

**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).

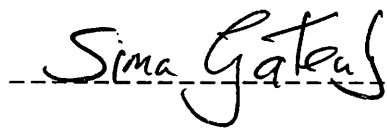
The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, of the charity for that period. In preparing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

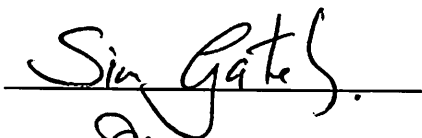
The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

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

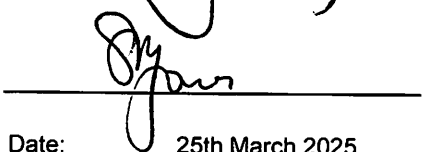
BALANCE SHEET AS AT 31ST DECEMBER 2024

	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>