

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:

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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.

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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.

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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.

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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.

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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.

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

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	<i>Total funds 2024 £</i>
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
		<hr/>	<hr/>
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
		<hr/>	<hr/>
Total current assets		253,821	237,418
Liabilities			
Creditors: amounts falling due in less than one year	15	(9,031)	(7,261)
		<hr/>	<hr/>
Net current assets		244,790	230,157
		<hr/>	<hr/>
Net assets		554,061	557,861
		<hr/> <hr/>	<hr/> <hr/>
Funds of the PCC:			
Restricted income funds	16	214,231	235,469
Unrestricted income funds	17	339,830	322,392
		<hr/>	<hr/>
Total PCC funds		554,061	557,861
		<hr/> <hr/>	<hr/> <hr/>

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

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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
	<hr/>	<hr/>	<hr/>
	19,518	11,716	31,234
	<hr/>	<hr/>	<hr/>
Previous reporting period	<i>Unrestricted</i> <i>£</i>	<i>Restricted</i> <i>£</i>	<i>Total 2024</i> <i>£</i>
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
	<hr/>	<hr/>	<hr/>
	18,520	23,763	42,283
	<hr/>	<hr/>	<hr/>

5 Investment income

	2025 £	2024 £
Income from bank deposits	6,725	6,621
	<hr/>	<hr/>
	6,725	6,621
	<hr/>	<hr/>

All investment income is unrestricted.

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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

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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
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	27,180	33,545
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	137,997	85,605
	<hr/> <hr/>	<hr/> <hr/>

* 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
	<hr/>	<hr/>
	-	6,327
	<hr/> <hr/>	<hr/> <hr/>

Holy Trinity Hurdsfield

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

12 Fixed assets: tangible assets

Cost	Hurdsfield Community Hub Building £	Total £
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
At 31 December 2024	327,704	327,704

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 Hurdsfield

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
	<hr/>	<hr/>	<hr/>	<hr/>
Total	205,188	134,642	214,231	554,061
	<hr/>	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>	<hr/>
Total	160,707	161,685	235,469	557,861
	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>
	43	44
	<hr/>	<hr/>

Holy Trinity Hurdsfield

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
		<hr/>	<hr/>	<hr/>	<hr/>
<i>Total income</i>		256,729	36,640	293,369	259,175
		<hr/>	<hr/>	<hr/>	<hr/>
<i>Expenditure on:</i>					
<i>Church activities</i>	6	241,916	38,597	280,513	241,529
		<hr/>	<hr/>	<hr/>	<hr/>
<i>Total expenditure</i>		241,916	38,597	280,513	241,529
		<hr/>	<hr/>	<hr/>	<hr/>
<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	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<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
		<hr/>	<hr/>	<hr/>	<hr/>
<i>Total funds carried forward</i>		319,392	238,469	557,861	545,005
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.