

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF HOLY TRINITY HURDSFIELD

England & Wales · Charity number 1140055

Details

Other names HOLY TRINITY HURDSFIELD

Status Registered

Legal form Previously excepted

Registered 2011-01-26

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

Contact

Address 197a Hurdsfield Road
Macclesfield
SK10 2PX

Phone 01625424587

Email HELLO@HTHMACC.COM

Website www.hthmacc.com

Activities

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

Activities: The PCC has the responsibility of co-operating with the vicar in promoting in the ecclesiastical parish the whole mission of the church: pastoral, evangelistic, social and ecumenical. The PCC's vision is for the whole church to be following Jesus, sharing His good news, and seeing lives transformed.

Classification

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

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Cheshire East

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£314,404	£318,204	-	-
2024-12-31	£293,369	£280,513	-	-
2023-12-31	£259,175	£241,529	-	-
2022-12-31	£259,312	£243,757	-	-
2021-12-31	£413,890	£196,071	-	-

Trustees

Name	Role	Appointed
Rev James Campbell Ramsay Gibson	Chair	2016-06-19
Ceri Grace McKay-Smith		2026-05-18
Christopher Robert Cottom		2019-04-29
Derek Graham Rodwell		2021-05-02
HELLEN MARY ELIZABETH WATSON		
Jennifer Anne Heathcote		2024-04-28
Jennifer Louise Vincent		2024-04-28
Rachel India Riley		2023-05-21
Rev Eleanor Sarah Bird		2024-07-01
Richard Martin Heathcote		2022-05-22
Robert Martin Peake		2026-05-18
Rosemary Helen Victoria Walter		2025-05-19
Steven Champion Drake		2025-04-27
Susan Warham		2023-05-21

Accounts

The Parochial Church Council of the Ecclesiastical Parish of Holy Trinity Hurdsville

Report and financial statements
for the year ended 31 December 2025

Holy Trinity Hurdsfield
Reference and administrative information
for the year ended 31 December 2025

Registered office and operational address:

Holy Trinity Church Hurdsfield
197a Hurdsfield Road
Macclesfield
Cheshire
SK10 2PX

Charity number: 1140055

Holy Trinity Church Hurdsfield (HTH) is part of the Diocese of Chester within the Church of England.

Patron: Simeon's Trustees

PCC members: Members of the Parochial Church Council (PCC) who served during the year were:

Clergy members: Reverend James Gibson Vicar and Chair

Reverend Elle Bird Curate

Lay members: Richard Heathcote Churchwarden

Sue Warham Churchwarden

Hellen Watson Deanery Synod Representative

John Burt (to 27 April 2025)

Chris Cottom PCC Secretary

Steve Drake (from 27 April 2025)

Jenny Heathcote

Tony Ho

Ogbeialu Nkochi-Nwankwo (to 27 April 2025)

Rachel Riley

Derek Rodwell PCC Treasurer

Jen Vincent

Rosie Walter (from 19 May 2025)

Bankers: Virgin Money
34 Princes Street
Stockport
SK1 1RE

Independent Examiner: Christy Lau FCCA CTA DChA, Slade & Cooper Limited
Beehive Mill, Jersey St, Ancoats, Manchester, M4 6JG

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2025

The PCC presents its report and the unaudited financial statements for the year ended 31 December 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements of the Church of England's Representation Rules 2017 and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Aim and purposes

The PCC is responsible for co-operating with the vicar in promoting throughout the ecclesiastical parish the whole mission of the church – pastoral, evangelistic, social and ecumenical. It also has maintenance responsibility for the church buildings at 197a Hurdsfield Road, Macclesfield.

Our vision (what we are about):

- following Jesus
- sharing His good news, and
- seeing lives transformed.

Our values (who we aspire to be):

- family
- authentic, and
- adventurous.

Objectives and activities

This year we have:

- continued to see many new people worshipping with us regularly
- continued to reduce loneliness in our parish through our various community initiatives, and
- underscored our ministry among kids and families by appointing a full-time kids and families minister.

Achievements and performance

The PCC ensures each year that its activities align with its charitable aims and objectives, and benefit the groups of people it is set up to help. This section presents some of those activities within the year. The PCC refers to the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and considering how its planned activities will contribute to these.

The church electoral roll currently has 121 members, but the church's activities have a much wider remit, all undertaken to further HTH's charitable purposes for the public benefit, and including:

- HTH's whole church (not all of those attending services are on the electoral roll)
- those living in the Hurdsfield parish
- the wider community in Macclesfield, and
- selected Christian missions working locally and internationally.

Church services

We held services each week at 8:30 and 10:30 am, also streaming the latter live on YouTube. Our 10:30 service included the following groups for kids and youth:

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2025

- A tots corner (within the main worship space) and an unsupervised creche area (in the coffee lounge) with toys for children (age 0-3) and seating for their parents and carers.
- Little Sparks and Superstars (pre-school to year 2)
- Trailblazers (years 3 to 5), and
- Pathfinders (years 6 to 9).

Parochial Church Council meetings

The PCC met six times in 2025, starting each meeting with prayer and reflection, followed by consideration and approval of the minutes of the previous meeting, and a review of matters arising from them. Each meeting considered the financial reports produced by the treasurer.

Other church activities

Each of our activities contributed to achieving our aims and objectives of increasing discipleship. By this, we mean both growth in individual discipleship and in the number of disciples. In addition to the church services already mentioned, our activities in 2025 included the following.

Prayer

- Thy Kingdom Come prayer meeting at 7:15 am every Thursday in the Hurdsfield Community Hub and live online through Zoom.
- Six evening prayer gatherings for the whole church to come together to pray.
- Prayer ministry team meeting before our 10:30 am service to listen to God and pray; then available to pray with anyone after the service.
- Five prayer walks around our neighbourhood as part of the wider initiative, Thy Kingdom Come.
- Training and refresher session for those leading our intercessory prayers on Sundays.
- HTH News (our weekly email newsletter with 284 subscribers) includes a prayer diary, requesting prayer for specific individuals and situations.
- Creating a Prayer Labyrinth on our front lawn in September as part of the wider Christian initiative Season of Creation, with prayer points along the path to help people pray and reflect on their roles in caring for creation.

Discipleship

- About 150 people meeting weekly in 13 small groups to study the Bible, pray, worship God, and support one another. This includes Evergreens, a large daytime group for older people.
- Three people from HTH attending the Alpha conference to learn about leading Alpha courses. Alpha is a series of group conversations to explore the basics of the Christian faith in an open, friendly environment.
- Alpha course for 12 guests, meeting once a week for 10 weeks plus a full day.
- Youth Alpha course, in conjunction with St Michael's Church, held at HTH, and with 25+ guests.
- More than 40 people camping together at the New Wine summer festival in Shepton Mallet for teaching, worship, and ministry.
- Our youth minister, with Jonny Aitken of St Barnabas, running a Youthscape Essentials training course for 12 youth leaders from three churches.
- Our whole staff team enjoying three days of teaching, equipping and encouraging at the New Wine Leadership Conference.
- Five ladies from HTH enjoying a day of teaching, equipping and encouraging at the New Wine Women's Reset Day.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2025

Mission

- Giving 10% of our unrestricted income (money not given for specific purposes) to selected partners working locally and around the world.
- Newly formed Creation Care and Justice Group helping us to care for God's creation.
- Hosting a spoken performance of Mark's Gospel, raising money for Tearfund.
- Quiz night, with more than 100 people raising £1,614 for Tearfund (including amounts given direct rather than through HTH).
- Hundreds of people, from toddlers to 90 year-olds, walking (some running) 22,100 laps of the church over 14 hours, raising £6,677 for Tearfund's work in Mozambique (including amounts given direct rather than through HTH).
- Visit by Tearfund's Country Director for Mozambique.
- Staff team running in the Macclesfield Pancake Day Race, raising funds for East Cheshire NHS Charity.
- A whole-church self-completion survey to link people into volunteer roles they're suited to and enjoy.
- Hosting a singleness course, Securely Single.
- Weekly Drop In: company, refreshments, chat, games, and help with things like filling in forms.
- Weekly food pantry where people can fill a carrier bag with surplus food (and flowers) for £3.
- Weekly exercise class, Stand Tall, designed to increase core strength and help prevent falls.
- Visiting those who have recently been bereaved.
- Visiting or telephoning around 10 people each week who are housebound or otherwise isolated.
- Weekly litter picking around the parish.
- Monthly evening community meal for 25-30 invited local residents.
- Making nearly 50 meals for seven local families.
- Emergency food and clothing vouchers for those in desperate need.
- Harvest collection of food for the Silklife Foodbank.
- Giving Christmas hampers to households in need.
- Taking an HTH Christmas card to every home in Hurdsfield.
- Sharing our Hurdsfield Community Hub with two AA groups, Activity in Retirement, Higher Hurdsfield Parish Council, Macclesfield Recorders (music group), Parish Safeguarding Officers Network, Cheshire East NHS Authority, Cheshire and Warrington Carers Trust, lots of kid's birthday parties, and others.

Kids

- Hurdsfield Tots: our weekly term-time group for pre-school kids, their parents and carers.
- Leading 30+ assemblies at Hurdsfield Primary School and one each term at Puss Bank School.
- Holding three whole-school services at church for Hurdsfield Primary School.
- Hosting a station for the town-wide 'Experience Easter' event at St Michael's Church.
- Weekly one-to-one reading with about 40 kids at Hurdsfield Primary School.
- Valentine's themed Messy Church.
- Family Fun Day with more than 200 people enjoying games, crafts, refreshments, and a petting zoo.
- Messy Harvest craft event.
- Light on the Green, as an alternative to Halloween, at The Green In The Corner Café, with more than 50 people enjoying crafts, hot chocolate, snacks and treats.
- Hosting Hurdsfield Primary School's KS2 Christmas concert.
- The Big Christmas Hangout with crafts, games, refreshments, Christmas film, and gifts.
- Cupcake Christingle service on Christmas Eve, with 207 people attending.
- Our youth minister joining Hurdsfield Primary School's year 6 residential trip.
- Our kids and families minister joining Hurdsfield Primary School for a day trip to Manchester.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2025

Youth

- Pathfinders: our weekly term-time early Sunday evening group for years 6-9.
- Fusion: our weekly term-time Sunday evening group for years 10-13.
- Taking 25 young people to the Limitless Christian Festival.
- Four AMPLIFIED youth worship events and silent discos, in partnership with other local churches.
- Our youth minister supporting the Christian Unions at All Hallows Catholic College, The Fallibroome Academy, and Tytherington School, and regularly joining their meetings.
- Leading, with the support of local Christian charity Cre8 and Rev Martin Stephens of St Michael's, two carol services for The Macclesfield Academy at St Michael's Church.
- Supporting and resourcing other local churches through the Hope Youth Forum.
- Providing mentors for seven young people to meet regularly.
- Our Fusion group packing hampers to bless particular people in our church family at Christmas.

Eating together

- Indoor February picnic lunch.
- Passover Family Meal.
- June BBQ.
- August picnic in Victoria Park.
- October Harvest Lunch.
- Ladies' Cream Tea and Book Swap.
- Men's curry night.
- Two Women's Breakfasts.
- Three Hello & Welcome Newcomers' Teas.

Other social events

- New Year bonfire.
- Monthly 20s and 30s group.
- Four board games afternoons.
- Ladies' Walk around Sutton Reservoir.
- Men's walk to Bollington and Kerridge Hill.
- Ladies' Advent Craft Evening.
- Men's Christmas pub trip.

Other services

- Good Friday reflective service.
- Open-air service with other churches in Macclesfield Market Place.
- Outdoor baptism service at which we baptised five adults.
- Taking Home Communion to the housebound.
- Service of Remembering for those who have been bereaved, whether recently or long ago.
- Carol service at church for residents of Edge 360, a local communal living initiative for women.
- Evening carol service.
- Encounter Immanuel evening service.
- DIY nativity service, with congregation in costume.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2025

Compliance with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016

In all the activities for which the PCC has been responsible in 2025 it has complied with the requirements of the Safeguarding and Clergy Discipline Measure 2016.

Financial review

The PCC's finances are detailed in the financial statements for 2025.

There was a surplus for the year of £20,438 on unrestricted funds. This was before a transfer to the Community Programme of £3,000 which was the agreed amount of PCC funding for the year. Restricted funds reduced by £24,238, which was mostly Community Programme expenditure of grants and donations received in previous years. Total income came to £314,404, compared to £293,369 in 2024.

The PCC's total net assets on 31 December 2025 were £554,061 (2024 was £557,861). The year ended with a balance of £214,231 of restricted funds, nearly all of which (£194,419) were represented by the Hurdsfield Community Hub, which was funded principally by restricted giving.

The PCC keeps its finances under close supervision and has considerable free reserves available to deal with unforeseen emergencies. The finances are reviewed at each bimonthly PCC meeting and budgets and forecasts are prepared for the current and following year when due.

Reserves policy

The PCC's reserves policy is to hold free reserves (i.e. net current unrestricted assets) of three months of unrestricted expenditure. Based on 2025 levels of expenditure this would mean a target of about £63,000. Free reserves at the end of 2025 totalled £224,978 including designated funds (see note 18 for details). General funds, not designated to any projects, totalled £205,188, which is just over eight months of anticipated unrestricted expenditure. The budgeted shortfall in 2026 has been agreed by the PCC at £67,099 so it is anticipated that some of these reserves will be utilised during the year.

Remuneration policy for key management personnel

By the end of 2025 the PCC employed six people: a youth minister, a full-time community minister, a part-time assistant community minister, a full-time kids' and families minister, a full-time church administrator, and a part-time church cleaner. The PCC establishes their employment conditions and reviews their salaries annually.

Plans

With attendance at our 10:30 am Sunday services continuing to grow, we're excited to recognise that God is clearly doing something in and through HTH. We now expect to see new people every week, and believe God is trusting us to lead people into a relationship with Jesus and to help everyone deepen their faith. We want to honour what He is doing and need to ensure there is always space at all of our services to welcome everybody (existing and new) so they can come to know, and deepen their faith in, Jesus. Accordingly, the PCC is prayerfully considering how it can achieve this, including through an awayday in May.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2025

Risk management

The PCC has established a risk management process based on the recommendations of the Charity Commission, which the PCC uses to review managerial priorities and processes.

Structure, governance and management

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2022) and was registered as a charity in England and Wales on 26 January 2011. The members of the charity are its trustees, who are the members of the PCC, but this membership entitles them to voting rights only. The trustees have no beneficial interest in the charity, give their time voluntarily and receive no financial benefit from the charity. Members of the PCC are elected from the Electoral Roll, in line with the Church Representation Rules. The PCC encourages all regular church attendees to register on the Electoral Roll.

The PCC has four sub-Groups:

- Buildings and Grounds
- Kids and Youth
- Mission and Community Outreach, and
- Pastoral Care, Small Groups and Prayer.

Each Sub-Group brings to the PCC matters requiring attention and decision, and presents an annual report of its progress and plans.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2025

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the members of the PCC follow best practice in selecting suitable accounting policies and applying them consistently. These include:

- observing the methods and principles in the Charities SORP;
- making judgements and estimates that are reasonable and prudent;
- stating whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- preparing the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The members of the PCC are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The members of the PCC are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This annual report has been approved by the PCC on 16 March 2026 and signed on its behalf by:



Derek Rodwell
Treasurer



James Gibson
Vicar

Independent examiner's report
to the PCC members of
Holy Trinity Hurdsfield

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2025 which are set out on pages 10 to 24.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Christy Lau FCCA CTA DChA

Slade & Cooper Limited, Chartered Certified Accountants
Beehive Mill, Jersey St, Ancoats, Manchester, M4 6JG

Date: 23rd March 2026

Holy Trinity Hurdsville
Statement of Financial Activities
for the year ended 31 December 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
Income from:					
Voluntary income	3	247,650	28,795	276,445	244,465
Church activities	4	19,518	11,716	31,234	42,283
Investment income	5	6,725	-	6,725	6,621
Total income		273,893	40,511	314,404	293,369
Expenditure on:					
Church activities	6	253,455	64,749	318,204	280,513
Total expenditure		253,455	64,749	318,204	280,513
Net income / (expenditure) for the year		20,438	(24,238)	(3,800)	12,856
Transfer between funds		(3,000)	3,000	-	-
Net movement in funds for the year		17,438	(21,238)	(3,800)	12,856
Reconciliation of funds					
Total funds brought forward		322,392	235,469	557,861	545,005
Total funds carried forward		339,830	214,231	554,061	557,861

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

A full comparative SOFA is available on the last page of the financial statements.

Holy Trinity Hurdsfield
Balance Sheet
as at 31 December 2025

	Note	2025	2024
		£	£
Fixed assets			
Tangible assets	12	309,271	327,704
Total fixed assets		309,271	327,704
Current assets			
Debtors and prepayments	13	23,663	21,377
Cash at bank and in hand	14	230,158	216,041
Total current assets		253,821	237,418
Liabilities			
Creditors: amounts falling due in less than one year	15	(9,031)	(7,261)
Net current assets		244,790	230,157
Net assets		554,061	557,861
Funds of the PCC:			
Restricted income funds	16	214,231	235,469
Unrestricted income funds	17	339,830	322,392
Total PCC funds		554,061	557,861

The notes on pages 12 to 24 form part of these accounts.

Approved by the PCC on 16 March 2026 and signed on its behalf by:



Derek Rodwell

Treasurer



James Gibson

Vicar

Notes to the accounts for the year ended 31 December 2025

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

The PCC meets the definition of a public benefit entity under FRS102.

The financial statements have been prepared under the historical cost convention except for the valuation of investments assets, which are shown at fair value.

b Preparation of the accounts on a going concern basis

The PCC considers that there are no material uncertainties about its ability to continue as a going concern.

There were no financial estimates in place at the accounting date that would cause the PCC to consider its finances to be anything but adequate for the foreseeable future.

c Incoming resources

Funds raised from events and trading activities are reported gross in the SOFA - i.e. before any related costs that may have been deducted from the gross proceeds.

Collections and planned giving are recognised when received by or on behalf of the PCC.

Gift Aid is included in the SOFA at the same time as the donations to which they relate.

The value of any voluntary help received is not included in the accounts.

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

Notes to the accounts for the year ended 31 December 2025 (continued)

d Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

The Diocesan contribution is accounted for when payable.

e Funds

Unrestricted funds represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC.

Designated funds are unrestricted funds of the PCC which the PCC has decided at its discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the PCC's work or for specific projects being undertaken by the PCC.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

f Tangible fixed assets

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. Expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the accounts.

The PCC's policy is to capitalise fixed assets at cost with purchase costs above £2,000 and to depreciate them over their estimated useful economic lives on a straight line basis. It currently has only one such asset, the Hurdsfield Community Hub, which it is depreciating over 20 years.

g Debtors and prepayments

Prepayments are valued at the amount prepaid net of any trade discounts due.

Amounts recoverable from HMRC as regards Gift-aided donations received are shown as a debtor at the year end.

h Cash at bank and in hand

Cash at bank and in hand includes cash held at the bank and at the building society.

i Financial instruments

The PCC 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the accounts for the year ended 31 December 2025 (continued)

j Pensions

Employees of the PCC are entitled to join a defined contribution 'money purchase' scheme. The PCC's contribution is restricted to the contributions disclosed in note 9. There were outstanding contributions totalling £526 at the year end (2024: £394).

2 Legal status of the PCC

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2022) and was registered as a charity in England and Wales on 26 January 2011.

3 Voluntary Income

Current reporting period	Unrestricted £	Restricted £	Total 2025 £
Planned Giving:			
Regular Gift-aided giving	154,153	-	154,153
Other Gift-aided giving	270	19,645	19,915
Tax recoverable on Gift-aided giving	41,252	4,817	46,069
Other tax-efficient giving	27,606	2,865	30,471
Non Gift-aided giving	16,856	915	17,771
Collections at services:			
Loose plate collections	7,513	-	7,513
All other giving:			
Other	-	553	553
Total	247,650	28,795	276,445
Previous reporting period	Unrestricted £	Restricted £	Total 2024 £
Planned Giving:			
Regular Gift-aided giving	135,028	-	135,028
Other Gift-aided giving	884	-	884
Tax recoverable on Gift-aided giving	34,975	-	34,975
Other tax-efficient giving	27,023	-	27,023
Non Gift-aided giving	18,434	-	18,434
Collections at services:			
Loose plate collections	6,621	-	6,621
All other giving:			
Projects	-	9,284	9,284
Other	-	3,593	3,593
Legacies	8,623	-	8,623
Total	231,588	12,877	244,465

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2025 (continued)

4 Income from church activities

Current reporting period	Unrestricted £	Restricted £	Total 2025 £
Wedding and funeral fees	6,130	-	6,130
Grants			
Chester Diocesan Board of Finance	-	3,000	3,000
The Swallow Trust	-	5,000	5,000
Cheshire Community Foundation	-	2,500	2,500
Other	13,388	1,216	14,604
	19,518	11,716	31,234
Previous reporting period	Unrestricted £	Restricted £	Total 2024 £
Wedding and funeral fees	6,885	-	6,885
Grants			
Garfield Weston Foundation	-	10,000	10,000
Cheshire East Council	-	6,327	6,327
Benefact Trust	-	6,133	6,133
Other	11,635	1,303	12,938
	18,520	23,763	42,283

5 Investment income

	2025 £	2024 £
Income from bank deposits	6,725	6,621
	6,725	6,621

All investment income is unrestricted.

Holy Trinity Hurdfield

Notes to the accounts for the year ended 31 December 2025 (continued)

6 Analysis of expenditure on church activities

Current reporting period	Unrestricted £	Restricted £	Total 2025 £
Mission and charity giving	25,662	1,518	27,180
Diocesan contribution	66,518	-	66,518
Wedding and funeral fees	3,685	-	3,685
Overhead costs	12,263	-	12,263
Church office	8,496	-	8,496
Buildings and grounds maintenance	13,511	3,000	16,511
Worship	9,334	-	9,334
Kids, youth and families	7,198	-	7,198
Local mission and evangelism	1,100	250	1,350
Our people	98,855	-	98,855
Project expenditure	-	48,381	48,381
Depreciation	6,833	11,600	18,433
	253,455	64,749	318,204
Previous reporting period	Unrestricted £	Restricted £	Total 2024 £
Mission and charity giving	29,500	4,045	33,545
Diocesan contribution	60,993	-	60,993
Wedding and funeral fees	4,941	-	4,941
Overhead costs	13,792	-	13,792
Church office	4,696	-	4,696
Buildings and grounds maintenance	29,380	-	29,380
Worship	4,767	203	4,970
Kids, youth and families	3,859	-	3,859
Local mission and evangelism	1,894	333	2,227
Our people	73,293	315	73,608
Project expenditure	7,950	22,069	30,019
Depreciation	6,851	11,632	18,483
	241,916	38,597	280,513
		2025 £	2024 £
Restricted expenditure		64,749	26,965
Unrestricted expenditure		253,455	253,548
		318,204	280,513

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2025 (continued)

7 Net income / (expenditure) for the year

This is stated after charging/(crediting):	2025 £	2024 £
Operating lease rentals:		
Other	1	1
Independent examiner's fees (net):		
Accountancy fees	1,080	1,020
Independent examination	300	280

8 Mission and charity giving

	2025 £	2024 £
Bron and Colin Cleaver	7,249	7,000
Johnny and Ann McClean	2,350	2,500
Tearfund	4,390	5,262
Cre8 Macclesfield	4,250	4,250
The Message Trust	1,200	1,700
Open Doors	1,400	1,300
Just Drop-In	800	500
Hope in NE Cheshire	600	1,100
New Wine	500	500
Good News for Everyone	250	200
Evangelical Alliance	200	200
Simeon's Trustees	200	200
A Rocha	200	200
Silk Life Church	-	25
St Chad's Mission Fund	-	5,000
Other mission giving	3,591	3,608
	27,180	33,545

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2025 (continued)

9 Staff costs

Staff costs* during the year were as follows:

	2025 £	2024 £
Wages and salaries	109,537	73,091
Social security costs	1,213	-
Pension costs	2,892	2,158
Training	4,313	525
Staff expenses and other	20,042	9,831
	137,997	85,605

* Staff costs include staff recorded in Project costs as well as in Our People in Note 6.

The average number of staff employed during the year was 5.7 (2024: 4.6). The average full-time equivalent number of staff employed during the year was 4.1 (2024: 2.8).

No employee had employee benefits in excess of £60,000 (2024: nil).

The key management personnel of the church comprises the vicar and the PCC's other members. There were no employee benefits paid to the key management personnel of the church in 2025 (2024: nil).

10 PCC members' remuneration and expenses, and related party transactions

Neither the PCC members nor any persons connected with them received any remuneration or reimbursed expenses during the year.

Jennie Frost was on the staff for the first two months of 2024 and was married to HTH's curate, Rev Jonny Frost, who was a member of the PCC. They left HTH in June 2024. Jennie's earnings (gross) came to £1,587 in 2024.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No PCC member or other person related to the PCC had any personal interest in any contract or transaction entered into by the PCC, including guarantees, during the year (2024: nil).

11 Government grants

The government grants recognised in the accounts were as follows:

	2025 £	2024 £
Cheshire East Council	-	6,327
	-	6,327

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2025 (continued)

12 Fixed assets: tangible assets

	Hurdsfield Community Hub Building £	Total £
Cost		
At 1 January 2025	370,985	370,985
At 31 December 2025	370,985	370,985
Depreciation		
At 1 January 2025	43,281	43,281
Charge for the year	18,433	18,433
At 31 December 2025	61,714	61,714
Net book value		
At 31 December 2025	309,271	309,271
<i>At 31 December 2024</i>	<i>327,704</i>	<i>327,704</i>

13 Debtors and prepayments

	2025 £	2024 £
Tax Recoverable on Gift Aid	20,255	17,003
Prepayments and accrued income	3,408	4,374
	23,663	21,377

14 Cash at bank and in hand

	2025 £	2024 £
Cash at bank and in hand	230,158	216,041
	230,158	216,041

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors and accruals	9,031	7,261
	9,031	7,261

Holy Trinity Hurdsville

Notes to the accounts for the year ended 31 December 2025 (continued)

16 Analysis of movements in restricted funds

	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers £	As at 31 December 2025 £
Peaced Together	617	-	-	-	617
BFTF - Hub net asset	206,019	-	(11,600)	-	194,419
Community Programme	28,833	35,743	(48,381)	3,000	19,195
Other					
CDBF Low energy grant	-	3,000	(3,000)	-	-
Matt Brittain - Mark's Gospel Event	-	314	(314)	-	-
New Wine	-	250	(250)	-	-
Youth silent disco	-	55	(55)	-	-
Walk for Tearfund Mozambique	-	822	(822)	-	-
Tearfund quiz	-	327	(327)	-	-
Total	235,469	40,511	(64,749)	3,000	214,231
Previous reporting period	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	As at 31 December 2024 £
Peaced Together	617	-	-	-	617
BFTF - Hub net asset	217,651	-	(11,632)	-	206,019
Community Programme	19,158	31,744	(22,069)	-	28,833
Other					
Gifts to Frosts	-	2,679	(2,679)	-	-
Tearfund bingo	-	889	(889)	-	-
Tearfund quiz	-	745	(745)	-	-
Book of Ruth (Press Red)	-	486	(486)	-	-
Pathfinders gift to Open Doors	-	72	(72)	-	-
Silklife gift	-	25	(25)	-	-
Total	237,426	36,640	(38,597)	-	235,469

Holy Trinity Hurdfield

Notes to the accounts for the year ended 31 December 2025 (continued)

16 Analysis of movements in restricted funds (continued)

Purposes of restricted funds

Peaced Together	A project encouraging social interaction using the creative arts.
BFTF - Hub net asset	The net book value of the building covered by restricted funds is shown here. The balance covered from general funds is shown under unrestricted funds (note 17).
Community Programme	A significant and multi-faceted programme reaching out to the church's neighbours throughout the parish, with a particular heart for: parents with young children; those with disabilities; those who are vulnerable, lonely, or isolated; those who are very financially stretched, and those suffering from food insecurity. The PCC has received gifts and grants specifically to fund the programme over its first three years, to 31 December 2027.
Other	Other restricted income.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2025 (continued)

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 January 2025 £	Income £	Expenditure £	Transfers £	As at 31 December 2025 £
General Fund	160,707	273,893	(246,412)	17,000	205,188
BFTF - Hub net asset	121,685	-	(6,833)	-	114,852
Development Fund	20,000	-	-	(20,000)	-
Net Zero Fund	20,000	-	(210)	-	19,790
	<u>322,392</u>	<u>273,893</u>	<u>(253,455)</u>	<u>(3,000)</u>	<u>339,830</u>
Previous reporting period	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	As at 31 December 2024 £
General Fund	130,093	256,729	(226,115)	-	160,707
BFTF	7,950	-	(7,950)	-	-
BFTF - Hub net asset	129,536	-	(7,851)	-	121,685
Development Fund	20,000	-	-	-	20,000
Net Zero Fund	20,000	-	-	-	20,000
	<u>307,579</u>	<u>256,729</u>	<u>(241,916)</u>	<u>-</u>	<u>322,392</u>

Name of unrestricted fund	Description, nature and purposes of the fund
General Fund	The free reserves after allowing for all designated funds.
BFTF	A substantial integrated project involving creating a new building to replace the classroom and church office; an improved site and welcome; and some more resource to grow the church's ministry.
BFTF - Hub net asset	The net book value of the building paid for out of unrestricted funds is shown here as a designated fund since the funds are not freely available for the church's use.
Development Fund	For major repairs and developments, beyond routine maintenance, of HTH's Early Victorian church building. This fund was transferred back into general funds in 2025 as the PCC could foresee no major repair that would require it to carry forward such a fund indefinitely.
Net Zero Fund	For working towards becoming net carbon neutral.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2025 (continued)

18 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	2025 Total £
Tangible fixed assets	-	114,852	194,419	309,271
Other net current assets/(liabilities)	205,188	19,790	19,812	244,790
Total	205,188	134,642	214,231	554,061
Previous reporting period	General fund £	Designated funds £	Restricted funds £	2024 Total £
Tangible fixed assets	-	121,685	206,019	327,704
Other net current assets/(liabilities)	160,707	40,000	29,450	230,157
Total	160,707	161,685	235,469	557,861

19 Operating lease commitments

The PCC's total future minimum lease payments under non-cancellable operating leases are as follows for each of the following periods:

	Car Park	
	2025 £	2024 £
Less than one year	1	1
One to five years	5	5
Over five years	37	38
	43	44

Holy Trinity Hurdsville

Notes to the accounts for the year ended 31 December 2025 (continued)

20 Prior year Statement of Financial Activities

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
<i>Income from:</i>					
<i>Voluntary income</i>	3	231,588	12,877	244,465	225,320
<i>Church activities</i>	4	18,520	23,763	42,283	30,002
<i>Investment income</i>	5	6,621	-	6,621	3,853
<i>Total income</i>		256,729	36,640	293,369	259,175
<i>Expenditure on:</i>					
<i>Church activities</i>	6	241,916	38,597	280,513	241,529
<i>Total expenditure</i>		241,916	38,597	280,513	241,529
<i>Net income/(expenditure) for the year</i>		14,813	(1,957)	12,856	17,646
<i>Transfer between funds</i>		(3,000)	3,000	-	-
<i>Net movement in funds for the year</i>		11,813	1,043	12,856	17,646
<i>Reconciliation of funds</i>					
<i>Total funds brought forward</i>		307,579	237,426	545,005	527,359
<i>Total funds carried forward</i>		319,392	238,469	557,861	545,005

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Accounts

The Parochial Church Council of the Ecclesiastical Parish of Holy Trinity Hurdsville

Report and financial statements
for the year ended 31 December 2024

Holy Trinity Hurdsfield
Reference and administrative information
for the year ended 31 December 2024

Registered office and operational address:

Holy Trinity Church Hurdsfield
197a Hurdsfield Road
Macclesfield
Cheshire
SK10 2PX

Charity number: 1140055

Holy Trinity Church Hurdsfield (HTH) is part of the Diocese of Chester within the Church of England.

Patron: Simeon's Trustees

PCC members: Members of the Parochial Church Council (PCC) who served during the year were:

Clergy members:	Reverend James Gibson	Vicar and Chair
	Reverend Jonny Frost	Curate (to 28 June 2024)
	Reverend Elle Bird	Curate (from 30 June 2024)
Lay members:	Richard Heathcote	Churchwarden
	Sue Warham	Churchwarden
	Hellen Watson	Deanery Synod Representative
	John Burt	
	Chris Cottom	PCC Secretary
	Jenny Heathcote	(from 28 April 2024)
	Tony Ho	
	Michael James	(to 28 April 2024)
	Anne Marriott	(to 28 April 2024)
	Pip Mossdrop	(to 28 April 2024)
	Ogbeialu Nkochi-Nwankwo	
	Rachel Riley	
	Derek Rodwell	PCC Treasurer
	Jen Vincent	(from 28 April 2024)

Bankers: Virgin Money
34 Princes Street
Stockport
SK1 1RE

Independent Examiner: Christy Lau FCCA CTA DChA, Slade & Cooper Limited
Beehive Mill, Jersey St, Ancoats, Manchester, M4 6JG

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2024

The PCC presents its report and the unaudited financial statements for the year ended 31 December 2024.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements of the Church of England's Representation Rules 2017 and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Aim and purposes

The PCC is responsible for co-operating with the vicar in promoting throughout the ecclesiastical parish the whole mission of the church – pastoral, evangelistic, social and ecumenical. It also has maintenance responsibility for the church buildings at 197a Hurdsfield Road, Macclesfield.

Our vision (what we are about):

- following Jesus
- sharing His good news, and
- seeing lives transformed.

Our values (who we aspire to be):

- family
- authentic, and
- adventurous.

Objectives and activities

This year we have:

- seen lots of new people worshipping with us regularly
- helped to reduce loneliness in our parish through our various community initiatives, and
- appointed two members of staff to expand our Community Programme.

Achievements and performance

The PCC ensures each year that its activities align with its charitable aims and objectives, and benefit the groups of people it is set up to help. This section presents some of those activities within the year. The PCC refers to the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and considering how its planned activities will contribute to these.

The church electoral roll currently has 148 members, but the church's activities have a much wider remit, all undertaken to further HTH's charitable purposes for the public benefit, and including:

- HTH's whole church (not all of those attending services are on the electoral roll)
- those living in the Hurdsfield parish
- the wider community in Macclesfield, and
- selected Christian missions working locally and internationally.

Church services

We held services each week at 8:30 and 10:30 am, also streaming the latter live on YouTube. Our 10:30 service included four groups for kids and youth:

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2024

- A baby corner with toys for pre-school kids and a sofa for their parents and carers
- Superstars (pre-school to year 2)
- Trailblazers (years 3 to 5), and
- Pathfinders (years 6 to 9).

Parochial Church Council meetings

The PCC met six times in 2024, starting each meeting with prayer and reflection, followed by consideration and approval of the minutes of the previous meeting, and a review of matters arising from them. Each meeting considered the financial reports produced by the treasurer.

Other church activities

Each of our activities contributed to achieving our aims and objectives of increasing discipleship. By this, we mean both growth in individual discipleship and in the number of disciples. In addition to the church services already mentioned, our activities in 2024 included the following.

Prayer

- Thy Kingdom Come prayer meeting at 7:15 am every Thursday in the Hurdsfield Community Hub and live online through Zoom.
- Six evening prayer gatherings for the whole church to come together to pray.
- No fewer than 13 small groups meeting weekly for fellowship, worship, Bible study and prayer, including Evergreens, a large daytime group for older and retired people.
- Using our vestry as an interactive prayer space as part of wider Christian initiatives like Thy Kingdom Come and Season of Creation.
- Prayer ministry team meeting before our 10:30 am service to listen to God and pray; then available to pray with anyone towards the end of the service.
- Training and refresher session for those leading our intercessory prayers on Sundays.
- HTH News (our weekly email newsletter with nearly 240 subscribers) includes a prayer diary, requesting prayer for specific individuals and situations.

Discipleship and mission

- Running an Alpha course for 30 people, meeting once a week for 10 weeks plus a full day. Alpha is a series of group conversations to explore the basics of the Christian faith in an open, friendly environment.
- More than 20 people going to New Wine summer festival in Shepton Mallet for teaching, worship, and ministry.
- Working with eight other local Anglican churches in the Macclesfield Anglican Churches Revitalisation Initiative towards a Christ-centred, mission-focussed, integrated Anglican organisation in Macclesfield.
- Allocating 10% of our unrestricted income (money not given for specific purposes) as part of the way we support a number of mission partners working locally and around the world.

Community

- Visiting everyone moving onto a large new estate in the parish, with a welcome pack of church and community information and some homemade cake.
- Visiting those who have recently been bereaved.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2024

- Visiting or telephoning 15-20 people each week who are housebound or otherwise isolated.
- Weekly litter picking around the parish.
- Weekly Drop In, providing company, refreshments, chat, games, and help with day-to-day matters like filling in forms.
- Weekly food pantry (in conjunction with another charity, Cre8 Macclesfield), where Hurdsfield residents receive surplus food at very low cost.
- Monthly evening community meal for 15-20 invited local residents.
- Making 25-30 meals for four local families.
- Emergency food and clothing vouchers for those in desperate need through, for example, homelessness or benefits' sanctions.
- Harvest collection of food for the Silklife Foodbank.
- Giving Christmas hampers to local households in need.
- Taking an HTH Christmas card to every home in Hurdsfield.
- Sharing our Hurdsfield Community Hub with two AA groups, Activity in Retirement, Higher Hurdsfield Parish Council, Macclesfield Recorders (music group), Parish Safeguarding Officers Network, Cheshire East NHS Authority, lots of kid's birthday parties, and others.

Kids

- Hurdsfield Tots: our weekly term-time group for pre-school kids, their parents and carers.
- Leading assemblies at Hurdsfield and Puss Bank Primary Schools.
- Weekly one-to-one reading with about 40 kids with at Hurdsfield Primary School.
- Hosting a Palm Sunday station at the town 'Experience Easter' event at St Michael's church.
- Family Fun Day for all the community in May.
- Our curate and our youth minister joining some 15 kids regularly at a breakfast club at Hurdsfield Primary School.
- Kids' Lunch Club for a week in August.
- Our youth minister joining Hurdsfield Primary School's year 6 residential trip, and supporting other trips.
- Messy Harvest craft event.
- Light-filled craft event for 40 kids at The Green In The Corner Café, as an alternative to Halloween.
- Nativity trail.
- Cupcake Christingle service on Christmas Eve, with more than 200 people attending.

Youth

- Pathfinders: our weekly term-time early Sunday evening group for years 6-9.
- Fusion: our weekly term-time Sunday evening group for years 10-13.
- Taking 22 young people to the Limitless Christian Festival, part of a group of 67 with other local churches.
- Four AMPLIFIED youth worship events and silent discos, in partnership with other local churches.
- Our youth minister supporting the Christian Union at Tytherington and Fallibroome High Schools and regularly joining meetings.
- Supporting and resourcing other local churches through the Hope Youth Forum.
- Providing a mentor for three young people to meet regularly.
- Youth groups bonfire.
- Our Fusion group packing hampers to bless particular people in our church family at Christmas.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2024

Other services

- Good Friday guided reflection in church.
- Three whole-school services at church for Hurdsfield Primary School.
- Outdoor baptism service at which four people were baptised, followed by barbeque and picnic.
- Taking Home Communion to the housebound.
- Service of Remembering for those who have been bereaved, whether recently or long ago.
- Carol service at church.
- Carols at church with Macclesfield Concert Band.
- Scratch nativity service, with congregation in costume.

Social

- Quiz night in aid of Tearfund.
- Family bingo afternoon in aid of Tearfund.
- Hosting a sung and spoken performance of the Book of Ruth, in aid of the charity Press Red.
- Two board games afternoons.
- Craft evening for women on the theme of Advent.
- Two Sunday picnics after our 10:30 service in our local park or our church building.
- Two Hello and Welcome Teas for people new to our church.
- Five social events for people in the church aged 20-30.

Staffing

- Appointing Wendy Pattison as our kids and families minister.
- Appointing Patty Lou Bryant to lead our Community Programme and Alice Beech to assist her.
- Saying goodbye to our curate, Jonny Frost, after three years, and welcoming our new curate, Elle Bird, at the very same service.

Compliance with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016

In all the activities for which the PCC has been responsible in 2024 it has complied with the requirements of the Safeguarding and Clergy Discipline Measure 2016.

Financial review

The PCC's finances are detailed in the financial statements for 2024.

There was an overall surplus for the year of £12,856, comprising a surplus of £14,813 on unrestricted activities and a deficit from restricted activities of £1,957. Total unrestricted income came to £256,729, compared to £231,025 in 2023.

The PCC's total net assets on 31 December 2024 were £557,861 (2023 was £545,005). The year ended with a balance of £235,469 of restricted funds, nearly all of which (£206k) were represented by the Hurdsfield Community Hub which was funded principally by restricted giving.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2024

The church keeps its finances under close supervision and has considerable free reserves available to deal with unforeseen emergencies. The finances are reviewed at each bimonthly PCC meeting and budgets and forecasts are prepared for the current and following year when due.

Reserves policy

The PCC's Reserves Policy is to hold free reserves (i.e. net current unrestricted assets) of three months of unrestricted expenditure. Based on 2024 levels of expenditure this would mean a target of £61k. Free reserves at the end of 2024 totalled £201k including designated funds (see note 18 for details). General funds, not designated to any projects, totalled £161k, which is over seven months of anticipated unrestricted expenditure.

Remuneration policy for key management personnel

During 2024 the PCC employed six people: a youth minister, a part-time community lead, a part-time community programme assistant minister, a part-time kids' and families minister, a part-time church administrator (full-time from 1 June 2024), and a part-time church cleaner. The PCC establishes their employment conditions and reviews their salaries annually.

Plans

In 2024 the PCC's plans to expand its programme of local community engagement were constrained by Home Office delays in granting a visa to our appointed community lead, Patty Lou Bryant. Now that she is allowed to work full-time, the PCC is significantly accelerating its Community Programme in order to grow relationships with more people across Hurdsfield, particularly in the parish's most deprived areas. Through doing this, the PCC hopes that more Hurdsfield residents will come to know the love of Jesus.

Risk management

The PCC has established a risk management process based on the recommendations of the Charity Commission, which the PCC uses to review managerial priorities and processes.

Structure, governance and management

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2022) and was registered as a charity in England and Wales on 26 January 2011. The members of the charity are its trustees, who are the members of the PCC, but this membership entitles them to voting rights only. The trustees have no beneficial interest in the charity, give their time voluntarily and receive no financial benefit from the charity. Members of the PCC are elected from the Electoral Roll, in line with the Church Representation Rules. The PCC encourages all regular church attendees to register on the Electoral Roll.

The PCC has four Sub-Groups:

- Buildings and Grounds
- Kids and Youth
- Mission and Community Outreach, and
- Pastoral Care, Small Groups and Prayer.

Each Sub-Group brings to the PCC matters requiring attention and decision, and presents an annual report of its progress and plans.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2024

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the members of the PCC follow best practice in selecting suitable accounting policies and applying them consistently. These include:

- observing the methods and principles in the Charities SORP;
- making judgements and estimates that are reasonable and prudent;
- stating whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- preparing the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The members of the PCC are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The members of the PCC are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This annual report has been approved by the members of the PCC on 17 March 2025 and signed on their behalf by:

D G Rodwell

Treasurer

17/03/2025

Reverend J C Gibson

Vicar

17/03/2025

Independent examiner's report
to the PCC members of
Holy Trinity Hurdsfield

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2024 which are set out on pages 9 to 23.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Christy Lau FCCA CTA DChA

Slade & Cooper Limited, Chartered Certified Accountants
Beehive Mill, Jersey St, Ancoats, Manchester, M4 6JG

Holy Trinity Hurdsfield
Statement of Financial Activities
for the year ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Voluntary income	3	231,588	12,877	244,465	225,320
Church activities	4	18,520	23,763	42,283	30,002
Investment income	5	6,621	-	6,621	3,853
Total income		256,729	36,640	293,369	259,175
Expenditure on:					
Church activities	6	241,916	38,597	280,513	241,529
Total expenditure		241,916	38,597	280,513	241,529
Net income / (expenditure) for the year		14,813	(1,957)	12,856	17,646
Transfer between funds		-	-	-	-
Net movement in funds for the year		14,813	(1,957)	12,856	17,646
Reconciliation of funds					
Total funds brought forward		307,579	237,426	545,005	527,359
Total funds carried forward		322,392	235,469	557,861	545,005

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

A full comparative SOFA is available on the last page of the financial statements.

Holy Trinity Hurdsfield
Balance Sheet
as at 31 December 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	12	327,704	347,187
Total fixed assets		327,704	347,187
Current assets			
Debtors and prepayments	13	21,377	14,601
Cash at bank and in hand	14	216,041	186,109
Total current assets		237,418	200,710
Liabilities			
Creditors: amounts falling due in less than one year	15	(7,261)	(2,892)
Net current assets		230,157	197,818
Net assets		557,861	545,005
Funds of the PCC:			
Restricted income funds	16	235,469	237,426
Unrestricted income funds	17	322,392	307,579
Total PCC funds		557,861	545,005

The notes on pages 11 to 23 form part of these accounts.

Approved by the PCC on 17 March 2024 and signed on their behalf by:

Derek Rodwell (Treasurer)

James Gibson (Vicar)

Notes to the accounts for the year ended 31 December 2024

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

The PCC meets the definition of a public benefit entity under FRS102.

The financial statements have been prepared under the historical cost convention except for the valuation of investments assets, which are shown at fair value.

b Preparation of the accounts on a going concern basis

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

There were no financial estimates in place at the accounting date that would cause the PCC to consider the PCC's finances to be anything but adequate for the foreseeable future.

c Incoming resources

Funds raised from events and trading activities are reported gross in the SOFA - i.e. before any related costs that may have been deducted from the gross proceeds.

Collections and planned giving are recognised when received by or on behalf of the PCC.

Gift Aid is included in the SOFA at the same time as the cash donations to which they relate.

The value of any voluntary help received is not included in the accounts.

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

Notes to the accounts for the year ended 31 December 2024 (continued)

d Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

The Diocesan Quota is accounted for when payable.

e Funds

Unrestricted funds represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC.

Designated funds are unrestricted funds of the PCC which the PCC has decided at its discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the PCC's work or for specific projects being undertaken by the PCC.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

f Tangible fixed assets

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. Expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the accounts.

The PCC's policy is to capitalise fixed assets at cost with purchase costs above £2,000 and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Hurdsfield Community Hub building: depreciating over 20 years.

g Debtors and prepayments

Prepayments are valued at the amount prepaid net of any trade discounts due.

Amounts recoverable from HMRC as regards Gift-aided donations received are shown as a debtor at the year end.

h Cash at bank and in hand

Cash at bank and in hand includes cash held at the bank and at the building society.

i Financial instruments

The PCC 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2024 (continued)

j Pensions

Employees of the PCC are entitled to join a defined contribution 'money purchase' scheme. The PCC's contribution is restricted to the contributions disclosed in note 9. There were outstanding contributions totalling £394 at the year end (2023: £157).

2 Legal status of the PCC

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2022) and was registered as a charity in England and Wales on 26 January 2011.

3 Voluntary Income

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
Planned Giving:			
Regular Gift-aided giving	135,028	-	135,028
Other Gift-aided donations	884	-	884
Tax recoverable on Gift-aided giving	34,975	-	34,975
Other tax-efficient giving	27,023	-	27,023
Non Gift-aided giving	18,434	-	18,434
Collections at services:			
Loose plate collections	6,621	-	6,621
All other giving:			
Projects	-	9,284	9,284
Other	-	3,593	3,593
Legacies	8,623	-	8,623
Total	231,588	12,877	244,465
Previous reporting period	Unrestricted £	Restricted £	Total 2023 £
Planned Giving:			
Regular Gift-aided giving	119,943	-	119,943
Other Gift-aided donations	10,323	-	10,323
Tax recoverable on Gift-aided giving	33,634	-	33,634
Other tax-efficient giving	26,333	-	26,333
Non Gift-aided giving	15,250	-	15,250
Collections at services:			
Loose plate collections	4,187	-	4,187
All other giving:			
Projects	-	14,500	14,500
Other	-	1,150	1,150
Total	209,670	15,650	225,320

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2024 (continued)

4 Income from church activities

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
Wedding and funeral fees	6,885	-	6,885
Grants			
Garfield Weston Foundation	-	10,000	10,000
Cheshire East Council	-	6,327	6,327
Benefact Trust	-	6,133	6,133
Other	11,635	1,303	12,938
	18,520	23,763	42,283
Previous reporting period	Unrestricted £	Restricted £	Total 2023 £
Wedding and funeral fees	4,739	-	4,739
Grants			
CCF Foundation - Cost of living	-	2,500	2,500
CCF Foundation - Fund it Forward	-	10,000	10,000
Other	12,763	-	12,763
	17,502	12,500	30,002

5 Investment income

	2024 £	2023 £
Income from bank deposits	6,621	3,853
	6,621	3,853

All investment income is unrestricted.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2024 (continued)

6 Analysis of expenditure on church activities

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
Mission and charity giving	29,500	4,045	33,545
Diocesan contribution	60,993	-	60,993
Wedding and funeral fees	4,941	-	4,941
Overhead costs	13,792	-	13,792
Church office	4,696	-	4,696
Buildings and grounds maintenance	29,380	-	29,380
Worship	4,767	203	4,970
Kids, youth and families	3,859	-	3,859
Local mission and evangelism	1,894	333	2,227
Our people	73,293	315	73,608
Project expenditure	7,950	22,069	30,019
Depreciation	6,851	11,632	18,483
	241,916	38,597	280,513
Previous reporting period	Unrestricted £	Restricted £	Total 2023 £
Mission and charity giving	22,025	6,087	28,112
Diocesan contribution	58,088	-	58,088
Wedding and funeral fees	3,034	-	3,034
Overhead costs	16,824	-	16,824
Church office	3,735	-	3,735
Buildings and grounds maintenance	12,554	-	12,554
Worship	3,329	-	3,329
Kids, youth and families	3,270	-	3,270
Local mission and evangelism	1,073	2,158	3,231
Our people	64,072	9,145	73,217
Project expenditure	17,128	-	17,128
Depreciation	7,077	11,930	19,007
	212,209	29,320	241,529
		2024 £	2023 £
Restricted expenditure		38,597	29,320
Unrestricted expenditure		241,916	212,209
		280,513	241,529

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2024 (continued)

7 Net income / (expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Operating lease rentals:		
Other	1	1
Independent examiner's fees (net):		
Accountancy fees	1,020	970
Independent examination	280	270

8 Mission and charity giving

	2024 £	2023 £
Bron and Colin Cleaver	7,000	6,500
Johnny and Ann McClean	2,500	2,000
Tearfund	5,262	3,000
Hope in NE Cheshire	1,100	325
Cre8 Macclesfield	4,250	2,700
The Message Trust	1,700	1,600
Open Doors	1,300	1,100
New Wine	500	500
Just Drop-In	500	500
Good News for Everyone	200	200
Evangelical Alliance	200	200
Simeon's Trustees	200	200
A Rocha	200	-
Silk Life Church	25	4,812
St Chad's Mission Fund	5,000	-
Martin and Hilary Raymond	-	2,500
Other mission giving	3,608	1,975
	33,545	28,112

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2024 (continued)

9 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	73,091	61,989
Pension costs	2,158	1,434
Training	525	1,060
Staff expenses and other	9,831	8,734
	85,605	73,217

No employee has employee benefits in excess of £60,000 (2023: nil).

The average number of staff employed during the period was 4.6 (2023: 3.7).

The average full-time equivalent number of staff employed during the period was 2.8 (2023: 2.2).

The key management personnel of the church comprises the PCC members and the vicar. There were no employee benefits paid to the key management personnel of the church in 2024 (2023: nil).

10 PCC members' remuneration and expenses, and related party transactions

Jennie Frost was on the staff for the first two months of 2024 and was married to HTH's curate, Rev Jonny Frost, who was a member of the PCC. They left HTH in June 2024. Jennie's earnings (gross) came to £1,587 in 2024 (2023: £9,614).

Neither the PCC members nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023 : £1,750 was received by Rev James Gibson from the PCC for providing accommodation to one of the church's interns during the year).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No PCC member or other person related to the PCC had any personal interest in any contract or transaction entered into by the PCC, including guarantees, during the year (2023: nil).

11 Government grants

The government grants recognised in the accounts were as follows:

	2024 £	2023 £
Cheshire East Council	6,327	-
	6,327	-

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2024 (continued)

12 Fixed assets: tangible assets

	Hurdsfield Community Hub Building £	Total £
Cost		
At 1 January 2024	371,985	371,985
Adjustments	(1,000)	(1,000)
At 31 December 2024	370,985	370,985
Depreciation		
At 1 January 2024	24,798	24,798
Charge for the year	18,483	18,483
At 31 December 2024	43,281	43,281
Net book value		
At 31 December 2024	327,704	327,704
At 31 December 2023	347,187	347,187

13 Debtors and prepayments

	2024 £	2023 £
Tax Recoverable on Gift Aid	17,003	10,486
Prepayments and accrued income	4,374	4,115
	21,377	14,601

14 Cash at bank and in hand

	2024 £	2023 £
Cash at bank and in hand	216,041	186,109
	216,041	186,109

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors and accruals	7,261	2,892
	7,261	2,892

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2024 (continued)

16 Analysis of movements in restricted funds

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	As at 31 December 2024 £
Peaced Together	617	-	-	-	617
BFTF - Hub net asset	217,651	-	(11,632)	-	206,019
Community Programme	19,158	31,744	(22,069)	-	28,833
Other					
Gifts to Frosts		2,679	(2,679)	-	-
Tearfund bingo		889	(889)	-	-
Tearfund quiz		745	(745)	-	-
Book of Ruth (Press Red)		486	(486)	-	-
Pathfinders gift to Open Doors		72	(72)	-	-
Silklife gift		25	(25)	-	-
Total	237,426	36,640	(38,597)	-	235,469

Previous reporting period	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	As at 31 December 2023 £
<i>Peaced Together</i>	<i>742</i>	<i>-</i>	<i>(125)</i>	<i>-</i>	<i>617</i>
<i>BFTF - Hub net asset</i>	<i>229,581</i>	<i>-</i>	<i>(11,930)</i>	<i>-</i>	<i>217,651</i>
<i>Hope in NE Cheshire</i>	<i>6,979</i>	<i>-</i>	<i>(6,979)</i>	<i>-</i>	<i>-</i>
<i>Community Programme</i>	<i>1,294</i>	<i>27,000</i>	<i>(9,136)</i>	<i>-</i>	<i>19,158</i>
<i>Other</i>		<i>1,150</i>	<i>(1,150)</i>	<i>-</i>	<i>-</i>
Total	238,596	28,150	(29,320)	-	237,426

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2024 (continued)

16 Analysis of movements in restricted funds (continued)

Purposes of restricted funds

Peaced Together	A project encouraging social interaction using the creative arts.
BFTF - Hub net asset	A substantial integrated project involving creating a new building to replace the classroom and church office; an improved site and welcome; and some more resource to grow the church's ministry. The net book value of the building (the residual asset value in designated funds), as these funds are not freely available for the church's operations.
Hope in NE Cheshire	For support provided in the response to Covid-19, and to continue the development of the Volunteer Coordination Points (VCPs).
Community Programme	The aim of the project is to increase the churches engagement with the local community. Gifts and grants were received in 2023 to enable this work to be expanded in 2024.
Other	Other restricted income.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2024 (continued)

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	As at 31 December 2024 £
General Fund	130,093	256,729	(226,115)	-	160,707
BFTF	7,950	-	(7,950)	-	-
BFTF - Hub net asset	129,536	-	(7,851)	-	121,685
Development Fund	20,000	-	-	-	20,000
Net Zero Fund	20,000	-	-	-	20,000
	<u>307,579</u>	<u>256,729</u>	<u>(241,916)</u>	<u>-</u>	<u>322,392</u>
Previous reporting period	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	As at 31 December 2023 £
General Fund	106,345	231,025	(169,859)	(37,418)	130,093
BFTF	50,300	-	(42,350)	-	7,950
BFTF - Hub net asset	112,118	-	-	17,418	129,536
Development Fund	20,000	-	-	-	20,000
Net Zero Fund	-	-	-	20,000	20,000
	<u>288,763</u>	<u>231,025</u>	<u>(212,209)</u>	<u>-</u>	<u>307,579</u>

Name of unrestricted fund	Description, nature and purposes of the fund
General Fund	The free reserves after allowing for all designated funds.
BFTF	A substantial integrated project involving creating a new building to replace the classroom and church office; an improved site and welcome; and some more resource to grow the church's ministry.
BFTF - Hub net asset	The net book value of the building (excludes the asset value in restricted funds), as these funds are not freely available for the church's operations.
Development Fund	For major repairs and developments, beyond routine maintenance, of HTH's Early Victorian church building.
Net Zero Fund	For working towards becoming net carbon neutral.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2024 (continued)

18 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	2024 Total £
Tangible fixed assets	-	121,685	206,019	327,704
Other net current assets/(liabilities)	160,707	40,000	29,450	230,157
Total	160,707	161,685	235,469	557,861
Previous reporting period	General fund £	Designated funds £	Restricted funds £	2023 Total £
Tangible fixed assets	-	129,536	217,651	347,187
Other net current assets/(liabilities)	130,093	47,950	19,775	197,818
Total	130,093	177,486	237,426	545,005

19 Operating lease commitments

The PCC's total future minimum lease payments under non-cancellable operating leases are as follows for each of the following periods:

	Car Park	
	2024 £	2023 £
Less than one year	1	1
One to five years	5	5
Over five years	38	39
	44	45

Holy Trinity Hurdfield
Statement of Financial Activities
for the year ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<i>Income from:</i>					
<i>Voluntary income</i>	3	209,670	15,650	225,320	225,552
<i>Church activities</i>	4	17,502	12,500	30,002	33,220
<i>Investment income</i>	5	3,853	-	3,853	540
<i>Total income</i>		231,025	28,150	259,175	259,312
<i>Expenditure on:</i>					
<i>Church activities</i>	6	212,209	29,320	241,529	243,757
<i>Total expenditure</i>		212,209	29,320	241,529	243,757
<i>Net income/(expenditure) for the year</i>		18,816	(1,170)	17,646	15,555
<i>Transfer between funds</i>		-	-	-	-
<i>Net movement in funds for the year</i>		18,816	(1,170)	17,646	15,555
<i>Reconciliation of funds</i>					
<i>Total funds brought forward</i>		288,763	238,596	527,359	511,804
<i>Total funds carried forward</i>		307,579	237,426	545,005	527,359

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Accounts

The Parochial Church Council of the Ecclesiastical Parish of Holy Trinity Hurdsville

Report and financial statements
for the year ended 31 December 2023

Holy Trinity Hurdsfield
Reference and administrative information
for the year ended 31 December 2023

Registered office and operational address:

Holy Trinity Church Hurdsfield
197a Hurdsfield Road
Macclesfield
Cheshire
SK10 2PX

Charity number: 1140055

Holy Trinity Church Hurdsfield (HTH) is part of the Diocese of Chester within the Church of England.

Patron: Simeon's Trustees

PCC members: Members of the Parochial Church Council (PCC) who served during the year were:

Clergy members: Reverend James Gibson Vicar and Chair

Reverend Jonny Frost Curate

Lay Members: Olwyn Haley Churchwarden (to 21 May 2023)

Richard Heathcote Churchwarden

Sue Warham Churchwarden (from 21 May 2023)

Hellen Watson Deanery Synod Representative

John Burt

Chris Cottom PCC Secretary

Tony Ho (from 21 May 2023)

Michael James

Anne Marriott

Pip Mossdrop

Ogbeialu Nkochi-Nwankwo

Rachel Riley (from 21 May 2023)

Derek Rodwell PCC Treasurer

John Vincent (to 21 May 2023)

Bankers: Virgin Money
34 Princes Street
Stockport
SK1 1RE

Independent Examiner: Christy Lau FCCA CTA DChA, Slade & Cooper Limited
Beehive Mill, Jersey St, Ancoats, Manchester, M4 6JG

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2023

The PCC presents its report and the unaudited financial statements for the year ended 31 December 2023.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements of the Church of England's Representation Rules 2017 and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Aim and purposes

The PCC is responsible for co-operating with the vicar in promoting throughout the ecclesiastical parish the whole mission of the church – pastoral, evangelistic, social and ecumenical. It also has maintenance responsibility for the church buildings at 197a Hurdsfield Road, Macclesfield.

Our vision (what we are about):

- following Jesus
- sharing His good news, and
- seeing lives transformed.

Our values (who we aspire to be):

- family
- authentic, and
- adventurous.

Objectives and activities

This year we have:

- seen lots of new people worshipping with us regularly
- helped to reduce loneliness in our parish through our various community initiatives, and
- received significant donations and pledges to fund our ongoing Community Programme.

Achievements and performance

The PCC ensures each year that its activities align with its charitable aims and objectives, and benefit the groups of people it is set up to help. This section presents some of those activities within the year. The PCC refers to the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and considering how its planned activities will contribute to these.

The church electoral roll had 145 members at the end of the year, but the church's activities have a much wider remit, all undertaken to further HTH's charitable purposes for the public benefit, and including:

- HTH's whole church (not all of those attending services are on the electoral roll)
- those living in the Hurdsfield parish
- the wider community in Macclesfield, and
- selected Christian missions working locally and internationally.

Church services

We held services each week at 8:30 and 10:30 am, also streaming the latter live on YouTube. Our 10:30 service included four groups for kids and youth:

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2023

- A baby corner with toys for pre-school kids and a sofa for their parents and carers
- Superstars (pre-school to year 2)
- Trailblazers (years 3 to 5), and
- Pathfinders (years 6 to 9).

Parochial Church Council meetings

The PCC met six times in 2023, starting each meeting with prayer and reflection, followed by consideration and approval of the minutes of the previous meeting, and a review of matters arising from them. Each meeting considered the financial reports produced by the treasurer.

Other church activities

Each of our activities contributed to achieving our aims and objectives of increasing discipleship. By this, we mean both growth in individual discipleship and in the number of disciples. In addition to the church services already mentioned, our activities in 2023 included the following.

Kids

- Hurdsfield Tots: our weekly term-time group for pre-school kids, their parents and carers.
- Leading assemblies at Hurdsfield and Puss Bank Primary Schools.
- Weekly one-to-one reading with about 40 kids with at Hurdsfield Primary School.
- Our curate and our youth minister joining some 15 kids a week at a breakfast club at Hurdsfield Primary School.
- Our youth minister joining Hurdsfield Primary School's year 6 residential trip, and supporting other trips.
- Easter Trail.
- Messy Harvest craft afternoon.
- A Light Party for primary-age kids, as an alternative to Halloween.
- Our kids groups filling shoeboxes with gifts for children in Ukraine.
- Nativity trail.

Youth

- Pathfinders: our weekly term-time early Sunday evening group for years 6-9.
- Fusion: our weekly term-time Sunday evening group for years 10-13.
- Taking 23 young people to the Limitless Christian Festival.
- Our youth minister helping to lead a weekend away at The Quinta (Christian conference centre in Shropshire) organised by two other churches, and taking four young people from HTH.
- AMPLIFIED youth worship events, in partnership with other local churches.
- AMPLIFIED silent disco.
- AMPLIFIED paint party in our church grounds (throwing powdered paint at each other).
- Our youth minister supporting the Christian Union at Tytherington High School and regularly joining its meetings.
- Youth groups bonfire.
- Supporting and resourcing other local churches through the Hope Youth Forum, including hosting training and conversations around the principles of youthwork.
- Providing a mentor for three young people to meet regularly.
- Our Fusion group packing hampers to bless particular people in our church family at Christmas.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2023

Community

- Visiting those who have recently been bereaved.
- Visiting or telephoning 15-20 people each week who are housebound or otherwise isolated.
- Visiting everyone moving onto a large new estate in the parish, with a welcome pack of church and community information and some homemade cake.
- Weekly litter picking around the parish.
- Monthly evening community meal for invited local residents.
- Weekly Drop In, providing company, refreshments, chat, games, and help with day-to-day matters like filling in forms.
- Weekly food pantry (in conjunction with another charity, Cre8 Macclesfield), where Hurdsfield residents receive surplus food at very low cost.
- Emergency food and clothing vouchers for those in desperate need through, for example, homelessness or benefits' sanctions.
- Collecting donations of food for the Silklife Foodbank.
- Giving some 40 Christmas hampers to local households in need.
- Taking an HTH Christmas card to every home in Hurdsfield.

Other services

- Good Friday guided reflections in church.
- Baptism service for three young people.
- Joining other Macclesfield churches for an open-air service in the town centre.
- Taking Home Communion to the housebound.
- Carol service in church.
- Congregation-in-costume nativity service.
- Cupcake Christingle service.

Prayer

- Evening prayer gatherings for the whole church to come together to pray.
- Prayer ministry team meeting before our 10:30 am service to listen to God and pray; then available to pray with anyone towards the end of the service.
- More than a dozen small groups meeting weekly for fellowship, worship, Bible study and prayer, and including a large daytime group for older and retired people.
- Turning our vestry into a prayer room as part of wider Christian initiatives like the Season of Creation and Thy Kingdom Come.
- HTH News (our weekly email with more than 200 subscribers) includes a prayer diary, requesting prayer for specific individuals and situations.

Discipleship and mission

- Holding a Safeguarding Sunday to highlight how seriously we take the safety of all U18s and adults, with all volunteers, including all PCC members, being DBS checked and taking C of E safeguarding training.
- Working with eight other local Anglican churches in the Macclesfield Anglican Churches Revitalisation Initiative towards a Christ-centred, mission-focussed, integrated Anglican organisation in Macclesfield.
- Allocating 10% of our unrestricted income (money not donated for specific purposes) as part of the way we support a number of mission partners working locally and around the world.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2023

Social

- Quiz night in aid of Tearfund.
- Board games afternoons.
- Craft afternoon for women.
- Post-service picnics in our local park and our church building.
- A Welcome Tea for people new to our church.

And

- Managing to do all this while releasing our vicar for a well-earned three-month sabbatical.

Compliance with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016

In all the activities for which the PCC has been responsible in 2023 it has complied with the requirements of the Safeguarding and Clergy Discipline Measure 2016.

Financial review

The PCC's finances are detailed in the financial statements for 2023.

There was an overall surplus for the year of £17,646, comprising a surplus of £18,816 on unrestricted activities and a deficit from restricted activities of £1,170. Total unrestricted income came to £231,025, compared to £190,907 in 2022.

The PCC's total net assets on 31 December 2023 were £545,005 (2022 was £527,359). The year ended with a balance of £237,426 of restricted funds, nearly all of which (£218k) were represented by the Hurdsfield Community Hub which was funded principally by restricted giving.

Reserves policy

The PCC's Reserves Policy is to hold free reserves (i.e. net current unrestricted assets) of 3 months of unrestricted expenditure. Based on 2023 levels of expenditure this would mean a target of £53k. Free reserves at the end of 2023 totalled £178k including designated funds (see note 18 for details). General funds, not designated to any projects, totalled £130k, which is over six months of anticipated unrestricted expenditure.

Remuneration policy for key management personnel

During 2023 the PCC employed five people: a youth minister, two part-time kids' ministers, a part-time church administrator, and part-time church cleaner. The PCC establishes their employment conditions and reviews their salaries annually.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2023

Plans

In 2024 the PCC intends to invest significantly in expanding HTH's programme of local community engagement, enabling it to:

- sustain and grow the relationships the church has already established, particularly in the parish's most deprived areas
- involve volunteers more widely
- extend its visiting and telephone befriending programme
- support more families with children, including through Hurdsfield Primary School
- extend the weekly Drop In and Food Pantry and the monthly Community Meal, and
- build the capacity of the church's Love and Support team in helping more people introduced through these community initiatives.

Through increasing HTH's visibility in this way the PCC hopes that more Hurdsfield residents will come to know the love of Jesus.

Risk management

The PCC has established a risk management process based on the recommendations of the Charity Commission, which the PCC uses to review managerial priorities and processes.

Structure, governance and management

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2022) and was registered as a charity in England and Wales on 26 January 2011. The members of the charity are its trustees, who are the members of the PCC, but this membership entitles them to voting rights only. The trustees have no beneficial interest in the charity, give their time voluntarily and receive no financial benefit from the charity. Members of the PCC are elected from the Electoral Roll, in line with the Church Representation Rules. The PCC encourages all regular church attendees to register on the Electoral Roll.

The PCC has four Sub-Groups:

- Buildings and Grounds
- Kids and Youth
- Mission and Community Outreach, and
- Pastoral Care and Small Groups.

Each Sub-Group brings to the PCC matters requiring attention and decision, and presents an annual report of its progress and plans.

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the members of the PCC follow best practice in selecting suitable accounting policies and applying them consistently. These include:

- observing the methods and principles in the Charities SORP;
- making judgements and estimates that are reasonable and prudent;

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2023

- stating whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- preparing the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The members of the PCC are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The members of the PCC are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This annual report has been approved by the members of the PCC on 18 March 2024 and signed on their behalf by:

D G Rodwell
Treasurer
18/03/2024

Reverend J C Gibson
Vicar
18/03/2024

Independent examiner's report
to the PCC members of
Holy Trinity Hurdsfield

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 9 to 23.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Christy Lau FCCA CTA DChA

Slade & Cooper Limited, Chartered Certified Accountants
Beehive Mill, Jersey St, Ancoats, Manchester, M4 6JG

17 April 2024

Holy Trinity Hurdsfield
Statement of Financial Activities
for the year ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Voluntary income	3	209,670	15,650	225,320	225,552
Church activities	4	17,502	12,500	30,002	33,220
Investment income	5	3,853	-	3,853	540
Total income		231,025	28,150	259,175	259,312
Expenditure on:					
Church activities	6	212,209	29,320	241,529	243,757
Total expenditure		212,209	29,320	241,529	243,757
Net income / (expenditure) for the year		18,816	(1,170)	17,646	15,555
Transfer between funds		-	-	-	-
Net movement in funds for the year		18,816	(1,170)	17,646	15,555
Reconciliation of funds					
Total funds brought forward		288,763	238,596	527,359	511,804
Total funds carried forward		307,579	237,426	545,005	527,359

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

A full comparative SOFA is available on the last page of the financial statements.

Holy Trinity Hurdsfield
Balance Sheet
as at 31 December 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	12	347,187	341,699
Total fixed assets		347,187	341,699
Current assets			
Debtors and prepayments	13	14,601	10,388
Cash at bank and in hand	14	186,109	179,066
Total current assets		200,710	189,454
Liabilities			
Creditors: amounts falling due in less than one year	15	(2,892)	(3,794)
Net current assets		197,818	185,660
Net assets		545,005	527,359
Funds of the PCC:			
Restricted income funds	16	237,426	238,596
Unrestricted income funds	17	307,579	288,763
Total PCC funds		545,005	527,359

The notes on pages 11 to 23 form part of these accounts.

Approved by the PCC on 18 March 2024 and signed on their behalf by:

Derek Rodwell (Treasurer)

James Gibson (Vicar)

Notes to the accounts for the year ended 31 December 2023

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

The PCC meets the definition of a public benefit entity under FRS102.

The financial statements have been prepared under the historical cost convention except for the valuation of investments assets, which are shown at fair value.

b Preparation of the accounts on a going concern basis

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

There were no financial estimates in place at the accounting date that would cause the PCC to consider the PCC's finances to be anything but adequate for the foreseeable future.

c Incoming resources

Funds raised from events and trading activities are reported gross in the SOFA - i.e. before any related costs that may have been deducted from the gross proceeds.

Collections and planned giving are recognised when received by or on behalf of the PCC.

Gift Aid is included in the SOFA at the same time as the cash donations to which they relate.

The value of any voluntary help received is not included in the accounts.

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

Notes to the accounts for the year ended 31 December 2023 (continued)

d Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

The Diocesan Quota is accounted for when payable.

e Funds

Unrestricted funds represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC.

Designated funds are unrestricted funds of the PCC which the PCC has decided at its discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the PCC's work or for specific projects being undertaken by the PCC.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

f Tangible fixed assets

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. Expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the accounts.

The PCC's policy is to capitalise fixed assets at cost with purchase costs above £2,000 and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Hurdsfield Community Hub building: depreciating over 20 years.

g Debtors and prepayments

Prepayments are valued at the amount prepaid net of any trade discounts due.

Amounts recoverable from HMRC as regards Gift-aided donations received.

h Cash at bank and in hand

Cash at bank and in hand includes cash held at the bank and at the building society.

i Financial instruments

The PCC 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Notes to the accounts for the year ended 31 December 2023 (continued)

j Pensions

Employees of the PCC are entitled to join a defined contribution 'money purchase' scheme. The PCC's contribution is restricted to the contributions disclosed in note 9. There were outstanding contributions totalling £157 at the year end (2022: £258).

2 Legal status of the PCC

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2022) and was registered as a charity in England and Wales on 26 January 2011.

3 Voluntary Income

Current reporting period	Unrestricted £	Restricted £	Total 2023 £
Planned Giving:			
Regular Gift-aided giving	119,943	-	119,943
Other Gift-aided donations	10,323	-	10,323
Tax recoverable on Gift-aided giving	33,634	-	33,634
Other tax-efficient giving	26,333	-	26,333
Non Gift-aided giving	15,250	-	15,250
Collections at services:			
Loose plate collections	4,187	-	4,187
All other giving:			
Projects	-	14,500	14,500
Other	-	1,150	1,150
Total	209,670	15,650	225,320
Previous reporting period	Unrestricted £	Restricted £	Total 2022 £
Planned Giving:			
Regular Gift-aided giving	111,420	-	111,420
Other Gift-aided donations	1,440	-	1,440
Tax recoverable on Gift-aided giving	28,694	-	28,694
Other tax-efficient giving	23,496	-	23,496
Non Gift-aided giving	7,840	-	7,840
Collections at services:			
Loose plate collections	1,910	-	1,910
All other giving:			
Projects	-	46,845	46,845
Other	1,246	1,820	3,066
Legacies	841	-	841
Total	176,887	48,665	225,552

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2023 (continued)

4 Income from church activities

Current reporting period	Unrestricted £	Restricted £	Total 2023 £
Wedding and funeral fees	4,739	-	4,739
Grants			
CCF foundation- Cost of living		2,500	2,500
CCF foundation- Fund it Forward		10,000	10,000
Other	12,763	-	12,763
	17,502	12,500	30,002
Previous reporting period	Unrestricted £	Restricted £	Total 2022 £
Wedding and funeral fees	4,133	-	4,133
Grants			
Hope in North East Cheshire	-	12,500	12,500
Macclesfield Council	-	1,940	1,940
Beatrice Laing Trust	-	5,000	5,000
Howdens	-	300	300
Other	9,347	-	9,347
	13,480	19,740	33,220

5 Investment income

	2023 £	2022 £
Income from bank deposits	3,853	540
	3,853	540

All investment income is unrestricted.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2023 (continued)

6 Analysis of expenditure on church activities

Current reporting period	Unrestricted £	Restricted £	Total 2023 £
Mission and charity giving	22,025	6,087	28,112
Diocesan contribution	58,088	-	58,088
Wedding and funeral fees	3,034	-	3,034
Overhead costs	16,824	-	16,824
Church office	3,735	-	3,735
Buildings and grounds maintenance	12,554	-	12,554
Worship	3,329	-	3,329
Kids, youth and families	3,270	-	3,270
Local mission and evangelism	1,073	2,158	3,231
Our people	64,072	9,145	73,217
Project expenditure	17,128	-	17,128
Depreciation	7,077	11,930	19,007
	212,209	29,320	241,529
Previous reporting period	Unrestricted £	Restricted £	Total 2022 £
Mission and charity giving	24,005	1,820	25,825
Diocesan contribution	56,397	-	56,397
Wedding and funeral fees	2,500	-	2,500
Overhead costs	11,461	6,167	17,628
Church office	4,373	-	4,373
Buildings and grounds maintenance	18,456	-	18,456
Worship	3,108	-	3,108
Kids, youth and families	3,721	-	3,721
Local mission and evangelism	3,322	-	3,322
Our people	71,041	-	71,041
Project expenditure	60	31,535	31,595
Depreciation	1,900	3,891	5,791
	200,344	43,413	243,757
		2023 £	2022 £
Restricted expenditure		29,320	43,413
Unrestricted expenditure		212,209	200,344
		241,529	243,757

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2023 (continued)

7 Net income / (expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Operating lease rentals:		
Other	1	1
Independent examiner's fees (net):		
Bookkeeping	-	2,400
Accountancy fees	970	900
Independent examination	270	250

8 Mission and charity giving

	2023 £	2022 £
Bron and Colin Cleaver	6,500	5,500
Johnny and Ann McClean	2,000	2,000
Tearfund	3,000	4,000
Martin and Hilary Raymond	2,500	3,500
Hope in NE Cheshire	325	250
Cre8 Macclesfield	2,700	2,200
The Message Trust	1,600	1,250
New Wine	500	500
Just Drop-In	500	500
Good News for Everyone	200	200
Evangelical Alliance	200	200
Community support	-	1,545
Open Doors	1,100	1,050
Simeons Trust	200	200
Silk Life Church	4,812	-
Community Programme	-	1,000
Other mission giving	1,975	1,930
	28,112	25,825

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2023 (continued)

9 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	61,989	60,687
Pension costs	1,434	1,697
Training	1,060	1,496
Staff expenses and other	8,734	7,161
	73,217	71,041

No employee has employee benefits in excess of £60,000 (2022: nil).

The average number of staff employed during the period was 4 (2022: 4).

The key management personnel of the church comprises the PCC members and the vicar. There were no employee benefits paid to the key management personnel of the church in 2023 (2022: nil).

10 PCC members' remuneration and expenses, and related party transactions

Jennie Frost joined the staff in 2021 and is married to HTH's curate, Rev Jonny Frost, who is a member of the PCC. Jennie's earnings (gross) came to £9,614 in 2023 (2022: £8,213).

£1,750 was received by Rev James Gibson from the PCC for providing accommodation to one of the church's interns during the year (2022: £1,200, from September to December 2022).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No PCC member or other person related to the PCC had any personal interest in any contract or transaction entered into by the PCC, including guarantees, during the year (2022: nil).

11 Government grants

The government grants recognised in the accounts were as follows:

	2023 £	2022 £
Macclesfield Council	-	1,940
	-	1,940

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2023 (continued)

12 Fixed assets: tangible assets

	Hurdsfield Community Hub Building £	Total £
Cost		
At 1 January 2023	347,490	347,490
Additions	24,495	24,495
At 31 December 2023	371,985	371,985
Depreciation		
At 1 January 2023	5,791	5,791
Charge for the year	19,007	19,007
At 31 December 2023	24,798	24,798
Net book value		
At 31 December 2023	347,187	347,187
At 31 December 2022	341,699	341,699

13 Debtors and prepayments

	2023 £	2022 £
Tax Recoverable on Gift Aid	10,486	9,428
Prepayments and accrued income	4,115	960
	14,601	10,388

14 Cash at bank and in hand

	2023 £	2022 £
Cash at bank and on hand	186,109	179,066
	186,109	179,066

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other creditors and accruals	2,892	3,794
	2,892	3,794

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2023 (continued)

16 Analysis of movements in restricted funds

	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	As at 31 December 2023 £
Peaced Together	742	-	(125)	-	617
BFTF- hub net asset	229,581	-	(11,930)	-	217,651
Hope in NE Cheshire	6,979	-	(6,979)	-	-
Community Programme	1,294	27,000	(9,136)	-	19,158
Other	-	1,150	(1,150)	-	-
Total	238,596	28,150	(29,320)	-	237,426

Previous reporting period

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	As at 31 December 2022 £
Peaced Together	867	-	(125)	-	742
BFTF- hub net asset	212,737	52,145	(35,301)	-	229,581
Hope in NE Cheshire	-	12,500	(5,521)	-	6,979
Community Programme	-	1,940	(646)	-	1,294
Other	-	1,820	(1,820)	-	-
Total	213,604	68,405	(43,413)	-	238,596

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2023 (continued)

16 Analysis of movements in restricted funds (continued)

Purposes of restricted funds

Peaced Together	A project encouraging social interaction using the creative arts.
BFTF- hub net asset	A substantial integrated project involving creating a new building to replace the classroom and church office; an improved site and welcome; and some more resource to grow the church's ministry. The net book value of the building (the residual asset value in designated funds), as these funds are not freely available for the church's operations.
Hope in NE Cheshire	For support provided in the response to Covid-19, and to continue the development of the Volunteer Coordination Points (VCPs).
Community Programme	The aim of the project is to increase the churches engagement with the local community. Gifts and grants were received in 2023 to enable this work to be expanded in 2024.
Other	Other restricted income.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2023 (continued)

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	As at 31 December 2023 £
General Fund	106,345	231,025	(169,859)	(37,418)	130,093
BFTF	50,300	-	(42,350)	-	7,950
BFTF- hub net asset	112,118	-	-	17,418	129,536
Development Fund	20,000	-	-	-	20,000
Net Zero Fund	-	-	-	20,000	20,000
	<u>288,763</u>	<u>231,025</u>	<u>(212,209)</u>	<u>-</u>	<u>307,579</u>
Previous reporting period	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	As at 31 December 2022 £
General Fund	105,200	190,907	(86,326)	(103,436)	106,345
BFTF	173,000	-	(114,018)	(8,682)	50,300
BFTF- hub net asset	-	-	-	112,118	112,118
Development Fund	20,000	-	-	-	20,000
	<u>298,200</u>	<u>190,907</u>	<u>(200,344)</u>	<u>-</u>	<u>288,763</u>

Name of unrestricted fund	Description, nature and purposes of the fund
General Fund	The free reserves after allowing for all designated funds.
BFTF	A substantial integrated project involving creating a new building to replace the classroom and church office; an improved site and welcome; and some more resource to grow the church's ministry.
BFTF- hub net asset	The net book value of the building (excludes the asset value in restricted funds), as these funds are not freely available for the church's operations.
Development Fund	For major repairs and developments, beyond routine maintenance, of HTH's Early Victorian church building.
Net Zero Fund	For working towards becoming net carbon neutral.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2023 (continued)

18 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	129,536	217,651	347,187
Fixed asset investments	-	-	-	-
Other net current assets/(liabilities)	130,093	47,950	19,775	197,818
Total	130,093	177,486	237,426	545,005
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	112,118	229,581	341,699
Fixed asset investments	-	-	-	-
Other net current assets/(liabilities)	106,345	70,300	9,015	185,660
Total	106,345	182,418	238,596	527,359

19 Operating lease commitments

The PCC's total future minimum lease payments under non-cancellable operating leases are as follows for each of the following periods:

	Car Park	
	2023 £	2022 £
Less than one year	1	1
One to five years	5	5
Over five years	40	41
	46	47

Holy Trinity Hurdsville
Statement of Financial Activities
for the year ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Voluntary income	3	186,234	48,665	225,552	401,173
Church activities	4	4,133	19,740	33,220	12,128
Investment income	5	540	-	540	589
Total income		190,907	68,405	259,312	413,890
Expenditure on:					
Church activities	6	200,344	43,413	243,757	196,071
Total expenditure		200,344	43,413	243,757	196,071
Net income / (expenditure) for the year		(9,437)	24,992	15,555	217,819
Transfer between funds		-	-	-	-
Net movement in funds for the year		(9,437)	24,992	15,555	217,819
Reconciliation of funds					
Total funds brought forward		298,200	213,604	511,804	293,985
Total funds carried forward		288,763	238,596	527,359	511,804

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Accounts

The Parochial Church Council of the Ecclesiastical Parish of Holy Trinity Hurdfield

Report and financial statements
for the year ended 31 December 2022

Holy Trinity Hurdsfield
Reference and administrative information
for the year ended 31 December 2022

Registered office and operational address:

Holy Trinity Church Hurdsfield
197a Hurdsfield Road
Macclesfield
Cheshire
SK10 2PX

Charity number: 1140055

Holy Trinity Church Hurdsfield (HTH) is part of the Diocese of Chester within the Church of England.

Patron: Simeon's Trustees

PCC members: Members of the Parochial Church Council (PCC) who served during the year were:

Clergy members: Reverend James Gibson Vicar and Chair

Reverend Jonny Frost Curate

Lay Members: Olwyn Haley Churchwarden

Richard Heathcote Churchwarden (from 22 May 2022)

Richard Johnson Churchwarden (to 22 May 2022)

Hellen Watson Deanery Synod Representative

John Burt

Chris Cottom PCC Secretary

Michael James

Anne Marriott

Pip Mossdrop

Ogbeialu Nkochi-Nwankwo

Derek Rodwell PCC Treasurer

John Vincent

Bankers: Virgin Money
34 Princes Street
Stockport
SK1 1RE

Independent Examiner: Christy Lau FCCA CTA DChA, Slade & Cooper Limited
Beehive Mill, Jersey St, Ancoats, Manchester, M4 6JG

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2022

The PCC presents its report and the unaudited financial statements for the year ended 31 December 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements of the Church of England's Representation Rules 2017 and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Aim and purposes

The PCC is responsible for co-operating with the vicar in promoting throughout the ecclesiastical parish the whole mission of the church – pastoral, evangelistic, social and ecumenical. It also has maintenance responsibility for the church buildings at 197a Hurdsfield Road, Macclesfield.

Our vision (what we are about):

- following Jesus
- sharing His good news, and
- seeing lives transformed.

Our values (who we aspire to be):

- family
- authentic, and
- adventurous.

Objectives and activities

This year we have:

- Enjoyed a full year of worshipping together again after the Covid-19 pandemic, including welcoming lots of new people to our services and activities.
- Opened our new building, the Hurdsfield Community Hub, on our site. This incorporates a meeting space for up to fifty people, and the church office.
- Extended our community impact through continuing our monthly Community Meal and weekly Hurdsfield Tots, introducing a weekly Drop In at the Community Hub, and appointing two Community Interns to build relationships amongst the people of our parish.

Achievements and performance

The PCC ensures each year that its activities align with its charitable aims and objectives, and benefit the groups of people it is set up to help. This section presents some of those activities within the year. The PCC refers to the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and considering how its planned activities will contribute to these.

The church electoral roll had 122 members at the end of the year, but the church's activities have a much wider remit, all undertaken to further HTH's charitable purposes for the public benefit, and including:

- HTH's whole church (not all of those attending services are on the electoral roll)
- those living in the Hurdsfield parish
- the wider community in Macclesfield, and
- selected Christian missions working locally and internationally.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2022

Church services

We held services each week at 8:30 and 10:30 am, also streaming the latter live on YouTube. Our 10:30 service included three groups for kids and youth: Superstars (pre-school to year 2), Trailblazers (years 3 to 5), and Pathfinders (years 6 to 9).

Parochial Church Council meetings

The PCC met six times in 2022, starting each meeting with prayer and reflection, followed by consideration, correction as necessary, and approval of the minutes of the previous meeting, and a review of matters arising from them. Each meeting considered the financial reports produced by the treasurer.

Other church activities

Each of our activities contributed to achieving our aims and objectives of increasing discipleship. By this, we mean both growth in individual discipleship and in the number of disciples. Other than those already mentioned, our activities in 2022 included:

They included:

- Hurdsfield Tots – for pre-school children, their parents and carers.
- KidZone – a fortnightly term-time club for children in years 3-6.
- Pathfinders – a weekly term-time early Sunday evening group for years 6-9.
- Fusion – a weekly term-time Sunday evening group for years 10-13.
- Taking 14 U18s to the Limitless Christian Festival.
- A 'Light Party', as an alternative to Halloween.
- Youth worship events – called Amplified – in partnership with other local churches.
- Leading assemblies for Hurdsfield and Puss Bank Primary Schools.
- Time Out – a monthly social event for the elderly at a sheltered accommodation centre in the parish.
- Taking Home Communion to the housebound.
- Visiting those in the parish who have recently been bereaved.
- A Remembering Service for the bereaved.
- An Alpha course for those interested in exploring questions of faith.
- Prayer gatherings for the whole church to come together to pray; prayer walks; a prayer afternoon, and transforming our vestry into an interactive prayer room as part of the Season of Creation.
- HTH News – a weekly email, sent to more than 200 subscribers, and including a prayer diary, requesting prayer for specific individuals and situations.
- A dozen small groups meeting weekly, mostly in people's homes but one on Zoom and mostly in term-time only, for fellowship, worship, Bible study and prayer. This includes Evergreens, a large home group for older and retired people.
- Participating in the Hurdsfield Neighbourhood Partnership (the vicar served as its chair during the year).
- Quiz night, board games afternoons, picnic, comedy evening with Christian comedian Andy Kind.
- Tidying the grounds of Hurdsfield Primary School, including painting fences and clearing flower beds.
- Weekly litter picking around the parish.
- Collecting food to donate to the local food bank.
- Building a bug hotel in the church grounds.
- Muddy Church in the local park.
- Easter trail.
- Carol service in church, Community Carols in the local park, nativity trail, nativity service, Messy Advent and Cupcake Christingle services for kids, packing and delivering Christmas hampers for households in need, delivering an HTH Christmas card to every home in the parish.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2022

In addition in 2022, we:

- Joined eight other local Anglican churches to form the Macclesfield Anglican Churches Revitalisation Initiative. This is a lay-led project with an intended outcome of a Christ-centred, mission-focussed, integrated Anglican organisation in Macclesfield which is sustainable and financially viable and aligned to the Chester Diocese future strategy.
- Continued to take the safety of our U18s and vulnerable adults very seriously, with all PCC members being DBS checked and taking C of E safeguarding training. We also rewrote, in plain English, our good practice guide for working with U18s.
- Enhanced our welcome by employing professional contractors to decorate our worship space.

Compliance with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016

In all the activities for which the PCC has been responsible in 2022 it has complied with the requirements of the Safeguarding and Clergy Discipline Measure 2016.

Financial review

The PCC's finances are detailed in the financial statements for 2022.

There was an overall surplus for the year of £15,555, comprising a deficit of £9,437 on unrestricted activities and a surplus of £24,992 from restricted activities, principally the Building for the Future project. Total unrestricted income came to £190,907 compared to £280,576 in 2021. £83k of the £90k difference was due to legacies received in 2021.

The PCC's total net assets on 31 December 2022 were £527,359 (2021 was £511,804). The year ended with a balance of £238,596 of restricted funds, nearly all of which (£230k) were represented by the new Hurdsfield Community Hub which was funded principally by restricted giving.

Reserves policy

The PCC's Reserves Policy is to hold free reserves (i.e. net current unrestricted assets) of 3 months of unrestricted expenditure. Based on 2022 levels of expenditure this would mean a target of £50k. Free reserves at the end of 2022 totalled £289k including designated funds (see note 17 for details). General funds, not designated to any projects, totalled £106k, which is over six months of anticipated unrestricted expenditure.

Remuneration policy for key management personnel

During 2022 the PCC employed four people: a youth minister, two part-time kids' ministers, and a part-time church administrator. The PCC establishes their employment conditions and reviews their salaries annually.

Plans

In 2023 the PCC plans to continue its programme of local community engagement, increasing HTH's visibility and building relationships with those in our parish, particularly in its most deprived areas, and with the hope that its residents come to know the love of Jesus.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2022

Risk management

The Governance Sub-Group of the PCC has established a risk management process based on the recommendations of the Charity Commission, which the PCC uses to review managerial priorities and processes.

Structure, governance and management

The PCC is an unincorporated charity, registered as a charity in England and Wales on 26 January 2011. The members of the charity are its trustees, who are the members of the PCC, but this membership entitles them to voting rights only. The trustees have no beneficial interest in the charity, give their time voluntarily and receive no financial benefit from the charity. Members of the PCC are elected from the Electoral Roll, in line with the Church Representation Rules. The PCC encourages all regular church attendees to register on the Electoral Roll.

The PCC has five Sub-Groups:

- Buildings and Grounds
- Kids and Youth
- Pastoral Care
- Mission and Outreach, and
- Governance.

Each Sub-Group brings to the PCC matters requiring attention and decision, and presents an annual report of its progress and plans.

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the members of the PCC follow best practice in selecting suitable accounting policies and applying them consistently. These include:

- observing the methods and principles in the Charities SORP;
- making judgements and estimates that are reasonable and prudent;
- stating whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- preparing the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The members of the PCC are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The members of the PCC are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2022

This annual report has been approved by the members of the PCC on 12 May 2023 and signed on their behalf by:

D G Rodwell

Treasurer

Date: 26/05/23

Reverend J C Gibson

Vicar

Date: 25/05/23

Independent examiner's report
to the PCC members of
Holy Trinity Hurdsfield

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 8 to 22.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Christy Lau FCCA CTA DChA

Slade & Cooper Limited, Chartered Certified Accountants
Beehive Mill, Jersey St, Ancoats, Manchester, M4 6JG

Date 31/05/2023

Holy Trinity Hurdsfield
Statement of Financial Activities
for the year ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:					
Voluntary income	3	186,234	48,665	234,899	401,173
Church activities	4	4,133	19,740	23,873	12,128
Investment income	5	540	-	540	589
Total income		190,907	68,405	259,312	413,890
Expenditure on:					
Church activities	6	200,344	43,413	243,757	196,071
Total expenditure		200,344	43,413	243,757	196,071
Net income/(expenditure) for the year		(9,437)	24,992	15,555	217,819
Transfer between funds		-	-	-	-
Net movement in funds for the year		(9,437)	24,992	15,555	217,819
Reconciliation of funds					
Total funds brought forward		298,200	213,604	511,804	293,985
Total funds carried forward		288,763	238,596	527,359	511,804

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

A full comparative SOFA is available on the last page of the financial statements.

Holy Trinity Hurdsfield
Balance Sheet
as at 31 December 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	12	341,699	-
Total fixed assets		341,699	-
Current assets			
Debtors and prepayments	13	10,388	32,195
Cash at bank and in hand	14	179,066	490,357
Total current assets		189,454	522,552
Liabilities			
Creditors: amounts falling due in less than one year	15	(3,794)	(10,748)
Net current assets		185,660	511,804
Net assets		527,359	511,804
Funds of the PCC:			
Restricted income funds	16	238,596	213,604
Unrestricted income funds	17	288,763	298,200
Total PCC funds		527,359	511,804

The notes on pages 10 to 22 form part of these accounts.

Approved by the PCC on 12/05/2023 and signed on their behalf by:

Derek Rodwell (Treasurer)

James Gibson (Vicar)

Notes to the accounts for the year ended 31 December 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

The PCC meets the definition of a public benefit entity under FRS102.

The financial statements have been prepared under the historical cost convention except for the valuation of investments assets, which are shown at fair value.

b Preparation of the accounts on a going concern basis

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

There were no financial estimates in place at the accounting date that would cause the PCC to consider the PCC's finances to be anything but adequate for the foreseeable future.

c Incoming resources

Funds raised from events and trading activities are reported gross in the SOFA - i.e., before any related costs that may have been deducted from the gross proceeds.

Collections and planned giving are recognised when received by or on behalf of the PCC.

Gift Aid is included in the SOFA at the same time as the cash donations to which they relate.

The value of any voluntary help received is not included in the accounts.

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

Notes to the accounts for the year ended 31 December 2022 (continued)

d Expenditure and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

The Diocesan Quota is accounted for when payable.

e Funds

Unrestricted funds represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC.

Designated funds are unrestricted funds of the PCC which the PCC has decided at its discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the PCC's work or for specific projects being undertaken by the PCC.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of church members.

f Tangible fixed assets

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. Expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the accounts.

The PCC's policy is to capitalise fixed assets at cost with purchase costs above £2,000 and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Hurdsfield Community Hub building: depreciating over 20 years.

g Debtors and prepayments

Prepayments are valued at the amount prepaid net of any trade discounts due.

Amounts recoverable from HMRC as regards Gift-aided donations received.

h Cash at bank and in hand

Cash at bank and in hand includes cash held at the bank and at the building society.

i Financial instruments

The PCC 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

j Pensions

Employees of the PCC are entitled to join a defined contribution 'money purchase' scheme. The PCC's contribution is restricted to the contributions disclosed in note 9. There were outstanding contributions totalling £258 at the year end (2021: £220).

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2022 (continued)

2 Legal status of the PCC

The PCC is an unincorporated charity, registered as a charity in England & Wales on 26 January 2011.

3 Voluntary Income

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Planned Giving:			
Regular Gift-aided giving	111,420	-	111,420
Other Gift-aided donations	1,440	-	1,440
Tax recoverable on Gift-aided giving	28,694	-	28,694
Other tax-efficient giving	23,496	-	23,496
Non Gift-aided giving	7,840	-	7,840
Collections at services:			
Loose plate collections	1,910	-	1,910
All other giving:			
Projects	-	46,845	46,845
Other	10,593	1,820	12,413
Legacies	841	-	841
Total	186,234	48,665	234,899
Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
Planned Giving:			
Regular Gift-aided giving	111,186	-	111,186
Other Gift-aided donations	3,420	-	3,420
Tax recoverable on Gift-aided giving	29,949	-	29,949
Other tax-efficient giving	26,056	-	26,056
Non Gift-aided giving	11,094	100	11,194
Collections at services:			
Loose plate collections	511	-	511
All other giving:			
Projects	-	127,714	127,714
Other	8,643	-	8,643
Legacies	82,500	-	82,500
Total	273,359	127,814	401,173

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2022 (continued)

4 Income from church activities

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Wedding and funeral fees	4,133	-	4,133
Grants			
Hope in North East Cheshire	-	12,500	12,500
Macclesfield Council	-	1,940	1,940
Beatrice Laing Trust	-	5,000	5,000
Howdens	-	300	300
	4,133	19,740	23,873
Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
Wedding and funeral fees	6,628	-	6,628
Grants			
Cheshire East BC	-	500	500
Hope in North East Cheshire	-	5,000	5,000
	6,628	5,500	12,128

5 Investment income

	2022 £	2021 £
Income from bank deposits	540	589
	540	589

All investment income is unrestricted.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2022 (continued)

6 Analysis of expenditure on church activities

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Mission and charity giving	24,005	1,820	25,825
Diocesan contribution	56,397	-	56,397
Wedding and funeral fees	2,500	-	2,500
Overhead costs	11,461	6,167	17,628
Church office	4,373	-	4,373
Buildings and grounds maintenance	18,456	-	18,456
Worship	3,108	-	3,108
Kids, youth and families	3,721	-	3,721
Local mission and evangelism	3,322	-	3,322
Our people	71,041	-	71,041
Project expenditure	60	31,535	31,595
Depreciation	1,900	3,891	5,791
	200,344	43,413	243,757
Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
Mission and charity giving	21,887	100	21,987
Diocesan contribution	55,154	-	55,154
Wedding and funeral fees	3,752	-	3,752
Overhead costs	17,247	-	17,247
Church office	6,170	-	6,170
Buildings and grounds maintenance	19,998	-	19,998
Worship	970	-	970
Kids, youth and families	2,540	-	2,540
Local mission and evangelism	2,924	-	2,924
Our people	48,257	5,000	53,257
Project expenditure	157	11,915	12,072
	179,056	17,015	196,071
		2022 £	2021 £
Restricted expenditure		43,413	17,015
Unrestricted expenditure		200,344	179,056
		243,757	196,071

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2022 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Operating lease rentals:		
Other	1	1
Independent examiner's fees (net):		
Bookkeeping	2,400	3,600
Accountancy fees	900	900
Independent examination	250	250

8 Mission and charity giving

	2022 £	2021 £
Bron and Colin Cleaver	5,500	5,850
Johnny and Ann McClean	2,000	2,100
Tearfund	4,000	3,200
Martin and Hilary Raymond	3,500	3,250
Hope in NE Cheshire	250	800
Cre8 Macclesfield	2,200	2,250
The Message Trust	1,250	1,500
New Wine	500	500
Just Drop-In	500	300
Good News for Everyone	200	200
Evangelical Alliance	200	100
Community support	1,545	987
Hope Centre	-	200
Open Doors	1,050	-
Simeons	200	-
Community project	1,000	-
Other mission giving	1,930	-
	25,825	21,237

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2022 (continued)

9 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	60,687	49,237
Pension costs	1,697	1,303
Training	1,496	1,455
Staff expenses and other	7,161	1,262
	71,041	53,257

No employee has employee benefits in excess of £60,000 (2021: nil).

The average number of staff employed during the period was 4 (2021: 3).

The key management personnel of the church comprises the PCC members and the vicar. There were no employee benefits paid to the key management personnel of the church in 2022 (2021: nil).

10 PCC members' remuneration and expenses, and related party transactions

Jennie Frost joined the staff in 2021 and is married to HTH's curate, Rev Jonny Frost, who is a member of the PCC. Jennie's earnings (gross) came to £8,213 in 2022 (2021: £2,454).

£1,200 was received by Rev James Gibson from the PCC for providing accommodation to one of the church's interns from September to December 2022.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No PCC member or other person related to the PCC had any personal interest in any contract or transaction entered into by the PCC, including guarantees, during the year (2021: nil).

11 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Cheshire East Council	-	500
Macclesfield Council	1,940	-
	1,940	500

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2022 (continued)

12 Fixed assets: tangible assets

	Hurdsfield Community Hub Building £	Total £
Cost		
At 1 January 2022	-	-
Additions	347,490	347,490
At 31 December 2022	347,490	347,490
Depreciation		
At 1 January 2022	-	-
Charge for the year	5,791	5,791
At 31 December 2022	5,791	5,791
Net book value		
At 31 December 2022	341,699	341,699
At 31 December 2021	-	-

13 Debtors and prepayments

	2022 £	2021 £
Tax Recoverable on Gift Aid	9,428	31,929
Prepayments and accrued income	960	266
	10,388	32,195

14 Cash at bank and in hand

	2022 £	2021 £
Cash at bank and on hand	179,066	490,357
	179,066	490,357

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors and accruals	3,794	10,748
	3,794	10,748

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2022 (continued)

16 Analysis of movements in restricted funds

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	As at 31 December 2022 £
Peaced Together	867	-	(125)	-	742
Building for the Future Project	212,737	52,145	(35,301)	-	229,581
Hope in NE Cheshire	-	12,500	(5,521)	-	6,979
Macclesfield Council	-	1,940	(646)	-	1,294
Other	-	1,820	(1,820)	-	-
Total	213,604	68,405	(43,413)	-	238,596

***Previous reporting
period***

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	As at 31 December 2021 £
<i>Peaced Together</i>	<i>867</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>867</i>
<i>Building for the Future Project</i>	<i>96,438</i>	<i>127,714</i>	<i>(11,415)</i>	<i>-</i>	<i>212,737</i>
<i>Covid-19</i>	<i>-</i>	<i>500</i>	<i>(500)</i>	<i>-</i>	<i>-</i>
<i>Hope in NE Cheshire</i>	<i>-</i>	<i>5,000</i>	<i>(5,000)</i>	<i>-</i>	<i>-</i>
<i>Other</i>	<i>-</i>	<i>100</i>	<i>(100)</i>	<i>-</i>	<i>-</i>
Total	97,305	133,314	(17,015)	-	213,604

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2022 (continued)

16 Analysis of movements in restricted funds (continued)

Purposes of restricted funds

Peaced Together	A project encouraging social interaction using the creative arts.
Building for the Future	A substantial integrated project involving creating a new building to replace the classroom and church office; an improved site and welcome; and some more resource to grow the church's ministry.
Hope in NE Cheshire	For support provided in the response to Covid-19, and to continue the development of the Volunteer Coordination Points (VCPs).
Macclesfield Council	This was a gift towards the community engagement project including the provision of community meals.
Other	Other restricted income.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2022 (continued)

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	As at 31 December 2022 £
General Fund	105,200	190,907	(86,326)	(103,436)	106,345
BFTF	173,000	-	(114,018)	(8,682)	50,300
BFTF - Building Fund	-	-	-	112,118	112,118
Development Fund	20,000	-	-	-	20,000
	<u>298,200</u>	<u>190,907</u>	<u>(200,344)</u>	<u>-</u>	<u>288,763</u>
Previous reporting period	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	As at 31 December 2021 £
General Fund	101,680	280,576	(179,056)	(98,000)	105,200
BFTF	75,000	-	-	98,000	173,000
Development Fund	20,000	-	-	-	20,000
	<u>196,680</u>	<u>280,576</u>	<u>(179,056)</u>	<u>-</u>	<u>298,200</u>

Name of unrestricted fund	Description, nature and purposes of the fund
General Fund	The free reserves after allowing for all designated funds.
BFTF	A substantial integrated project involving creating a new building to replace the classroom and church office; an improved site and welcome; and some more resource to grow the church's ministry.
BFTF - Building Fund	The net book value of the building (excludes the asset value in restricted funds), as these funds are not freely available for the church's operations.
Development Fund	For major repairs and developments, beyond routine maintenance, of HTH's Early Victorian church building.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2022 (continued)

18 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	341,699	-	-	341,699
Fixed asset investments	-	-	-	-
Other net current assets/(liabilities)	(235,354)	182,418	238,596	185,660
Total	106,345	182,418	238,596	527,359
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Other net current assets/(liabilities)	105,200	193,000	213,604	511,804
Total	105,200	193,000	213,604	511,804

19 Operating lease commitments

The PCC's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Car Park	
	2022 £	2021 £
Less than one year	1	1
One to five years	5	5
Over five years	41	42
	47	48

Holy Trinity Hurdsfield
Statement of Financial Activities
for the year ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income from:					
Voluntary income	3	273,359	127,814	401,173	335,392
Church activities	4	6,628	5,500	12,128	36,313
Investment income	5	589	-	589	296
Total income		280,576	133,314	413,890	372,001
Expenditure on:					
Church activities	6	179,056	17,015	196,071	253,170
Total expenditure		179,056	17,015	196,071	253,170
Net income/(expenditure) for the year		101,520	116,299	217,819	118,831
Transfer between funds		-	-	-	-
Net movement in funds for the year		101,520	116,299	217,819	118,831
Reconciliation of funds					
Total funds brought forward		196,680	97,305	293,985	175,154
Total funds carried forward		298,200	213,604	511,804	293,985

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

Accounts

The Parochial Church Council of the Ecclesiastical Parish of Holy Trinity Hurdfield

Report and financial statements
for the year ended 31 December 2021

Holy Trinity Hurdsfield
Reference and administrative information
for the year ended 31 December 2021

Registered office and operational address:

Holy Trinity Church Hurdsfield
197a Hurdsfield Road
Macclesfield
Cheshire
SK10 2PX

Charity number: 1140055

Holy Trinity Church Hurdsfield (HTH) is part of the Diocese of Chester within the Church of England.

Patron: Simeon's Trustees

Members of the Parochial Church Council (PCC) who served during the year were as follows:

PCC Chairman: Reverend James Gibson Vicar

PCC Members: Olwyn Haley Churchwarden (from 2 May 2021)

Richard Johnson Churchwarden

Hellen Watson Deanery Synod Representative

Rob Buckingham (to 2 May 2021)

Chris Cottom PCC Secretary

John Burt

Reverend Jonny Frost (from 4 July 2021)

Jenni Hardy

Michael James

Anne Marriott

Pip Mosscrop (PCC Treasurer to 2 May 2021)

Ogbeialu Nkochi-Nwankwo

Gavin Reynolds (to 2 November 2021)

Derek Rodwell PCC Treasurer (from 2 May 2021)

John Vincent

Bankers: Virgin Money
15 Market Place
Macclesfield
SK10 1AG

Independent Examiner: Jennifer Daniel FCCA DChA, Slade & Cooper Limited
Beehive Mill, Jersey St, Ancoats, Manchester, M4 6JG

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2021

The PCC presents its report and the unaudited financial statements for the year ended 31 December 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements of the Church of England's Representation Rules 2017 and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Aim and purposes

The PCC is responsible for co-operating with the vicar in promoting throughout the ecclesiastical parish the whole mission of the church – pastoral, evangelistic, social and ecumenical. It also has maintenance responsibility for the church buildings in Hurdsfield.

Our vision is that Holy Trinity Church (HTH) seeks passionately to:

- follow Jesus
- share the Good News of his amazing love, and
- see people, relationships and our community transformed by Him.

As a Christian community in Hurdsfield, we aspire to be:

- family
- authentic, and
- adventurous.

Objectives and activities

This year our attention has included moving forward with the remaining two parts of our Building for the Future project.

More resource to grow HTH's ministry

Reverend Jonny Frost joined HTH in the summer, bringing huge experience in building relationships with local communities, and with part of his brief, as curate, being to help the church develop its work in Hurdsfield and beyond.

A new building

This will have office and meeting space for groups already within the church and those within the wider community. During the year, we worked with our chosen contractor to progress design, construction and contract details, with a view to signing a contract. When that contractor withdrew, we sourced estimates from suitable new contractors.

Other matters

Other projects achieved within the year included:

- improving the lighting in our worship space, and
- conducting a PCC skills audit and considering how we might address any skills shortages.

Achievements and performance

The PCC ensures each year that its activities align with its charitable aims and objectives, and benefit the groups of people it is set up to help. This section presents some of those activities within the year. The PCC refers to the Charity Commission's general guidance on public benefit when reviewing its aims and objectives and considering how its planned activities will contribute to these.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2021

The church electoral roll has 125 members but the church's activities have a much wider remit, all undertaken to further HTH's charitable purposes for the public benefit, and including:

- HTH's whole church (not all of those attending services are on the electoral roll)
- those living in the Hurdsfield parish
- the wider community in Macclesfield, and
- selected Christian missions working locally and internationally.

Church services

- Each week (except 26 December) we broadcast our 10:30 am service live on YouTube. The highest number of devices viewing this was 107 on 14 February. Since most devices will be watched by couples or families, not individuals, the total participation would be considerably higher. We are unable to identify the split between adults and children. In addition, people can watch each service after the live broadcast whenever they choose. Each service has had between 138 and 506 views. Total views over the year were 15,452.
- From 3 January until 23 July we held a weekly afternoon 'little church' service, introduced and structured in 2020 in the context of the Covid-19 pandemic, with an average attendance of 14 adults and children.
- On 22 August we resumed worshipping face-to-face in our church building at our 10:30 am service. The highest attendance was 140 adults and children on 2 October. The highest attendance of under 16s was on 5 December, for our Nativity Service.
- On 3 October we restarted the following groups for under 18s in our 10:30 am Sunday Service: Pebbles (pre-school), Superstars (reception age to year 2), Trailblazers (years 3 to 6) and Revelation (high school).

Parochial Church Council meetings

The PCC met six times in 2021, starting each meeting with prayer and reflection, followed by consideration, correction as necessary, and approval of the minutes of the previous meeting, and a review of matters arising from them. Each meeting considered the financial reports produced by the treasurer.

Other church activities

As Covid restrictions eased, we continued some of our activities on Zoom and began to resume more of them face-to-face. Each of our activities contributed to achieving our aims and objectives of bringing people, both within and outside the church, closer to God.

They included:

- Hurdsfield Tots – for pre-school children, their parents and carers.
- Kidzone – a fortnightly term-time club for children in years 3-6.
- Pathfinders – a weekly term time early Sunday evening group for years 6-9.
- Fusion – a weekly term time Sunday evening group for school years 10-13.
- A three-day August Holiday Club for children.
- Leading assemblies at Hurdsfield and Puss Bank Primary Schools.
- Time Out – a monthly social event for the elderly at a sheltered accommodation centre in the parish.
- Taking Home Communion to the housebound.
- A weekly online prayer meeting – 'Coffee, Bible and Prayer'.
- An online Alpha course for those interested in exploring questions of faith.
- Prayer gatherings for the whole church to come together to pray.
- HTH News – a weekly email, sent to more than 200 subscribers, and including a prayer diary, requesting prayer for specific individuals and situations.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2021

- Eleven home groups meeting weekly, mostly in term-time only, for fellowship, worship, Bible study and prayer, on Zoom or face-to-face. This includes Evergreens, a large home group for older and retired people.
- Visiting those in the parish who have recently been bereaved.
- A Remembering Service for the bereaved.
- Helping in the local community café, the Green in the Corner.
- Participating in the Hurdsfield Neighbourhood Partnership (the vicar is the chair).
- Participating in the five-week Church of England course 'Living in Love and Faith', examining questions about identity, sexuality, relationships and marriage.
- Quiz night, games evenings, picnic, prayer walks, litter picking, packing and delivering Christmas hampers for households in need.
- Collecting food to donate to the local food bank.
- A 'Light Party' (an alternative to Halloween)
- Carol service in church, carols and mince pies on the lawn, nativity trail, nativity service, Messy Advent and Christingle services for children, delivering an HTH Christmas card to every home in the parish.

Compliance with the duty under Section 5 of the Safeguarding and Clergy Discipline Measure 2016

In all the activities for which the PCC has been responsible in 2021 it has complied with the requirements of the Safeguarding and Clergy Discipline Measure 2016.

Financial review

The PCC's finances are detailed in the financial statements for 2021.

There was an overall surplus for the year of £217,819, of which £101,520 arose from unrestricted activities and £116,299 from restricted activities, principally the Building for the Future project. Total unrestricted income increased by £82,972 on 2020 thanks mainly to legacies which totalled £82,500.

The PCC's total net assets on 31 December 2021 were £511,804 (2020 was £293,985). The year ended with a balance of £213,604 of restricted funds, primarily for the Building for the Future project.

Reserves policy

The PCC's Reserves Policy is to hold free reserves (i.e. net current unrestricted assets) of 3 months of unrestricted expenditure. Based on 2021 levels of expenditure this would mean a target of £45,000. Free reserves at the end of 2021 totalled £298,200 including £173,000 set aside for Building for the Future and £20,000 for the building development fund. General funds, not designated to any projects, thus totalled £105,200, which is well over six months of anticipated unrestricted expenditure.

Remuneration policy for key management personnel

During 2021 the PCC employed four people: a youth minister, two part-time children's ministers, and a part-time church administrator. The PCC establishes their employment conditions and reviews their salaries annually.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2021

Plans

In 2022 the PCC plans to:

- construct its new building as part of its Building for the Future project, opening up its opportunities to serve the communities in which Holy Trinity Church is set, and
- start a significant new programme of local community engagement, increasing HTH's visibility and building relationships with those in our parish, particularly in its most deprived areas, and with the hope its residents come to experience the love of Jesus.

Risk management

The Governance Sub-Group of the PCC has established a risk management process based on the recommendations of the Charity Commission, which the PCC uses to review managerial priorities and processes.

Structure, governance and management

The PCC is an unincorporated charity, registered as a charity in England and Wales on 26 January 2011. The members of the charity are its trustees, who are the members of the PCC, but this membership entitles them to voting rights only. The trustees have no beneficial interest in the charity, give their time voluntarily and receive no financial benefit from the charity. Members of the PCC are elected from the Electoral Roll, in line with the Church Representation Rules. The PCC encourages all regular church attendees to register on the Electoral Roll.

The PCC has five Sub-Groups:

- Buildings and Grounds
- Children and Young People
- Discipleship and Pastoral Care
- Mission and Outreach, and
- Governance.

Each Sub-Group brings to the PCC matters requiring attention and decision, and presents an annual report of its progress and plans.

Holy Trinity Hurdsfield
PCC members' annual report
for the year ended 31 December 2021

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period. In preparing financial statements giving a true and fair view, the members of the PCC follow best practice in selecting suitable accounting policies and applying them consistently. These include:

- observing the methods and principles in the Charities SORP;
- making judgements and estimates that are reasonable and prudent;
- stating whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- preparing the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The members of the PCC are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The members of the PCC are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This annual report has been approved by the members of the PCC on _____ and signed on their behalf by:

D G Rodwell

Treasurer

Date:

Reverend J C Gibson

Vicar

Date:

Independent examiner's report
to the PCC members of
Holy Trinity Hurdsfield

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 9 to 25.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Jennifer Daniel FCCA DChA

Slade & Cooper Limited, Chartered Certified Accountants
Beehive Mill, Jersey St, Ancoats, Manchester, M4 6JG
Date:

Holy Trinity Hurdfield
Statement of Financial Activities
for the year ended 31 December 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	<i>Total funds</i> <i>2020</i> £
Income from:					
Voluntary Income	3	273,359	127,814	401,173	335,392
Church Activities	4	6,628	5,500	12,128	36,313
Investment Income	5	589	-	589	296
Total income		280,576	133,314	413,890	372,001
Expenditure on:					
Church Activities	6	179,056	17,015	196,071	253,170
Total expenditure		179,056	17,015	196,071	253,170
Net income / (expenditure) for the year		101,520	116,299	217,819	118,831
Transfer between funds		-	-	-	-
Net movement in funds for the year		101,520	116,299	217,819	118,831
Reconciliation of funds					
Total funds brought forward		196,680	97,305	293,985	175,154
Total funds carried forward		298,200	213,604	511,804	293,985

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

Holy Trinity Hurdfield
Balance Sheet
as at 31 December 2021

	Note	2021	2020
		£	£
Fixed assets			
Tangible assets	12	-	-
Total fixed assets		-	-
Current assets			
Debtors and prepayments	13	32,195	32,477
Cash at bank and in hand	14	490,357	270,732
Total current assets		522,552	303,209
Liabilities			
Creditors: amounts falling due in less than one year	15	(10,748)	(9,224)
Net current assets		511,804	293,985
Net assets		511,804	293,985
Funds of the church:			
Restricted income funds	16	213,604	97,305
Unrestricted income funds	17	298,200	196,680
Total church funds		511,804	293,985

The notes on pages 12 to 25 form part of these accounts.

Approved by the PCC members on __/__/2022 and signed on their behalf by:

Derek Rodwell (Treasurer)

James Gibson (Vicar)

Holy Trinity Hurdsfield
Statement of Cash Flows
for the year ending 31 December 2021

	Note	2021 £	2020 £
Cash provided by / (used in) operating activities	20	219,036	123,588
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		589	296
Cash provided by / (used in) investing activities		589	296
Increase/(decrease) in cash and cash equivalents in the year		219,625	123,884
Cash and cash equivalents at the beginning of the year		270,732	146,848
Cash and cash equivalents at the end of the year		490,357	270,732

Notes to the accounts for the year ended 31 December 2021

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The PCC meets the definition of a public benefit entity under FRS102.

The financial statements have been prepared under the historical cost convention except for the valuation of investments assets, which are shown at fair value.

b Preparation of the accounts on a going concern basis

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

There were no financial estimates in place at the accounting date that would cause the PCC to consider the churches finances to be anything but adequate for the foreseeable future.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2021 (continued)

c Incoming Resources

Funds raised from events and trading activities are reported gross in the SOFA - i.e., before any related costs that may have been deducted from the gross proceeds.

Collections and planned giving are recognised when received by or on behalf of the PCC.

Gift Aid is included in the SOFA at the same time as the cash donations to which they relate.

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

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

d Expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation and settlement is probable and quantifiable.

The Diocesan Quota is accounted for when payable.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2021 (continued)

e Funds

Unrestricted funds represent the remaining income funds of the PCC that are available for spending on the general purposes of the PCC.

Designated funds are unrestricted funds of the church which the PCC members have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the church's work or for specific projects being undertaken by the church.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

f Tangible fixed assets

No value is placed on movable church furnishings held by the churchwardens on special trust for the PCC and which require a faculty for disposal since the PCC considers this to be inalienable property. Expenditure incurred during the year on consecrated or benefice buildings and movable church furnishings, whether maintenance or improvement, is written off as expenditure in the accounts.

The PCC's policy is to capitalise fixed assets with purchase costs above £2,000.

g Debtors and prepayments

Prepayments are valued at the amount prepaid net of any trade discounts due.

Amounts recoverable from HMRC as regards Gift-aided donations received.

h Cash at Bank and in hand

Cash at bank and in hand includes cash held at the Bank and at the Building Society.

i Financial instruments

The church 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

j Pensions

Employees of the church are entitled to join a defined contribution 'money purchase' scheme. The church's contribution is restricted to the contributions disclosed in note 9. There were outstanding contributions totalling £220 at the year end (2020: £458).

Holy Trinity Hurdfield

Notes to the accounts for the year ended 31 December 2021 (continued)

2 Legal status of the church

The church is an unincorporated charity, registered as a charity in England & Wales on 26th January 2011.

3 Voluntary Income

Current reporting period	Unrestricted £	Restricted £	Total 2021 £
Planned Giving:			
Regular Gift-aided giving	111,186	-	111,186
Other Gift-aided donations	3,420	-	3,420
Tax recoverable on Gift-aided giving	29,949	-	29,949
Other tax-efficient giving	26,056	-	26,056
Non Gift-aided giving	11,094	100	11,194
Collections at Services:			
Loose plate collections	511	-	511
All other giving:			
Projects	-	127,714	127,714
Other	8,643	-	8,643
Legacies	82,500	-	82,500
Total	273,359	127,814	401,173
Previous reporting period	Unrestricted £	Restricted £	Total 2020 £
Planned Giving:			
Regular Gift-aided giving	112,819	-	112,819
Other Gift-aided donations	3,290	-	3,290
Tax recoverable on Gift-aided giving	29,527	-	29,527
Other tax-efficient giving	22,237	-	22,237
Non Gift-aided giving	13,610	1,377	14,987
Collections at Services:			
Loose plate collections	2,067	-	2,067
All other giving:			
Projects		141,506	141,506
Other	8,959	-	8,959
Total	192,509	142,883	335,392

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2021 (continued)

4 Income from Church Activities

Current reporting period	Unrestricted £	Restricted £	Total 2021 £
Wedding and Funeral Fees	6,628	-	6,628
Grants			
Cheshire East BC	-	500	500
Hope In North East Cheshire	-	5,000	5,000
	6,628	5,500	12,128
Previous reporting period	Unrestricted £	Restricted £	Total 2020 £
Wedding and Funeral Fees	4,799	-	4,799
Grants			
Cheshire East BC	-	21,500	21,500
Cheshire Community Foundation	-	3,014	3,014
AllChurches Trust	-	7,000	7,000
	4,799	31,514	36,313

5 Investment income

	2021 £	2020 £
Income from bank deposits	589	296
	589	296

All investment income is unrestricted.

Holy Trinity Hurdsville

Notes to the accounts for the year ended 31 December 2021 (continued)

6 Analysis of expenditure on church activities

Current reporting period	Unrestricted £	Restricted £	Total 2021 £
Mission & Charity Giving	21,887	100	21,987
Diocesan Contribution	55,154	-	55,154
Wedding and Funeral Fees	3,752	-	3,752
Overhead Costs	17,247	-	17,247
Church Office	6,170	-	6,170
Church and Grounds Maintenance	19,998	-	19,998
Worship	970	-	970
Children, Youth and Families	2,540	-	2,540
Local Mission and Evangelism	2,924	-	2,924
Our People	48,257	5,000	53,257
Project Expenditure	157	11,915	12,072
	179,056	17,015	196,071
Previous reporting period	Unrestricted £	Restricted £	Total 2020 £
Mission & Charity Giving	20,450	-	20,450
Diocesan Contribution	53,441	-	53,441
Wedding and Funeral Fees	3,428	-	3,428
Overhead Costs	19,992	-	19,992
Church Office	5,556	-	5,556
Church and Grounds Maintenance	11,622	-	11,622
Worship	2,882	-	2,882
Children, Youth and Families	2,276	-	2,276
Local Mission and Evangelism	3,201	-	3,201
Our People	53,012	3,013	56,025
Project Expenditure	-	74,297	74,297
	175,860	77,310	253,170
		2021 £	2020 £
Restricted expenditure		17,015	77,310
Unrestricted expenditure		179,056	175,860
		196,071	253,170

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2021 (continued)

7 Net income / (expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Operating lease rentals:		
Other	1	1
Independent examiner's fees (net):		
Bookkeeping	3,600	3,600
Accountancy fees	900	900
Independent examination	250	250

8 Mission & Charity Giving

	2021 £	2020 £
Bron and Colin Cleaver	5,850	5,000
Johnny and Ann McClean	2,100	2,000
Tearfund	3,200	3,600
Martin and Hilary Raymond	3,250	3,400
Hope in NE Cheshire	800	300
Cre8 Macclesfield	2,250	2,200
The Message Trust	1,500	1,500
New Wine	500	500
Just Drop-In	300	600
Good News for Everyone	200	-
Evangelical Alliance	100	-
Christmas Hampers	987	-
Hope Centre	200	-
Hyndman's Trust	-	200
Open Doors	-	950
Gideons	-	200
	21,237	20,450

Holy Trinity Hurdfield

Notes to the accounts for the year ended 31 December 2021 (continued)

9 Staff costs

Staff costs during the year were as follows:

	2021 £	2020 £
Wages and salaries	49,237	52,582
Pension costs	1,303	946
Training	1,455	844
Staff Expenses	1,262	1,653
	53,257	56,025

No employee has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 3 (2020: 3).

The key management personnel of the church comprises the PCC members and the Vicar. There were no employee benefits paid to the key management personnel of the church in 2021 (2020: £Nil).

10 PCC members' remuneration and expenses, and related party transactions

Jennie Frost joined the staff in 2021 and she is the wife of Jonnie Frost who is our curate and, as clergy, sits on the PCC. Jennie's earnings (gross) came to £2,454 in 2021.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No PCC member or other person related to the church had any personal interest in any contract or transaction entered into by the church, including guarantees, during the year (2020: nil).

11 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
Cheshire East BC	500	21,500
	500	21,500

Conditions attached are to complete the Building for the Future project, which we expect to do in the forthcoming financial years.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2021 (continued)

12 Fixed assets: tangible assets

Cost	Minibus £	Total £
At 1 January 2021	10,709	10,709
Disposals	(10,709)	(10,709)
At 31 December 2021	-	-
Depreciation		
At 1 January 2021	10,709	10,709
Disposals	(10,709)	(10,709)
At 31 December 2021	-	-
Net book value		
At 31 December 2021	-	-
At 31 December 2020	-	-

13 Debtors and prepayments

	2021 £	2020 £
Tax Recoverable on Gift Aid	31,929	32,204
Prepayments and accrued income	266	273
	32,195	32,477

14 Cash at bank and in hand

	2021 £	2020 £
Cash at bank and on hand	490,357	270,732
	490,357	270,732

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Other creditors and accruals	10,748	9,224
	10,748	9,224

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2021 (continued)

16 Analysis of movements in restricted funds

	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2021 £
Peaced Together	867	-	-	-	867
Building for the Future Project	96,438	127,714	(11,415)	-	212,737
Covid-19	-	500	(500)	-	-
Hope in NE Cheshire	-	5,000	(5,000)	-	-
Other	-	100	(100)	-	-
Total	97,305	133,314	(17,015)	-	213,604
Previous reporting period	<i>Balance at 1 January 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers £</i>	<i>Balance at 31 December 2020 £</i>
Peaced Together	862	130	(125)	-	867
Building for the Future Project	(1,141)	165,006	(67,427)	-	96,438
Covid-19	-	8,014	(8,506)	492	-
Other	-	1,247	(1,252)	5	-
Total	(279)	174,397	(77,310)	497	97,305

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2021 (continued)

16 Analysis of movements in restricted funds (Cont.)

Purposes of Restricted Funds

Peaced Together	a project encouraging social interaction using the creative arts
Building for the Future	a substantial integrated project involving the creation of a new building to replace the classroom and the office; improvements to the Church site access, safety and welcome; and recruitment of a Community Missioner
Covid-19	1. Investment in a range of audio-visual equipment to aid communication within the community funded by Cheshire East Council. 2. Funding for the Church Administrator to spend one day each week as Organiser of the Volunteer Co-ordination Point for Cheshire East Council's People Helping People initiative funded by Cheshire Community Foundation
Hope in NE Cheshire	for support provided in the response to Covid-19, and to continue the development of the Volunteer Coordination Points (VCPs)
Other	Other restricted income

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2021 (continued)

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	As at 31 December 2021 £
General fund	101,680	280,576	(179,056)	(98,000)	105,200
Building for the Future	75,000	-	-	98,000	173,000
Building Development Fund	20,000	-	-	-	20,000
	<u>196,680</u>	<u>280,576</u>	<u>(179,056)</u>	<u>-</u>	<u>298,200</u>
Previous reporting period	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	As at 31 December 2020 £
General fund	175,433	197,604	(175,860)	(95,497)	101,680
Building for the Future	-	-	-	75,000	75,000
Building Development Fund	-	-	-	20,000	20,000
	<u>175,433</u>	<u>197,604</u>	<u>(175,860)</u>	<u>(497)</u>	<u>196,680</u>

Name of unrestricted fund

Description, nature and purposes of the fund

General fund	The free reserves after allowing for all designated funds
Building for the Future	A substantial integrated project involving the creation of a new building to replace the classroom and the office; improvements to the Church site access, safety and welcome; and recruitment of a Community Missioner
Building Development Fund	For major repairs and developments, beyond routine maintenance, of HTH's early Victorian Church.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2021 (continued)

18 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Other net current assets/(liabilities)	105,200	193,000	213,604	511,804
Total	105,200	193,000	213,604	511,804
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Other net current assets/(liabilities)	101,680	95,000	97,305	293,985
Total	101,680	95,000	97,305	293,985

19 Operating lease commitments

The church's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Car Park	
	2021 £	2020 £
Less than one year	1	1
One to five years	5	5
Over five years	42	43
	48	49

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2021 (continued)

20 Reconciliation of net movement in funds to net cash flow from operating activities

	2021 £	2020 £
Net income / (expenditure) for the year	217,819	118,831
Adjustments for:		
Dividends, interest and rents from investments	(589)	(296)
Decrease/(increase) in debtors	282	303
Increase/(decrease) in creditors	1,524	4,750
Net cash provided by / (used in) operating	219,036	123,588