3. Donations and Legacies	Unrestricted Year Ended 31.12.23	Restricted Year Ended 31.12.23	Total Funds Year Ended 31.12.23
	£	£	£
Church Giving:			
Regular Gift Aids	25,820	-	25,820
Gift Aided Directed Giving	-	46,604	46,604
One Off Gift Aid	-	250	250
Income Tax Recoverable	7,455	11,777	19,232
Collections	2,099	-	2,099
Other Giving	4,363	-	4,363
Donations	2,892	2,378	5,270
Directed Gifts	-	1,197	1,197
General grants:			
Manchester Diocese	5,400	-	5,400
Manchester Diocese - energy grant	2,830	-	2,830
Banner Inc	-	600	600
Council for Social Aid	-	2,500	2,500
Stewardship - energy costs	1,000	-	1,000
Manchester City Council - NIF	-	700	700
Forever Manchester	-	100	100
Cinnamon Network Fund	-	2,000	2,000
Arawak Walton Housing	5,000	-	5,000
Our Manchester	-	23,750	23,750
National Lottery Reaching Communities	-	8,333	8,333
Activity Income	56	2,843	2,899
	56,915	103,032	159,947

Notes to the accounts

3. cont...

Previous Year

	Unrestricted Year Ended 31.3.22	Restricted Year Ended 31.3.22	Total Funds Year Ended 31.3.22
	£	£	£
Church Giving:			
Regular Gift Aids	25,390	-	25,390
Gift Aided Directed Giving	-	16,595	16,595
One Off Gift Aid	1,200	-	1,200
Income Tax Recoverable	7,068	4,044	11,112
Collections	2,214	-	2,214
Other Giving	4,135	-	4,135
Donations	186	1,819	2,005
Directed Gifts	-	8,194	8,194
General grants:			
Manchester Diocese	5,400	-	5,400
Manchester Diocesan Board of Finance	1,250	-	1,250
Council for Social Aid (£2,500 deferred)	-	10,000	10,000
University of Manchester - clean air	-	1,500	1,500
Manchester City Council - NIF	-	2,100	2,100
Forever Manchester	-	500	500
We Love Mcr Women's Footprints	-	1,332	1,332
WWF Mobilising Community Climate Action (National Lottery)	-	500	500
GMMH - Sports Wellbeing Fund	-	3,000	3,000
S4B - Pantomime	-	200	200
National Lottery Reaching Communities (£8,333 deferred)	-	1,667	1,667
NHS Greater Manchester	1,000	-	1,000
Manchester City Council	-	200	200
Activity Income	-	1,700	1,700
	47,843	53,351	101,194

4. Income from charitable activities

	Unrestricted Year Ended 31.12.23	Restricted Year Ended 31.12.23	Total Funds Year Ended 31.12.23
	£	£	£
Community Use of building & EV Charging Point	50,376	-	50,376
Minibus Donations	24	-	24
Barnabas House	24,600	-	24,600
Other (inc. fees)	767	450	1,217
	75,767	450	76,217

Previous Year

	Unrestricted Year Ended 31.12.22	Restricted Year Ended 31.12.22	Total Funds Year Ended 31.12.22
	£	£	£
Community Use of building & EV Charging Point	32,757	340	33,097
Minibus Donations	1,952	-	1,952
Barnabas House	24,000	-	24,000
Other (inc. fees)	1,334	1,677	3,011
	60,043	2,017	62,060

Notes to the Accounts

5. Expenditure	Barnabas House £	Church Activities £	Positive Steps £	Refurbishment £	Total 2023 £
Expenditure on charitable activities:					
Diocesan Quota		24,043			24,043
Staff & Volunteer Costs:					
Wages			33,649		33,649
Training & Other Staff Costs			72		72
Rector & Rectory Expenses		2,607			2,607
Church Outreach Activities:					
Community Events & Catering		2,304	1,962		4,266
Church Outreach Activities:		2,900			2,900
Church Fellowship Activity:					
Church Communication		115			115
Church Fellowship Activity: & Events		424	(19)		405
Volunteer Expenses		-	1,109		1,109
Sunday Service		532			532
Sunday School / Education		158			158
Subscriptions & Licences		1,159	26		1,185
Mission Expenditure:					
Home Missions		1,625			1,625
Overseas Missions		1,672			1,672
Directed Gifts Paid Out		63			63
Minibus Expenses			522		522
Barnabas house expenses	18,025				18,025
Positive Steps Project:					
Women's Footprints			1,674		1,674
Young at Heart			418		418
Toddlers Group			1,250		1,250
Other Project Costs			10,399		10,399
Building Expenses				384	384
Sundry		22			22
Professional Fees				3,460	3,460
Depreciation		9,735	138	68,951	78,824
Loss on Disposal of Assets			1,350		1,350
Governance Costs (note 6)	242	237	247		726
Support Costs (note 6)		7,663	19,156		26,819
	18,267	55,259	71,953	72,795	218,274

Notes to the Accounts

5. Expenditure cont....- Previous Year

	Barnabas House	Church Activities	Positive Steps	Refurbishment	Total 2022
	£	£	£	£	£
Expenditure on charitable activities:					
Diocesan Quota		22,440			22,440
Staff & Volunteer Costs:					
Wages			29,067		29,067
Training & Other Staff Costs		100	139		239
Rector & Rectory Expenses		2,330			2,330
Church Outreach Activities:					
Community Events & Catering		2,934	3,438		6,372
Youth & Children's Work		391			391
Church Outreach Activities:		3,474			3,474
Church Fellowship Activity:					
Church Communication		139			139
Church Fellowship Activity: & Events		5,784			5,784
Volunteer Expenses		172	1,057		1,229
Sunday Service		193			193
Sunday School / Education		131			131
Subscriptions & Licences		958			958
Mission Expenditure:					
Home Missions		2,220			2,220
Overseas Missions		12,573			12,573
Directed Gifts Paid Out		50			50
Minibus Expenses			1,326		1,326
Barnabas house expenses	19,095				19,095
Positive Steps Project:					
Women's Footprints			1,767		1,767
Young at Heart			527		527
Toddlers Group			1,554		1,554
Other Project Costs			5,879		5,879
Bad Debts			344		344
Professional Fees				8,400	8,400
Depreciation		9,735	963	59,094	69,792
Governance Costs (note 6)	243	243	242		728
Support Costs (note 6)		5,832	14,580		20,412
	19,338	69,699	60,883	67,494	217,414

Notes to the accounts

6. Allocation of governance and support costs

	Basis of apportionment	General Support	Governance	Total 2023	Total 2022
			£	£	£
<i>Building Expenses:</i>	<i>Use of building</i>				
Heat, Light, Water & Telephone	<i>Use of building</i>	14,038		14,038	10,136
Office Expenses	<i>Use of building</i>	1,207		1,207	1,867
Insurance	<i>Use of building</i>	2,166		2,166	1,905
Repairs & Maintenance	<i>Use of building</i>	4,791		4,791	3,702
Cleaning	<i>Use of building</i>	4,326		4,326	2,611
Accountancy Fees	<i>Use of building</i>	-	726	726	728
Bank Charges		-		-	4
Software Costs		291		291	187
		<u>26,819</u>	<u>726</u>	<u>27,545</u>	<u>21,140</u>

7. Analysis of staff costs

		Year Ended 31.12.23	Year Ended 31.12.22
		£	£
Wages and Salaries	(inc Barnabas House & events)	31,230	29,440
Social Security Costs		-	-
Pension Costs		2,327	2,221
		<u>33,557</u>	<u>31,661</u>

Some wages are included in the Barnabas House expenses and events in Note 6.

The average number of employees during the year was 3 (1 on a full time equivalent basis (2022: 3)).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil), No employee has benefits in excess of £60,000 (previous year: none).

8. Independent Examiner Fees

	Year Ended 31.12.23	Year Ended 31.12.22
	£	£
Independent examination fees	726	728
	<u>726</u>	<u>728</u>

9. Tangible Fixed Assets

	Freehold House	Building Improvements	Equipment	Minibus	Total
Cost or valuation	£	£	£	£	£
At 1st January 2023	275,000	676,125	22,168	3,300	976,593
Additions	-	98,570	-	-	98,570
Disposals	-	-	-	(3,300)	(3,300)
At 31st December 2023	<u>275,000</u>	<u>774,695</u>	<u>22,168</u>	<u>-</u>	<u>1,071,863</u>
Depreciation					
At 1st January 2023	104,500	198,191	16,621	1,650	320,962
Charge for Year	5,500	71,383	1,941	-	78,824
Eliminated on disposals	-	-	-	(1,650)	(1,650)
At 31st December 2023	<u>110,000</u>	<u>269,574</u>	<u>18,562</u>	<u>-</u>	<u>398,136</u>
NET BOOK VALUE					
At 31st December 2023	<u>165,000</u>	<u>505,121</u>	<u>3,606</u>	<u>-</u>	<u>673,727</u>
At 31st December 2022	<u>170,500</u>	<u>477,934</u>	<u>5,547</u>	<u>1,650</u>	<u>655,631</u>

Notes to the Accounts

10. Analysis of debtors

	2023	2022
	£	£
Debtors	22,506	13,693
Accrued Income	614	431
Prepayments	2,483	3,035
	<u>25,603</u>	<u>17,159</u>

No debtors related to restricted funds in 2023 (2022 £ 175).

11. Creditors: amounts falling due within one year

	2023	2022
	£	£
Creditors	-	1,060
Other creditors and accruals	18,379	17,365
Third Party Grants Held	26,690	4,981
Deferred Income	7,917	11,433
Taxation and social security costs	1,188	1,151
	<u>54,174</u>	<u>35,990</u>

Creditors relating to restricted funds total £46,354 (2022:£17,864) , and unrestricted funds £7,820, (2022 £18,126).

12. Deferred income

Deferred income comprises grants paid in advance, and is restricted income both in 2023 and 2022.

	2023	2022
	£	£
Balance as at 1 January	3,832	3,832
Amount released to income earned from charitable activities	(3,832)	(3,832)
Amount deferred in year	7,917	11,433
Balance at 31st December	<u>7,917</u>	<u>11,433</u>

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1.1.2023	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2023
	£	£	£	£	£
General Fund	46,326	75,072	(32,700)	(6,587)	82,111
<i>Designated:</i>					
Capital re Building	175,263	-	(6,441)	-	168,822
Property Refurbishment Reserve	96,685	479	(9,905)	5,000	92,259
Positive Steps Project	(2,286)	29,314	(31,623)	4,573	(22)
Church Missions	234	-	(3,360)	3,587	461
Minibus	836	24	-	(860)	-
Barnabas House	27,450	24,600	(18,267)	(5,000)	28,783
Manchester Diocese (Westcott)	-	5,400	(5,400)	-	-
	<u>344,508</u>	<u>134,889</u>	<u>(107,696)</u>	<u>713</u>	<u>372,414</u>

Notes to the Accounts

13. Analysis of charitable funds cont...

Previous Year	Balance at 1.1.2022	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2022
	£	£	£	£	£
General Fund	43,069	55,612	(33,485)	(18,870)	46,326
<i>Designated:</i>					
Capital re Building	179,480	-	(6,441)	2,224	175,263
Property Refurbishment Reserve	99,580	-	(12,895)	10,000	96,685
Positive Steps Project	(202)	21,328	(26,502)	3,090	(2,286)
Church Missions	560	-	(3,833)	3,507	234
Minibus	210	1,952	(1,326)	-	836
Barnabas House	22,788	24,000	(19,338)	-	27,450
Manchester Diocese (Westcott)	-	5,400	(5,400)	-	-
	345,485	108,292	(109,220)	(49)	344,508

Name of unrestricted fund:

General Fund

Designated

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

The capital fund re the building reflects the carrying value of the property in the accounts. These funds are fully spent.

The property refurbishment reserve is monies set aside by the church for a major refurbishment to the building in order to facilitate better use of the space and facilities for the congregation and wider community.

Manchester Diocese (Westcott) - this is a contribution to the church in recognition of Simon Gatenby's time spent training Westcott students.

Notes to the Accounts

14. Analysis of movements in restricted funds

	Balance at 1.1.2023	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2023
	£	£	£	£	£
Church - pantomime	-	1,410	(1,410)	-	-
Church - Keep Warm Fund	3,599	313	(2,598)	-	1,314
Church - Garden Project	-	105	(55)	-	50
Directed Gifts, Donations & Grants -Refurb.(Revenue)	-	60,229	(60,229)	-	-
	3,599	62,057	(64,292)	-	1,364
Positive Steps:					
Council for Social Aid	-	2,500	(2,500)	-	-
MCC NIF Community Christmas Lunch	-	700	(700)	-	-
Forever Mcr - Dance & Self Defence	400	-	-	-	400
Buzz Mcr Health & Wellbeing	1,500	-	-	-	1,500
Forever Mcr - Christmas Lunch	-	100	(100)	-	-
Donation - Christmas Lunch	-	100	(100)	-	-
Church Urban Fd-Windrush Project	2,081	-	-	-	2,081
GMMH - Book Club	547	-	-	-	547
Our Manchester	-	23,750	(20,964)	-	2,786
National Lottery Music Project	342	8,333	(6,983)	-	1,692
Cinnamon Network - Peaced Together	-	2,000	-	-	2,000
Exercise & Wellbeing Fund	1,706	1,173	(2,879)	-	-
S4B International Womens Day	-	150	(150)	-	-
Brunswick Beestro	1,156	597	(828)	-	925
Directed Gift -Toddler Fund	1,005	-	(1,005)	-	-
MCC NIF-Photo Project (Y@Heart)	138	-	(138)	-	-
Young at Heart	348	-	(56)	-	292
Women's Footprints:					
Weekend Away	-	960	(960)	-	-
Other General	283	462	(306)	309	748
Tabletop Sale	309	-	-	(309)	-
Banner	-	600	(600)	-	-
Forever Mcr WF Retreat	189	-	(189)	-	-
	10,004	41,425	(38,458)	-	12,971
Capital:					
New Minibus Fund - Theodore of Tarsus Trust	2,585	-	(1,872)	(713)	-
Refurbishment Project	407,551	-	(2,661)	-	404,890
EV Charging Point	2,389	-	(1,212)	-	1,177
Aris Fund - sports equipment	750	-	(347)	-	403
Solar Panel Fund	5,212	-	(1,736)	-	3,476
	418,487	-	(7,828)	(713)	409,946
Total	432,090	103,482	(110,578)	(713)	424,281

Minibus Fund - transferred to Positive steps on disposal of the minibus

Notes to the Accounts

14. Analysis of movements in restricted funds cont...

Previous Year

	Balance at 1.1.22	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.22
	£	£	£	£	£
Church - pantomime	-	1,735	(1,735)	-	-
Church - Keep Warm Fund	-	5,390	(1,791)	-	3,599
Church - Houseparty 2022	-	5,607	(5,607)	-	-
Church - Garden Project	-	889	(889)	-	-
Directed Gifts - Mission	-	11,010	(11,010)	-	-
Directed Gifts, Donations & Grants -Refurb.(Revenue)	-	3,303	(3,303)	-	-
Aris Fund - sports equipment	1,000	-	(250)	(750)	-
Tudor Trust - Wellbeing	172	-	(172)	-	-
MCC - NIF Sportacular	1,100	300	(1,539)	139	-
Positive Steps:					
Council for Social Aid	-	10,000	(10,000)	-	-
MCC NIF Virtual Tea Party	282	-	(282)	-	-
We Love Mcr Women's Footprints	533	1,162	(1,695)	-	-
Forever Mcr - Dance & Self Defence	400	-	-	-	400
Buzz Mcr Health & Wellbeing	1,500	-	-	-	1,500
Forever Mcr - Toddler	289	-	(289)	-	-
Church Urban Fd-Windrush Project	2,629	-	(548)	-	2,081
GMMH - Book Club	735	-	(188)	-	547
Manchester Wellbeing Fund - Yoga	238	-	(238)	-	-
National Lottery Music Project	-	1,667	(1,325)	-	342
Summer Ball	-	950	(950)	-	-
Exercise & Wellbeing Fund	-	3,903	(2,197)	-	1,706
M13 HT Food	-	1,377	(1,377)	-	-
Zumba / Buzz	-	420	(420)	-	-
Brunswick Beestro	2,716	458	(2,018)	-	1,156
Directed Gift -Toddler Fund	1,875	500	(1,370)	-	1,005
MCC NIF-Photo Project (Y@Heart)	288	-	(150)	-	138
Young at Heart	348	-	-	-	348
Directed Gift	-	2,600	(2,600)	-	-
Women's Footprints:					
Church Urban Fund NN	212	-	(212)	-	-
Mcr University Urban Village	800	-	(800)	-	-
Other General	295	-	(12)	-	283
Tabletop Sale	-	497	(98)	(90)	309
Forever Mcr WF Retreat	250	-	(61)	-	189
Capital:					
New Minibus Fund - Theodore of Tarsus	3,410	-	(825)	-	2,585
Refurbishment Project	458,847	-	(51,296)	-	407,551
EV Charging Point	-	3,600	(1,211)	-	2,389
Aris Fund - sports equipment	-	-	-	750	750
Solar Panel Fund	6,948	-	(1,736)	-	5,212
	484,867	55,368	(108,194)	49	432,090

Name of Restricted Fund:

Council for Social Aid

Capital Funds

Description, Nature and Purpose of the Fund

Towards the Positive Steps Project

these funds represent the book value of assets still to be depreciated and any remaining monies to be spent on capital items

Notes to the Accounts

15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2023
	£	£	£	£
Tangible fixed assets	1,112	224,440	448,175	673,727
Cash at bank and in hand	63,216	65,863	22,460	151,539
Other net current assets/(liabilities)	17,783	-	(46,354)	(28,571)
Total	82,111	290,303	424,281	796,695

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	1,668	235,671	418,292	655,631
Cash at bank and in hand	50,721	62,511	26,566	139,798
Other net current assets/(liabilities)	(6,063)	-	(12,768)	(18,831)
Total	46,326	298,182	432,090	776,598

16. Post balance sheet events

The trustees consider that there are no matters that are materially significant to the figures as presented and having regard to the planned expenditure in 2024 are confident that the Church is a going concern.

17. Financial Instruments

The charity only has financial assets and financial 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.

Positive Steps Project
(For Management Purposes only)

22

INCOME	Y/E 31st December 2023		Y/E 31st December 2022	
Grants:	£	£	£	£
Council for Social Aid	2,500		10,000	
NHS Greater Manchester	-		1,000	
National Lottery Reaching Communities - Music Project	8,333		1,667	
Forever Mcr (Summer Ball)	-		100	
Forever Mcr Christmas Lunch	100		-	
NIF Community Lunch	700		-	
Our Manchester	23,750		-	
Cinnamon Network Fund	2,000		-	
GMMH (Sports Wellbeing Fund)	-		3,000	
Arawak Walton	5,000		-	
We Love Mcr (Women's Footprints)	-		1,332	
Banner Inc	600		-	
Directed Giving: Toddler Restricted Funds	-		500	
Positive Steps	-		2,600	
Christmas Lunch	100		-	
Use of Buildings	22,608		20,415	
Minibus Donations	24		1,952	
Donations	2,412		1,624	
Other Income	2,636		2,624	
	<u>70,763</u>		<u>46,814</u>	
EXPENDITURE				
Wages	33,649		29,067	
Staff Training	72		39	
Toddlers Group	1,250		1,554	
Young @ Heart Activities	418		527	
Community Events & Catering	1,962		3,438	
Minibus Expenses	522		1,326	
Volunteer Expenses	1,109		1,057	
Depreciation / Loss on disposal of assets	1,488		963	
Women's Footprints - project costs	1,674		1,767	
Activity Costs	10,399		5,879	
Sundry	7		100	
Bad Debts	-		344	
Governance Costs (note 6)	247		242	
Support Costs (note 6)	19,156		14,580	
	<u>71,953</u>		<u>60,883</u>	
Surplus (Deficit) in the Year	(1,190)		(14,069)	
<i>Funds brought forward:</i>	11,139		16,808	
Planned Contribution from Church Funds	3,000		3,000	
Designated from Westcott donation	-		5,400	
<i>Funds carried forward:</i>				
Positive Steps	(22)	(2,286)		
Restricted Funds	12,971	10,004		
Minibus - Revenue & Capital Funds	-	3,421		
Funds carried forward:	<u>12,949</u>	<u>11,139</u>		

Barnabas House		
(For Management Purposes only)		
	Year Ended	Year Ended
	31st	31st
	December	December
INCOME	2023	2022
	£	£
Rental Income	24,600	24,000
	<u>24,600</u>	<u>24,000</u>
EXPENDITURE		
Council Tax	1,729	1,650
Insurance	629	573
Maintenance (incl wages)	3,295	6,574
Utilities	12,372	10,298
Governance Costs	242	243
	<u>18,267</u>	<u>19,338</u>
Surplus (Deficit) in the Year	6,333	4,662
<i>Funds brought forward:</i>		
Designated Funds	27,450	22,788
Contribution to Refurbishment	(5,000)	-
<i>Funds carried forward:</i>		
Designated Funds	28,783	27,450
	<u>28,783</u>	<u>27,450</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, BRUNSWICK

Church

24

(For Management Purposes only)

	Year Ended 31st December 2023	Year Ended 31st December 2022
INCOME		
<i>Church Giving:</i>	£	£
Regular Gift Aids	25,820	25,390
One Off Gift Aided	250	1,200
Income Tax Recoverable	7,533	10,542
Collections	1,619	2,214
Other Giving	4,363	4,135
Donations	1,939	355
Directed Gifts	90	18,982
Bank Interest	2,207	406
Use of Buildings	22,782	11,692
EV Charging Point Income & Feed in Tariff	4,973	798
Grants - other	9,230	6,150
Other Income	1,494	2,279
	<u>82,300</u>	<u>84,143</u>
EXPENDITURE		
Diocesan Quota	24,043	22,440
Rector & Rectory Expenses	2,607	2,330
Community Events & Catering	2,304	2,934
Youth & Children's Work	-	391
Church Outreach	2,900	3,474
Church Communication	115	139
Events	-	5,607
Sunday Service	532	193
Sunday School/Education	158	131
Subscriptions & Licences	1,159	958
Church Fellowship Activity	424	177
Volunteer Expenses	-	172
Home Missions	1,625	2,220
Overseas Missions	1,672	12,573
Directed Gifts Paid Out	63	50
Other Costs	22	100
Depreciation	9,735	9,735
Governance Costs	237	243
Support Costs	7,663	5,832
	<u>55,259</u>	<u>69,699</u>
Surplus (Deficit) in the Year	27,041	14,444
<i>Funds brought forward:</i>		
Unrestricted General Fund	46,560	43,629
Capital (spent)	175,263	179,480
Restricted Revenue	3,599	2,272
Restricted Capital (Spent)	8,351	6,948
Transfer to Positive Steps Project	(3,000)	(3,000)
Transfer to Designated Refurbishment Reserve	-	(10,000)
<i>Funds carried forward:</i>		
Unrestricted General Fund	82,572	46,560
Capital (spent)	168,822	175,263
Restricted Revenue	1,364	3,599
Restricted Capital (spent)	5,056	8,351
	<u>257,814</u>	<u>233,773</u>

Refurbishment Fund		
(For Management Purposes only)		
	Year Ended 31st December 2023 £	Year Ended 31st December 2022 £
INCOME		
Directed Gifts (NGA)	1,077	507
Gift Aided Directed Gifts	46,534	2,200
Tax Reclaim	11,699	570
Collections	479	-
Donations	919	26
	<u>60,708</u>	<u>3,303</u>
EXPENDITURE		
Professional Fees	3,460	8,400
Depreciation	68,951	59,094
Building Expenses	384	
	<u>72,795</u>	<u>67,494</u>
Surplus (Deficit) in the Year	(12,087)	(64,191)
<i>Funds brought forward:</i>		
Designated Funds - unspent	34,298	29,395
Directed Gifts - unspent	407,551	458,847
Designated Funds - Capital Spent	62,387	70,185
Contribution from Barnabas Funds	5,000	
Transfer from Church Funds	-	10,000
<i>Funds carried forward:</i>		
Designated Funds - (shortfall)	(2,408)	34,298
Restricted Gifts & Grants - Spent	404,890	407,551
Designated Funds - Capital Spent	94,667	62,387
	<u>497,149</u>	<u>504,236</u>

Accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF CHRIST CHURCH, BRUNSWICK**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2022**

Registered Charity No.1131529

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF CHRIST CHURCH, BRUNSWICK**

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Report of the trustees (or the "PCC") for the year ended 31 December 2022

The PCC present their annual report and financial statements of the charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Objectives and activities

The object of the charity is to 'promote in the ecclesiastical parish the whole mission of the Church'. The charity provides services and activities within the context of a Church of England Parish Church. Through these, its members seek to live the "life in all its fullness" in which Christ invites us all to participate. This is reflected in the Church's diverse congregation and activities - a congregation which embraces young and old (and all in between) and people from many different ethnic and national backgrounds; and a wide range of activities, which seek to enhance the spiritual, physical and social well-being of all those living in our community.

The PCC confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through:

- the provision of Church services, prayer meetings, fellowship groups and pastoral care for the benefit of members of the congregation and the parish.
- the financial support and management of a weekday Positive Steps Project held in the Church building, which offers services and activities to members of the community. All benefit the community in which the Church is located.
- the hiring out of rooms within the Church building at a less than commercial rate to community groups who provide activities that accord with the charity's aim of enhancing the spiritual, physical, mental, and social well-being of those who attend e.g., exercise classes, youth clubs, toddlers, over 50's and women's groups, community café, Chinese Church.
- the loan of a minibus to local community groups for the benefit of the community at a less than commercial rate; and
- the management of a shared community house, rooms in which are available for rent to congregation members, local Christians and a local community project at a less than commercial rate.

A review of our achievements and performance: How our activities delivered public benefit

The main achievements during the year were:

- 62 parishioners on the electoral roll. The highest congregation attendance at a Sunday Morning Service in person was 91 adults and 25 children. The service was also offered via Zoom every week and between 5 and 10 screens also "attended" each service. Sunday school was offered as part of the Sunday morning services on three Sundays a month (the first Sunday being an All Together Service).

- A lent group and community carol service took place, and a Start course was offered for those wishing to explore the Christian faith. Members of the Church congregation ran an 'Experience Easter' morning in March for sixty Year 5 children and an 'Experience Christmas' morning in December for sixty Year 2 children from the local primary school, at which they learned about the Easter and Christmas stories respectively.
- In March, the Church hosted the Archbishop of Canterbury, who led morning prayers and learned about the Church's community project, Positive Steps.
- The Church supported Fairtrade Fortnight in March with a cake sale to raise funds for Fairtrade.
- In July, 80 members of the Church congregation visited Scargill House Christian Centre in North Yorkshire for a weekend of teaching and fellowship and walks in the beautiful Yorkshire countryside. The whole church congregation was invited to attend regardless of ability to pay. The weekend was fully funded by congregation members.
- In December, the Church hosted the Bishop of Middleton, who conducted a special Service of Baptism, Renewal of Baptismal Vows and Confirmation for 7 of its congregation members.
- The Church's community project, Positive Steps, continued to provide a warm space and services and activities for local people throughout the year. The Brunswick Beestro provided free hot drinks and snacks four days a week with a £1 meal on Tuesdays. Cracking Good Food set up a Pop-up café on Wednesdays and a community Christmas meal was served to 50 local people, all of whom received a gift bag. The Women's Group and Parent and Toddler Group met regularly, and conversational English, Zumba, circuit and yoga sessions also ran throughout the year. The over 50's Group met on several occasions, the highlight being an afternoon tea with live music, and the weekly advice and guidance drop-ins continued with referrals being made to foodbanks, charities and other organisations or people being signposted to relevant agencies for help. Two Christians Against Poverty courses were run, offering advice on managing finances and budgeting. In September, the project received National Lottery Funding to set up a community choir and guitar lessons. The singing group 'Joyful Noise' performed at the carol service and will perform at the Easter Day service next year. The group and guitarists hope to perform together at next year's carol service.
- In March, the Church hosted a community Pancake Party, at which over a hundred pancakes were cooked and enjoyed! In April it held a family fun day 'Sportstacular 2' to officially open the refurbished community hall. In May, with funding from the WWF, fleeces it held a Community Bee party at which lots of local people helped with planting, putting up bug and bee hotels and installing sedum and wildflower trays on the Church roof. In June, with the help of local sponsors, the Church hosted a community Summer Ball for the over 50's with live music and a three-course meal and in November it hosted the annual Quiz in aid of Tearfund. In December, it once again hosted a travelling theatre company who performed two shows of the pantomime, Dick Whittington, for the local community. Ticket prices were kept to a minimum so that as many people as possible could attend.
- In the Autumn, the Church established a Keep Warm and Well Fund from donations it received specifically for the purpose of purchasing items for local people to keep them and their families warm over the winter and to reduce energy costs. Applicants were required to complete a form indicating the items they needed, and 27 individuals and families benefited from the fund. Items ranged from electric blankets, duvets, coats and fleeces to air fryers, slow cookers, food vouchers, insulation, and thermal socks.
- The Climate group implemented various actions to improve the Church's 'green' credentials and the Church received an A Rocha Silver Eco award. Members of its congregation took part in the Ardwick

Climate Action Day which included planting in the local area and the closure of the main A6 as part of research into air pollution in the area.

- Final snagging items from Phase 1 of the Church's refurbishment project were completed and PCC approved the drawing up of plans for Phase 2, with a view to starting fundraising in 2023.
- Barnabas, the community house owned by the Church, was fully occupied during the year. Various works were undertaken to the building to improve its state of repair.
- Local (as well as overseas) mission partners were supported both financially and in prayer. In response to the generosity of funders and donors during Phase 1 of the Church's Refurb project, the Church held a Thank Offering and donations received were gifted to one of its overseas mission partners, Operation Restoration.
- As a mandatory agenda item for every PCC meeting, various safeguarding actions were progressed throughout the year to ensure compliance with the Church's duty under section 5 of the safeguarding and clergy discipline measure 2016.
- The PCC used some of its meetings during the year to review worship (how this is currently done and how it can be improved to represent our diversity), opportunities for prayer and pastoral care.

Financial review

Total income for the year was £163,660 (2021 £523,757 (due to Refurb grants and donations), 2020 £137,951). General giving totalled £40,193, slightly higher than in 2021 (£39,834).

Room hire income was much higher than in 2021 (2022 £32,757, 2021 £18,790) as a result of the building being open for the full year and increased use of the newly refurbished hall. A small increase in rents during the year, to reflect energy price increases, also meant Barnabas house income was higher than the previous year. Minibus donations were also slightly higher than in 2021. Overall, these resources contributed income of £58,709 (2021 £42,106).

The Church received £10,000 from the Council for Social Aid, the third year of its 3-year grant towards the costs of its weekday Positive Steps Project, and other small grants and activity income from participants amounted to £12,700. The Church again used the grant of £5,400 it receives from the Diocese, to compensate for the Rector's time spent working for Westcott College, to support the Project together with the usual annual contribution of £3,000 from the Church congregation.

In response to the generosity of funders and donors for Phase 1 the Church's Refurb Project, the congregation donated a total of £10,897.50 to the Church's Mission Fund by way of a thank offering, which the Church chose to gift to Operation Restoration, the Christian School in Jamaica that it supports.

In July the Church family enjoyed a weekend away at Scargill House. The cost of the weekend (less deposit paid in 2021), £5,607, was fully met by congregation members.

During the latter part of the year the Church established a Keep Warm and Well Fund from donations received specifically for the purpose of purchasing items for local people to keep them and their families warm over the winter and to reduce energy costs. A total of £5,390 was donated to the fund and numerous items were given out to local families.

Total expenditure for the year including capital spend but excluding depreciation was £154,834 (2021 £101,708 excluding Refurb costs).

As well as significant increases in energy costs for both Church and Barnabas House, Community Events and Church Outreach expenditure (Sportstacular 2, Pancake Party, Summer Ball, Community Bee Party, Pantos,

Karaoke Nights, Big Quiz, Keep Warm Fund) and Church Fellowship expenditure (Houseparty 2022) were both significantly higher than the previous year, as was spend from the Mission Fund, due to the gift to Operation Restoration.

Architects' fees of £8,400 were paid during the year for the preparation of plans for Phase 2 of Refurb. The PCC agreed to transfer £10,000 of the Church reserves to the Refurb fund to cover these and other preliminary costs and to enable the fundraising process to begin in 2023.

The Church was again able to pay its Parish Share in full (2022 £22,440, 2021 £21,540) and to support is various mission partners.

The Church ended the year with an increase in net current assets (disregarding depreciation) of £8,826 and at the end of the year net current assets stood at £120,967 (2021 £112,141)

As usual, 10% of giving, and tax relief received on Gift Aided giving, during the year will be set aside for mission support during 2023.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest bearing deposit accounts.

Reserves policy and going concern

The balance held in unrestricted reserves at 31 December 2022 was £344,508 of which £44,658 is considered to be free reserves, after allowing for funds tied up in tangible fixed assets (£237,339) and Property Refurbishment Reserve and other designated reserves (£62,511).

The trustees aim to maintain free reserves in unrestricted funds at a level that equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that support and governance costs are covered for Church activities and its Positive Steps Project.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks.

Plans for Future Periods

The Positive Steps Project: The Church will be looking for funding for the project from April 2023 to replace the £10k pa grant it has been receiving from the Council for Social Aid which expires in March 2023. With cost of living increases the Church hopes to be able to increase its provision of food and maintain a warm place to meet for the local community, offering services and activities to benefit the physical, social, financial, and spiritual wellbeing of those living in its parish and beyond.

Refurbishment of the Church Building: With Phase 2 plans now drawn up, the Church plans to start looking at possible funders in early 2023 with a view to starting the work towards the end of 2023.

50th Anniversary: The Church building will be 50 years old in 2024. The PCC will begin to plan the celebrations to mark its golden anniversary during 2023.

Climate Crisis: The Church intends to build on the work that its Climate Group has been doing to make the Church 'greener'. This will include further development of the Church garden as well as continuing to review energy consumption and purchasing policies.

Community Events: Continuing with its aim of having 'more people in the mix more of the time' the Church is planning further community events - another karaoke night in January and pancake party in March. A Lent Group and Experience Easter morning for the local primary school have already also been planned for March. Two afternoon teas for older folk are planned for May and June and a community music event for early September. Following its success last year, the travelling theatre company has also been re-booked for a community pantomime in December, when the annual community carol service will also be held.

Structure, governance and management

The Charity is a registered charity but, as it is a PCC of a Church of England Church, does not have its own constitution. Instead, as with all such PCCs, it is constituted by The Parochial Church Council (Powers) Measure 1956 (as amended) and The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

Appointment of trustees

New trustees are appointed by existing trustees at each AGM and serve for one year after which they may put themselves forward for re-appointment.

At the monthly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day-to-day administration of the Charity is delegated to Revd Canon Simon Gatenby (Rector), Sally Jones (Treasurer) and Church wardens and, in relation to the Positive Steps Project, Maureen Blue (Community Programme Manager).

Trustee induction and training

On appointment trustees are given copies of the Charity Commission's Guide for Trustees "What you Need to Know, What you Need to Do" and the Church's Safeguarding Policies.

Reference and administrative information

Charity Name: PCC Christ Church Brunswick

Charity Number: 1131529

Trustees

Rev. Canon Simon Gatenby	Chair of Trustees
Rev. Kathree Shahbaz	Curate
Dr Andrew Crome (until 15/5/22)	Vice Chair
Mrs Sally Jones	Treasurer
Mr Gordon Flear (until 15/5/22)	Secretary
Mrs Judith Keeble	
Dr Tim Craft	
Mrs Jenny Ferneyhough	
Mrs Agnes Ablakwa	
Mrs Elizabeth Adebo	
Mr Dilu Varughese	

Principal Office

Brunswick Parish Church
Brunswick Street
Manchester
M13 9TQ

Independent Examiners

Community Accountancy Service Limited
The Grange, Pilgrim Drive
Beswick, Manchester
M11 3TQ

Bankers

The Royal Bank of Scotland
38 W Mosley St
Manchester
M2 3AZ

The Co-operative Bank plc
1 Balloon St
Manchester
M60 4EP

Triodos Bank NV
Deanery Road
Bristol
BS1 5AS

Trustees responsibilities in relation to the financial statements

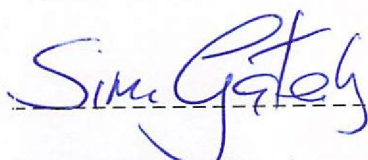
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 28th March 2023 and signed on their behalf by:



Rev. Canon Simon Gatenby

Chair of Trustees

6a

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF:
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH BRUNSWICK**

I have examined the accounts for the PCC, for the year ended 31 December 2022 on pages 7 to 21 that have been prepared on the basis of the accounting policies set out on page 10.

Respective Responsibilities of Trustees and Examiner

As the church trustees you are responsible for the preparation of accounts; you consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

EL Anderson

MA FCA CTA

Date: 28th March 2023

Community Accountancy Service Limited

The Grange, Pilgrim Drive

Beswick,

Manchester

M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST DECEMBER 2022

Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31.12.22 £	Total Funds Year Ended 31.12.21 £
Income from:				
Donations and legacies (3)	47,843	53,351	101,194	480,870
Charitable Activities (4)	60,043	2,017	62,060	42,792
Investment Income - bank interest	406	-	406	95
Total	108,292	55,368	163,660	523,757
Expenditure on:				
Charitable Activities (5)	109,220	108,194	217,414	170,065
Total	109,220	108,194	217,414	170,065
Net gains/(losses) on investments	-	-	-	-
Net income/(expenditure)	(928)	(52,826)	(53,754)	353,692
Transfers between funds	(49)	49	-	-
Net movement in funds	(977)	(52,777)	(53,754)	353,692
Reconciliation of funds				
Total funds brought forward (13)/(14)	345,485	484,867	830,352	476,660
Total funds carried forward (15)	344,508	432,090	776,598	830,352

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

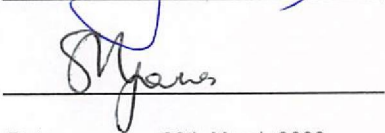
The notes on pages 10 to 21 form part of these accounts.

BALANCE SHEET AS AT 31ST DECEMBER 2022

	Notes	2022 £	2021 £
Fixed assets:			
Tangible assets	(9)	655,631	718,211
Total fixed assets		<u>655,631</u>	<u>718,211</u>
Current assets:			
Debtors	(10)	17,159	19,999
Cash at Bank & in Hand		139,798	126,132
Total current assets		<u>156,957</u>	<u>146,131</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	(35,990)	(33,990)
Net current assets or liabilities		<u>120,967</u>	<u>112,141</u>
Total assets less current liabilities		776,598	830,352
Total net assets or liabilities		<u><u>776,598</u></u>	<u><u>830,352</u></u>
The funds of the charity:			
Restricted income funds	(14)	432,090	484,867
Unrestricted income funds	(13)	344,508	345,485
Total charity funds		<u><u>776,598</u></u>	<u><u>830,352</u></u>

Approved on behalf of the Trustees Management Committee





Rev. Canon Simon Gatenby

Mrs. Sally Jones

Date: 28th March 2023

The notes on pages 10 to 21 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST DECEMBER 2022

Notes	Year Ended 31.12.22 £	Year Ended 31.12.21 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	(53,754)	353,692
Add back depreciation	69,792	68,357
Add back loss on disposal of assets	1	1
Deduct investment income	(406)	(95)
Decrease/(increase) in debtors	2,840	(11,232)
Increase/(decrease) in creditors	2,000	19,728
Deduct increase in investments	-	-
Net cash used in operating activities	20,473	430,451
 Cash flows from investment activities:		
Interest	406	95
Purchase of fixed assets	(7,212)	(580,171)
Net cash provided by investing activities	(6,806)	(580,076)
 Increase/(decrease) in cash and cash equivalents during the year	13,667	(149,625)
 Cash and cash equivalents brought forward	126,132	275,757
Cash and cash equivalents carried forward	139,799	126,132

Notes to the accounts**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective from 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The restricted funds are set out in note 14.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Notes to the accounts**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs where appropriate.

Governance costs and support costs relating to charitable activities have been apportioned based on the use of church facilities.

The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

The costs of raising funds is £nil as it is undertaken by volunteers.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(i) Tangible fixed assets and depreciation

All assets or groups of similar assets purchased at the same time, costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following

Buildings	2% on cost
Building Improvements	10% on cost
Office Equipment	20% on cost
Fixtures & Fittings	20% on cost

(j) Pensions

The charity currently makes contributions to a defined contribution pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employees contributions.

(k) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2021: £nil). Except as disclosed below expenses paid to the trustees in the year totalled £nil (2021 £nil)

Simon Gatenby - Rectory and rector expenses are shown in Note 6, £2,274 (2021 £2,274).

Monies due from Simon Gatenby at 31st December 2022, £1200 and monies owed to Simon Gatenby £310.

Donations to church from trustees (council members) in 2022 £ 8,455 (2021 £10,690).

Notes to the accounts

3. Donations and Legacies

	Unrestricted Year Ended 31.12.22 £	Restricted Year Ended 31.12.22 £	Total Funds Year Ended 31.12.22 £
Church Giving:			
Regular Gift Aids	25,390	-	25,390
Gift Aided Directed Giving	-	16,595	16,595
One Off Gift Aid	1,200	-	1,200
Income Tax Recoverable	7,068	4,044	11,112
Collections	2,214	-	2,214
Other Giving	4,135	-	4,135
Donations	186	1,819	2,005
Directed Gifts	-	8,194	8,194
General grants:			
Manchester Diocese	5,400	-	5,400
Manchester Diocesan Board of Finance	1,250	-	1,250
Council for Social Aid £2,500 deferred	-	10,000	10,000
University of Manchester - clean air	-	1,500	1,500
Manchester City Council - NIF	-	2,100	2,100
Forever Manchester	-	500	500
We Love Mcr Women's Footprints	-	1,332	1,332
WWF Mobilising Community Climate Action (National Lottery)	-	500	500
GMMH - Sports Wellbeing Fund	-	3,000	3,000
S4B - Pantomime	-	200	200
National Lottery Reaching Communities (£8,333 deferred)	-	1,667	1,667
NHS Greater Manchester	1,000	-	1,000
Manchester City Council	-	200	200
Activity Income	-	1,700	1,700
	47,843	53,351	101,194

Notes to the accounts

3. cont...

Previous Year	Unrestricted Year Ended 31.3.21	Restricted Year Ended 31.3.21	Total Funds Year Ended 31.3.21
	£	£	£
Church Giving:			
Regular Gift Aids	25,510	-	25,510
Gift Aided Directed Giving	-	70,393	70,393
One Off Gift Aid	1,300	-	1,300
Income Tax Recoverable	7,330	18,159	25,489
Collections	920	-	920
Other Giving	3,080	-	3,080
Donations	1,694	324	2,018
Directed Gifts	-	10,705	10,705
General grants:			
Manchester Diocese	5,400	-	5,400
Council for Social Aid £2,500 deferred	-	10,000	10,000
GM Police Aris	-	1,000	1,000
Manchester City Council - NIF	-	1,100	1,100
Forever Manchester	-	800	800
Buzz Manchester Health & Wellbeing	-	2,000	2,000
We Love Mcr Women's Footprints £1,332 deferred	-	533	533
Manchester Children RIN WF Weekend Away	-	2,102	2,102
GMMH - Winter Wellbeing	-	936	936
Sport England	-	150,000	150,000
National Lottery Reaching Communities	-	9,916	9,916
Garfield Weston Foundation	-	40,000	40,000
Bernard Sunley Trust	-	30,000	30,000
Tudor Trust	-	70,000	70,000
Tudor Trust - Wellbeing	-	2,000	2,000
Manchester Diocese	-	15,000	15,000
HMRC CJRS Grants	-	668	668
	45,234	435,636	480,870

4. Income from charitable activities

	Unrestricted Year Ended 31.12.22	Restricted Year Ended 31.12.22	Total Funds Year Ended 31.12.22
	£	£	£
Community Use of building	32,757	340	33,097
Minibus Donations	1,952	-	1,952
Barnabas House	24,000	-	24,000
Other (inc. fees)	1,334	1,677	3,011
	60,043	2,017	62,060

Previous Year

	Unrestricted Year Ended 31.12.21	Restricted Year Ended 31.12.21	Total Funds Year Ended 31.12.21
	£	£	£
Community Use of building	18,790	-	18,790
Minibus Donations	1,836	-	1,836
Barnabas House	21,480	-	21,480
Other (inc. fees)	686	-	686
	42,792	-	42,792

Notes to the Accounts

5. Expenditure	Barnabas House £	Church Activities £	Positive Steps £	Refurbishment £	Total 2022 £
Expenditure on charitable activities:					
Diocesan Quota		22,440			22,440
Staff & Volunteer Costs:					
Wages			29,067		29,067
Training & Other Staff Costs		100	139		239
Rector & Rectory Expenses		2,330			2,330
Church Outreach Activities:					
Community Events & Catering		2,934	3,438		6,372
Youth & Children's Work		391			391
Church Outreach Activities:		3,474			3,474
Church Fellowship Activity:					
Church Communication		139			139
Church Fellowship Activity: & Events		5,784			5,784
Volunteer Expenses		172	1,057		1,229
Sunday Service		193			193
Sunday School / Education		131			131
Subscriptions & Licences		958			958
Mission Expenditure:					
Home Missions		2,220			2,220
Overseas Missions		12,573			12,573
Directed Gifts Paid Out		50			50
Minibus Expenses			1,326		1,326
Barnabas house expenses	19,095				19,095
Positive Steps Project:					
Women's Footprints			1,767		1,767
Young at Heart			527		527
Toddlers Group			1,554		1,554
Other Project Costs			5,879		5,879
Bad Debts			344		344
Professional Fees				8,400	8,400
Depreciation		9,735	963	59,094	69,792
Governance Costs (note 6)	243	243	242		728
Support Costs (note 6)		5,832	14,580		20,412
	19,338	69,699	60,883	67,494	217,414

Notes to the Accounts

5. Expenditure cont...- Previous Year

	Barnabas House £	Church Activities £	Positive Steps £	Refurbishment £	Total 2020 £
Expenditure on charitable activities:					
Diocesan Quota		21,540			21,540
Staff & Volunteer Costs:					
Wages			24,927		24,927
Training & Other Staff Costs			123		123
Rector & Rectory Expenses		2,471			2,471
Curate		95			95
Church Outreach Activities:					
Community Events & Catering		1,000	2,502		3,502
Volunteer Expenses		1,828	760		2,588
Outreach - Other		556			556
Church Fellowship Activity:					
Church Communication		296			296
Church Fellowship Activity:		239			239
Sunday Service		346			346
Sunday School / Education		21			21
Subscriptions & Licences		850			850
Mission Expenditure:					
Home Missions		2,220			2,220
Overseas Missions		1,765			1,765
Directed Gifts Paid Out		220			220
Minibus Expenses			1,625		1,625
Barnabas house expenses	14,579				14,579
Positive Steps Project:					
Women's Footprints			4,175		4,175
Young at Heart			97		97
Toddlers Group			713		713
Other Project Costs			1,992		1,992
Bad Debts			464		464
Depreciation		7,932	1,332	59,093	68,357
Discretionary Payments		529			529
Governance Costs (note 6)	235	235	235		705
Support Costs (note 6)		4,306	10,764		15,070
	14,814	46,449	49,709	59,093	170,065

Notes to the accounts

6. Allocation of governance and support costs

	Basis of apportionment	General Support	Governance	Total 2022	Total 2021
			£	£	£
<i>Building Expenses:</i>	<i>Use of building</i>				
Heat, Light, Water & Telephone	<i>Use of building</i>	10,136		10,136	5,898
Office Expenses	<i>Use of building</i>	1,867		1,867	1,145
Insurance	<i>Use of building</i>	1,905		1,905	1,854
Repairs & Maintenance	<i>Use of building</i>	3,702		3,702	4,901
Cleaning	<i>Use of building</i>	2,611		2,611	1,272
Accountancy Fees	<i>Use of building</i>	-	728	728	705
Bank Charges		4		4	-
Software Costs		187		187	-
		20,412	728	21,140	15,775

7. Analysis of staff costs

		Year Ended 31.12.22	Year Ended 31.12.21
		£	£
Wages and Salaries	(inc Barnabas House & events)	29,440	23,118
Social Security Costs		-	-
Pension Costs		2,221	1,885
		31,661	25,003

Some wages are included in the Barnabas House expenses and events in Note 6.

The average number of employees during the year was 3 (1 on a full time equivalent basis (2021: 1)).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil), No employee has benefits in excess of £60,000 (previous year: none).

8. Independent Examiner Fees

	Year Ended 31.12.22	Year Ended 31.12.21
	£	£
Independent examination fees	728	705
	728	705

9. Tangible Fixed Assets

	Freehold House	Building Improvements	Equipment	Minibus	Total
	£	£	£	£	£
Cost or valuation					
At 1st January 2022	275,000	676,125	14,956	3,300	969,381
Additions	-	-	7,212	-	7,212
Disposals	-	-	-	-	-
At 31st December 2022	275,000	676,125	22,168	3,300	976,593
Depreciation					
At 1st January 2022	99,000	136,665	14,680	825	251,170
Charge for Year	5,500	61,526	1,941	825	69,792
Eliminated on disposals	-	-	-	-	-
At 31st December 2022	104,500	198,191	16,621	1,650	320,962
NET BOOK VALUE					
At 31st December 2022	170,500	477,934	5,547	1,650	655,631
At 31st December 2021	176,000	539,460	276	2,475	718,211

Notes to the Accounts

10. Analysis of debtors

	2022	2021
	£	£
Debtors	13,693	17,601
Accrued Income	431	-
Prepayments	3,035	2,398
	<u>17,159</u>	<u>19,999</u>

Debtors of £175 related to restricted funds in 2022 (2021 £ 6,169).

11. Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors	1,060	1,798
Other creditors and accruals	17,365	23,360
Third Party Grants Held	4,981	5,000
Deferred Income	11,433	3,832
Taxation and social security costs	1,151	-
	<u>35,990</u>	<u>33,990</u>

Creditors relating to restricted funds total £17,864 (2022:£8,832) , and unrestricted funds £18,066, (2021 £25,128).

12. Deferred income

Deferred income comprises grants paid in advance, and is restricted income both in 2022 and 2021.

	2022	2021
	£	£
Balance as at 1 January	3,832	5,087
Amount released to income earned from charitable activities	(3,832)	(5,087)
Amount deferred in year	11,433	3,832
Balance at 31st December	<u>11,433</u>	<u>3,832</u>

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1.1.2022	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2022
	£	£	£	£	£
General Fund	43,069	55,612	(33,485)	(18,870)	46,326
<i>Designated:</i>					
Capital re Building	179,480	-	(6,441)	2,224	175,263
Property Refurbishment Reserve	99,580	-	(12,895)	10,000	96,685
Positive Steps Project	(202)	21,328	(26,502)	3,090	(2,286)
Church Missions	560	-	(3,833)	3,507	234
Minibus	210	1,952	(1,326)	-	836
Barnabas House	22,788	24,000	(19,338)	-	27,450
Manchester Diocese (Westcott)	-	5,400	(5,400)	-	-
	<u>345,485</u>	<u>108,292</u>	<u>(109,220)</u>	<u>(49)</u>	<u>344,508</u>

Notes to the Accounts

13. Analysis of charitable funds cont...

Previous Year	Balance at 1.1.2021	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2021
	£	£	£	£	£
General Fund	39,734	41,765	(31,520)	(6,910)	43,069
<i>Designated:</i>					
Capital re Building	185,676	-	(6,196)	-	179,480
Property Refurbishment Reserve	107,378	-	(7,798)	-	99,580
Positive Steps Project	1,252	17,640	(22,094)	3,000	(202)
Church Missions	575		(3,925)	3,910	560
Minibus	-	1,836	(1,626)	-	210
Barnabas House	15,454	21,480	(14,146)	-	22,788
Manchester Diocese (Westcott)	-	5,400	(5,400)	-	-
	350,069	88,121	(92,705)	-	345,485

Name of unrestricted fund:

General Fund

Designated

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

The capital fund re the building reflects the carrying value of the property in the accounts. These funds are fully spent.

The property refurbishment reserve is monies set aside by the church for a major refurbishment to the building in order to facilitate better use of the space and facilities for the congregation and wider community.

Manchester Diocese (Westcott) - this is a contribution to the church in recognition of Simon Gatenby's time spent training Westcott students.

The church has designated this to the Positive Steps project.

Notes to the Accounts

14. Analysis of movements in restricted funds

	Balance at 1.1.2022	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2022
	£	£	£	£	£
Church - pantomime	-	1,735	(1,735)	-	-
Church - Keep Warm Fund	-	5,390	(1,791)	-	3,599
Church - Houseparty 2022	-	5,607	(5,607)	-	-
Church - Garden Project	-	889	(889)	-	-
Directed Gifts - Mission	-	11,010	(11,010)	-	-
Directed Gifts, Donations & Grants -Refurb.(Revenue)	-	3,303	(3,303)	-	-
Aris Fund - sports equipment	1,000	-	(250)	(750)	-
Tudor Trust - Wellbeing	172	-	(172)	-	-
MCC - NIF Sportacular	1,100	300	(1,539)	139	-
	2,272	28,234	(26,296)	(611)	3,599
Positive Steps:					
Council for Social Aid	-	10,000	(10,000)	-	-
MCC NIF Virtual Tea Party	282	-	(282)	-	-
We Love Mcr Women's Footprints	533	1,162	(1,695)	-	-
Forever Mcr - Dance & Self Defence	400	-	-	-	400
Buzz Mcr Health & Wellbeing	1,500	-	-	-	1,500
Forever Mcr - Toddler	289	-	(289)	-	-
Church Urban Fd-Windrush Project	2,629	-	(548)	-	2,081
GMMH - Book Club	735	-	(188)	-	547
Manchester Wellbeing Fund - Yoga	238	-	(238)	-	-
National Lottery Music Project	-	1,667	(1,325)	-	342
Summer Ball	-	950	(950)	-	-
Exercise & Wellbeing Fund	-	3,903	(2,197)	-	1,706
M13 HT Food	-	1,377	(1,377)	-	-
Zumba / Buzz	-	420	(420)	-	-
Brunswick Beestro	2,716	458	(2,018)	-	1,156
Directed Gift -Toddler Fund	1,875	500	(1,370)	-	1,005
MCC NIF-Photo Project (Y@Heart)	288	-	(150)	-	138
Young at Heart	348	-	-	-	348
Directed Gift	-	2,600	(2,600)	-	-
Women's Footprints:					
Church Urban Fund NN	212	-	(212)	-	-
Mcr University Urban Village	800	-	(800)	-	-
Other General	295	-	(12)	-	283
Tabletop Sale	-	497	(98)	(90)	309
Forever Mcr WF Retreat	250	-	(61)	-	189
	13,390	23,534	(26,830)	(90)	10,004
Capital:					
New Minibus Fund - Theodore of					
Tarsus Trust	3,410	-	(825)	-	2,585
Refurbishment Project	458,847	-	(51,296)	-	407,551
EV Charging Point	-	3,600	(1,211)	-	2,389
Aris Fund - sports equipment	-	-	-	750	750
Solar Panel Fund	6,948	-	(1,736)	-	5,212
	469,205	3,600	(55,068)	750	418,487
Total	484,867	55,368	(108,194)	49	432,090

Notes to the Accounts

14. Analysis of movements in restricted funds cont...

Previous Year

	Balance at 1.1.21	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.21
	£	£	£	£	£
Council for Social Aid	-	10,000	(10,000)	-	-
Repairs - Seating	400	-	(400)	-	-
Lounge Furniture	181	-	(181)	-	-
MCC Winter Festival	50	-	(50)	-	-
Directed Gifts - Mission	60	220	(280)	-	-
Directed Gifts, Donations & Grants -Refurb.(Revenue)	86,393	-	-	(86,393)	-
Directed Gifts - Garden Project	-	333	(333)	-	-
Aris Fund - sports equipment	-	1,000	-	-	1,000
Tudor Trust - Wellbeing	-	2,000	(1,828)	-	172
MCC - NIF Sportacular	-	1,100	-	-	1,100
<i>Positive Steps:</i>					
MCC NIF Virtual Tea Party	354	-	(72)	-	282
We Love Mcr Women's Footprints	-	533	-	-	533
Forever Mcr - Dance & Self Defence	-	400	-	-	400
Buzz Mcr Health & Wellbeing	-	1,500	-	-	1,500
GMMH - Winter Wellbeing	543	936	(1,479)	-	-
Forever Mcr - Toddler	-	400	(111)	-	289
Church Urban Fd-Windrush Project	4,100	-	(1,471)	-	2,629
GMMH - Book Club	330	500	(95)	-	735
Manchester Wellbeing Fund - Yoga	698	-	(460)	-	238
Mutual Gain Ltd-NHS Coaching Fd	64	-	(64)	-	-
Brunswick Beestro	2,963	297	(544)	-	2,716
Directed Gift -Toddler Fund	1,614	1,125	(864)	-	1,875
MCC NIF-Photo Project (Y@Heart)	426	-	(138)	-	288
Young at Heart	445	-	(97)	-	348
<i>Women's Footprints:</i>					
Church Urban Fund NN	388	-	(176)	-	212
Mcr University Urban Village	950	-	(150)	-	800
Other General	268	27	-	-	295
Seedbed	1,574	-	(1,574)	-	-
Forever Mcr WF Retreat	250	-	-	-	250
Manchester Children RIN Weekend	-	2,102	(2,102)	-	-
HMRC - CJRS Grants	-	668	(668)	-	-
<i>Capital:</i>					
New Minibus Fund - Theodore of Tarsu	4,235	-	(825)	-	3,410
Refurbishment Project	11,254	412,495	(51,295)	86,393	458,847
John Grant Davies Trust 2	367	-	(367)	-	-
Solar Panel Fund	8,684	-	(1,736)	-	6,948
	126,591	435,636	(77,360)	-	484,867

Name of Restricted Fund:

Council for Social Aid

Capital Funds

Description, Nature and Purpose of the Fund

Towards the Positive Steps Project

these funds represent the book value of assets still to be depreciated and any remaining monies to be spent on capital items

Notes to the Accounts

15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Tangible fixed assets	1,668	235,671	418,292	655,631
Cash at bank and in hand	50,721	62,511	26,566	139,798
Other net current assets/(liabilities)	(6,063)	-	(12,768)	(18,831)
Total	46,326	298,182	432,090	776,598

Previous Year	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	249,665	468,546	718,211
Cash at bank and in hand	54,397	52,751	18,984	126,132
Other net current assets/(liabilities)	(11,328)	-	(2,663)	(13,991)
Total	43,069	302,416	484,867	830,352

16. Post balance sheet events

The trustees consider that there are no matters that are materially significant to the figures as presented and having regard to the planned expenditure in 2023 are confident that the Church is a going concern.

17. Financial Instruments

The charity only has financial assets and financial 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.

Positive Steps Project
(For Management Purposes only)

INCOME	Y/E 31st December 2022		Y/E 31st December 2021	
Grants:	£	£	£	£
Council for Social Aid	10,000		10,000	
NHS Greater Manchester	1,000		-	
National Lottery Reaching Communities - Music Project £8,333 deferred)	1,667		-	
Forever Mcr (Summer Ball)	100		-	
Forever Mcr Toddler Group	-		400	
Forever Mcr Dancing & Self Defence	-		400	
Buzz Manchester Health & Wellbeing	-		2,000	
GMMH (Winter Wellbeing & Book Club)	-		936	
GMMH (Sports Wellbeing Fund)	3,000		-	
Manchester Children RIN WF Weekend Away	-		2,102	
We Love Mcr (Women's Footprints)	1,332		533	
Directed Giving: Toddler Restricted Funds	500		1,125	
Positive Steps	2,600		-	
Use of Buildings	20,415		16,985	
Minibus Donations	1,952		1,836	
Donations	1,624		824	
Other Income	2,624		155	
	<u>46,814</u>		<u>37,296</u>	
EXPENDITURE				
Wages	29,067		24,927	
Staff Training	39		23	
Toddlers Group	1,554		713	
Young @ Heart Activities	527		97	
Community Events & Catering	3,438		2,502	
Minibus Expenses	1,326		1,625	
Volunteer Expenses	1,057		760	
Depreciation	963		1,332	
Women's Footprints - project costs	1,767		4,175	
Activity Costs	5,879		1,992	
Sundry	100		100	
Bad Debts	344		464	
Governance Costs (note 6)	242		235	
Support Costs (note 6)	14,580		10,764	
	<u>60,883</u>		<u>49,709</u>	
Surplus (Deficit) in the Year	(14,069)		(12,413)	
<i>Funds brought forward:</i>	16,808		20,821	
Planned Contribution from Church Funds	3,000		3,000	
Designated from Westcott donation	5,400		5,400	
Contribution to Minibus Fund from Church Funds	-		-	
<i>Funds carried forward:</i>				
Positive Steps	(2,286)	(202)		
Restricted Funds	10,004	13,390		
Minibus - Revenue & Capital Funds	3,421	3,620		
Funds carried forward:	<u>11,139</u>	<u>16,808</u>		

Barnabas House (For Management Purposes only)		
	Year Ended 31st December 2022 £	Year Ended 31st December 2021 £
INCOME		
Rental Income	24,000	21,480
HMRC CJRS Grant	-	668
	<u>24,000</u>	<u>22,148</u>
EXPENDITURE		
Council Tax	1,650	1,587
Insurance	573	539
Maintenance (Incl wages)	6,574	4,924
Utilities	10,298	7,529
Governance Costs	243	235
	<u>19,338</u>	<u>14,814</u>
Surplus (Deficit) in the Year	4,662	7,334
<i>Funds brought forward:</i>		
Designated Funds	22,788	15,454
<i>Funds carried forward:</i>		
Designated Funds	27,450	22,788
	<u>27,450</u>	<u>22,788</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, BRUNSWICK

24

Church
(For Management Purposes only)

	Year Ended 31st December 2022	Year Ended 31st December 2021
INCOME		
<i>Church Giving:</i>	£	£
Regular Gift Aids	25,390	25,510
One Off Gift Aided	1,200	1,300
Income Tax Recoverable	10,542	7,330
Collections	2,214	920
Other Giving	4,135	3,080
Donations	355	1,194
Directed Gifts	18,982	553
Bank Interest	406	96
Use of Buildings	11,692	2,134
EV Charging Point Income	798	-
Grants - Tudor Trust Wellbeing	-	2,000
Grants - other	6,150	2,100
Other Income	2,279	201
	<u>84,143</u>	<u>46,418</u>
EXPENDITURE		
Diocesan Quota	22,440	21,540
Rector & Rectory Expenses	2,330	2,471
Curate	-	95
Community Events & Catering	2,934	1,000
Youth & Children's Work	391	-
Church Outreach	3,474	556
Church Communication	139	296
Events	5,607	-
Sunday Service	193	346
Sunday School/Education	131	21
Subscriptions & Licences	958	850
Church Fellowship Activity	177	239
Volunteer Expenses	172	1,828
Home Missions	2,220	2,220
Overseas Missions	12,573	1,765
Directed Gifts Paid Out	50	220
Other Costs	100	529
Depreciation	9,735	7,932
Governance Costs	243	235
Support Costs	5,832	4,306
	<u>69,699</u>	<u>46,449</u>
Surplus (Deficit) in the Year	14,444	(31)
<i>Funds brought forward:</i>		
Unrestricted General Fund	43,629	40,309
Capital (spent)	179,480	185,676
Restricted Revenue	2,272	691
Restricted Capital (Spent)	6,948	8,684
Transfer to Positive Steps Project	(3,000)	(3,000)
Transfer to Designated Refurbishment Reserve	(10,000)	-
<i>Funds carried forward:</i>		
Unrestricted General Fund	46,560	43,629
Capital (spent)	175,263	179,480
Restricted Revenue	3,599	2,272
Restricted Capital (spent)	8,351	6,948
	<u>233,773</u>	<u>232,329</u>

Refurbishment Fund		
(For Management Purposes only)		
	Year Ended	Year Ended
	31st	31st
	December	December
	2022	2021
	£	£
INCOME		
Directed Gifts (NGA)	507	10,485
Gift Aided Directed Gifts	2,200	68,935
Tax Reclaim	570	18,159
Donations	26	-
Grants:-		
Sport England	-	150,000
National Lottery Reaching Communities	-	9,916
Garfield Weston Foundation	-	40,000
Bernard Sunley Trust	-	30,000
Tudor Trust	-	70,000
Manchester Diocese	-	15,000
	<u>3,303</u>	<u>412,495</u>
EXPENDITURE		
Professional Fees	8,400	-
Depreciation	59,094	59,093
	<u>67,494</u>	<u>59,093</u>
Surplus (Deficit) in the Year	(64,191)	353,402
<i>Funds brought forward:</i>		
Designated Funds - unspent	29,395	107,378
Directed Gifts - unspent	458,847	74,393
Restricted Grants - unspent	-	12,000
Designated Funds - Capital Spent	70,185	11,254
Transfer from Church Funds	10,000	-
<i>Funds carried forward:</i>		
Designated Funds - unspent	34,298	29,395
Restricted Grants - Unspent	-	-
Restricted Gifts & Grants - Spent	407,551	458,847
Designated Funds - Capital Spent	62,387	70,185
	<u>504,236</u>	<u>558,427</u>

Accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF CHRIST CHURCH, BRUNSWICK**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2021**

Registered Charity No.1131529

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, BRUNSWICK

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Report of the trustees (or the "PCC") for the year ended 31 December 2021

The PCC present their annual report and financial statements of the charity for the year ended 31 December 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Objectives and activities

The object of the charity is to 'promote in the ecclesiastical parish the whole mission of the Church'.

The charity provides services and activities within the context of a Church of England Parish Church. Through these, its members seek to live the "life in all its fullness" in which Christ invites us all to participate. This is reflected in the Church's diverse congregation and activities - a congregation which embraces young and old (and all in between) and people from many different ethnic and national backgrounds; and a wide range of activities, which seek to enhance the spiritual, physical and social well-being of all those living in our community.

The PCC confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through:

- the provision of Church services, prayer meetings, fellowship groups and pastoral care for the benefit of members of the congregation and the parish;
- the financial support and management of a weekday Positive Steps Project held in the Church building, which offers services and activities to members of the community. All benefit the community in which the Church is located;
- the hiring out of rooms within the Church building at a less than commercial rate to community groups who provide activities that accord with the charity's aim of enhancing the spiritual, physical, mental and social well-being of those who attend e.g exercise classes, youth clubs, toddlers, over 50's and women's groups, community café, Chinese Church;
- the loan of a minibus to local community groups for the benefit of the community at a less than commercial rate; and
- the management of a shared community house, rooms in which are available for rent to congregation members, local Christians and a local community project at a less than commercial rate.

A review of our achievements and performance: How our activities delivered public benefit

The main achievements during the year were:

- 64 parishioners on the electoral roll. Whilst the pandemic significantly affected numbers attending any services that were allowed to take place, the highest congregation attendance at a Sunday Morning Service Attendance in person was 65 adults and 26 children. The service was offered via Zoom every week and between 15 and 20 screens also "attended"

each service. Sunday school was offered either via Zoom on Sunday afternoons or in person as part of the Sunday morning services, as permitted. Due to the pandemic, there weren't many evening Services. A local prayer walk and a Carol service did take place. Members of the Church congregation ran an 'Experience Christmas' morning for sixty Year 2 children from the local primary school, at which they learned the Christmas story.

- The pandemic and associated lockdowns also impacted the weekday mission of the church, but its community project, Positive Steps, continued to provide services and activities for local people throughout the year, initially connecting with people online as it had in 2020, but then in person as restrictions allowed. The Brunswick Beestro continued to provide free food four days a week, either to take away or eat in, as restrictions allowed. A community Christmas takeaway meal was provided and Christmas hampers were delivered to local families. The Women's Group, Parent and Toddler Group, Over 50s Group and Bookclub all met regularly and new activities, such as conversational English, zumba and yoga, were introduced later in the year. Weekly advice and guidance drop in sessions continued either over the telephone or face to face with referrals being made to foodbanks, charities and other organisations or people being signposted to relevant agencies for help.
- In March the Church hosted a community Pancake Party, at which over a hundred pancakes were cooked and enjoyed! In October it held a Community Caribbean Celebration in the newly refurbished hall, which included a Windrush exhibition, Caribbean food and music and the marking of the 10th anniversary of its Community Programme Manager being in post. In November it hosted a Quiz in aid of Tearfund and in December a travelling theatre company performed the pantomime, Aladdin, for the local community. Ticket prices were kept to a minimum so that as many people as possible could attend.
- Phase 1 of the Church's building refurbishment project, Refurb, progressed very quickly following the receipt of a few sizeable grants early in the year resulting in the church raising the £620k required. Construction work began in May 2021 and the refurbished hall was first used for a community event in October 2021. It's official opening is planned to take place as part of a community family fun day 'Sportstacular 2' in April 2022.
- The Climate group implemented various actions to improve the Church's 'green' credentials. A start was made on developing the Church garden and a Great BIG Green Weekender was held in the Summer, which included community litter picking and planting, 'green' crafts, plant based food tasting and a local nature walk. A Climate service was held in the Autumn, followed by a free plant-based lunch.
- Barnabas, the community house owned by the Church, was fully occupied during the year. Various works were undertaken to the building to improve its state of repair.
- Local (as well as overseas) mission partners were supported both financially and in prayer.
- As a mandatory agenda item for every PCC meeting, various safeguarding actions were progressed throughout the year to ensure compliance with the Church's duty under section 5 of the safeguarding and clergy discipline measure 2016.
- The PCC used some of its meetings during the year to watch the Manchester Diocese's Stepping Stones material and discuss its relevance and impact on the Church. As a result the Church decided to invest in and start a Christians Against Poverty group in Autumn 2021 and a Seeker group in early 2022.

Financial review

Total income for the year was £523,757 (2020 £137,951). This was much higher than usual due to grants totalling £314,916 having been received for the Church's building refurbishment project, Refurb. Giving (including gifts for Refurb) accounted for £139,415 (2020 £55,460) of the income. Congregational giving and collections were slightly lower than in 2020 (2021 £39,834 2020 £41,770). Donations for the Refurb Project accounted for £97,579 of the giving received during the year. The PCC is grateful to all those who gave to the work of Church generally and also to the Refurb Project.

Room hire income was higher than in 2020 (2021 £18,790 2020 £12,883) as were minibuses donations (2021 £1,836 2020 £406) reflecting increased use of both with the easing of COVID restrictions and the purchase of a replacement minibus during the year. Barnabas house rent income was also higher reflecting a full year of five tenants in the house. Overall, these resources contributed income of £42,106 (2020 £31,939).

The Church received £10,000 from the Council for Social Aid, the second year of its 3-year grant towards the costs of its weekday Positive Steps Project, and the Project Manager was successful in securing £6,371 in other grants for Positive Steps activities. The Church received a grant of £5,400 to compensate for the Rector's time spent working for Westcott College which, as in previous years, was used to support the Project, together with the usual annual contribution of £3,000 from the Church congregation.

The Church was delighted to receive a grant of £2,000 from the Tudor Trust to recognize the dedication of staff and volunteers who continued to serve throughout the pandemic. 25 of the Church's staff and volunteers benefitted from this grant which was spent on activities and equipment to improve wellbeing.

The Church also received a grant of £1,000 from the GMP Aris Fund, towards the cost of a folding basketball net for the refurbished sports hall, and a grant of £1,100 towards the costs of the official opening of the hall at the Sportstacular 2 Event to take place in April 2022.

During the early part of the year, when COVID restrictions were in place, the Church furloughed the Barnabas house cleaner (the church building caretaker was on maternity leave by then) and received HMRC CJRS grants totaling £668 to cover 80% of his salary. The Church funded the remaining 20% to ensure that he received his full salary during furlough.

Total expenditure for the year excluding depreciation was £101,708 plus £580,171 spent on refurbishment and the new van, (2020 £111,169). The increase in expenditure was due to the professional fees and construction costs incurred in completing the first phase of the Refurb Project. General costs were similar to those in 2020. The Church was again able to pay its Parish Share in full (2021 £21,540 2020 £22,000) and support its various mission partners.

The Church ended the year with a cash deficit (disregarding depreciation) of £149,625, which was met from its reserves (a planned Church contribution towards the costs of the Refurb project) and net current assets at the end of the year stood at £112,141 (2020 £270,262).

As usual, 10% of giving, and tax relief received on Gift Aided giving, during the year has been set aside for mission support during 2022.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest bearing deposit accounts.

Reserves policy and going concern

The balance held in unrestricted reserves at 31 December 2021 was £345,485 of which £43,069 is considered to be free reserves, after allowing for funds tied up in tangible fixed assets (£249,665) and Property Refurbishment Reserve and other designated reserves (£52,751).

The trustees aim to maintain free reserves in unrestricted funds at a level that equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that support and governance costs are covered for Church activities and its Positive Steps Project.

Risk management

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

Church Weekend Away: A Church fellowship weekend away is planned for early July 2022 at Scargill Christian Community in North Yorkshire. The whole church congregation will be invited to attend regardless of ability to pay. A gift day will be held to raise funds towards the costs of the weekend.

The Positive Steps Project: With the relaxation of COVID restrictions the Church hopes to be able to increase the activities and services provided by the project and in particular to offer more physical and social activities in the refurbished community hall. It plans to apply for grants to provide appropriate activity leaders e.g. sports/exercise coaches and equipment.

With cost of living increases the Church hopes to be able to increase its provision of food and a warm place to meet for the local community and to participate in the Greater Together Manchester Winter Night Shelter project. It will be looking for funding for the project from April 2023 to replace the £10k pa grant it has been receiving from the Council for Social Aid which expires in March 2023.

Refurbishment of the Church Building: Now that Phase 1 of the project is complete, the Church plans to review its plans for Phase 2 and to start looking at possible funders with a view to having final plans in place to send to funders in early 2023.

Climate Crisis: The Church intends to build on the work that its Climate Group did last year in looking at how the Church can be 'greener'. This will include further development of the Church garden, including planting pollinating plants and bee 'hotels' and 'greening' the Church roof as well as continuing to review energy consumption and change purchasing policies.

Community Events: Continuing with its aim of having 'more people in the mix more of the time' the Church is planning further community events - another pancake party in March, a Sportstacular 2 Community fun day in April, a karaoke night and a community ball in the Summer. Following its success last year, the travelling theatre company has also been re-booked for a community pantomime in December.

Structure, governance and management

The Charity is a registered charity but, as it is a PCC of a Church of England Church, does not have its own constitution. Instead, as with all such PCCs, it is constituted by The Parochial Church Council (Powers) Measure 1956 (as amended) and The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

Appointment of trustees

New trustees are appointed by existing trustees at each AGM and serve for one year after which they may put themselves forward for re-appointment.

At the bi-monthly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to Revd Canon Simon Gatenby (Rector), Gordon Flear (PCC Secretary), Sally Jones (Treasurer) and, in relation to the Positive Steps Project, Maureen Blue (Community Programme Manager).

Trustee induction and training

On appointment trustees are given copies of the Charity Commission's Guide for Trustees "What you Need to Know, What you Need to Do" and the Church's Safeguarding Policies.

Reference and administrative information

Charity Name: PCC Christ Church Brunswick

Charity Number: 1131529

Trustees

Rev. Canon Simon Gatenby	Chair of Trustees
Dr Andrew Crome	Vice Chair
Mrs Sally Jones	Treasurer
Mr Gordon Flear	Secretary
Mrs Judith Keeble	
Dr Tim Craft (from 30/5/21)	
Mrs Jenny Ferneyhough	
Mrs Agnes Ablakwa	
Mrs Elizabeth Adebo	
Mr Dilu Varughese	
Mr Emmanuel Edwards (from 30/5/21)	
Mrs Yuko Ang (until 30/5/21)	
Mrs Ann Cain (until 30/5/21)	
Mr Joel Colyer (until 30/5/21)	

Principal Office

Brunswick Parish Church
Brunswick Street
Manchester
M13 9TQ

Independent Examiners

Community Accountancy Service Limited
The Grange, Pilgrim Drive
Beswick
Manchester
M11 3TQ

Bankers

The Royal Bank of Scotland
38 W Mosley St
Manchester
M2 3AZ

The Co-operative Bank plc
1 Balloon St
Manchester
M60 4EP

Triodos Bank NV
Deanery Road
Bristol
BS1 5AS

Trustees responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 13TH April 2022 and signed on their behalf by:



Rev. Canon Simon Gatenby
Chair of Trustees

6a

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF:
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH BRUNSWICK**

I have examined the accounts for the PCC, for the year ended 31 December 2021 on pages 7 to 21 that have been prepared on the basis of the accounting policies set out on page 10.

Respective Responsibilities of Trustees and Examiner

As the church trustees you are responsible for the preparation of accounts; you consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act, have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

EL Anderson

MA FCA CTA

Date: 13th April 2022

Community Accountancy Service Limited

The Grange, Pilgrim Drive

Beswick,

Manchester

M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST DECEMBER 2021

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31.12.21 £	Total Funds Year Ended 31.12.20 £
Income from:					
Donations and legacies	(3)	45,234	435,636	480,870	104,597
Charitable Activities	(4)	42,792	-	42,792	32,921
Investment Income - bank interest		95	-	95	433
Total		88,121	435,636	523,757	137,951
Expenditure on:					
Charitable Activities	(5)	92,705	77,360	170,065	111,169
Total		92,705	77,360	170,065	111,169
Net gains/(losses) on investments		-	-	-	-
Net income/(expenditure)		(4,584)	358,276	353,692	26,782
Transfers between funds		-	-	-	-
Net movement in funds		(4,584)	358,276	353,692	26,782
Reconciliation of funds					
Total funds brought forward	(13)/(14)	350,069	126,591	476,660	449,878
Total funds carried forward	(15)	345,485	484,867	830,352	476,660

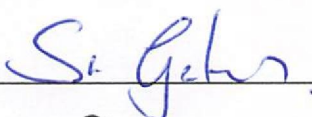
The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 21 form part of these accounts.

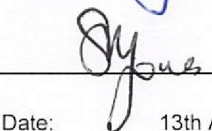
BALANCE SHEET AS AT 31ST DECEMBER 2021

	Notes	2021 £	2020 £
Fixed assets:			
Tangible assets	(9)	718,211	206,398
Total fixed assets		<u>718,211</u>	<u>206,398</u>
Current assets:			
Debtors	(10)	19,999	8,767
Cash at Bank & in Hand		126,132	275,757
Total current assets		<u>146,131</u>	<u>284,524</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	(33,990)	(14,262)
Net current assets or liabilities		<u>112,141</u>	<u>270,262</u>
Total assets less current liabilities		830,352	476,660
Total net assets or liabilities		<u><u>830,352</u></u>	<u><u>476,660</u></u>
The funds of the charity:			
Restricted income funds	(14)	484,867	126,591
Unrestricted income funds	(13)	345,485	350,069
Total charity funds		<u><u>830,352</u></u>	<u><u>476,660</u></u>

Approved on behalf of the Trustees Management Committee



Rev. Canon Simon Gatenby



Mrs. Sally Jones

Date: 13th April 2022

The notes on pages 10 to 21 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST DECEMBER 2021

Notes	Year Ended 31.12.21 £	Year Ended 31.12.20 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	353,692	26,782
Add back depreciation	68,357	10,052
Add back loss on disposal of assets	1	-
Deduct investment income	(95)	(433)
Decrease/(increase) in debtors	(11,232)	9,596
Increase/(decrease) in creditors	19,728	(4,553)
Deduct increase in investments	-	-
Net cash used in operating activities	430,451	41,444
 Cash flows from investment activities:		
Interest	95	433
Purchase of fixed assets	(580,171)	-
Net cash provided by investing activities	(580,076)	433
 Increase/(decrease) in cash and cash equivalents during the year	 (149,625)	 41,877
Cash and cash equivalents brought forward	275,757	233,880
Cash and cash equivalents carried forward	126,132	275,757

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective from 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The restricted funds are set out in note 14.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Notes to the accounts**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs where appropriate.

Governance costs and support costs relating to charitable activities have been apportioned based on the use of church facilities.

The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

The costs of raising funds is £nil as it is undertaken by volunteers.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(i) Tangible fixed assets and depreciation

All assets or groups of similar assets purchased at the same time, costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following

Buildings	2% on cost
Building Improvements	10% on cost
Office Equipment	20% on cost
Fixtures & Fittings	20% on cost

(j) Pensions

The charity currently makes contributions to a defined contribution pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employees contributions.

(k) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Except as disclosed below expenses paid to the trustees in the year totalled £nil (2020 £nil)

Simon Gatenby - Rectory and rector expenses are shown in Note 6, £2,274 (2020 £2,274).

Monies due from Simon Gatenby at 31st December 2021, £123.82 and monies owed to Simon Gatenby £235.00.

Donations to church from trustees (council members) in 2021 £ 10,690 (2020 £13,040).

Notes to the accounts

3. Donations and Legacies

	Unrestricted Year Ended 31.12.21 £	Restricted Year Ended 31.12.21 £	Total Funds Year Ended 31.12.21 £
Church Giving:			
Regular Gift Aids	25,510	-	25,510
Gift Aided Directed Giving	-	70,393	70,393
One Off Gift Aid	1,300	-	1,300
Income Tax Recoverable	7,330	18,159	25,489
Collections	920	-	920
Other Giving	3,080	-	3,080
Donations	1,694	324	2,018
Directed Gifts	-	10,705	10,705
General grants:			
Manchester Diocese	5,400	-	5,400
Council for Social Aid £2,500 deferred	-	10,000	10,000
GM Police Aris	-	1,000	1,000
Manchester City Council - NIF	-	1,100	1,100
Forever Manchester	-	800	800
Buzz Manchester Health & Wellbeing	-	2,000	2,000
We Love Mcr Women's Footprints £1,332 deferred	-	533	533
Manchester Children RIN WF Weekend Away	-	2,102	2,102
GMMH - Winter Wellbeing	-	936	936
Sport England	-	150,000	150,000
National Lottery Reaching Communities	-	9,916	9,916
Garfield Weston Foundation	-	40,000	40,000
Bernard Sunley Trust	-	30,000	30,000
Tudor Trust	-	70,000	70,000
Tudor Trust - Wellbeing	-	2,000	2,000
Manchester Diocese	-	15,000	15,000
HMRC CJRS Grants	-	668	668
	45,234	435,636	480,870

Notes to the accounts

3. cont...

Previous Year

	Unrestricted Year Ended 31.3.20 £	Restricted Year Ended 31.3.20 £	Total Funds Year Ended 31.3.20 £
Church Giving:			
Regular Gift Aids	30,100	-	30,100
Gift Aided Directed Giving	-	7,832	7,832
One Off Gift Aid	1,000	-	1,000
Income Tax Recoverable	7,402	2,468	9,870
Collections	598	-	598
Other Giving	2,620	-	2,620
Donations	50	425	475
Directed Gifts	-	2,965	2,965
General grants:			
Manchester Diocese	5,400	-	5,400
Council for Social Aid £2,500 deferred	-	7,500	7,500
Forever Manchester	-	3,682	3,682
Onwards Housing S4B High 5 Yoga	-	500	500
Onwards Housing S4B High 5 Toddler Group	-	500	500
Manchester Wellbeing Fund - Café	-	2,965	2,965
Manchester Wellbeing Fund - Women's Yoga	-	1,040	1,040
GMMH Book Club	-	500	500
GMMH - Winter Wellbeing	-	1,000	1,000
Church Urban Fund - Windrush Project	-	8,250	8,250
All Churches Trust - Refurbishment grant	-	12,000	12,000
Onwards Housing S4B - Shoebox Appeal	-	150	150
City Council - Winter Festival	-	50	50
VIF - Virtual Tea Party	-	775	775
Gain Ltd - NHS Coaching	-	1,000	1,000
MRC CJRS Grants	-	3,825	3,825
	47,170	57,427	104,597

4. Income from charitable activities

	Unrestricted Year Ended 31.12.21 £	Restricted Year Ended 31.12.21 £	Total Funds Year Ended 31.12.21 £
Community Use of building	18,790	-	18,790
Minibus Donations	1,836	-	1,836
Barnabas House	21,480	-	21,480
Other (inc. fees)	686	-	686
	42,792	-	42,792

Previous Year

	Unrestricted Year Ended 31.12.20 £	Restricted Year Ended 31.12.20 £	Total Funds Year Ended 31.12.20 £
Community Use of building	12,883	-	12,883
Night Shelter	1,130	-	1,130
Minibus Donations	406	-	406
Barnabas House	17,520	-	17,520
Other (inc. fees)	982	-	982
	32,921	-	32,921

Notes to the Accounts

5. Expenditure	Barnabas House £	Church Activities £	Positive Steps £	Refurbishment £	Total 2021 £
Expenditure on charitable activities:					
Diocesan Quota		21,540			21,540
Staff & Volunteer Costs:					
Wages			24,927		24,927
Training & Other Staff Costs			123		123
Rector & Rectory Expenses		2,471			2,471
Curate		95			95
Church Outreach Activities:					
Community Events & Catering		1,000	2,502		3,502
Volunteer Expenses		1,828	760		2,588
Outreach - Other		556			556
Church Fellowship Activity:					
Church Communication		296			296
Church Fellowship Activity:		239			239
Sunday Service		346			346
Sunday School / Education		21			21
Subscriptions & Licences		850			850
Mission Expenditure:					
Home Missions		2,220			2,220
Overseas Missions		1,765			1,765
Directed Gifts Paid Out		220			220
Minibus Expenses			1,625		1,625
Barnabas house expenses	14,579				14,579
Positive Steps Project:					
Women's Footprints			4,175		4,175
Young at Heart			97		97
Toddlers Group			713		713
Other Project Costs			1,992		1,992
Bad Debts			464		464
Depreciation		7,932	1,332	59,093	68,357
Discretionary Payments		529			529
Governance Costs (note 6)	235	235	235		705
Support Costs (note 6)		4,306	10,764		15,070
	14,814	46,449	49,709	59,093	170,065

Notes to the Accounts

5. Expenditure cont...- Previous Year

	Barnabas House £	Church Activities £	Positive Steps £	Refurbishment £	Total 2020 £
Expenditure on charitable activities:					
Diocesan Quota		22,000			22,000
Staff & Volunteer Costs:					
Wages			27,304		27,304
Rector & Rectory Expenses		2,274			2,274
Curate		203			203
Church Outreach Activities:					
Community Events & Catering		129	840		969
Volunteer Expenses		22	190		212
Night Shelter		1,130			1,130
Church Fellowship Activity:					
Church Communication		605			605
Events		15			15
Sunday Service		200			200
Sunday School / Education		131			131
Subscriptions & Licences		860	26		886
Mission Expenditure:					
Home Missions		2,220			2,220
Overseas Missions		1,666			1,666
Directed Gifts Paid Out		60			60
Minibus Expenses			2,556		2,556
Barnabas house expenses	11,090				11,090
Positive Steps Project:					
Women's Footprints			1,794		1,794
Young at Heart			74		74
Toddlers Group			1,618		1,618
Other Project Costs			8,454		8,454
Depreciation		7,932	506	1,614	10,052
Discretionary Payments		150			150
Governance Costs (note 6)	233	234	233		700
Support Costs (note 6)		4,231	10,575		14,806
	11,323	44,062	54,170	1,614	111,169

Notes to the accounts

6. Allocation of governance and support costs

	Basis of apportionment	General Support	Governance	Total 2021	Total 2020
			£	£	£
<i>Building Expenses:</i>	<i>Use of building</i>				
Heat, Light, Water & Telephone	<i>Use of building</i>	5,898		5,898	5,997
Office Expenses	<i>Use of building</i>	1,145		1,145	2,142
Insurance	<i>Use of building</i>	1,854		1,854	1,849
Repairs & Maintenance	<i>Use of building</i>	4,901		4,901	2,743
Cleaning	<i>Use of building</i>	1,272		1,272	2,075
Accountancy Fees	<i>Use of building</i>	-	705	705	700
		15,070	705	15,775	15,506

7. Analysis of staff costs

		Year Ended 31.12.21	Year Ended 31.12.20
		£	£
Wages and Salaries	(inc Barnabas House & events)	23,118	27,654
Social Security Costs		-	-
Pension Costs		1,885	1,948
		25,003	29,602

Some wages are included in the Barnabas House expenses and events in Note 6.

The average number of employees during the year was 3 (1 on a full time equivalent basis (2020: 1).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil), No employee has benefits in excess of £60,000 (previous year: none).

8. Independent Examiner Fees

	Year Ended 31.12.21	Year Ended 31.12.20
	£	£
Independent examination fees	705	700
	705	700

9. Tangible Fixed Assets

	Freehold House	Building Improvements	Equipment	Minibus	Total
Cost or valuation	£	£	£	£	£
At 1st January 2021	275,000	99,254	14,956	13,670	402,880
Additions	-	576,871	-	3,300	580,171
Disposals	-	-	-	(13,670)	(13,670)
At 31st December 2021	275,000	676,125	14,956	3,300	969,381
Depreciation					
At 1st January 2021	93,500	75,139	14,174	13,669	196,482
Charge for Year	5,500	61,526	506	825	68,357
Eliminated on disposals	-	-	-	(13,669)	(13,669)
At 31st December 2021	99,000	136,665	14,680	825	251,170
NET BOOK VALUE					
At 31st December 2021	176,000	539,460	276	2,475	718,211
At 31st December 2020	181,500	24,115	782	1	206,398

Notes to the Accounts

10. Analysis of debtors

	2021	2020
	£	£
Debtors	17,601	6,190
Prepayments	2,398	2,577
	<u>19,999</u>	<u>8,767</u>

Debtors of £6169 related to restricted funds in 2021. In 2020 debtors and prepayments related to unrestricted funds.

11. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	1,798	-
Other creditors and accruals	23,360	3,429
Third Party Grants Held	5,000	5,000
Deferred Income	3,832	5,087
Taxation and social security costs	-	746
	<u>33,990</u>	<u>14,262</u>

Creditors relating to restricted funds total £8,832 (2020:£9,749) , and unrestricted funds £25,128. (2020:£4,513).

Grants are being held on behalf of the University Ardwick Partnership , £5,000.

This grant is not included in the income of the charity.

12. Deferred income

Deferred income comprises grants paid in advance, and is restricted income both in 2019 and 2018.

	2021	2020
	£	£
Balance as at 1 January	5,087	3,502
Amount released to income earned from charitable activities	(5,087)	(1,400)
Amount deferred in year	3,832	2,985
Balance at 31st December	<u>3,832</u>	<u>5,087</u>

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1.1.2021	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2021
	£	£	£	£	£
General Fund	39,734	41,765	(31,520)	(6,910)	43,069 -
<i>Designated:</i>					
Capital re Building	185,676	-	(6,196)	-	179,480 -
Property Refurbishment Reserve	107,378	-	(7,798)	-	99,580 -
Positive Steps Project	1,252	17,640	(22,094)	3,000	(202) -
Church Missions	575	-	(3,925)	3,910	560 -
Minibus	-	1,836	(1,626)	-	210
Barnabas House	15,454	21,480	(14,146)	-	22,788 -
Manchester Diocese (Westcott)	-	5,400	(5,400)	-	-
	<u>350,069</u>	<u>88,121</u>	<u>(92,705)</u>	<u>-</u>	<u>345,485</u>

Notes to the Accounts

13. Analysis of charitable funds cont...

Previous Year	Balance at 1.1.2020	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2020
	£	£	£	£	£
General Fund	49,702	46,955	(32,157)	(24,766)	39,734
<i>Designated:</i>					
Capital re Building	191,872	-	(6,196)	-	185,676
Property Refurbishment Reserve	91,743	-	-	15,635	107,378
Positive Steps Project	9,402	10,243	(21,393)	3,000	1,252
Church Missions	148		(3,946)	4,373	575
Minibus	391	406	(2,555)	1,758	-
Barnabas House	7,903	17,520	(9,969)	-	15,454
Manchester Diocese (Westcott)	-	5,400	(5,400)	-	-
	351,161	80,524	(81,616)	-	350,069

Name of unrestricted fund:

General Fund

Designated

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

The capital fund re the building reflects the carrying value of the property in the accounts. These funds are fully spent.

The property refurbishment reserve is monies set aside by the church for a major refurbishment to the building in order to facilitate better use of the space and facilities for the congregation and wider community.

Manchester Diocese (Westcott) - this is a contribution to the church in recognition of Simon Gatenby's time spent training Westcott students.

The church has designated this to the Positive Steps project.

Notes to the Accounts

14. Analysis of movements in restricted funds

	Balance at 1.1.2021	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2021
	£	£	£	£	£
Council for Social Aid	-	10,000	(10,000)	-	-
Repairs - Seating	400	-	(400)	-	-
Lounge Furniture	181	-	(181)	-	-
MCC Winter Festival	50	-	(50)	-	-
Directed Gifts - Mission	60	220	(280)	-	-
Directed Gifts, Donations & Grants - Refurb.(Revenue)	86,393	-	-	(86,393)	-
Directed Gifts - Garden Project	-	333	(333)	-	-
Aris Fund - sports equipment	-	1,000	-	-	1,000
Tudor Trust - Wellbeing	-	2,000	(1,828)	-	172
MCC - NIF Sportacular	-	1,100	-	-	1,100
<i>Positive Steps:</i>					
MCC NIF Virtual Tea Party	354	-	(72)	-	282
We Love Mcr Women's Footprints	-	533	-	-	533
Forever Mcr - Dance & Self Defence	-	400	-	-	400
Buzz Mcr Health & Wellbeing	-	1,500	-	-	1,500
GMMH - Winter Wellbeing	543	936	(1,479)	-	-
Forever Mcr - Toddler	-	400	(111)	-	289
Church Urban Fd-Windrush Project	4,100	-	(1,471)	-	2,629
GMMH - Book Club	330	500	(95)	-	735
Manchester Wellbeing Fund - Yoga	698	-	(460)	-	238
Mutual Gain Ltd-NHS Coaching Fd	64	-	(64)	-	-
Brunswick Beestro	2,963	297	(544)	-	2,716
Directed Gift -Toddler Fund	1,614	1,125	(864)	-	1,875
Directed Gift - Positive Steps	-	-	-	-	-
MCC NIF-Photo Project (Y@Heart)	426	-	(138)	-	288
Young at Heart	445	-	(97)	-	348
<i>Women's Footprints:</i>					
Church Urban Fund NN	388	-	(176)	-	212
Mcr University Urban Village	950	-	(150)	-	800
Other General	268	27	-	-	295
Seedbed	1,574	-	(1,574)	-	-
Forever Mcr WF Retreat	250	-	-	-	250
Manchester Children RIN Weekend	-	2,102	(2,102)	-	-
HMRC - CJRS Grants	-	668	(668)	-	-
<i>Capital:</i>					
New Minibus Fund - Theodore of Tarsus Trust	4,235	-	(825)	-	3,410
Refurbishment Project	11,254	412,495	(51,295)	86,393	458,847
John Grant Davies Trust 2	367	-	(367)	-	-
Solar Panel Fund	8,684	-	(1,736)	-	6,948
	126,591	435,636	(77,360)	-	484,867

Notes to the Accounts

14. Analysis of movements in restricted funds cont...

Previous Year

	Balance at 1.1.20 £	Incoming Resources £	Resources Expended £	Transfers £	Balance at 31.12.20 £
Council for Social Aid	-	7,500	(7,500)	-	-
Repairs - Seating	400	-	-	-	400
Lounge Furniture	181	-	-	-	181
MCC Winter Festival	-	50	-	-	50
Directed Gifts - Mission	-	60	-	-	60
Directed Gifts, Donations & Grants -Refurb.(Revenue)	62,718	23,675	-	-	86,393
MCC NIF - Sportstacular	27	-	(27)	-	-
Positive Steps:					
MCC NIF Virtual Tea Party	-	775	(421)	-	354
Onwards Hsg S4B Shoebox Appeal	-	150	(150)	-	-
Onwards Hsg S4B High 5 Toddlers	-	500	(500)	-	-
Onwards Housing S4B High 5 Yoga	-	500	(500)	-	-
GMMH - Winter Wellbeing	-	1,000	(457)	-	543
Forever Mcr - Covid & Sanitisation	-	3,382	(3,382)	-	-
Church Urban Fd-Windrush Project	-	8,250	(4,150)	-	4,100
GMMH - Book Club	-	500	(170)	-	330
Manchester Wellbeing Fund - Yoga	-	1,040	(342)	-	698
Mutual Gain Ltd-NHS Coaching Fd	-	1,000	(936)	-	64
Wellbeing Café	-	3,390	(427)	-	2,963
Directed Gift - Toddler Fund	831	1,500	(717)	-	1,614
Directed Gift - Positive Steps	-	30	(30)	-	-
MCC NIF-Photo Project (Y@Heart)	1,684	-	(1,258)	-	426
Young at Heart	256	250	(61)	-	445
Women's Footprints:					
Church Urban Fund NN	388	-	-	-	388
Mcr University Urban Village	950	-	-	-	950
Other General	268	-	-	-	268
Seedbed	2,756	-	(982)	(200)	1,574
Forever Mcr WF Retreat	-	250	-	-	250
Forever Mcr (not received)	-	(200)	-	200	-
HMRC - CJRS Grants	-	3,825	(3,825)	-	-
Capital:					
New Minibus Fund - Theodore of Tarsu	4,235	-	-	-	4,235
Refurbishment Project	12,868	-	(1,614)	-	11,254
John Grant Davies Trust 2	735	-	(368)	-	367
Solar Panel Fund	10,420	-	(1,736)	-	8,684
	98,717	57,427	(29,553)	-	126,591

Name of Restricted Fund:

Council for Social Aid

Capital Funds

Description, Nature and Purpose of the Fund

Towards the Positive Steps Project

these funds represent the book value of assets still to be depreciated and any remaining monies to be spent on capital items

Notes to the Accounts

15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	-	249,665	468,546	718,211
Cash at bank and in hand	54,397	52,751	18,984	126,132
Other net current assets/(liabilities)	(11,328)	-	(2,663)	(13,991)
Total	43,069	302,416	484,867	830,352

Previous Year	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	-	185,678	20,720	206,398
Cash at bank and in hand	35,480	124,657	115,620	275,757
Other net current assets/(liabilities)	4,254	-	(9,749)	(5,495)
Total	39,734	310,335	126,591	476,660

16. Post balance sheet events

The trustees have taken into consideration the effect of the Covid 19 pandemic on the Church.

The Church has been awarded a 3 year grant of £10,000 a year from the Council for Social Aid commencing 1st April 2020 and will support the continuity of the Positive Steps Project. The project is able to running a digital service during a period of lock down and has secured a grant to develop an online book club. The vast majority of regular giving is by standing order and so far this has continued at the same level.

As a result the trustees are confident that the Church is a going concern.

17. Financial Instruments

The charity only has financial assets and financial 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.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, BRUNSWICK

Positive Steps Project
(For Management Purposes only)

22

INCOME	Y/E 31st December 2021		Y/E 31st December 2020	
Grants:	£	£	£	£
NIF Virtual Tea Party	-		775	
Council for Social Aid	10,000		7,500	
Onwards Housing S4B Shoebox Appeal	-		150	
Onwards Housing S4B (High 5 Toddlers & Yoga)	-		1,000	
Forever Mcr (Sanitisation, Covid 19 & various for 2019)	-		3,382	
Forever Mcr Women's Footprints	-		50	
Forever Mcr Young at Heart	-		250	
Forever Mcr Toddler Group	400		-	
Forever Mcr Dancing & Self Defence	400		-	
Buzz Manchester Health & Wellbeing	2,000		-	
GMMH (Winter Wellbeing & Book Club)	936		1,500	
Church Urban Fund - Windrush Project	-		8,250	
Mutual Gain Ltd - NHS Coaching Fund	-		1,000	
Manchester Wellbeing Fund - Yoga	-		1,040	
Manchester Wellbeing Fund - Café	-		2,965	
HMRC CJRS Grant	-		2,471	
Manchester Children RIN WF Weekend Away	2,102		-	
We Love Mcr (Women's Footprints)- £1,332 deferred	533		-	
Directed Giving: Toddler Restricted Funds	1,125		1,500	
Cake Fairies	-		30	
Use of Buildings	16,985		10,243	
Minibus Donations	1,836		406	
Donations	824		425	
Other Income	155		-	
	<u>37,296</u>		<u>42,937</u>	
EXPENDITURE				
Wages	24,927		27,304	
Staff Training	23		-	
Toddlers Group	713		1,618	
Young @ Heart Activities	97		74	
Community Events & Catering	2,502		840	
Subscriptions	-		26	
Minibus Expenses	1,625		2,556	
Volunteer Expenses	760		190	
Depreciation	1,332		506	
Women's Footprints - project costs	4,175		1,794	
Activity Costs	1,992		4,654	
Project Management	-		3,800	
Sundry	100		-	
Bad Debts	464		-	
Governance Costs (note 6)	235		233	
Support Costs (note 6)	10,764		10,575	
	<u>49,709</u>		<u>54,170</u>	
Surplus (Deficit) in the Year	(12,413)		(11,233)	

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, BRUNSWICK

Positive Steps Project				23
(For Management Purposes only)				
	Y/E 31st December 2021		Y/E 31st December 2020	
<i>Continued...</i>	£	£	£	£
<i>Funds brought forward:</i>	20,821		21,896	
Planned Contribution from Church Funds	3,000		3,000	
Designated from Westcott donation	5,400		5,400	
Contribution to Minibus Fund from Church Funds	-		1,758	
<i>Funds carried forward:</i>				
John Grant Davies (capital spent)	-	367		
Positive Steps	(202)	1,252		
Restricted Funds	13,390	14,967		
Minibus - Revenue & Capital Funds	3,620	4,235		
Funds carried forward:	<u>16,808</u>		<u>20,821</u>	

Barnabas House
(For Management Purposes only)

	Year Ended 31st December 2021	Year Ended 31st December 2020
	£	£
INCOME		
Rental Income	21,480	17,520
HMRC CJRS Grant	668	1,354
	<u>22,148</u>	<u>18,874</u>
EXPENDITURE		
Council Tax	1,587	1,515
Insurance	539	538
Maintenance (incl wages)	4,924	3,265
Utilities	7,529	5,772
Governance Costs	235	233
	<u>14,814</u>	<u>11,323</u>
Surplus (Deficit) in the Year	7,334	7,551
<i>Funds brought forward:</i>		
Designated Funds	15,454	7,903
<i>Funds carried forward:</i>		
Designated Funds	22,788	15,454
	<u>22,788</u>	<u>15,454</u>

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, BRUNSWICK

Church

25

(For Management Purposes only)

	Year Ended 31st December 2021	Year Ended 31st December 2020
INCOME		
Church Giving:	£	£
Regular Gift Aids	25,510	30,100
One Off Gift Aided	1,300	1,000
Income Tax Recoverable	7,330	7,402
Collections	920	598
Other Giving	3,080	2,620
Donations	1,194	50
Directed Gifts	553	60
Bank Interest	96	433
Use of Buildings	2,134	2,640
Night Shelter	-	1,130
Grants - Tudor Trust Wellbeing	2,000	-
Grants - other	2,100	50
Other Income	201	982
	<u>46,418</u>	<u>47,065</u>
EXPENDITURE		
Diocesan Quota	21,540	22,000
Rector & Rectory Expenses	2,471	2,274
Curate	95	203
Community Events & Catering	1,000	129
Outreach - Night Shelter	-	1,130
Outreach - Other	556	-
Church Communication	296	605
Events	-	15
Sunday Service	346	200
Sunday School/Education	21	131
Subscriptions & Licences	850	860
Church Fellowship Activity	239	-
Volunteer Expenses	1,828	22
Home Missions	2,220	2,220
Overseas Missions	1,765	1,666
Directed Gifts Paid Out	220	60
Depreciation	7,932	7,932
Discretionary Payments	529	150
Governance Costs	235	234
Support Costs	4,306	4,231
	<u>46,449</u>	<u>44,062</u>
Surplus (Deficit) in the Year	(31)	3,003
<i>Funds brought forward:</i>		
Unrestricted General Fund	40,309	241,722
Capital (spent)	185,676	-
Restricted Revenue	691	11,028
Restricted Capital (Spent)	8,684	-
Transfer to Positive Steps Project	(3,000)	(3,000)
Transfer to Positive Steps Project - Minibus Fund	-	(1,758)
Transfer to Designated Refurbishment Reserve	-	(15,635)
<i>Funds carried forward:</i>		
Unrestricted General Fund	43,629	40,309
Capital (spent)	179,480	185,676
Restricted Revenue	2,272	691
Restricted Capital (spent)	6,948	8,684
	<u>232,329</u>	<u>235,360</u>

Refurbishment Fund		
(For Management Purposes only)		
	Year Ended 31st December 2021 £	Year Ended 31st December 2020 £
INCOME		
Directed Gifts (NGA)	10,485	2,875
Gift Aided Directed Gifts	68,935	6,332
Tax Reclaim	18,159	2,468
Grant - All Churches Trust	-	12,000
Sport England	150,000	-
National Lottery Reaching Communities	9,916	-
Garfield Weston Foundation	40,000	-
Bernard Sunley Trust	30,000	-
Tudor Trust	70,000	-
Manchester Diocese	15,000	-
	<u>412,495</u>	<u>23,675</u>
EXPENDITURE		
Depreciation	59,093	1,614
	<u>59,093</u>	<u>1,614</u>
Surplus (Deficit) in the Year	353,402	22,061
<i>Funds brought forward:</i>		
Designated Funds	107,378	91,743
Directed Gifts - unspent	74,393	62,718
Restricted Grants - unspent	12,000	-
Designated Funds - Capital Spent	11,254	12,868
Transfer from Church Funds	-	15,635
<i>Funds carried forward:</i>		
Designated Funds - unspent	29,395	107,378
Restricted Grants - Unspent	-	12,000
Restricted Gifts & Grants - Spent	458,847	85,647
Designated Funds - Capital Spent	70,185	-
	<u>558,427</u>	<u>205,025</u>

Accounts

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF CHRIST CHURCH, BRUNSWICK**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2020**

Registered Charity No.1131529

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, BRUNSWICK

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Report of the trustees (or the "PCC") for the year ended 31 December 2020

The PCC present their annual report and financial statements of the charity for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Objectives and activities

The object of the charity is to 'promote in the ecclesiastical parish the whole mission of the Church'.

The charity provides services and activities within the context of a Church of England Parish Church. Through these, its members seek to live the "life in all its fullness" in which Christ invites us all to participate. This is reflected in the Church's diverse congregation and activities - a congregation which embraces young and old (and all in between) and people from many different ethnic and national backgrounds; and a wide range of activities, which seek to enhance the spiritual, physical and social well-being of all those living in our community.

The PCC confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the charity's aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through:

- the provision of Church services, prayer meetings, fellowship groups and pastoral care for the benefit of members of the congregation and the parish;
- the financial support and management of a weekday Positive Steps Project held in the Church building, which offers services and activities to members of the community. All benefit the community in which the Church is located;
- the hiring out of rooms within the Church building at a less than commercial rate to community groups who provide activities that accord with the charity's aim of enhancing the spiritual, physical, mental and social well-being of those who attend e.g exercise classes, youth clubs, toddlers, over 50's and women's groups, community café, Narcotics Anonymous meetings, Chinese Church;
- the loan of a minibus to local community groups for the benefit of the community at a less than commercial rate; and
- the management of a shared community house, rooms in which are available for rent to congregation members, local Christians and a local community project at a less than commercial rate.

A review of our achievements and performance: How our activities delivered public benefit

The main achievements during the year were:

- 63 parishioners registered on the electoral role. Whilst the pandemic significantly affected numbers attending any services that were allowed to take place, the highest congregation attendance at a Sunday morning service between January and 22 March was 57 adults and 24 children. From the announcement of lockdown in March 2020 weekly services and

prayer meetings and twice-weekly fellowship groups were held virtually via Zoom throughout the year and were well attended. Junior and Senior Sunday schools also took place via Zoom, mid-week and on Sunday evenings. Whenever possible a hybrid in-person and online service was held. One-off services and events were held when possible e.g. Ash Wednesday Evening Service and outdoor Community Carol Service.

- In April 2020 the Church received a three-year grant from the Council for Social Aid to help fund its long-standing Positive Steps Community Project. From the end of March, many of the Project's activities were transferred on-line, with participants of some of its weekly groups continuing to 'meet' virtually to stay connected e.g. Women's Footprints, Parent and Toddlers, Over 50's. Funding was received to provide additional support during lockdown e.g. setting up an online book club, distributing home planting kits, toddler activity packs, Christmas food hampers, tea and treats goody bags and well-being kits and fortnightly deliveries of homemade cakes to elderly congregation members and residents. As part of the Ardwick and Longsight Covid Mutual Aid Group, the Church delivered food parcels to local people.
- During lockdown, when the building was closed, the Church set up a "Brunswick Beestro" providing free take-away hot drinks and toasties to local residents. Working in partnership with two local organisations this was then extended to free take-away hot meals. From September onwards Cracking Good Food hired the Church kitchen five days a week to make up to 200 free hot meals a day for take-away and distribution.
- The Positive Steps Project Manager was employed throughout the year to ensure continuation of the Project for the benefit of local people. When the building had to close, the caretaker was furloughed. The Church re-claimed 80% of her salary through the CJRS, but paid her her full salary until she went on maternity leave at the end of September.
- The community house, owned and managed by the Church, was occupied by three residents and a community project for the majority of the year. A partnership was formed with Holy Innocents Church in Fallowfield to develop its use. Maintenance work was undertaken to keep it fit for purpose.
- Phase 1 of the building Refurbishment Project progressed slowly. Several grant applications were successful and gifts from congregation and ex-congregation members continued to be received. It was hoped that the remaining funds needed would be raised to enable work to start in early 2021.
- As a mandatory agenda item for each PCC meeting, various safeguarding actions were progressed throughout the year, to ensure compliance with the Church's duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016.
- The PCC established a Climate Group to look at issues arising from the Climate Crisis and how the Church might respond and initiate and take part in both local and national/international campaigns relating to the environment.
- Local (as well as overseas) mission partners were supported both financially and in prayer.

Financial review

Total income for the year was £137,951 (2019 £185,111). Giving (including gifts for the Refurb Project) accounted for £55,460 (2019 £97,023). Regular congregational giving and collections were only slightly lower than in 2019 (2020 £41,770 2019 £44,469). Donations for the Refurb Project accounted for £11,675 of the income received during the year. The PCC is very grateful to all those

who gave to the work of Church generally and also to the Refurb Project, particularly during such a difficult year.

As was expected, given that the building was effectively closed for much of 2020, room hire income was much lower than in 2019 (2020 £12,883 2019 £29,961) as were minibus donations (2020 £406 2019 £3,125). However, Barnabas house rent income was higher as an additional resident moved in during the year (2020 £17,520 2019 £15,360).

In April, the Church received £7,500 from the Council for Social Aid, being ⅓ of year one of a 3 year grant towards the costs of its weekday Positive Steps Project. The Project Manager was successful in securing £20,412 in other grants during the year: for COVID-19 support, Women's Footprints, Toddler Group, Windrush and Young @ Heart activities and our community cafe. The Church received a Diocesan contribution of £5,400 to compensate for the rector's time spent working for Westcott College which, as in previous years, was used to support the Project, together with the usual annual contribution of £3,000 from the Church congregation.

The closure of the building and lockdown restrictions meant that the Church had to furlough its caretaker and Barnabas cleaner. It received HMRC CJRS grants totalling £3,825 to cover 80% of their salaries. The Church funded the remaining 20% to ensure that they received their full salary during furlough.

The Church was delighted to receive a grant of £12,000 from All Churches Trust towards its Refurb Project and offers of other grants which will be paid during 2021, when work starts.

Total expenditure in 2020 was £111,169 (2019 £119,890). The reduction in expenditure is due to the significantly reduced weekday programme, as a result of the pandemic. The Church was able to pay its Parish Share in full (2020 £22,000 2019 £22,520) and support its various mission partners.

Overall, it ended the year with a cash surplus (excluding depreciation) of £36,834 (the majority of which is restricted income) and net current assets at the end of 2020 stood at £270,262 (of which £106,286 is restricted Refurb funds and restricted grant funding carried forward).

As usual, 10% of giving, and tax relief received on Gift Aided giving, during the year has been set aside for mission support during 2021.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest bearing deposit accounts.

Reserves policy and going concern

The balance held in unrestricted reserves at 31 December 2020 was £350,069 of which £57,013 is considered to be free reserves, after allowing for funds tied up in tangible fixed assets (£185,678) and Property Refurbishment Reserve (£107,378).

The trustees aim to maintain free reserves in unrestricted funds at a level that equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that support and governance costs are covered for Church activities and its Positive Steps Project.

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

Refurbishment of the Church Building: It is hoped that, subject to obtaining the remaining funding required, work on the first phase of the refurbishment will start in the first half of 2021. The Church will be looking for partners and funding for developing new activities/events in the refurbished hall.

The Positive Steps Project: Despite the pandemic, the project continues to grow and flourish with the grants received and new activities developed during the year. The Church hopes to build on this with the development of the hall, in Phase 1 of Refurb, as a multi-use community space, in which local people can access more activities to improve their physical, mental and social well-being.

Night Shelter: The Church plans to support the Diocese's Winter Night Shelter Project during 2021.

Community Events: As part of a strategy to get 'more of the people in the mix more of the time', and building on the success of previous years, subject to restrictions being lifted, the Church plans to hold more community social events in 2021 and beyond.

Climate Crisis: With the formation of its Climate Group, the Church plans to develop 'greener' policies around purchasing, energy, consumption etc. and to initiate and get involved in local and national campaigns relating to the environment.

Structure, governance and management

The Charity is a registered charity but, as it is a PCC of a Church of England Church, does not have its own constitution. Instead, as with all such PCCs, it is constituted by The Parochial Church Council (Powers) Measure 1956 (as amended) and The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

Appointment of trustees

New trustees are appointed by existing trustees at each AGM and serve for one year after which they may put themselves forward for re-appointment.

At the bi-monthly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to Rev Canon Simon Gatenby (Rector), Gordon Flear (PCC Secretary), Sally Jones (Treasurer) and, in relation to the Positive Steps Project, Maureen Blue (Community Programme Manager).

Trustee induction and training

On appointment trustees are given copies of the Charity Commission's Guide for Trustees "What you Need to Know, What you Need to Do" and the Church's Safeguarding Policies.

Reference and administrative information

Charity Name: PCC Christ Church Brunswick

Charity Number: 1131529

Trustees

Rev. Canon Simon Gatenby	Chair of Trustees
Dr Andrew Crome	Vice Chair
Mrs Sally Jones	Treasurer
Mr Gordon Flear	Secretary
Mrs Yuko Ang	
Mrs Judith Keeble	
Mrs Ann Cain	
Rev. Jess Davis (Curate)	
Dr Tim Craft	
Mr Joel Colyer	
Mrs Agnes Ablakwa (from 21/10/20)	
Ms Elizabeth Adebo (from 21/10/20)	
Mr Dilu Varughese (from 21/10/20)	
Mrs Jennifer Ferneyhough (from 21/10/20)	

Principal Office

Brunswick Parish Church
 Brunswick Street
 Manchester
 M13 9TQ

Independent Examiners

Community Accountancy Service Limited
 The Grange, Pilgrim Drive
 Beswick
 Manchester
 M11 3TQ

Bankers

The Royal Bank of Scotland	The Co-operative Bank plc	Triodos Bank NV
38 W Mosley St	1 Balloon St	Deanery Road
Manchester	Manchester	Bristol
M2 3AZ	M60 4EP	BS1 5AS

Trustees responsibilities in relation to the financial statements

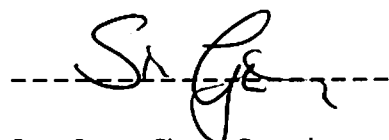
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 11th March 2021 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Simon Gatenby', is written over a horizontal dashed line.

Rev. Canon Simon Gatenby
Chair of Trustees

6a

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF:
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH BRUNSWICK**

I have examined the accounts for the PCC, for the year ended 31 December 2020 on pages 7 to 21 that have been prepared on the basis of the accounting policies set out on page 10.

Respective Responsibilities of Trustees and Examiner

As the church trustees you are responsible for the preparation of accounts; you consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners.

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 you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: EL Anderson.....

EL Anderson

MA FCA CTA

Date: 11.3.2021

Community Accountancy Service Limited

The Grange, Pilgrim Drive

Beswick,

Manchester

M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST DECEMBER 2020

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31.12.20 £	Total Funds Year Ended 31.12.19 £
Income from:					
Donations and legacies	(3)	47,170	57,427	104,597	133,970
Charitable Activities	(4)	32,921	-	32,921	50,433
Investment Income - bank interest		433	-	433	708
Total		80,524	57,427	137,951	185,111
Expenditure on:					
Charitable Activities	(5)	81,616	29,553	111,169	119,890
Total		81,616	29,553	111,169	119,890
Net gains/(losses) on investments					
		-	-	-	-
Net income/(expenditure)		(1,092)	27,874	26,782	65,221
Transfers between funds					
		-	-	-	-
Net movement in funds		(1,092)	27,874	26,782	65,221
Reconciliation of funds					
Total funds brought forward	(14) / (15)	351,161	98,717	449,878	384,657
Total funds carried forward	(16)	350,069	126,591	476,660	449,878

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 21 form part of these accounts.

BALANCE SHEET AS AT 31ST DECEMBER 2020

	Notes	2020 £	2019 £
Fixed assets:			
Tangible assets	(9)	206,398	216,450
Total fixed assets		<u>206,398</u>	<u>216,450</u>
Current assets:			
Debtors	(10)	8,767	18,363
Cash at Bank & in Hand		275,757	233,880
Total current assets		<u>284,524</u>	<u>252,243</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	(14,262)	(18,815)
Net current assets or liabilities		<u>270,262</u>	<u>233,428</u>
Total assets less current liabilities		476,660	449,878
Total net assets or liabilities		<u><u>476,660</u></u>	<u><u>449,878</u></u>
The funds of the charity:			
Restricted income funds	(14)	126,591	98,717
Unrestricted income funds	(13)	350,069	351,161
Total charity funds		<u><u>476,660</u></u>	<u><u>449,878</u></u>

Approved on behalf of the Trustees Management Committee



Rev. Canon Simon Gatenby



Mrs. Sally Jones

Date: 11 - 03 - 2021

The notes on pages 10 to 21 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST DECEMBER 2020

Notes	Year Ended 31.12.20 £	Year Ended 31.12.19 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	26,782	65,221
Add back depreciation	10,052	10,564
Deduct investment income	(433)	(708)
Decrease/(increase) in debtors	9,596	1,674
Increase/(decrease) in creditors	(4,553)	(3,172)
Deduct increase in investments	-	15,540
Net cash used in operating activities	41,444	89,119
 Cash flows from investment activities:		
Interest	433	708
Purchase of fixed assets	-	(14,758)
Net cash provided by investing activities	433	(14,050)
 Increase/(decrease) in cash and cash equivalents during the year	41,877	75,069
 Cash and cash equivalents brought forward	233,880	158,811
Cash and cash equivalents carried forward	275,757	233,880

Notes to the accounts**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective from 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The restricted funds are set out in note 14.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

(d) Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Notes to the accounts**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs where appropriate.

Governance costs and support costs relating to charitable activities have been apportioned based on the use of church facilities.

The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

The costs of raising funds is £nil as it is undertaken by volunteers.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(i) Tangible fixed assets and depreciation

All assets or groups of similar assets purchased at the same time, costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following

Buildings	2% on cost
Building Improvements	10% on cost
Office Equipment	20% on cost
Fixtures & Fittings	20% on cost

(j) Pensions

The charity currently makes contributions to a defined contribution pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employees contributions.

(k) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2019: £nil). Except as disclosed below expenses paid to the trustees in the year totalled £nil (2019 £nil)

Simon Gatenby - Rectory and rector expenses are shown in Note 6, £2,274 (2019 £2,346).

Travel costs 3 trustees, included in curate and community events £nil (2019 £414.63).

Monies due from Simon Gatenby at 31st December 2019, £266.49 and monies owed to Simon Gatenby £129.98.

Donations to church from trustees in 2020 £13,040.

Notes to the accounts

3. Donations and Legacies

	Unrestricted Year Ended 31.12.20 £	Restricted Year Ended 31.12.20 £	Total Funds Year Ended 31.12.20 £
Church Giving:			
Regular Gift Aids	30,100	-	30,100
Gift Aided Directed Giving	-	7,832	7,832
One Off Gift Aid	1,000	-	1,000
Income Tax Recoverable	7,402	2,468	9,870
Collections	598	-	598
Other Giving	2,620	-	2,620
Donations	50	425	475
Directed Gifts	-	2,965	2,965
General grants:			
Manchester Diocese	5,400	-	5,400
Council for Social Aid £2,500 deferred	-	7,500	7,500
Forever Manchester	-	3,682	3,682
Onwards Housing S4B High 5 Yoga	-	500	500
Onwards Housing S4B High 5 Toddler Group	-	500	500
Manchester Wellbeing Fund - Café	-	2,965	2,965
Manchester Wellbeing Fund - Women's Yoga	-	1,040	1,040
GMMH Book Club	-	500	500
GMMH - Winter Wellbeing	-	1,000	1,000
Church Urban Fund - Windrush Project	-	8,250	8,250
All Churches Trust - Refurbishment grant	-	12,000	12,000
Onwards Housing S4B - Shoebox Appeal	-	150	150
Manchester City Council - Winter Festival	-	50	50
MCC NIF - Virtual Tea Party	-	775	775
Mutual Gain Ltd - NHS Coaching	-	1,000	1,000
HMRC CJRS Grants	-	3,825	3,825
	47,170	57,427	104,597

Notes to the accounts

3. cont...

Previous Year	Unrestricted Year Ended 31.3.19 £	Restricted Year Ended 31.3.19 £	Total Funds Year Ended 31.3.19 £
Church Giving:			
Regular Gift Aids	30,450	-	30,450
Gift Aided Directed Giving	-	35,520	35,520
One Off Gift Aid	1,000	-	1,000
Income Tax Recoverable	8,977	8,505	17,482
Collections	2,707	-	2,707
Other Giving	1,335	-	1,335
Donations	-	1,985	1,985
Directed Gifts	-	6,544	6,544
General grants:			
Manchester Diocese	5,400	-	5,400
Council for Social Aid	-	10,000	10,000
NIF Sportacular	-	1,695	1,695
Forever Manchester	-	600	600
Seedbed (Women's Footprints)	-	4,000	4,000
Mcr University Urban Village (Women's Footprints)	-	4,760	4,760
University Construction Community Fund (Women's Footprints)	-	500	500
Manchester Wellbeing Fund - Winter Warmer	-	500	500
Manchester City Council - NIF Photo Project Young at Heart	-	3,886	3,886
Manchester Wellbeing Fund - Weekend Away	-	1,371	1,371
Theodore of Tarsus Trust	-	4,235	4,235
	49,869	84,101	133,970

4. Income from charitable activities	Unrestricted Year Ended 31.12.20 £	Restricted Year Ended 31.12.20 £	Total Funds Year Ended 31.12.20 £
Community Use of building	12,883	-	12,883
Night Shelter	1,130	-	1,130
Minibus Donations	406	-	406
Barnabas House	17,520	-	17,520
Other (inc. fees)	982	-	982
	32,921	-	32,921

Previous Year	Unrestricted Year Ended 31.12.19 £	Restricted Year Ended 31.12.19 £	Total Funds Year Ended 31.12.19 £
Third Party Donations	-	155	155
Community Use of building	29,961	-	29,961
Night Shelter	911	-	911
Minibus Donations	3,125	-	3,125
Barnabas House	15,360	-	15,360
Other (inc. fees)	921	-	921
	50,278	155	50,433

Notes to the Accounts

5. Expenditure	Barnabas House £	Church Activities £	Positive Steps £	Refurbishment £	Total 2020 £
Expenditure on charitable activities:					
Diocesan Quota		22,000			22,000
Staff & Volunteer Costs:					
Wages			27,304		27,304
Rector & Rectory Expenses		2,274			2,274
Curate		203			203
Church Outreach Activities:					
Community Events & Catering		129	840		969
Volunteer Expenses		22	190		212
Night Shelter		1,130			1,130
Church Fellowship Activity:					
Church Communication		605			605
Events		15			15
Sunday Service		200			200
Sunday School / Education		131			131
Subscriptions & Licences		860	26		886
Mission Expenditure:					
Home Missions		2,220			2,220
Overseas Missions		1,666			1,666
Directed Gifts Paid Out		60			60
Minibus Expenses			2,556		2,556
Barnabas house expenses	11,090				11,090
Positive Steps Project:					
Women's Footprints			1,794		1,794
Young at Heart			74		74
Toddlers Group			1,618		1,618
Other Project Costs			8,454		8,454
Depreciation		7,932	506	1,614	10,052
Discretionary Payments		150			150
Governance Costs (note 6)	233	234	233		700
Support Costs (note 6)		4,231	10,575		14,806
	11,323	44,062	54,170	1,614	111,169

Notes to the Accounts

5. Expenditure cont...- Previous Year

	Barnabas House £	Church Activities £	Positive Steps £	Refurbishment £	Total 2019 £
Expenditure on charitable activities:					
Diocesan Quota		22,520			22,520
Staff & Volunteer Costs:					
Wages			27,725		27,725
Staff Training			5		5
Rector & Rectory Expenses		2,346			2,346
Curate		418			418
Church Outreach Activities:					
Youth & Childrens Work		902			902
Community Events & Catering		2,137	1,912		4,049
Volunteer Expenses		50	1,643		1,693
Night Shelter		213			213
Other			551		551
Church Fellowship Activity:					
Events		87			87
Sunday Service		168			168
Sunday School / Education		74			74
Subscriptions & Licences		731			731
Other		22			22
Mission Expenditure:					
Home Missions		2,605			2,605
Overseas Missions		1,320			1,320
Directed Gifts Paid Out		530			530
Minibus Expenses			4,299		4,299
Barnabas house expenses	9,724				9,724
Positive Steps Project:					
3rd Party Donations Paid Out (MacMillan)			155		155
Women's Footprints			4,687		4,687
Young at Heart			2,452		2,452
Toddlers Group			1,370		1,370
Depreciation		8,446	506	1,612	10,564
Bad Debts			4,423		4,423
Governance Costs (note 6)	233	234	233		700
Support Costs (note 6)		4,445	11,112		15,557
	9,957	47,248	61,073	1,612	119,890

Notes to the accounts

6. Allocation of governance and support costs

	Basis of apportionment	General Support	Governance	Total 2020	Total 2019
			£	£	£
<i>Building Expenses:</i>	<i>Use of building</i>				
Heat, Light, Water & Telephone	<i>Use of building</i>	5,997		5,997	7,236
Office Expenses	<i>Use of building</i>	2,142		2,142	1,509
Insurance	<i>Use of building</i>	1,849		1,849	1,859
Repairs & Maintenance	<i>Use of building</i>	2,743		2,743	3,065
Cleaning	<i>Use of building</i>	2,075		2,075	1,888
Accountancy Fees	<i>Use of building</i>	-	700	700	700
		14,806	700	15,506	16,257

7. Analysis of staff costs

		Year Ended 31.12.20	Year Ended 31.12.19
		£	£
Wages and Salaries	(inc Barnabas House & events)	27,654	28,201
Social Security Costs		-	-
Pension Costs		1,948	1,902
		29,602	30,103

Some wages are included in the Barnabas House expenses and events in Note 6.

The average number of employees during the year was 3 (1 on a full time equivalent basis (2019: 1).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil), No employee has benefits in excess of £60,000 (previous year: none).

8. Independent Examiner Fees

	Year Ended 31.12.20	Year Ended 31.12.19
	£	£
Independent examination fees	700	700
	700	700

9. Tangible Fixed Assets

	Freehold House	Building Improvements	Equipment	Minibus	Total
	£	£	£	£	£
Cost or valuation					
At 1st January 2020	275,000	99,254	14,956	13,670	402,880
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31st December 2020	275,000	99,254	14,956	13,670	402,880
Depreciation					
At 1st January 2020	88,000	71,300	13,461	13,669	186,430
Charge for Year	5,500	3,839	713	-	10,052
Eliminated on disposals	-	-	-	-	-
At 31st December 2020	93,500	75,139	14,174	13,669	196,482
NET BOOK VALUE					
At 31st December 2020	181,500	24,115	782	1	206,398
At 31st December 2019	187,000	27,954	1,495	1	216,450

Notes to the Accounts

10. Analysis of debtors

	2020	2019
	£	£
Debtors	6,190	15,187
Prepayments	2,577	3,176
	<u>8,767</u>	<u>18,363</u>

Debtors and prepayments related to unrestricted funds both in 2020 and 2019.

11. Creditors: amounts falling due within one year

	2020	2019
	£	£
Creditors	-	649
Other creditors and accruals	3,429	5,941
Third Party Grants Held	5,000	7,500
Deferred Income	5,087	3,502
Taxation and social security costs	746	1,223
	<u>14,262</u>	<u>18,815</u>

Creditors relating to restricted funds total £9,749 (2019:£11,002) , and unrestricted funds £4,513. (2019:£7,813).

Grants are being held on behalf of the University Ardwick Partnership , £5,000.

This grant is not included in the income of the charity.

12. Deferred income

Deferred income comprises grants paid in advance, and is restricted income both in 2019 and 2018.

	2020	2019
	£	£
Balance as at 1 January	3,502	15,871
Amount released to income earned from charitable activities	(1,400)	(15,871)
Amount deferred in year	2,985	3,502
Balance at 31st December	<u>5,087</u>	<u>3,502</u>

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1.1.2020	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2020
	£	£	£	£	£
General Fund	49,702	46,955	(32,157)	(24,766)	39,734
<i>Designated:</i>					
Capital re Building	191,872	-	(6,196)	-	185,676
Property Refurbishment Reserve	91,743	-	-	15,635	107,378
Positive Steps Project	9,402	10,243	(21,393)	3,000	1,252
Church Missions	148	-	(3,946)	4,373	575
Minibus	391	406	(2,555)	1,758	-
Barnabas House	7,903	17,520	(9,969)	-	15,454
Manchester Diocese (Westcott)	-	5,400	(5,400)	-	-
	<u>351,161</u>	<u>80,524</u>	<u>(81,616)</u>	<u>-</u>	<u>350,069</u>

Notes to the Accounts

13. Analysis of charitable funds cont...

Previous Year	Balance at 1.1.2019	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2019
	£	£	£	£	£
General Fund	27,405	61,735	(32,603)	(6,835)	49,702
<i>Designated:</i>					
Capital re Building	198,068	-	(6,196)	-	191,872
Property Refurbishment Reserve	91,948	-	(205)	-	91,743
Positive Steps Project	15,797	14,702	(24,097)	3,000	9,402
Capital Kitchen	474	532	(4,455)	3,597	148
Shelagh Jackson Memorial Fund	149	-	(149)	-	-
Minibus	1,564	3,126	(4,299)	-	391
Barnabas House	2,500	15,360	(9,957)	-	7,903
Manchester Diocese (Westcott)	-	5,400	(5,400)	-	-
	337,905	100,855	(87,361)	(238)	351,161

Name of unrestricted fund:

General Fund

Designated

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

The capital fund re the building reflects the carrying value of the property in the accounts. These funds are fully spent.

The property refurbishment reserve is monies set aside by the church for a major refurbishment to the building in order to facilitate better use of the space and facilities for the congregation and wider community.

Manchester Diocese (Westcott) - this is a contribution to the church in recognition of Simon Gatenby's time spent training Westcott students.

The church has designated this to the Positive Steps project.

Notes to the Accounts

14. Analysis of movements in restricted funds

	Balance at 1.1.2020	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2020
	£	£	£	£	£
Council for Social Aid	-	7,500	(7,500)	-	-
Repairs - Seating	400	-	-	-	400
Lounge Furniture	181	-	-	-	181
MCC Winter Festival	-	50	-	-	50
Directed Gifts - Mission	-	60	-	-	60
Directed Gifts, Donations & Grants -Refurb.(Revenue)	62,718	23,675	-	-	86,393
MCC NIF - Sportstacular	27	-	(27)	-	-
<i>Positive Steps:</i>					
MCC NIF Virtual Tea Party	-	775	(421)	-	354
Onwards Hsg S4B Shoebox Appeal	-	150	(150)	-	-
Onwards Hsg S4B High 5 Toddlers	-	500	(500)	-	-
Onwards Housing S4B High 5 Yoga	-	500	(500)	-	-
GMMH - Winter Wellbeing	-	1,000	(457)	-	543
Forever Mcr - Covid & Sanitisation	-	3,382	(3,382)	-	-
Church Urban Fd-Windrush Project	-	8,250	(4,150)	-	4,100
GMMH - Book Club	-	500	(170)	-	330
Manchester Wellbeing Fund - Yoga	-	1,040	(342)	-	698
Mutual Gain Ltd-NHS Coaching Fd	-	1,000	(936)	-	64
Wellbeing Café	-	3,390	(427)	-	2,963
Directed Gift -Toddler Fund	831	1,500	(717)	-	1,614
Directed Gift - Positive Steps	-	30	(30)	-	-
MCC NIF-Photo Project (Y@Heart)	1,684	-	(1,258)	-	426
Young at Heart	256	250	(61)	-	445
<i>Women's Footprints:</i>					
Church Urban Fund NN	388	-	-	-	388
Mcr University Urban Village	950	-	-	-	950
Other General	268	-	-	-	268
Seedbed	2,756	-	(982)	(200)	1,574
Forever Mcr WF Retreat	-	250	-	-	250
Forever Mcr (not received)	-	(200)	-	200	-
HMRC - CJRS Grants	-	3,825	(3,825)	-	-
<i>Capital:</i>					
New Minibus Fund - Theodore of Tarsus Trust	4,235	-	-	-	4,235
Refurbishment Project	12,868	-	(1,614)	-	11,254
John Grant Davies Trust 2	735	-	(368)	-	367
Solar Panel Fund	10,420	-	(1,736)	-	8,684
	98,717	57,427	(29,553)	-	126,591

Notes to the Accounts

14. Analysis of movements in restricted funds cont...

Previous Year

	Balance at 1.1.19	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.19
	£	£	£	£	£
Council for Social Aid	-	10,000	(10,000)	-	-
Toddler	217	1,580	(966)	-	831
Bible Fund	135	-	(135)	-	-
Repairs - Seating	400	-	-	-	400
Lounge Furniture	181	-	-	-	181
Playpals	204	-	(204)	-	-
Young at Heart	225	270	(389)	150	256
Directed Gifts-Missions	-	490	(490)	-	-
Directed Gifts & Donations	28,426	34,292	-	-	62,718
-Refurb.(Revenue)					
MCC NIF - Sportstacular	-	1,695	(1,668)	-	27
<i>Women's Footprints:</i>					
Church Urban Fund	2,598	-	(2,210)	-	388
Mcr University Urban Village	-	4,760	(3,810)	-	950
Univ. Construction Comm. Fund	-	500	(500)	-	-
Other General	268	-	-	-	268
Seedbed	-	4,000	(1,244)	-	2,756
Manchester Wellbeing Fund	-	1,371	(1,371)	-	-
Forever Manchester	-	200	(200)	-	-
Wellbeing Café	-	2,060	(2,060)	-	-
Mcr Wellbeing - Winter Warmer	-	500	(500)	-	-
Forever Manchester - Toddlers	-	200	(200)	-	-
Forever Manchester - GGT	-	200	(200)	-	-
MCC NIF-Photo Project (Y@Heart)	-	3,886	(2,202)	-	1,684
Donations- Macmillan	-	155	(155)	-	-
<i>Capital:</i>					
New Minibus Fund - Theodore of Tarsus Trust		4,235	-	-	4,235
Gifts - Refurbishment Project	413	13,862	(1,407)	-	12,868
John Grant Davies Trust	426	-	(514)	88	-
John Grant Davies Trust 2	1,103	-	(368)	-	735
Solar Panel Fund	12,156	-	(1,736)	-	10,420
	46,752	84,256	(32,529)	238	98,717

Name of restricted fund:

Description, nature and purpose of the fund

Council for Social Aid
Capital Funds

towards the Positive Steps project
these funds represent the book value of assets still to
be depreciated and any remaining monies to be
spent on capital items

Notes to the Accounts

15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	-	185,678	20,720	206,398
Cash at bank and in hand	35,480	124,657	115,620	275,757
Other net current assets/(liabilities)	4,254	-	(9,749)	(5,495)
Total	39,734	310,335	126,591	476,660

Previous Year	Unrestricted funds	Designated funds	Restricted funds	Total 2019
	£	£	£	£
Tangible fixed assets	-	191,872	24,578	216,450
Cash at bank and in hand	39,152	109,587	85,141	233,880
Other net current assets/(liabilities)	10,550	-	(11,002)	(452)
Total	49,702	301,459	98,717	449,878

16. Post balance sheet events

The trustees have taken into consideration the effect of the Covid 19 pandemic on the Church.

The Church has been awarded a 3 year grant of £10,000 a year from the Council for Social Aid commencing 1st April 2020 and will support the continuity of the Positive Steps Project. The project is running a digital service during the period of lock down and has secured a grant to develop an online book club. The vast majority of regular giving is by standing order and so far this has continued at the same level.

We will continue to use the Coronavirus Job Retention scheme on a flexible basis while it is not possible to resume normal activities and while following Government guidelines.

As a result the trustees are confident that the Church is a going concern.

17. Financial Instruments

The charity only has financial assets and financial 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.

Positive Steps Project
(For Management Purposes only)

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INCOME	Y/E 31st December 2020		Y/E 31st December 2019	
<i>Grants:</i>	£	£	£	£
NIF Virtual Tea Party	775		-	
Council for Social Aid	7,500		10,000	
Onwards Housing S4B Shoebox Appeal	150		-	
Onwards Housing S4B (High 5 Toddlers & Yoga)	1,000		-	
Forever Mcr (Sanitisation, Covid 19 & various for 2019)	3,382		-	
Forever Mcr Women's Footprints	50		600	
Forever Mcr Young at Heart	250		-	
GMMH (Winter Wellbeing & Book Club)	1,500		-	
Church Urban Fund - Windrush Project	8,250		-	
Mutual Gain Ltd - NHS Coaching Fund	1,000		-	
Manchester Wellbeing Fund - Yoga	1,040		-	
Manchester Wellbeing Fund - Café	2,965		-	
HMRC CJRS Grant	2,471		-	
Seedbed (Women's Footprints)	-		4,000	
Mcr University Urban Village (Women's Footprints)	-		4,760	
University Construction Community Fund (WF)	-		500	
Manchester Wellbeing - Winter Warmers	-		500	
Manchester Wellbeing (Women's Footprints)	-		1,371	
MCC NIF - Photo Project (Young @ Heart)	-		3,886	
Directed Giving: Toddler Restricted Funds	1,500		1,580	
Wellbeing Café	-		74	
Young @ Heart	-		270	
Cake Fairies	30		-	
Use of Buildings	10,243		15,586	
Minibus Donations	406		3,126	
Minibus Grant	-		4,235	
Third Party Donations-MacMillan & Wellbeing Café	-		155	
Donations	425		1,985	
Other Income	-		253	
	<u>42,937</u>		<u>52,881</u>	
EXPENDITURE				
Wages	27,304		27,725	
Staff Training	-		5	
Toddlers Group	1,618		1,370	
Young @ Heart Activities	74		2,452	
Community Events & Catering	840		1,912	
Subscriptions	26		-	
Minibus Expenses	2,556		4,299	
Volunteer Expenses	190		1,643	
Depreciation	506		506	
Women's Footprints - project costs	1,794		4,687	
Activity Costs	4,654		-	
Project Management	3,800		-	
Sundry	-		551	
Third Party Donations Paid	-		155	
Bad Debts	-		4,423	
Governance Costs (note 6)	233		233	
Support Costs (note 6)	10,575		11,112	
	<u>54,170</u>		<u>61,073</u>	
Surplus (Deficit) in the Year	(11,233)		(8,192)	

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Positive Steps Project
(For Management Purposes only)

	Y/E 31st December 2020		Y/E 31st December 2019	
<i>Continued...</i>	£	£	£	£
<i>Funds brought forward:</i>				
	21,896		21,484	
Planned Contribution from Church Funds	3,000		3,000	
Designated from Westcott donation	5,400		5,400	
Contribution to Minibus Fund from Church Funds	1,758		-	
From Playpal funding	-		204	
<i>Funds carried forward:</i>				
John Grant Davies (capital spent)	367	735		
Positive Steps	1,252	9,402		
Restricted Funds	14,967	7,133		
Minibus - Revenue & Capital Funds	4,235	4,626		
Funds carried forward:	<u>20,821</u>		<u>21,896</u>	

Barnabas House
(For Management Purposes only)

	Year Ended 31st December 2020 £	Year Ended 31st December 2019 £
INCOME		
Rental Income	17,520	15,360
HMRC CJRS Grant	1,354	-
	<u>18,874</u>	<u>15,360</u>
EXPENDITURE		
Council Tax	1,515	1,446
Insurance	538	523
Maintenance (incl wages)	3,265	3,299
Utilities	5,772	4,456
Governance Costs	233	233
	<u>11,323</u>	<u>9,957</u>
Surplus (Deficit) in the Year	7,551	5,403
<i>Funds brought forward:</i>		
Designated Funds	7,903	2,500
<i>Funds carried forward:</i>		
Designated Funds	15,454	7,903
	<u>15,454</u>	<u>7,903</u>

Church
(For Management Purposes only)

	Year Ended 31st December 2020	Year Ended 31st December 2019
INCOME		
<i>Church Giving:</i>	£	£
Regular Gift Aids	30,100	30,450
One Off Gift Aided	1,000	1,000
Income Tax Recoverable	7,402	8,977
Collections	598	2,707
Other Giving	2,620	1,335
Donations	50	-
Directed Gifts	60	490
Bank Interest	433	708
Use of Buildings	2,640	14,375
Night Shelter	1,130	911
Grants - NIF Sportacular	-	1,695
Grants - other	50	-
Other Income	982	668
	<u>47,065</u>	<u>63,316</u>
EXPENDITURE		
Diocesan Quota	22,000	22,520
Rector & Rectory Expenses	2,274	2,346
Curate	203	418
Youth & Childrens Work	-	902
Community Events & Catering	129	2,137
Outreach - Night Shelter	1,130	213
Church Communication	605	-
Events	15	87
Sunday Service	200	168
Sunday School/Education	131	74
Subscriptions & Licences	860	731
Other	-	22
Volunteer Expenses	22	50
Home Missions	2,220	2,605
Overseas Missions	1,666	1,320
Directed Gifts Paid Out	60	530
Depreciation	7,932	8,446
Discretionary Payments	150	-
Governance Costs	234	234
Support Costs	4,231	4,445
	<u>44,062</u>	<u>47,248</u>
Surplus (Deficit) in the Year	3,003	16,068
<i>Funds brought forward:</i>		
Unrestricted	241,722	226,159
<i>Restricted</i>	11,028	13,727
Transfer to Positive Steps Project	(3,000)	(3,000)
Transfer to Positive Steps Project - Minibus Fund	(1,758)	(204)
Transfer to Designated Refurbishment Reserve	(15,635)	-
<i>Funds carried forward:</i>		
Unrestricted General Fund	40,309	49,850
Capital (spent)	185,676	191,872
Restricted Revenue	691	608
Restricted Capital (spent)	8,684	10,420
	<u>235,360</u>	<u>252,750</u>

Refurbishment Fund
(For Management Purposes only)

	Year Ended 31st December 2020 £	Year Ended 31st December 2019 £
INCOME		
Directed Gifts (NGA)	2,875	5,630
Gift Aided Directed Gifts	6,332	34,018
Tax Reclaim	2,468	8,506
Grant - All Churches Trust	12,000	-
	<u>23,675</u>	<u>48,154</u>
EXPENDITURE		
Depreciation	<u>1,614</u>	<u>1,612</u>
	<u>1,614</u>	<u>1,612</u>
Surplus (Deficit) in the Year	22,061	46,542
<i>Funds brought forward:</i>		
Designated Funds	91,743	91,948
Directed Gifts - revenue	62,718	28,426
Directed Gifts - capital	12,868	413
Transfer from Church Funds	15,635	-
<i>Funds carried forward:</i>		
Designated Funds	107,378	91,743
Directed Gifts - revenue	74,393	62,718
Restricted Grants	12,000	-
Capital Spent	11,254	12,868
	<u>205,025</u>	<u>167,329</u>



**COMMUNITY
ACCOUNTANCY
SERVICE LIMITED**

ACCOUNTANTS TO THE
VOLUNTARY SECTOR

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info@c-a-s.org.uk

Mrs Sally Jones
Christ Church Brunswick PCC
Brunswick Parish Church
Hartfield Close
Manchester
M13 9YX

14th May 2021

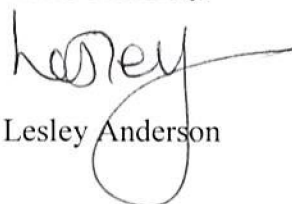
Dear Sally,

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

Please find enclosed three copies of the accounts.

Please can you arrange to have them signed on Page 6 and 8, as before, and return one copy to me for my files.

Yours sincerely,



Lesley Anderson