

# THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH HARPURHEY

England & Wales · Charity number 1147847

## Details

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**Other names** CHRIST CHURCH HARPURHEY PCC

**Status** Registered

**Legal form** Previously excepted

**Registered** 2012-06-27

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

## Contact

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**Address** 95 Church Lane  
Manchester  
M9 5BG

**Phone** 07498063719

**Email** [info@christchurchharpurhey.org](mailto:info@christchurchharpurhey.org)

**Website** <http://www.christchurchharpurhey.org/>

## Activities

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**Objects:** PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

**Activities:** Regular, public worship open to all. Pastoral work including visiting the sick and bereaved. The teaching of Christianity through sermons, courses, assemblies and groups. Promoting the mission of the Church by the provision of activities for parents and toddlers, children, youth, senior citizens. Supporting charities associated with Christ Church Harpurhey in Christian work in the UK and overseas.

## Classification

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

## Geography

- Manchester City

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£119,821	£139,923	-	-
2023-12-31	£110,972	£115,865	-	-
2022-12-31	£92,553	£110,770	-	-
2021-12-31	£96,813	£93,565	-	-
2020-12-31	£107,518	£96,769	-	-

## Trustees

Name	Role	Appointed
Rev NEIL RAYMOND ELLIOTT	Chair	2019-02-13
Eunice Sandra Mungins		2021-05-23
Jonathan Robert Warnes		2021-09-22
KATHLEEN MARY O'CONNOR cert T A		2016-04-10
Michael Omoregie Imonitie MSc Arch		2024-05-12
Mu Wooles		2024-05-12
Rev Stuart Peter Samuels		2023-07-02
Sylvia Anne Donnelly		2024-05-12

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# Accounts

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# Christ Church Harpurhey

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*Annual Report*

*And*

*Financial Statements*

*For the year ending 31<sup>st</sup> December 2023*

Registered Charity No. 1147847

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## Administrative Details

### **PCC Members:**

Members who have served during the year and until the date of approval of this report are:

### **Incumbent** (ex-officio):

The Revd Neil Elliott

### **Assistant Curate:**

The Revd Stuart Samuels

### **Churchwardens:** (ex- officio, elected annually)

Mr David McGuigan

Mr Daren Smith

### **Representatives on the Deanery Synod:** (ex- officio from APCM 2022)

Dave Batchelor

### **Other Elected Members:**

Mu Wooles (Treasurer) (Co-opted 03/24)

Charis Smith

Philip Thompson

Hannah McGuigan

Henry Ogbemudia

Kathie O'Connor

Alistair Grant (Treasurer) (Resigned 11/23)

Eunice Mungins

Jonny Warnes

Emma King

### **Location and correspondence address**

Christ Church Harpurhey is situated on Rochdale Road 2 miles north of Manchester city centre.

The correspondence address is The Rectory, 95 Church Lane, Manchester, M9 5BG.

### **Bankers**

HSBC, 2-4 St Anns Square, Manchester M2 7HD

### **Independent Examiner**

Mr Stephen Hendy, Data Developments Ltd, Fryer St, Wolverhampton WV1 1HT

## Report of the Trustees

The Members of the Parochial Church Council (PCC), who are the Trustees of the charity, present their annual report and financial statements for the year ended 31 December 2023. The PCC met six times in the year 2023 with an average attendance of 61%.

### Structure, governance, and management.

The PCC of Christ Church Harpurhey is a registered charity within the Diocese of Manchester in the Church of England. In line with the phased introduction of the Charities Act 2006, on 27<sup>th</sup> June 2012, the PCC became a registered charity, number 1147847, with the formal title of the Parochial Church Council of the ecclesiastical parish of Christ Church Harpurhey (Manchester Diocese).

PCCs are governed by two pieces of Church of England legislation, called Measures. These are:

- the Parochial Church Councils (Powers) Measure 1956 as amended, which defines the principal function, or purpose, of the PCC as, "Co-operation with the minister in promoting in the parish the whole mission of the Church"
- the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended)

The method of appointment of PCC members (Trustees) is set out in the Church Representation Rules, each member being elected for three years. All Church attendees are encouraged to register on the Electoral Roll and consider standing for election to the PCC.

### Charitable Objectives and Principal Activities

During 2023, The Trustees sought to maintain the declared objectives of the charity of benefitting the public by co-operation with the minister in promoting, in the ecclesiastical parish of Harpurhey, the whole mission of the Church - pastoral, evangelical, social, and ecumenical.

In co-operation with the minister the PCC seeks to achieve these objectives by providing opportunities for worship and fellowship as well as providing services and support for the wider community of Harpurhey, Manchester, and beyond. Co-operating with the minister, the PCC has placed special emphasis on support for local young people and their families. This has been evident with the employment of a Youth and Families Pastor. The PCC has maintenance responsibilities for 2 buildings, the Victorian Church building and the 1970s-constructed Parish Hall on Water Street.

The Trustees have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities. The Trustees believe that the activities carried out benefit the public by providing opportunities to meet as a community, to serve one another and to provide service and otherwise assist those individuals in need because of social exclusion, poverty, disability or lack of opportunity.

### Church Mission, Purposes & Vision

Our Church Mission is based on Matt 28:16-20 and Matt 22:34-40 -

**“To make healthy disciples who make healthy disciples”**

This is achieved through balancing the Church's seven primary purposes in our activities -

**“Worship, Teaching, Prayer, Community, Ministry, Mercy Ministry, Evangelism.”**

This is summed up via our Vision statement –

**“To know Jesus and to make him known.”**

And is expressed in our key verse John 10:10b –

**“I [Jesus] have come that they may have life and have it to the full.”**

## Church attendance

The annual census was taken during October 2023. There were 208 adults (over 16 years) in attendance, (October 2022: 186 in total). At the 2022 Annual Parochial Church Meeting (APCM) there were 83 on the Church Electoral Roll (2022 APCM: 84).

## Review of the year

It is great to see Numbers up on Sundays and at our Mid-Week groups. The growth in our Youth Ministry and Children's Ministry is also very encouraging. As is seeing our community Toddler group 'Little Acorns' growing and serving our local community. All these provide valuable spaces of Christian service and connect between church and the community we serve.

Financially, it has been a year of challenge which through the grace of God we are meeting. This is due to increased Utility prices and general price increases including salary costs. Our new booking in the church hall significantly offsets these challenges. It has been challenging operating without a treasurer, but we are very glad to welcome Mu who joined us at our last PCC meeting in 2024.

It was great to see a very popular Alpha course set up, over 20 baptisms, and a new ministry established focusing on the needs of the retired community. Additionally, the arrival of our curate Stuart Samuels, and his family as well as the licensing of Barbara as a reader has brought much new life as they have settled in.

A massive thank you to everyone who has contributed in so many ways over this year through Sunday services and mid-week groups, youth ministry, children's ministry cleaning teams, refreshment, music ministry, work on the grounds, tech, prayers, reading, and welcome teams.

Thank you to all those who have served in maintaining and improving our buildings. We have invested significant time and energy in this, including committing money to draw up plans for the back of the church including a kitchen and new toilets. We have lately been putting much energy into the Parish Hall and though there are always more things to do we are thankful for the continuing improvements to the building.

The hardship fund has continued to be able to support many individuals, community groups, Foodbanks, and local schools in our local community including providing white goods, food vouchers, and school uniforms amongst others. This initial work allowed us to attract more funding from the Henry Smith – Parish Community Grant, again awarded for this coming year. Our thanks and appreciation to the team who worked on this. Thanks to the Henry Smithy Charity for renewing our funding again for the coming year.

## **Safeguarding**

Safeguarding is of the highest priority in our Church, and we have worked hard with the support of the Diocese to maintain high standards and continue to do so through providing DBS checks, safer recruitment, and training. A massive thank you to Eunice, our Safeguarding officer and Lindsay who does much of the admin work for this.

## Financial Review

The PCC again this year has taken a cautious approach to its finances, as we are still recovering from the Pandemic and still see a drop in income. The PCC regularly received financial information from the finance team, to ensure that informed decisions could be made.

Levels of planned unrestricted giving increased compared with 2022 by 7% (following the 14% decrease from 2021). Total unrestricted income increased by £24,082 or 30%. This increase is mainly due to a new booking paying the church for the use of the parish hall.

The parish share is an amount payable to the diocese to support ministry costs and the work of churches in other areas of Manchester. The amount requested from Christ Church Harpurhey for 2023 being set at £32,000, before receiving a 2% rebate for prompt and regular payments throughout the year. The Trustees are pleased to confirm that this was met in full. For 2024 the share has been set at £35,343.

Other unrestricted operating costs of £66,047 which is a 12% increase when compared to 2022 (£58,997); This increase can be attributed to an increase in salary for all employed staff and the cost for additional time required by our Parish administration team and the significant rising prices of utility bills for gas and electricity to both the Church and parish hall buildings.

All these factors combined to result in a net income of resources from unrestricted funds of £2,676 (2022: net expenditure of £17,940).

In 2023 we have received restricted grant income for the following –

Hardship Community Grants Totaling - £7000  
Energy Grant - £330

Restricted funds are detailed in “Fund movement summary” on page 16

## Planned and tax-efficient giving

The number of people who gave regularly to General Church Funds through the Bank or the Envelope Scheme during 2023 was 26 (28 in 2022) and of these 21 (23 in 2022) donated through the Gift Aid Scheme. In 2023 the total amount of planned giving to unrestricted funds was £34,503 (£32,198 in 2022).

## Future developments

The PCC continues to review all its activities, policies, and strategies to fulfill its Charitable Objectives. As we look to the future, our focus in the coming year will be continuing to re-engage in ministry encouraging every member ministry as disciples of Jesus. We aim to see the church grow in line with our Mission and Vision. As a PCC our role is to guard this mission and vision, making policy decisions based on how to achieve this mission to be healthy disciples who make healthy disciples by looking at how we can bring balance between the seven areas or purposes in our individual and corporate life.

A key area for development is encouraging people back into Ministry in church, Mercy Ministries, Outreach, and Evangelism as we seek to serve our community as disciples of Jesus. This is why we have an aim for “Every Member Ministry” as mentioned previously.

To achieve this,

- conversations have begun with a few other local church leaders including Harpurhey Community Church. Together we are in discussions with Christians against Poverty about possible areas of partnership in mercy ministries and creating a more joined-up Christian service and witness to Harpurhey and North Manchester reducing replication and encouraging signposting.
- As a church we will be looking at ways of sharing and demonstrating the life-changing faith and hope we have in Jesus. In the power of the Holy Spirit, this will help our society to become more spiritually literate, understanding, and tolerant towards people of Christian faith and their contribution to society while also helping people to explore faith in Jesus for themselves.
- We will be working towards ‘every member ministry’ encouraging and disciplining new volunteers and leaders to join our existing teams and seeing new and exciting ministries born that serve our church and local community.

Key to achieving the above goals is our Life Groups which share the pastoral and discipleship load, providing spaces for healthy disciples to mature. It does this through providing spaces for friendship mutual encouragement, prayer, bible study, worship, and support. This equips us to be disciples on mission together who serve in ministry to the church, show Mercy through practical community service, and reach out in evangelism with the life-bringing Gospel of Jesus in word and example.

Growing our relationship with the Church of the Saviour and sharing resources has continued this year not only through sharing a Minister, Assistant Curate, and a Reader, including associated costs. Also, through the joint employment of the PA team, shared office costs and Church Suite, Office 365, joint services and events, preachers, life groups, newsletters, and team meetings

Building development rather than maintenance will continue to be a big feature of 2023 as together we face the challenge of having a building fit for our Mission, Purposes, and Vision which serves the congregation and local community. Our top priorities are equally the church roof and developing the foyer and toilet area of the church to enable greater flexibility for refreshments and to enhance our welcome as we seek to engage with the community.

We will continue to place a high priority on reaching out to the next generation through our Children, Youth, and family work which has continued to faithfully support and connect many in the congregation and local community with the love of Jesus. In the coming year, we pray and hope that our finances allow us to continue with our paused plans to appoint a new Children’s and Families Pastor who under the leadership of the minister will be a key leadership role going forward.

## Risk review, funds and reserves policy

The Trustees have considered the key risks affecting the charity, and taken steps to mitigate them. They have identified the key risks as being;

- failure to maintain a listed church building and other old buildings in a good state of repair.
- financial risks associated with balancing the requirement for longer-term investment in the buildings and projects in the parish and the shorter-term demands on limited resources.

The Trustees believe that these risks are minimised by regular meetings concentrating on building issues, development of policies and regular consideration of financial information, and balancing ongoing maintenance expenditure with retention of funds for longer-term projects.

The Trustees recognise the need for the charity to establish and maintain reserves to enable it to continue to carry out its charitable objectives in the event of unforeseeable matters arising. Given the nature of the buildings, reserves need to be maintained to ensure any major repairs can be carried out when necessary.

Details of reserves held by the charity are given in note 12 to the financial statements. Most restricted funds relate to ongoing activities, and there are only small balances held for building works, so any major investment in buildings would have to be funded either by appeals and grants or by using a proportion of the money held in our project fund.

In addition to restricted and designated funds, the Trustees have resolved to maintain unrestricted free reserves for working capital of £18,000, which would be sufficient to cover 3 months of average current running costs. In 2020 the PCC transferred this amount into a Designated PCC General reserves fund. That means that the General Fund listed in the unrestricted section of note 12 represents the surplus funds available. In 2024 it is anticipated that free reserves will be preserved above £18,000 as the PCC continues its commitment to support the good work of its ministries.

The PCC will continue to develop strategies to encourage a Biblical approach to giving of time, talents, and treasure.

## Statement of Trustees responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement Of Financial Activities (SORP);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the members of the PCC on 04/05/2024 and signed on their behalf by

**Chair** Rev Neil Elliott



**Treasurer**

Mu Wooles

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## Independent Examiners report to the PCC of Christ Church Harpurhey

This report on the financial statements of the PCC for the year ended 31 December 2023, which are set out on pages 11 to 19, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.144 of the Charities Act 2011 ("The Act")

### Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year (under section 144 of the Act), and that an independent examination is needed.

It is my responsibility to:

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

### Basis of this report

My examination was carried out in accordance with General Directions given by the Charity Commissioners and to be found in the Church guidance, 2006 edition. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the Trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 41 of the Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 2<sup>nd</sup> May 2024

## Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Receipts</b>					
Planned giving	34,503	3,708	-	38,211	37,499
Collections and other giving	8,294	-	-	8,294	5,418
Other voluntary receipts	330	7,000	-	7,330	19,083
Other trading activities	-	-	-	-	-
Gift Aid recovered	7,060	70	-	7,130	9,459
Investments	42,585	-	-	42,585	13,368
Other receipts	5,652	-	-	5,652	7,473
Receipts from church activities	1,771	-	-	1,771	297
<b>Total income</b>	<b>100,195</b>	<b>10,778</b>	<b>-</b>	<b>110,973</b>	<b>92,597</b>
<b>Payments</b>					
Missionary and Charitable Giving	692	8,243	-	8,935	12,173
Parish Share	31,416	-	-	31,416	35,000
Clergy and Staffing costs	31,121	4,062	-	35,183	31,966
Church Running Expenses	22,634	-	-	22,634	17,698
Hall Running Costs	17,698	-	-	17,698	13,933
Church Repairs & Maintenance	-	-	-	-	-
Hall Repairs & Maintenance	-	-	-	-	-
New Building work	-	-	-	-	-
Cost of generating funds	-	-	-	-	-
<b>Total expenditure</b>	<b>103,561</b>	<b>12,305</b>	<b>-</b>	<b>115,866</b>	<b>110,771</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>(3,366)</b>	<b>(1,527)</b>	<b>-</b>	<b>(4,893)</b>	<b>(18,174)</b>
<b>Transfers</b>					
Gross transfers between funds - in	24	3,905	-	3,929	31,354
Gross transfers between funds - out	(3,905)	(24)	-	(3,929)	(31,354)
<b>Other recognised gains / losses</b>					
Gains/losses on investment assets	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-
<b>Net movement in funds</b>	<b>(7,248)</b>	<b>2,355</b>	<b>-</b>	<b>(4,893)</b>	<b>(18,174)</b>
<b>Total funds brought forward</b>	<b>60,310</b>	<b>43,518</b>	<b>-</b>	<b>103,828</b>	<b>122,002</b>
<b>Total funds carried forward</b>	<b>53,063</b>	<b>45,872</b>	<b>-</b>	<b>98,935</b>	<b>103,828</b>
<b>Represented by</b>					
<b>Unrestricted</b>					
General fund	29,917	-	-	29,917	27,241
<b>Designated</b>					
Christ Church Giving	979	-	-	979	924
Church Administrator	-	-	-	-	-
Family Outreach	-	-	-	-	-
Mens Ministry	-	-	-	-	-
Messy Church	3,969	-	-	3,969	4,316
PCC - General Reserves	18,000	-	-	18,000	18,000
Project Fund	-	-	-	-	-
Technical	-	-	-	-	-
Toddler Group	-	-	-	-	-
Worship Fund	-	-	-	-	-
Youth Work	197	-	-	197	9,829
<b>Restricted</b>					
Agency collection	-	-	-	-	-

Building Fund (Church)	-	14,250	-	14,250	12,250
Cafe Church	-	2,056	-	2,056	2,056
Christmas Day	-	51	-	51	51
Church Administrator	-	-	-	-	-
Family Outreach	-	10,183	-	10,183	10,183
Food Poverty Grant	-	386	-	386	386
Hardship - Henry Smith	-	3,338	-	3,338	3,526
Hardship Fund	-	2,248	-	2,248	2,248
Individual Support	-	-	-	-	-
Internal Lighting Project	-	7,692	-	7,692	7,692
Kids Carnival - Summer Event	-	-	-	-	-
Marvelous Mums	-	910	-	910	910
Mens Ministry	-	950	-	950	447
Messy Church	-	-	-	-	-
Organ Fund	-	-	-	-	-
Parish Hall Building	-	2,000	-	2,000	2,000
Pre-School Childrens Work	-	-	-	-	-
Shine Grant	-	-	-	-	-
Sunday Under 11's	-	-	-	-	-
Technical	-	-	-	-	-
The Lighthouse Group	-	-	-	-	-
Training Fund	-	1,106	-	1,106	1,036
Womens Ministry/Beloved	-	700	-	700	700
Youth Work	-	1	-	1	31
<b>Endowment</b>					
Centenary Fund	-	-	-	-	-
Hilton Legacy	-	-	-	-	-
<b>Total funds</b>		<b>53,063</b>	<b>45,872</b>	<b>- 98,935</b>	<b>103,828</b>

#### Other recognised Gains and Losses

There were no other gains or losses in the two years.

#### Transfer between funds

The notes on pages 13 to 19 form part of these financial statements.

## Balance Sheet

	As at 31/12/2023	As at 31/12/2022
<b>Fixed assets</b>	-	-
<b>Current assets</b>		
Debtors	-	2,485
Cash At Bank And In Hand	99,218	105,295
	<b>99,218</b>	<b>107,780</b>
<b>Liabilities</b>		
Creditors: Amounts Falling Due In One Year	283	3,952
	<b>283</b>	<b>3,952</b>
<b>Net current assets less current liabilities</b>	<b>98,935</b>	<b>103,828</b>
<b>Total assets less current liabilities</b>	<b>98,935</b>	<b>103,828</b>
<b>Liabilities</b>	-	-
<b>Total net assets less liabilities</b>	<b>98,935</b>	<b>103,828</b>
<b>Represented by</b>		
<b>Unrestricted</b>		
Unrestricted - General Funds	29,917	27,241
<b>Designated</b>		
Designated - Christ Church Giving	979	924
Designated - Messy Church	3,969	4,316
Designated - PCC - General Reserves	18,000	18,000
Designated - Youth Work	197	9,829
<b>Restricted</b>		
Restricted - Building Fund (Church)	14,250	12,250
Restricted - Cafe Church	2,056	2,056
Restricted - Christmas Day	51	51
Restricted - Family Outreach	10,183	10,183
Restricted - Food Poverty Grant	386	386
Restricted - Hardship - Henry Smith	3,338	3,526
Restricted - Hardship Fund	2,248	2,248
Restricted - Internal Lighting Project	7,692	7,692
Restricted - Marvelous Mums	910	910
Restricted - Mens Ministry	950	447
Restricted - Parish Hall Building	2,000	2,000
Restricted - Training Fund	1,106	1,036
Restricted - Womens Ministry/Beloved	700	700
Restricted - Youth Work	1	31
<b>Endowment</b>		
<b>Fund Totals</b>	<b>98,935</b>	<b>103,828</b>

The notes on pages 13 to 19 form part of these financial statements. Approved by the Trustees on 04/05/2024

And signed on their behalf by Rev Neil Elliott :- Chair



## Notes to the Financial Statements

### Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

#### **Basis of preparation**

The financial statements have been prepared on a going concern basis, in accordance with the Statement of Recommended Practice "Accounting and reporting by Charities 2015" and the Church Accounting Regulations 2006.

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

#### **Fund accounting**

General funds are available at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors, funders or by the purpose of grants. The purpose and use of the restricted funds is set out in note 12 to the accounts.

#### **Donations and grants and similar incoming resources**

Income from donations and grants, including capital grants and donations, is included in incoming resources when these are receivable, except when they relate to future accounting periods or when the donors or grantors impose pre-conditions that have not been met. In these cases the income is deferred until the future period and/or the conditions have been met. Tax refunds are recognised at the same time as the incoming resources to which they relate.

Legacies are accounted for when the PCC is legally entitled to the amounts due.

Where conditions are imposed which restrict the use of the income to a specific purpose then it is included in incoming resources under restricted funds when it is due.

Grants received in respect of capital expenditure, which may be repayable in certain circumstances, are treated as restricted funds and included in incoming resources in the year of receipt. They are released to unrestricted funds, in so far as any restrictions have been met, by means of a transfer each year to match the depreciation charged.

#### **Rental/Booking income**

Income from tenants/bookers in respect of rented/booked property is recognised in the period to which it relates. Rent/booking/license fees paid in advance is deferred and carried forward as income in advance to creditors.

#### **Fundraising income**

Income from fundraising events is recognised in the period in which the event takes place. Income for specific purposes is included in restricted funds.

#### **Resources expended**

Expenditure is classified under the principal categories of charitable and other expenditure rather than the type of expense.

The cost headings comprise expenditure, including staff costs, directly attributable to each activity. Where costs cannot be directly attributed they are allocated to activities on a basis consistent with the use of resources.

#### **Fixed assets and Depreciation**

Consecrated and benefice property such as the Church and Vicarage are not included in the accounts in accordance with S10 of the Charities Act 2011.

## Analysis of income and expenditure

						Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year	
<b>INCOME</b>							
<i>1-Planned giving</i>							
0101 - Gift Aid - Bank	16,390	-	2,000	-	18,390	29,588	
0110 - Gift Aid - Envelopes	1,150	-	-	-	1,150	2,912	
0201 - Other planned giving	16,963	-	1,708	-	18,670	4,999	
<b>Planned giving Totals</b>	<b>34,503</b>	<b>-</b>	<b>3,708</b>	<b>-</b>	<b>38,211</b>	<b>37,499</b>	
<i>2-Collections and other giving</i>							
0301 - Loose plate collections	5,239	55	-	-	5,294	5,418	
0501 - One-off Gift Aid gifts	3,000	-	-	-	3,000	-	
<b>Collections and other giving Totals</b>	<b>8,239</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>8,294</b>	<b>5,418</b>	
<i>3-Other voluntary receipts</i>							
0801 - Recurring grants	-	-	7,000	-	7,000	15,833	
08A1 - Non-recurring one-off grants	330	-	-	-	330	3,250	
<b>Other voluntary receipts Totals</b>	<b>330</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>7,330</b>	<b>19,083</b>	
<i>4-Gift Aid recovered</i>							
0601 - Tax recoverable on Gift Aid	7,060	-	70	-	7,130	9,459	
<b>Gift Aid recovered Totals</b>	<b>7,060</b>	<b>-</b>	<b>70</b>	<b>-</b>	<b>7,130</b>	<b>9,459</b>	
<i>5-Investments</i>							
1020 - Bank/building soc interest	441	-	-	-	441	44	
1030 - Rent from lands or buildings	42,144	-	-	-	42,144	13,324	
<b>Investments Totals</b>	<b>42,585</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,585</b>	<b>13,368</b>	
<i>5-Other Receipts</i>							
0901 - Other funds generated	5,652	-	-	-	5,652	4,873	
1310 - Insurance claims	-	-	-	-	-	2,600	
<b>Other receipts Totals</b>	<b>5,652</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,652</b>	<b>7,473</b>	
<i>6-Receipts from church activities</i>							
1101 - Fees for weddings/funerals	1,771	-	-	-	1,771	297	
<b>Receipts from church activities Totals</b>	<b>1,771</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,771</b>	<b>297</b>	
<b>Receipts Grand totals</b>	<b>100,140</b>	<b>55</b>	<b>10,778</b>	<b>-</b>	<b>110,973</b>	<b>92,597</b>	

## Christ Church Harpurhey Annual Report and Financial Statements for 2023

### EXPENDITURE

#### *7-Missionary and Charitable Giving*

1840 - One off Gifts	-	-	7,188	-	-	7,188	12,173
1850 - Home mission	692	-	1,055	-	-	1,747	-
<b>Missionary and Charitable Giving Totals</b>	<b>692</b>	<b>-</b>	<b>8,243</b>	<b>-</b>	<b>-</b>	<b>8,935</b>	<b>12,173</b>

#### *8-Parish Share*

1910 - Ministry parish share etc	31,416	-	-	-	-	31,416	35,000
<b>Parish Share Totals</b>	<b>31,416</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,416</b>	<b>35,000</b>

#### *9-Clergy and Staffing costs*

2001 - Assistant staff costs	876	-	-	-	-	876	684
2030 - Youth Worker Salary	8,123	5,751	4,062	-	-	17,936	17,672
2050 - Salary of parish administrator	16,053	-	-	-	-	16,053	12,312
2101 - Working expenses of incumbent	318	-	-	-	-	318	1,270
2140 - Water rates - vicarage	-	-	-	-	-	-	29
<b>Clergy and Staffing costs Totals</b>	<b>25,370</b>	<b>5,751</b>	<b>4,062</b>	<b>-</b>	<b>-</b>	<b>35,183</b>	<b>31,966</b>

#### *10-Church Running Expenses*

2301 - Church running - insurance	3,240	-	-	-	-	3,240	3,240
2315 - Technical Equipment	785	-	-	-	-	785	387
2320 - Organ / piano tuning	504	-	-	-	-	504	260
2330 - Church maintenance	4,690	-	-	-	-	4,690	67
2331 - Cleaning	-	-	-	-	-	-	686
2340 - Upkeep of services	1,268	229	-	-	-	1,497	2,329
2350 - Upkeep of churchyard	23	-	-	-	-	23	3,126
2360 - Administration	1,882	-	-	-	-	1,882	2,205
2401 - Church running - electric	564	-	-	-	-	564	690
2410 - Church running - gas	8,009	-	-	-	-	8,009	3,230
2420 - Church running - water	467	-	-	-	-	467	461
2440 - Church running - heating and lighting	216	-	-	-	-	216	-
2601 - Governance costs examination/audit fee	638	-	-	-	-	638	-
3030 - Childrens Work	1	-	-	-	-	1	218
3040 - Youth Work	-	-	-	-	-	-	405
3070 - Messy Church	-	117	-	-	-	117	393
<b>Church Running Expenses Totals</b>	<b>22,287</b>	<b>347</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,634</b>	<b>17,698</b>

#### *11-Hall Running Costs*

2530 - Hall running - electricity	(1,034)	-	-	-	-	(1,034)	4,017
2540 - Hall running - gas	10,571	-	-	-	-	10,571	4,583
2550 - Hall running - insurance	2,246	-	-	-	-	2,246	2,369
2560 - Hall running - maintenance	4,111	-	-	-	-	4,111	2,250
2570 - Hall running - telephone	62	-	-	-	-	62	62
2580 - Hall running - water	1,742	-	-	-	-	1,742	652
<b>Hall Running Costs Totals</b>	<b>17,698</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,698</b>	<b>13,933</b>

#### *12-Church Repairs & Maintenance*

2701 - Church major repairs - structure	-	-	-	-	-	-	-
2710 - Church major repairs - installation	-	-	-	-	-	-	-
2720 - Church interior and exterior decorating	-	-	-	-	-	-	-
<b>Church Repairs &amp; Maintenance Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Christ Church Harpurhey Annual Report and Financial Statements for 2023

### 13-Hall Repairs & Maintenance

2801 - Hall + major repairs - structure	-	-	-	-	-	-
2820 - Hall + major repairs - installation	-	-	-	-	-	-
2830 - Hall + interior and exterior decorating	-	-	-	-	-	-
2840 - Other PCC property upkeep	-	-	-	-	-	-
<b>Hall Repairs &amp; Maintenance Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 14-Cost of Generating Funds

1701 - Fees paid to fund raisers	-	-	-	-	-	-
1710 - Costs of applying for grants	-	-	-	-	-	-
1720 - Costs of stewardship campaign	-	-	-	-	-	-
1730 - Costs of fetes & other events	-	-	-	-	-	-
1740 - Investment management costs	-	-	-	-	-	-
<b>Cost of generating funds Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Payments Grand totals</b>	<b>97,464</b>	<b>6,097</b>	<b>12,305</b>	<b>-</b>	<b>115,866</b>	<b>110,771</b>

### Fund movement summary

Fund	Opening	Incoming	Outgoing	Transfers	Gains/Losses	Journals	Closing
<b>Build</b>							
Restricted	12,250	2,000	-	-	-	-	14,250
<b>Sub-totals</b>	<b>12,250</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,250</b>
<b>Family</b>							
Restricted	10,183	-	-	-	-	-	10,183
<b>Sub-totals</b>	<b>10,183</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,183</b>
<b>General</b>							
Unrestricted	27,241	100,140	97,464	-	-	-	29,917
<b>Sub-totals</b>	<b>27,241</b>	<b>100,140</b>	<b>97,464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,917</b>
<b>Hardship</b>							
Restricted	2,248	-	-	-	-	-	2,248
<b>Sub-totals</b>	<b>2,248</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,248</b>
<b>Hardship - HS</b>							
Restricted	3,526	7,000	7,188	-	-	-	3,338
<b>Sub-totals</b>	<b>3,526</b>	<b>7,000</b>	<b>7,188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,338</b>
<b>MESSY</b>							
Designated	4,316	-	347	-	-	-	3,969
<b>Sub-totals</b>	<b>4,316</b>	<b>-</b>	<b>347</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,969</b>
<b>Parish Hall</b>							
Restricted	2,000	-	-	-	-	-	2,000
<b>Sub-totals</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>
<b>Youth</b>							
Designated	9,829	-	5,751	(3,882)	-	-	197
Restricted	31	150	4,062	3,882	-	-	1
<b>Sub-totals</b>	<b>9,861</b>	<b>150</b>	<b>9,813</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>198</b>

## Christ Church Harpurhey Annual Report and Financial Statements for 2023

<b>Giving</b>							
Designated	924	55	-	-	-	-	979
<b>Sub-totals</b>	<b>924</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>979</b>
 <b>Mens</b>							
Restricted	447	1,558	1,055	-	-	-	950
<b>Sub-totals</b>	<b>447</b>	<b>1,558</b>	<b>1,055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>950</b>
 <b>Womans</b>							
Restricted	700	-	-	-	-	-	700
<b>Sub-totals</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>
 <b>Christmas</b>							
Restricted	51	-	-	-	-	-	51
<b>Sub-totals</b>	<b>51</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51</b>
 <b>Food</b>							
Restricted	386	-	-	-	-	-	386
<b>Sub-totals</b>	<b>386</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>386</b>
 <b>Training</b>							
Restricted	1,036	70	-	-	-	-	1,106
<b>Sub-totals</b>	<b>1,036</b>	<b>70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,106</b>
 <b>Lighting</b>							
Restricted	7,692	-	-	-	-	-	7,692
<b>Sub-totals</b>	<b>7,692</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,692</b>
 <b>Cafe</b>							
Restricted	2,056	-	-	-	-	-	2,056
<b>Sub-totals</b>	<b>2,056</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,056</b>
 <b>Marv Mums</b>							
Restricted	910	-	-	-	-	-	910
<b>Sub-totals</b>	<b>910</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>910</b>
 <b>Reserve</b>							
Designated	18,000	-	-	-	-	-	18,000
<b>Sub-totals</b>	<b>18,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,000</b>

Below is a brief description of the four different fund types in the table above:

### **Unrestricted Funds**

All PCCs have a fund, normally called a General Fund, which they use to pay all the everyday expenses. This fund is 'unrestricted' because the money has been given to the Church on the general understanding that it will be used at the discretion of the PCC for furthering the mission and ministry of the Church. Unless specified otherwise, all the money received by the Church is put into the General Fund.

### **Designated Funds**

Designate money is money which the PCC choose to put towards a particular fund. As only the unrestricted income can be designated, this money could be reallocated by the PCC if it chooses.

### **Restricted Funds**

We also receive money which has been given for a particular purpose. All these sums have been restricted by the donor for a particular purpose and they cannot, and must not, be used by the PCC for any other purpose.

Christ Church Funds can be defined as follows:

#### **General Fund**

The General Fund represents the amount available to the PCC to meet its ongoing obligations, based on the assumption that reserves designated for specific purposes are not available for general use. The PCC aims to hold at least 2 months operating costs in the General Fund to maintain our financial stability.

#### **Christ Church Giving Fund**

Christ Church is committed to supporting external charities and organisations. This money has been set aside by the PCC for this purpose.

#### **Messy Church (Designated)**

The PCC have committed to supporting Messy Church, by ensuring that minimum budgetary requirements are met should restricted funds be insufficient.

#### **Project Fund**

This is a designated fund with money held for any large future projects the PCC undertakes.

#### **Youth Work Fund – (Designated)**

This is a Fund that was created by the PCC to set aside general funds to support youth work.

#### **General Reserves**

This fund was set-up to hold 3 months of average expenditure to help give the PCC a clear view of what resources are freely available.

#### **Building Fund**

Donations are received from individuals who specifically want the money to be spent on building improvements and upkeep of the Church Building

#### **Café Church**

A grant was received specifically to create a Café Church; this fund will hold the monies until spent.

#### **Christmas Day**

This fund was created to collect money received from grants and individuals who wish to support the Christ Church community Christmas day meal.

### **Family Outreach**

A grant was received specifically to support the role of a family outreach worker. This is being used to employ a part time family outreach worker.

### **Food Poverty Grant**

A grant was received specifically to feed people in the community. This is being used to feed the local community on a regular basis at Messy Church and other one-off special events.

### **Hardship Fund**

This was set up during the Covid-19 pandemic to ensure the Church had funds available to help those in the community that were struggling as a result of the pandemic. To ensure there is a good balance between both accountability and confidentiality with this fund, a small sub-team were appointed by the PCC to make decisions based on the individuals needs and amounts required.

### **Hardship Fund – Henry Smith**

This fund was set-up to specifically contain the grants received from Henry Smith Charity to support the community alongside their specific requirements.

### **Internal Lighting Project**

Christ Church received two restricted gifts that are to be used towards the replacement and improvement of the lighting within the main Church building.

### **Messy Church (Restricted)**

This fund was created to enable gifts to be received specifically for Messy Church.

### **Marvelous Mums**

This fund was created to hold grant money received specifically for the use of Marvelous Mums.

### **Men's Ministry Fund (Restricted)**

This fund has been created to collect money received from grants and individuals who wish to support men's ministry within the church and its community, including the annual men's weekend away.

### **Parish Hall Building Fund**

Donations and grants are received who specifically want the money to be spent on building improvements and upkeep of the Church's Parish Hall Building

### **Training**

This fund was created to support one of our youth through their discipleship training course.

### **Women's Ministry (Beloved) Training**

This was created to manage the income and expenditure of the annual woman's conference held at the church

### **Youth Work Fund – (Restricted)**

This is a fund that holds money that has been given, by individuals or as grants, specifically for the provision of a youth worker for the church and the wider community.

## **Taxation**

The Parish of Christ Church Harpurhey is a registered charity and is entitled to claim annual exemption from UK corporation tax under part 11 of CTA 2010.

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# Accounts

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# Christ Church Harpurhey

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*Annual Report*

*And*

*Financial Statements*

*For the year ending 31<sup>st</sup> December 2023*

Registered Charity No. 1147847

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## Administrative Details

### **PCC Members:**

Members who have served during the year and until the date of approval of this report are:

### **Incumbent (ex-officio):**

The Revd Neil Elliott

### **Assistant Curate:**

The Revd Stuart Samuels

### **Churchwardens: (ex- officio, elected annually)**

Mr David McGuigan

Mr Daren Smith

### **Representatives on the Deanery Synod: (ex- officio from APCM 2022)**

Dave Batchelor

### **Other Elected Members:**

Mu Wooles (Treasurer) (Co-opted 03/24)

Charis Smith

Philip Thompson

Hannah McGuigan

Henry Ogbemudia

Kathie O'Connor

Alistair Grant (Treasurer) (Resigned 11/23)

Eunice Mungins

Jonny Warnes

Emma King

### **Location and correspondence address**

Christ Church Harpurhey is situated on Rochdale Road 2 miles north of Manchester city centre.

The correspondence address is The Rectory, 95 Church Lane, Manchester, M9 5BG.

### **Bankers**

HSBC, 2-4 St Anns Square, Manchester M2 7HD

### **Independent Examiner**

Mr Stephen Hendy, Data Developments Ltd, Fryer St, Wolverhampton WV1 1HT

## Report of the Trustees

The Members of the Parochial Church Council (PCC), who are the Trustees of the charity, present their annual report and financial statements for the year ended 31 December 2023. The PCC met six times in the year 2023 with an average attendance of 61%.

### Structure, governance, and management.

The PCC of Christ Church Harpurhey is a registered charity within the Diocese of Manchester in the Church of England. In line with the phased introduction of the Charities Act 2006, on 27<sup>th</sup> June 2012, the PCC became a registered charity, number 1147847, with the formal title of the Parochial Church Council of the ecclesiastical parish of Christ Church Harpurhey (Manchester Diocese).

PCCs are governed by two pieces of Church of England legislation, called Measures. These are:

- the Parochial Church Councils (Powers) Measure 1956 as amended, which defines the principal function, or purpose, of the PCC as, "Co-operation with the minister in promoting in the parish the whole mission of the Church"
- the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended)

The method of appointment of PCC members (Trustees) is set out in the Church Representation Rules, each member being elected for three years. All Church attendees are encouraged to register on the Electoral Roll and consider standing for election to the PCC.

### Charitable Objectives and Principal Activities

During 2023, The Trustees sought to maintain the declared objectives of the charity of benefitting the public by co-operation with the minister in promoting, in the ecclesiastical parish of Harpurhey, the whole mission of the Church - pastoral, evangelical, social, and ecumenical.

In co-operation with the minister the PCC seeks to achieve these objectives by providing opportunities for worship and fellowship as well as providing services and support for the wider community of Harpurhey, Manchester, and beyond. Co-operating with the minister, the PCC has placed special emphasis on support for local young people and their families. This has been evident with the employment of a Youth and Families Pastor. The PCC has maintenance responsibilities for 2 buildings, the Victorian Church building and the 1970s-constructed Parish Hall on Water Street.

The Trustees have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities. The Trustees believe that the activities carried out benefit the public by providing opportunities to meet as a community, to serve one another and to provide service and otherwise assist those individuals in need because of social exclusion, poverty, disability or lack of opportunity.

### Church Mission, Purposes & Vision

Our Church Mission is based on Matt 28:16-20 and Matt 22:34-40 -

**“To make healthy disciples who make healthy disciples”**

This is achieved through balancing the Church's seven primary purposes in our activities -

**“Worship, Teaching, Prayer, Community, Ministry, Mercy Ministry, Evangelism.”**

This is summed up via our Vision statement –

**“To know Jesus and to make him known.”**

And is expressed in our key verse John 10:10b –

**“I [Jesus] have come that they may have life and have it to the full.”**

## Church attendance

The annual census was taken during October 2023. There were 208 adults (over 16 years) in attendance, (October 2022: 186 in total). At the 2022 Annual Parochial Church Meeting (APCM) there were 83 on the Church Electoral Roll (2022 APCM: 84).

## Review of the year

It is great to see Numbers up on Sundays and at our Mid-Week groups. The growth in our Youth Ministry and Children's Ministry is also very encouraging. As is seeing our community Toddler group 'Little Acorns' growing and serving our local community. All these provide valuable spaces of Christian service and connect between church and the community we serve.

Financially, it has been a year of challenge which through the grace of God we are meeting. This is due to increased Utility prices and general price increases including salary costs. Our new booking in the church hall significantly offsets these challenges. It has been challenging operating without a treasurer, but we are very glad to welcome Mu who joined us at our last PCC meeting in 2024.

It was great to see a very popular Alpha course set up, over 20 baptisms, and a new ministry established focusing on the needs of the retired community. Additionally, the arrival of our curate Stuart Samuels, and his family as well as the licensing of Barbara as a reader has brought much new life as they have settled in.

A massive thank you to everyone who has contributed in so many ways over this year through Sunday services and mid-week groups, youth ministry, children's ministry cleaning teams, refreshment, music ministry, work on the grounds, tech, prayers, reading, and welcome teams.

Thank you to all those who have served in maintaining and improving our buildings. We have invested significant time and energy in this, including committing money to draw up plans for the back of the church including a kitchen and new toilets. We have lately been putting much energy into the Parish Hall and though there are always more things to do we are thankful for the continuing improvements to the building.

The hardship fund has continued to be able to support many individuals, community groups, Foodbanks, and local schools in our local community including providing white goods, food vouchers, and school uniforms amongst others. This initial work allowed us to attract more funding from the Henry Smith – Parish Community Grant, again awarded for this coming year. Our thanks and appreciation to the team who worked on this. Thanks to the Henry Smithy Charity for renewing our funding again for the coming year.

## **Safeguarding**

Safeguarding is of the highest priority in our Church, and we have worked hard with the support of the Diocese to maintain high standards and continue to do so through providing DBS checks, safer recruitment, and training. A massive thank you to Eunice, our Safeguarding officer and Lindsay who does much of the admin work for this.

## Financial Review

The PCC again this year has taken a cautious approach to its finances, as we are still recovering from the Pandemic and still see a drop in income. The PCC regularly received financial information from the finance team, to ensure that informed decisions could be made.

Levels of planned unrestricted giving increased compared with 2022 by 7% (following the 14% decrease from 2021). Total unrestricted income increased by £24,082 or 30%. This increase is mainly due to a new booking paying the church for the use of the parish hall.

The parish share is an amount payable to the diocese to support ministry costs and the work of churches in other areas of Manchester. The amount requested from Christ Church Harpurhey for 2023 being set at £32,000, before receiving a 2% rebate for prompt and regular payments throughout the year. The Trustees are pleased to confirm that this was met in full. For 2024 the share has been set at £35,343.

Other unrestricted operating costs of £66,047 which is a 12% increase when compared to 2022 (£58,997); This increase can be attributed to an increase in salary for all employed staff and the cost for additional time required by our Parish administration team and the significant rising prices of utility bills for gas and electricity to both the Church and parish hall buildings.

All these factors combined to result in a net income of resources from unrestricted funds of £2,676 (2022: net expenditure of £17,940).

In 2023 we have received restricted grant income for the following –

Hardship Community Grants Totaling - £7000  
Energy Grant - £330

Restricted funds are detailed in “Fund movement summary” on page 16

## Planned and tax-efficient giving

The number of people who gave regularly to General Church Funds through the Bank or the Envelope Scheme during 2023 was 26 (28 in 2022) and of these 21 (23 in 2022) donated through the Gift Aid Scheme. In 2023 the total amount of planned giving to unrestricted funds was £34,503 (£32,198 in 2022).

## Future developments

The PCC continues to review all its activities, policies, and strategies to fulfill its Charitable Objectives. As we look to the future, our focus in the coming year will be continuing to re-engage in ministry encouraging every member ministry as disciples of Jesus. We aim to see the church grow in line with our Mission and Vision. As a PCC our role is to guard this mission and vision, making policy decisions based on how to achieve this mission to be healthy disciples who make healthy disciples by looking at how we can bring balance between the seven areas or purposes in our individual and corporate life.

A key area for development is encouraging people back into Ministry in church, Mercy Ministries, Outreach, and Evangelism as we seek to serve our community as disciples of Jesus. This is why we have an aim for “Every Member Ministry” as mentioned previously.

To achieve this,

- conversations have begun with a few other local church leaders including Harpurhey Community Church. Together we are in discussions with Christians against Poverty about possible areas of partnership in mercy ministries and creating a more joined-up Christian service and witness to Harpurhey and North Manchester reducing replication and encouraging signposting.
- As a church we will be looking at ways of sharing and demonstrating the life-changing faith and hope we have in Jesus. In the power of the Holy Spirit, this will help our society to become more spiritually literate, understanding, and tolerant towards people of Christian faith and their contribution to society while also helping people to explore faith in Jesus for themselves.
- We will be working towards ‘every member ministry’ encouraging and disciplining new volunteers and leaders to join our existing teams and seeing new and exciting ministries born that serve our church and local community.

Key to achieving the above goals is our Life Groups which share the pastoral and discipleship load, providing spaces for healthy disciples to mature. It does this through providing spaces for friendship mutual encouragement, prayer, bible study, worship, and support. This equips us to be disciples on mission together who serve in ministry to the church, show Mercy through practical community service, and reach out in evangelism with the life-bringing Gospel of Jesus in word and example.

Growing our relationship with the Church of the Saviour and sharing resources has continued this year not only through sharing a Minister, Assistant Curate, and a Reader, including associated costs. Also, through the joint employment of the PA team, shared office costs and Church Suite, Office 365, joint services and events, preachers, life groups, newsletters, and team meetings

Building development rather than maintenance will continue to be a big feature of 2023 as together we face the challenge of having a building fit for our Mission, Purposes, and Vision which serves the congregation and local community. Our top priorities are equally the church roof and developing the foyer and toilet area of the church to enable greater flexibility for refreshments and to enhance our welcome as we seek to engage with the community.

We will continue to place a high priority on reaching out to the next generation through our Children, Youth, and family work which has continued to faithfully support and connect many in the congregation and local community with the love of Jesus. In the coming year, we pray and hope that our finances allow us to continue with our paused plans to appoint a new Children’s and Families Pastor who under the leadership of the minister will be a key leadership role going forward.

## Risk review, funds and reserves policy

The Trustees have considered the key risks affecting the charity, and taken steps to mitigate them. They have identified the key risks as being;

- failure to maintain a listed church building and other old buildings in a good state of repair.
- financial risks associated with balancing the requirement for longer-term investment in the buildings and projects in the parish and the shorter-term demands on limited resources.

The Trustees believe that these risks are minimised by regular meetings concentrating on building issues, development of policies and regular consideration of financial information, and balancing ongoing maintenance expenditure with retention of funds for longer-term projects.

The Trustees recognise the need for the charity to establish and maintain reserves to enable it to continue to carry out its charitable objectives in the event of unforeseeable matters arising. Given the nature of the buildings, reserves need to be maintained to ensure any major repairs can be carried out when necessary.

Details of reserves held by the charity are given in note 12 to the financial statements. Most restricted funds relate to ongoing activities, and there are only small balances held for building works, so any major investment in buildings would have to be funded either by appeals and grants or by using a proportion of the money held in our project fund.

In addition to restricted and designated funds, the Trustees have resolved to maintain unrestricted free reserves for working capital of £18,000, which would be sufficient to cover 3 months of average current running costs. In 2020 the PCC transferred this amount into a Designated PCC General reserves fund. That means that the General Fund listed in the unrestricted section of note 12 represents the surplus funds available. In 2024 it is anticipated that free reserves will be preserved above £18,000 as the PCC continues its commitment to support the good work of its ministries.

The PCC will continue to develop strategies to encourage a Biblical approach to giving of time, talents, and treasure.

## Statement of Trustees responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement Of Financial Activities (SORP);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the members of the PCC on 04/05/2024 and signed on their behalf by

**Chair** Rev Neil Elliott



**Treasurer**

Mu Wooles

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## Independent Examiners report to the PCC of Christ Church Harpurhey

This report on the financial statements of the PCC for the year ended 31 December 2023, which are set out on pages 11 to 19, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.144 of the Charities Act 2011 ("The Act")

### Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year (under section 144 of the Act), and that an independent examination is needed.

It is my responsibility to:

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

### Basis of this report

My examination was carried out in accordance with General Directions given by the Charity Commissioners and to be found in the Church guidance, 2006 edition. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the Trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 41 of the Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 2<sup>nd</sup> May 2024

## Statement of Financial Activities

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Receipts</b>					
Planned giving	34,503	3,708	-	38,211	37,499
Collections and other giving	8,294	-	-	8,294	5,418
Other voluntary receipts	330	7,000	-	7,330	19,083
Other trading activities	-	-	-	-	-
Gift Aid recovered	7,060	70	-	7,130	9,459
Investments	42,585	-	-	42,585	13,368
Other receipts	5,652	-	-	5,652	7,473
Receipts from church activities	1,771	-	-	1,771	297
<b>Total income</b>	<b>100,195</b>	<b>10,778</b>	<b>-</b>	<b>110,973</b>	<b>92,597</b>
<b>Payments</b>					
Missionary and Charitable Giving	692	8,243	-	8,935	12,173
Parish Share	31,416	-	-	31,416	35,000
Clergy and Staffing costs	31,121	4,062	-	35,183	31,966
Church Running Expenses	22,634	-	-	22,634	17,698
Hall Running Costs	17,698	-	-	17,698	13,933
Church Repairs & Maintenance	-	-	-	-	-
Hall Repairs & Maintenance	-	-	-	-	-
New Building work	-	-	-	-	-
Cost of generating funds	-	-	-	-	-
<b>Total expenditure</b>	<b>103,561</b>	<b>12,305</b>	<b>-</b>	<b>115,866</b>	<b>110,771</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>(3,366)</b>	<b>(1,527)</b>	<b>-</b>	<b>(4,893)</b>	<b>(18,174)</b>
<b>Transfers</b>					
Gross transfers between funds - in	24	3,905	-	3,929	31,354
Gross transfers between funds - out	(3,905)	(24)	-	(3,929)	(31,354)
<b>Other recognised gains / losses</b>					
Gains/losses on investment assets	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-
<b>Net movement in funds</b>	<b>(7,248)</b>	<b>2,355</b>	<b>-</b>	<b>(4,893)</b>	<b>(18,174)</b>
<b>Total funds brought forward</b>	<b>60,310</b>	<b>43,518</b>	<b>-</b>	<b>103,828</b>	<b>122,002</b>
<b>Total funds carried forward</b>	<b>53,063</b>	<b>45,872</b>	<b>-</b>	<b>98,935</b>	<b>103,828</b>
<b>Represented by</b>					
<b>Unrestricted</b>					
General fund	29,917	-	-	29,917	27,241
<b>Designated</b>					
Christ Church Giving	979	-	-	979	924
Church Administrator	-	-	-	-	-
Family Outreach	-	-	-	-	-
Mens Ministry	-	-	-	-	-
Messy Church	3,969	-	-	3,969	4,316
PCC - General Reserves	18,000	-	-	18,000	18,000
Project Fund	-	-	-	-	-
Technical	-	-	-	-	-
Toddler Group	-	-	-	-	-
Worship Fund	-	-	-	-	-
Youth Work	197	-	-	197	9,829
<b>Restricted</b>					
Agency collection	-	-	-	-	-

Building Fund (Church)	-	14,250	-	14,250	12,250
Cafe Church	-	2,056	-	2,056	2,056
Christmas Day	-	51	-	51	51
Church Administrator	-	-	-	-	-
Family Outreach	-	10,183	-	10,183	10,183
Food Poverty Grant	-	386	-	386	386
Hardship - Henry Smith	-	3,338	-	3,338	3,526
Hardship Fund	-	2,248	-	2,248	2,248
Individual Support	-	-	-	-	-
Internal Lighting Project	-	7,692	-	7,692	7,692
Kids Carnival - Summer Event	-	-	-	-	-
Marvelous Mums	-	910	-	910	910
Mens Ministry	-	950	-	950	447
Messy Church	-	-	-	-	-
Organ Fund	-	-	-	-	-
Parish Hall Building	-	2,000	-	2,000	2,000
Pre-School Childrens Work	-	-	-	-	-
Shine Grant	-	-	-	-	-
Sunday Under 11's	-	-	-	-	-
Technical	-	-	-	-	-
The Lighthouse Group	-	-	-	-	-
Training Fund	-	1,106	-	1,106	1,036
Womens Ministry/Beloved	-	700	-	700	700
Youth Work	-	1	-	1	31
<b>Endowment</b>					
Centenary Fund	-	-	-	-	-
Hilton Legacy	-	-	-	-	-
<b>Total funds</b>		<b>53,063</b>	<b>45,872</b>	<b>- 98,935</b>	<b>103,828</b>

#### Other recognised Gains and Losses

There were no other gains or losses in the two years.

#### Transfer between funds

The notes on pages 13 to 19 form part of these financial statements.

## Balance Sheet

	As at 31/12/2023	As at 31/12/2022
<b>Fixed assets</b>	-	-
<b>Current assets</b>		
Debtors	-	2,485
Cash At Bank And In Hand	99,218	105,295
	<b>99,218</b>	<b>107,780</b>
<b>Liabilities</b>		
Creditors: Amounts Falling Due In One Year	283	3,952
	<b>283</b>	<b>3,952</b>
<b>Net current assets less current liabilities</b>	<b>98,935</b>	<b>103,828</b>
<b>Total assets less current liabilities</b>	<b>98,935</b>	<b>103,828</b>
<b>Liabilities</b>	-	-
<b>Total net assets less liabilities</b>	<b>98,935</b>	<b>103,828</b>
<b>Represented by</b>		
<b>Unrestricted</b>		
Unrestricted - General Funds	29,917	27,241
<b>Designated</b>		
Designated - Christ Church Giving	979	924
Designated - Messy Church	3,969	4,316
Designated - PCC - General Reserves	18,000	18,000
Designated - Youth Work	197	9,829
<b>Restricted</b>		
Restricted - Building Fund (Church)	14,250	12,250
Restricted - Cafe Church	2,056	2,056
Restricted - Christmas Day	51	51
Restricted - Family Outreach	10,183	10,183
Restricted - Food Poverty Grant	386	386
Restricted - Hardship - Henry Smith	3,338	3,526
Restricted - Hardship Fund	2,248	2,248
Restricted - Internal Lighting Project	7,692	7,692
Restricted - Marvelous Mums	910	910
Restricted - Mens Ministry	950	447
Restricted - Parish Hall Building	2,000	2,000
Restricted - Training Fund	1,106	1,036
Restricted - Womens Ministry/Beloved	700	700
Restricted - Youth Work	1	31
<b>Endowment</b>		
<b>Fund Totals</b>	<b>98,935</b>	<b>103,828</b>

The notes on pages 13 to 19 form part of these financial statements. Approved by the Trustees on 04/05/2024

And signed on their behalf by Rev Neil Elliott :- Chair



## Notes to the Financial Statements

### Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

#### **Basis of preparation**

The financial statements have been prepared on a going concern basis, in accordance with the Statement of Recommended Practice "Accounting and reporting by Charities 2015" and the Church Accounting Regulations 2006.

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

#### **Fund accounting**

General funds are available at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors, funders or by the purpose of grants. The purpose and use of the restricted funds is set out in note 12 to the accounts.

#### **Donations and grants and similar incoming resources**

Income from donations and grants, including capital grants and donations, is included in incoming resources when these are receivable, except when they relate to future accounting periods or when the donors or grantors impose pre-conditions that have not been met. In these cases the income is deferred until the future period and/or the conditions have been met. Tax refunds are recognised at the same time as the incoming resources to which they relate.

Legacies are accounted for when the PCC is legally entitled to the amounts due.

Where conditions are imposed which restrict the use of the income to a specific purpose then it is included in incoming resources under restricted funds when it is due.

Grants received in respect of capital expenditure, which may be repayable in certain circumstances, are treated as restricted funds and included in incoming resources in the year of receipt. They are released to unrestricted funds, in so far as any restrictions have been met, by means of a transfer each year to match the depreciation charged.

#### **Rental/Booking income**

Income from tenants/bookers in respect of rented/booked property is recognised in the period to which it relates. Rent/booking/license fees paid in advance is deferred and carried forward as income in advance to creditors.

#### **Fundraising income**

Income from fundraising events is recognised in the period in which the event takes place. Income for specific purposes is included in restricted funds.

#### **Resources expended**

Expenditure is classified under the principal categories of charitable and other expenditure rather than the type of expense.

The cost headings comprise expenditure, including staff costs, directly attributable to each activity. Where costs cannot be directly attributed they are allocated to activities on a basis consistent with the use of resources.

#### **Fixed assets and Depreciation**

Consecrated and benefice property such as the Church and Vicarage are not included in the accounts in accordance with S10 of the Charities Act 2011.

## Analysis of income and expenditure

						Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year	
<b>INCOME</b>							
<i>1-Planned giving</i>							
0101 - Gift Aid - Bank	16,390	-	2,000	-	18,390	29,588	
0110 - Gift Aid - Envelopes	1,150	-	-	-	1,150	2,912	
0201 - Other planned giving	16,963	-	1,708	-	18,670	4,999	
<b>Planned giving Totals</b>	<b>34,503</b>	<b>-</b>	<b>3,708</b>	<b>-</b>	<b>38,211</b>	<b>37,499</b>	
<i>2-Collections and other giving</i>							
0301 - Loose plate collections	5,239	55	-	-	5,294	5,418	
0501 - One-off Gift Aid gifts	3,000	-	-	-	3,000	-	
<b>Collections and other giving Totals</b>	<b>8,239</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>8,294</b>	<b>5,418</b>	
<i>3-Other voluntary receipts</i>							
0801 - Recurring grants	-	-	7,000	-	7,000	15,833	
08A1 - Non-recurring one-off grants	330	-	-	-	330	3,250	
<b>Other voluntary receipts Totals</b>	<b>330</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>7,330</b>	<b>19,083</b>	
<i>4-Gift Aid recovered</i>							
0601 - Tax recoverable on Gift Aid	7,060	-	70	-	7,130	9,459	
<b>Gift Aid recovered Totals</b>	<b>7,060</b>	<b>-</b>	<b>70</b>	<b>-</b>	<b>7,130</b>	<b>9,459</b>	
<i>5-Investments</i>							
1020 – Bank/building soc interest	441	-	-	-	441	44	
1030 - Rent from lands or buildings	42,144	-	-	-	42,144	13,324	
<b>Investments Totals</b>	<b>42,585</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>42,585</b>	<b>13,368</b>	
<i>5-Other Receipts</i>							
0901 - Other funds generated	5,652	-	-	-	5,652	4,873	
1310 - Insurance claims	-	-	-	-	-	2,600	
<b>Other receipts Totals</b>	<b>5,652</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,652</b>	<b>7,473</b>	
<i>6-Receipts from church activities</i>							
1101 - Fees for weddings/funerals	1,771	-	-	-	1,771	297	
<b>Receipts from church activities Totals</b>	<b>1,771</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,771</b>	<b>297</b>	
<b>Receipts Grand totals</b>	<b>100,140</b>	<b>55</b>	<b>10,778</b>	<b>-</b>	<b>110,973</b>	<b>92,597</b>	

## Christ Church Harpurhey Annual Report and Financial Statements for 2023

### EXPENDITURE

#### *7-Missionary and Charitable Giving*

1840 - One off Gifts	-	-	7,188	-	7,188	12,173
1850 - Home mission	692	-	1,055	-	1,747	-
<b>Missionary and Charitable Giving Totals</b>	<b>692</b>	<b>-</b>	<b>8,243</b>	<b>-</b>	<b>8,935</b>	<b>12,173</b>

#### *8-Parish Share*

1910 - Ministry parish share etc	31,416	-	-	-	31,416	35,000
<b>Parish Share Totals</b>	<b>31,416</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>31,416</b>	<b>35,000</b>

#### *9-Clergy and Staffing costs*

2001 - Assistant staff costs	876	-	-	-	876	684
2030 - Youth Worker Salary	8,123	5,751	4,062	-	17,936	17,672
2050 - Salary of parish administrator	16,053	-	-	-	16,053	12,312
2101 - Working expenses of incumbent	318	-	-	-	318	1,270
2140 - Water rates - vicarage	-	-	-	-	-	29
<b>Clergy and Staffing costs Totals</b>	<b>25,370</b>	<b>5,751</b>	<b>4,062</b>	<b>-</b>	<b>35,183</b>	<b>31,966</b>

#### *10-Church Running Expenses*

2301 - Church running - insurance	3,240	-	-	-	3,240	3,240
2315 - Technical Equipment	785	-	-	-	785	387
2320 - Organ / piano tuning	504	-	-	-	504	260
2330 - Church maintenance	4,690	-	-	-	4,690	67
2331 - Cleaning	-	-	-	-	-	686
2340 - Upkeep of services	1,268	229	-	-	1,497	2,329
2350 - Upkeep of churchyard	23	-	-	-	23	3,126
2360 - Administration	1,882	-	-	-	1,882	2,205
2401 - Church running - electric	564	-	-	-	564	690
2410 - Church running - gas	8,009	-	-	-	8,009	3,230
2420 - Church running - water	467	-	-	-	467	461
2440 - Church running - heating and lighting	216	-	-	-	216	-
2601 - Governance costs examination/audit fee	638	-	-	-	638	-
3030 - Childrens Work	1	-	-	-	1	218
3040 - Youth Work	-	-	-	-	-	405
3070 - Messy Church	-	117	-	-	117	393
<b>Church Running Expenses Totals</b>	<b>22,287</b>	<b>347</b>	<b>-</b>	<b>-</b>	<b>22,634</b>	<b>17,698</b>

#### *11-Hall Running Costs*

2530 - Hall running - electricity	(1,034)	-	-	-	(1,034)	4,017
2540 - Hall running - gas	10,571	-	-	-	10,571	4,583
2550 - Hall running - insurance	2,246	-	-	-	2,246	2,369
2560 - Hall running - maintenance	4,111	-	-	-	4,111	2,250
2570 - Hall running - telephone	62	-	-	-	62	62
2580 - Hall running - water	1,742	-	-	-	1,742	652
<b>Hall Running Costs Totals</b>	<b>17,698</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>17,698</b>	<b>13,933</b>

#### *12-Church Repairs & Maintenance*

2701 - Church major repairs - structure	-	-	-	-	-	-
2710 - Church major repairs - installation	-	-	-	-	-	-
2720 - Church interior and exterior decorating	-	-	-	-	-	-
<b>Church Repairs &amp; Maintenance Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Christ Church Harpurhey Annual Report and Financial Statements for 2023

### 13-Hall Repairs & Maintenance

2801 - Hall + major repairs - structure	-	-	-	-	-	-
2820 - Hall + major repairs - installation	-	-	-	-	-	-
2830 - Hall + interior and exterior decorating	-	-	-	-	-	-
2840 - Other PCC property upkeep	-	-	-	-	-	-
<b>Hall Repairs &amp; Maintenance Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 14-Cost of Generating Funds

1701 - Fees paid to fund raisers	-	-	-	-	-	-
1710 - Costs of applying for grants	-	-	-	-	-	-
1720 - Costs of stewardship campaign	-	-	-	-	-	-
1730 - Costs of fetes & other events	-	-	-	-	-	-
1740 - Investment management costs	-	-	-	-	-	-
<b>Cost of generating funds Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Payments Grand totals</b>	<b>97,464</b>	<b>6,097</b>	<b>12,305</b>	<b>-</b>	<b>115,866</b>	<b>110,771</b>

### Fund movement summary

Fund	Opening	Incoming	Outgoing	Transfers	Gains/Losses	Journals	Closing
<b>Build</b>							
Restricted	12,250	2,000	-	-	-	-	14,250
<b>Sub-totals</b>	<b>12,250</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,250</b>
<b>Family</b>							
Restricted	10,183	-	-	-	-	-	10,183
<b>Sub-totals</b>	<b>10,183</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,183</b>
<b>General</b>							
Unrestricted	27,241	100,140	97,464	-	-	-	29,917
<b>Sub-totals</b>	<b>27,241</b>	<b>100,140</b>	<b>97,464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,917</b>
<b>Hardship</b>							
Restricted	2,248	-	-	-	-	-	2,248
<b>Sub-totals</b>	<b>2,248</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,248</b>
<b>Hardship - HS</b>							
Restricted	3,526	7,000	7,188	-	-	-	3,338
<b>Sub-totals</b>	<b>3,526</b>	<b>7,000</b>	<b>7,188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,338</b>
<b>MESSY</b>							
Designated	4,316	-	347	-	-	-	3,969
<b>Sub-totals</b>	<b>4,316</b>	<b>-</b>	<b>347</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,969</b>
<b>Parish Hall</b>							
Restricted	2,000	-	-	-	-	-	2,000
<b>Sub-totals</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>
<b>Youth</b>							
Designated	9,829	-	5,751	(3,882)	-	-	197
Restricted	31	150	4,062	3,882	-	-	1
<b>Sub-totals</b>	<b>9,861</b>	<b>150</b>	<b>9,813</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>198</b>

## Christ Church Harpurhey Annual Report and Financial Statements for 2023

<b>Giving</b>							
Designated	924	55	-	-	-	-	979
<b>Sub-totals</b>	<b>924</b>	<b>55</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>979</b>
<b>Mens</b>							
Restricted	447	1,558	1,055	-	-	-	950
<b>Sub-totals</b>	<b>447</b>	<b>1,558</b>	<b>1,055</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>950</b>
<b>Womans</b>							
Restricted	700	-	-	-	-	-	700
<b>Sub-totals</b>	<b>700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>700</b>
<b>Christmas</b>							
Restricted	51	-	-	-	-	-	51
<b>Sub-totals</b>	<b>51</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51</b>
<b>Food</b>							
Restricted	386	-	-	-	-	-	386
<b>Sub-totals</b>	<b>386</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>386</b>
<b>Training</b>							
Restricted	1,036	70	-	-	-	-	1,106
<b>Sub-totals</b>	<b>1,036</b>	<b>70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,106</b>
<b>Lighting</b>							
Restricted	7,692	-	-	-	-	-	7,692
<b>Sub-totals</b>	<b>7,692</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,692</b>
<b>Cafe</b>							
Restricted	2,056	-	-	-	-	-	2,056
<b>Sub-totals</b>	<b>2,056</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,056</b>
<b>Marv Mums</b>							
Restricted	910	-	-	-	-	-	910
<b>Sub-totals</b>	<b>910</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>910</b>
<b>Reserve</b>							
Designated	18,000	-	-	-	-	-	18,000
<b>Sub-totals</b>	<b>18,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,000</b>

Below is a brief description of the four different fund types in the table above:

### **Unrestricted Funds**

All PCCs have a fund, normally called a General Fund, which they use to pay all the everyday expenses. This fund is 'unrestricted' because the money has been given to the Church on the general understanding that it will be used at the discretion of the PCC for furthering the mission and ministry of the Church. Unless specified otherwise, all the money received by the Church is put into the General Fund.

### **Designated Funds**

Designate money is money which the PCC choose to put towards a particular fund. As only the unrestricted income can be designated, this money could be reallocated by the PCC if it chooses.

### **Restricted Funds**

We also receive money which has been given for a particular purpose. All these sums have been restricted by the donor for a particular purpose and they cannot, and must not, be used by the PCC for any other purpose.

Christ Church Funds can be defined as follows:

#### **General Fund**

The General Fund represents the amount available to the PCC to meet its ongoing obligations, based on the assumption that reserves designated for specific purposes are not available for general use. The PCC aims to hold at least 2 months operating costs in the General Fund to maintain our financial stability.

#### **Christ Church Giving Fund**

Christ Church is committed to supporting external charities and organisations. This money has been set aside by the PCC for this purpose.

#### **Messy Church (Designated)**

The PCC have committed to supporting Messy Church, by ensuring that minimum budgetary requirements are met should restricted funds be insufficient.

#### **Project Fund**

This is a designated fund with money held for any large future projects the PCC undertakes.

#### **Youth Work Fund – (Designated)**

This is a Fund that was created by the PCC to set aside general funds to support youth work.

#### **General Reserves**

This fund was set-up to hold 3 months of average expenditure to help give the PCC a clear view of what resources are freely available.

#### **Building Fund**

Donations are received from individuals who specifically want the money to be spent on building improvements and upkeep of the Church Building

#### **Café Church**

A grant was received specifically to create a Café Church; this fund will hold the monies until spent.

#### **Christmas Day**

This fund was created to collect money received from grants and individuals who wish to support the Christ Church community Christmas day meal.

### **Family Outreach**

A grant was received specifically to support the role of a family outreach worker. This is being used to employ a part time family outreach worker.

### **Food Poverty Grant**

A grant was received specifically to feed people in the community. This is being used to feed the local community on a regular basis at Messy Church and other one-off special events.

### **Hardship Fund**

This was set up during the Covid-19 pandemic to ensure the Church had funds available to help those in the community that were struggling as a result of the pandemic. To ensure there is a good balance between both accountability and confidentiality with this fund, a small sub-team were appointed by the PCC to make decisions based on the individuals needs and amounts required.

### **Hardship Fund – Henry Smith**

This fund was set-up to specifically contain the grants received from Henry Smith Charity to support the community alongside their specific requirements.

### **Internal Lighting Project**

Christ Church received two restricted gifts that are to be used towards the replacement and improvement of the lighting within the main Church building.

### **Messy Church (Restricted)**

This fund was created to enable gifts to be received specifically for Messy Church.

### **Marvelous Mums**

This fund was created to hold grant money received specifically for the use of Marvelous Mums.

### **Men's Ministry Fund (Restricted)**

This fund has been created to collect money received from grants and individuals who wish to support men's ministry within the church and its community, including the annual men's weekend away.

### **Parish Hall Building Fund**

Donations and grants are received who specifically want the money to be spent on building improvements and upkeep of the Church's Parish Hall Building

### **Training**

This fund was created to support one of our youth through their discipleship training course.

### **Women's Ministry (Beloved) Training**

This was created to manage the income and expenditure of the annual woman's conference held at the church

### **Youth Work Fund – (Restricted)**

This is a fund that holds money that has been given, by individuals or as grants, specifically for the provision of a youth worker for the church and the wider community.

## **Taxation**

The Parish of Christ Church Harpurhey is a registered charity and is entitled to claim annual exemption from UK corporation tax under part 11 of CTA 2010.

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# Accounts

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# Christ Church Harpurhey

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*Annual Report*

*And*

*Financial Statements*

*For the year ending 31<sup>st</sup> December 2022*

Registered Charity No. 1147847

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## Administrative Details

### PCC Members:

Members who have served during the year and until the date of approval of this report are:

**Incumbent** (ex-officio):                   The Revd Neil Elliott

**Churchwardens:** (ex- officio, elected annually)

Mr David McGuigan  
Mr Derek Urhohide                               (to APCM 2022)  
Mr Daren Smith                                   (from APCM 2022)

**Representatives on the Deanery Synod:** (ex- officio from APCM 2021)

Mrs Jenny Prince                               (to APCM 2022)  
Ms Kathie O'Connor  
Mr Derek Urhohide                               (to APCM 2022)

### Other Elected Members:

Philip Goldsworthy                               (Treasurer)  
Charis Smith  
George Aironwanbor  
Philip Thompson                               (to APCM 2022)  
Hannah McGuigan  
Henry Ogbemudia  
Phil Gorman                                       (to APCM 2022)  
Steve Oldham  
Eunice Mungins  
Jonny Warnes                                   (co-opt Jan 2022)  
Dave Batchelor                                   (from APCM 2022)  
Emma King                                       (from APCM 2022)

### Location and correspondence address

Christ Church Harpurhey is situated on Rochdale Road 2 miles north of Manchester city centre. The correspondence address is The Rectory, 95 Church Lane, Manchester, M9 5BG.

### Bankers

HSBC, 2-4 St Anns Square, Manchester M2 7HD

### Independent Examiner

Mr Stephen Hendy, Data Developments Ltd, Fryer St, Wolverhampton WV1 1HT

## Report of the Trustees

The Members of the Parochial Church Council (PCC), who are the Trustees of the charity, present their annual report and financial statements for the year ended 31 December 2022. The PCC met five times in the year 2022 with an average attendance of 61%.

## Structure, governance and management

The PCC of Christ Church Harpurhey is an independent charity within the Diocese of Manchester in the Church of England. In line with the phased introduction of the Charities Act 2006, on 27<sup>th</sup> June 2012 the PCC became a registered charity, number 1147847, with the formal title of the Parochial Church Council of the ecclesiastical parish of Christ Church Harpurhey (Manchester Diocese).

PCC's are governed by two pieces of Church of England legislation, called Measures. These are:

- the Parochial Church Councils (Powers) Measure 1956 as amended, which defines the principal function, or purpose, of the PCC as, "co-operation with the minister in promoting in the parish the whole mission of the Church"
- the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended)

The method of appointment of PCC members (Trustees) is set out in the Church Representation Rules, each member being elected for a three year period. All Church attendees are encouraged to register on the Electoral Roll and consider standing for election to the PCC.

## Charitable Objectives and Principal Activities

During 2022, The Trustees sought to maintain the declared objectives of the charity of benefitting the public by co-operation with the minister in promoting, in the ecclesiastical parish of Harpurhey, the whole mission of the Church - pastoral, evangelical, social and ecumenical.

In co-operation with the minister the PCC seeks to achieve these objectives by providing opportunities for worship and fellowship as well as providing services and support for the wider community of Harpurhey, Manchester and beyond. Co-operating with the minister the PCC have placed special emphasis on support for local young people and their families. This has been evident with the support of Messy Church and the ongoing co-operation with 'Transforming Life for Good' (TLG - formerly known as The Lighthouse Group). TLG is an independent charity (Number 1074114) which operates nationally to provide an alternative education setting as a second chance for children who have been excluded or under threat of exclusion from school. TLG operates one of its centres in the Christ Church Parish Hall and the Trustees have a tenancy agreement in place with the school for the use of the building. The Trustees will continue to support that charity in terms of prayer, maintenance and volunteers until the completion of the contract. The PCC has maintenance responsibilities for 2 buildings, the Victorian Church building and the 1970's constructed Parish Hall on Water Street.

The Trustees have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities. The Trustees believe that the activities carried out benefit the public by providing opportunities to meet as a community, to serve one another and to provide service and otherwise assist those individuals in need because of social exclusion, poverty, disability or lack of opportunity.

## Church Mission, Purposes & Vision

Our Church Mission is based on Matt 28:16-20 and Matt 22:34-40 -

**"To make healthy disciples who make healthy disciples"**

This is achieved through balancing the Church's seven primary purposes in our activities -

**"Worship, Teaching, Prayer Community, Ministry, Mercy Ministry, Evangelism."**

This is summed up via our Vision statement –

**"To know Jesus and to make him known"**

And is expressed in our key verse John 10:10b –

**"I [Jesus] have come that they may have life and have it to the full."**

## Church attendance

The annual census was taken during October 2022. There were 186 adults (over 16 years) in attendance, (October 2021: 137 in total). At the 2022 Annual Parochial Church Meeting (APCM) there were 84 on the Church Electoral Roll (2021 APCM: 84).

## Review of the year

2022 has been a year of re-establishing after Covid. It is great to see Numbers up on Sundays and at our Mid-Week groups. The growth in our Youth Ministry and Children's Ministry is also very encouraging. As is seeing our community Toddler group 'Little Acorns' growing and serving our local community. All these provide valuable spaces of Christian service and connect between church and the community we serve.

Financially, it has been a year of challenge which through the grace of God we are meeting. This is due to increased Utility prices and general price increases as well as the Lancaster's ending their very generous financial support after many years which we are very thankful for. Equally TLG moved out of the Parish Hall. This led to some very hard cost cutting including pressing pause on employing a children's & families pastor. On the Upside we now have a new booking in the church hall which significantly offsets these challenges.

Likewise, TLG have done amazing work in very challenging circumstances in supporting positive transformation in young people's lives from Harpurhey and north Manchester and though it is sad that they have ceased operations we are thankful for our years of partnership with them in serving the local community.

A massive thankyou to everyone who has contributed in so many ways over this year through Sunday services and mid-week groups, youth ministry, children's ministry cleaning teams, refreshment, music ministry, work on the grounds, tech, prayers, reading, and welcome teams. The challenges we faced this year were largely about getting people re-engaged in serving on teams, in ministry, and outreach after Covid. It has been, and continues to be, great to see people stepping up to serve our amazing community.

Though small in beginnings we have been thinking through and starting to implement things that will help us to be more environmentally conscious and energy efficient. We still have a long way to go but we are excited to have begun this journey highlighting creation care. A highlight was a group organised by one of the church children who supported by the council arranged a litter pick and planting day which our local councillors attended.

Thank you to all those who have served in maintaining and improving our buildings. We have invested significant time and energy on this, including appointing a new architect to help us and committing money to drawing up plans for the back of church including a kitchen and new toilets. We have lately been putting much energy into the Parish Hall and though there are always more things to do we are thankful for the continuing improvements to the building. We have also secured £2500 funding towards renovating and re-establishing the Basketball court and another promised £2500 coming from a supporter of HAPS.

It was a sad time to see our flagstones stolen again from outside the church and we are investigating possible routes forward that will deter this from happening again. Thank you to everyone who helped with the temporary solution of placing gravel while this is investigated.

The hardship fund has continued to be able to support many individuals, community groups, Foodbanks, and local schools in our local community including providing white goods, food vouchers and school uniforms amongst others. This initial work enabled us to attract further funding from the Henry Smith – Parish Community Grant and this has again been awarded for this coming year. Our thanks and appreciation to the team who worked on this. Thanks to the Henry Smithy Charity for renewing our funding again for the coming year.

## Safeguarding

Safeguarding is of the highest priority in our Church and we have worked hard with the support of the Diocese to maintain high standards and continue to do so through providing DBS checks, safer recruitment and training.

## Financial Review

The PCC again this year has taken a cautious approach to its finances, as Pandemic we still see a drop in income. The PCC regularly received financial information from the finance team, to ensure that informed decisions could be made.

Levels of planned unrestricted giving decreased compared with 2021 by 14% in addition to a 10% decrease in 2020. Total unrestricted income dropped by £12,781 or 14%. This decrease is mainly due to a drop in giving across the board due to the cost of living crisis which is affecting a large amount of our congregation.

The parish share is an amount payable to the diocese to support ministry costs and the work of churches in other areas of Manchester. The amount requested from Christ Church Harpurhey for 2022 being set at £35,000, after receiving a 2% rebate for prompt and regular payments throughout 2021. The Trustees are pleased to confirm that this was met in full. For 2023 the share has been set at £32,000, again we will receive a 2% rebate under the encouragement scheme.

Other unrestricted operating costs of £58,997 which is a 17% increase when compared to 2021 (£50,524); This increase can be contributed to an increase of Giving to external organisations and an increase to our parish hall running with a significant increase in our energy bills.

All these factors combined to result in net expenditure resources from unrestricted funds of £17,940 (2021: net income of £3,998).

Whilst one of our longstanding recurring donations of circa £20,000 per year has come to an end, this year we have a new partnership with a school who are using our Parish Hall. This additional income (circa £42,000 per year) will help the Church to support its ministries moving forwards, specifically with the employment of our Youth worker and Administrator roles.

2022 has been another successful year in applying for and receiving grants for various projects. We have received a £8,000 unrestricted grant which has been used to support the employment of a part-time administrator and a full-time youth worker. We have also received significant restricted grant income for the following –

Hardship Community Grants Totalling - £7000  
Parish Hall improvements - £2000  
Energy Grant - £1250  
Youth Worker – Grants Totalling £832

Restricted funds are detailed in “Fund movement by type” on page 17

### Planned and tax-efficient giving

The number of people who gave regularly to General Church Funds through the Bank or the Envelope Scheme during 2022 was 28 (27 in 2021) and of these 23 (22 in 2021) donated through the Gift Aid Scheme. In 2022 the total amount of planned giving to unrestricted funds was £32,198 (£37,543 in 2021).

### Future developments

The PCC continues to review all its activities, policies, and strategies to fulfil its Charitable Objectives. As we look to the future, our focus in the coming year will be continuing to re-engage in ministry encouraging every member ministry as disciples of Jesus. Our aim is to see the church grow in line with our Mission and Vision. As a PCC our role is to guard this mission and vision, making policy decisions based on how to achieve this mission to be healthy disciples who make healthy disciples by looking at how we can bring balance between the seven areas or purposes in our individual and corporate life.

A key area for development is encouraging people back into Ministry in church, Mercy Ministries, Outreach and Evangelism as we seek to serve our community as disciples of Jesus. This is why we have an aim for "Every Member Ministry" as mentioned previously.

To achieve this,

- conversations have begun with a few other local church leaders including Harpurhey Community Church. Together we are in discussions with Christians against Poverty about possible areas of partnership in mercy ministries and creating a more joined up Christian service and witness to Harpurhey and North Manchester reducing replication and encouraging signposting.
- As a church we will be looking at ways of sharing and demonstrating the life changing faith and hope we have in Jesus. In the power of the Holy Spirit this will help our society to become more spiritually literate, understanding, and tolerant towards people of Christian faith and their contribution to society while also helping people to explore faith in Jesus for themselves.
- We will be working towards 'every member ministry' encouraging and discipling new volunteers and leaders to join our existing teams and seeing new and exciting ministries born which serve our church and local community.

Key to achieving the above goals is our Life Groups which share the pastoral and discipleship load, providing spaces for healthy disciples to mature. It does this through providing spaces for friendship mutual encouragement, prayer, bible study, worship, and support. This equips us to be disciples on mission together who serve in ministry to the church, show Mercy through practical community service and reach out in evangelism with the life bringing Gospel of Jesus in word and example.

Growing our relationship with Church of the Saviour and sharing resources has continued this year not only through sharing a Minister and its associated costs but also through the joint employment of the PA team, shared office costs and Church Suite, Office 365, joint services and events, preachers, life groups, newsletters, PCC away days and team meetings. In the coming year we are looking forward to welcoming our new Curate Stuart and his family, Abbey and Axel joining both our churches as Church leaders in training. We also celebrate with Barbara who is training for reader ministry also. We are excited to see how God will minister to us and the local community through them.

Building development rather than maintenance will continue to be a big feature of 2023/23 as together we face the challenge of having a building fit for our Mission, Purposes, and Vision which serves the congregation and local community. Our top priorities are equally the church roof and developing the foyer and toilet area of the church to enable greater flexibility for refreshments and to enhance our welcome as we seek to engage with the community.

We will continue to place a high priority on reaching out to the next generation through our Children, Youth and families work which has continued to faithfully support and connect many in the congregation and local community with the love of Jesus. In the coming year we pray and hope that our finances allow us to continue with our paused plans to appoint a new Children's and Families Pastor which under the leadership of the minister will be a key leadership role going forward.

### **Risk review, funds and reserves policy**

The Trustees have considered the key risks affecting the charity, and taken steps to mitigate them. They have identified the key risks as being;

- failure to maintain a listed church building and other old buildings in a good state of repair;
- financial risks associated with balancing the requirement for longer term investment in the buildings and projects in the parish and the shorter term demands on limited resources.

The Trustees believe that these risks are minimised by regular meetings concentrating on building issues, development of policies and regular consideration of financial information and balancing ongoing maintenance expenditure with retention of funds for longer-term projects.

The Trustees recognise the need for the charity to establish and maintain reserves to enable it to continue to carry out its charitable objectives in the event of unforeseeable matters arising. In particular, given the nature of the buildings, reserves need to be maintained to ensure any major repairs can be carried out when necessary.

Details of reserves held by the charity are given in note 12 to the financial statements. Most restricted funds relate to ongoing activities, and there are only small balances held for building works, so any major investment in buildings would have to be funded either by appeals and grants or by using a proportion of the money held in our project fund.

In addition to restricted and designated funds, the Trustees have resolved to maintain unrestricted free reserves for working capital of £18,000, which would be sufficient to cover 3 months of average current running costs. In 2020 the PCC transferred this amount into a Designated PCC General reserves fund. That means that the General Fund listed in the unrestricted section of note 12 represents the surplus funds available, i.e. the amount by which free reserves exceed the PCC required minimum, and this now stands at £19,142. In 2023 it is anticipated that free reserves will be preserved above £18,000 as the PCC continues its commitment to support the good work of its ministries.

The PCC will continue to develop strategies to encourage a Biblical approach to giving of time, talents and treasure.

## Statement of Trustees responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement Of Financial Activities (SORP);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

Approved by the members of the PCC on 14<sup>th</sup> April 2023 and signed on their behalf by



**Chair** Rev Neil Elliott



**Treasurer** Philip Goldsworthy

## Independent Examiners report to the PCC of Christ Church Harpurhey

This report on the financial statements of the PCC for the year ended 31 December 2022, which are set out on pages 11 to 19, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.144 of the Charities Act 2011 ("The Act")

### Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year (under section 144 of the Act), and that an independent examination is needed.

It is my responsibility to:

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

### Basis of this report

My examination was carried out in accordance with General Directions given by the Charity Commissioners and to be found in the Church guidance, 2006 edition. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the Trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 41 of the Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Mr Stephen Hendy  
Data Developments Ltd,  
Fryer St,  
Wolverhampton  
WV1 1HT

Date: 21<sup>st</sup> April 2023

## Statement of Financial Activities

For the period from 01 January 2022 to 31 December 2022

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Receipts</b>					
Planned giving	32,198	5,300	-	37,498	37,983
Collections and other giving	5,418	-	-	5,418	2,206
Other voluntary receipts	9,250	9,833	-	19,083	33,000
Gift Aid recovered	8,209	1,250	-	9,459	9,124
Investments	13,367	-	-	13,367	10,802
Other receipts	7,316	156	-	7,472	3,390
Receipts from church activities	297	-	-	297	306
<b>Total income</b>	<b>76,057</b>	<b>16,539</b>	<b>-</b>	<b>92,553</b>	<b>96,813</b>
<b>Payments</b>					
Missionary and Charitable Giving	6,000	6,173	-	12,173	5,750
Parish Share	35,000	-	-	35,000	34,326
Clergy and Staffing costs	22,069	9,896	-	31,966	27,454
Church Running Expenses	16,994	703	-	17,698	17,473
Hall Running Costs	13,932	-	-	13,932	8,560
<b>Total expenditure</b>	<b>93,997</b>	<b>16,773</b>	<b>-</b>	<b>110,770</b>	<b>93,565</b>
<b>Net income/(expenditure) resources before transfer</b>	<b>-17,940</b>	<b>-235</b>	<b>-</b>	<b>-18,174</b>	<b>3,248</b>
<b>Transfers:</b>					
Gross transfers between funds - in	21,394	9,958	-	31,353	22,061
Gross transfers between funds - out	-23,525	-7,829	-	-31,354	-22,062
Other recognised gains / losses					
Gains/losses on investment assets	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-
<b>Net movement in funds</b>	<b>-20,070</b>	<b>1,895</b>	<b>-</b>	<b>-18,174</b>	<b>3,248</b>
Reconciliation of funds					
<b>Total funds brought forward</b>	<b>80,379</b>	<b>41,621</b>	<b>-</b>	<b>122,001</b>	<b>118,753</b>
<b>Total funds carried forward</b>	<b>60,310</b>	<b>43,517</b>	<b>-</b>	<b>103,828</b>	<b>122,001</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

### Other recognised Gains and Losses

There were no other gains or losses in the two years.

### Transfer between funds

The notes on pages 13 to 19 form part of these financial statements.

# Christ Church Harpurhey Annual Report and Financial Statements for 2022

## Balance Sheet

	<b>As at 31/12/2022</b>	<b>As at 31/12/2021</b>
<b>Current assets</b>		
Cash At Bank And In Hand	2,485	9,106
Debtors	105,294	115,895
	<b>107,780</b>	<b>125,002</b>
<b>Liabilities</b>		
Creditors: Amounts Falling Due In One Year	3,952	3,000
<b>Net current assets less current liabilities</b>	<b>103,828</b>	<b>122,001</b>
<b>Total assets less current liabilities</b>	<b>103,828</b>	<b>122,001</b>
<b>Total net assets less liabilities</b>	<b>103,828</b>	<b>122,001</b>
<b>Represented by:</b>		
<b>Unrestricted</b>		
General (Unrestricted)	27,241	19,142
<b>Designated</b>		
Designated - Christ Church Giving	924	6,879
Designated - Family Outreach	-	10,000
Designated - Messy Church	4,315	4,949
Designated - PCC - General Reserves	18,000	18,000
Designated - Project Fund	-	11,394
Designated - Youth Work	9,829	10,013
<b>Restricted</b>		
Restricted - Building Fund (Church)	12,250	6,000
Restricted - Cafe Church	2,056	2,056
Restricted - Christmas Day	51	51
Restricted - Family Outreach	10,182	10,292
Restricted - Food Poverty Grant	385	398
Restricted - Hardship - Henry Smith	3,526	-
Restricted - Hardship Fund	2,248	4,778
Restricted - Internal Lighting Project	7,692	7,692
Restricted - Marvellous Mums	910	910
Restricted - Men's Ministry	447	447
Restricted - Messy Church	-	464
Restricted - Parish Hall Building	2,000	-
Restricted - Training Fund	1,036	1,036
Restricted - Women's Ministry/Beloved	699	746
Restricted - Youth Work	31	6,747
<b>Funds of the church</b>	<b>103,828</b>	<b>122,001</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

**The notes on pages 13 to 19 form part of these financial statements. Approved by the Trustees on 14<sup>th</sup> April 2023**  
And signed on their behalf by Rev Neil Elliott :- Chair



## Notes to the Financial Statements

### Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

#### **Basis of preparation**

The financial statements have been prepared on a going concern basis, in accordance with the Statement of Recommended Practice "Accounting and reporting by Charities 2015" and the Church Accounting Regulations 2006.

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

#### **Fund accounting**

General funds are available at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors, funders or by the purpose of grants. The purpose and use of the restricted funds is set out in note 12 to the accounts.

#### **Donations and grants and similar incoming resources**

Income from donations and grants, including capital grants and donations, is included in incoming resources when these are receivable, except when they relate to future accounting periods or when the donors or grantors impose pre-conditions that have not been met. In these cases the income is deferred until the future period and/or the conditions have been met. Tax refunds are recognised at the same time as the incoming resources to which they relate.

Legacies are accounted for when the PCC is legally entitled to the amounts due.

Where conditions are imposed which restrict the use of the income to a specific purpose then it is included in incoming resources under restricted funds when it is due.

Grants received in respect of capital expenditure, which may be repayable in certain circumstances, are treated as restricted funds and included in incoming resources in the year of receipt. They are released to unrestricted funds, in so far as any restrictions have been met, by means of a transfer each year to match the depreciation charged.

#### **Rental income**

Income from tenants in respect of rented property is recognised in the period to which it relates. Rent paid in advance is deferred and carried forward as income in advance to creditors.

#### **Fundraising income**

Income from fundraising events is recognised in the period in which the event takes place. Income for specific purposes is included in restricted funds.

#### **Resources expended**

Expenditure is classified under the principal categories of charitable and other expenditure rather than the type of expense.

The cost headings comprise expenditure, including staff costs, directly attributable to each activity. Where costs cannot be directly attributed they are allocated to activities on a basis consistent with the use of resources.

#### **Fixed assets and Depreciation**

Consecrated and benefice property such as the Church and Vicarage are not included in the accounts in accordance with S10 of the Charities Act 2011.

## Analysis of income and expenditure

### Incoming Resources

#### 1-Planned giving

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
Gift Aid - Bank	24,588	-	5,000	-	29,588	30,353
Gift Aid - Envelopes	2,911	-	-	-	2,911	3,904
Other planned giving	4,699	-	300	-	4,999	3,726
Total	32,198	-	5,300	-	37,498	37,983

#### 2-Collections and other giving

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
Loose plate collections	5,373	45	-	-	5,418	2,206
Total	5,373	45	-	-	5,418	2,206

#### 3-Other voluntary receipts

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
Recurring grants	8,000	-	7,833	-	15,833	25,500
Non-recurring one-off grants	1,250	-	2,000	-	3,250	7,500
Total	9,250	-	9,833	-	19,083	33,000

#### 4-Gift Aid recovered

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
Tax recoverable on Gift Aid	8,209	-	1,250	-	9,459	9,124
Total	8,209	-	1,250	-	9,459	9,124

#### 5-Investments

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
Bank and building society interest	43	-	-	-	43	2
Rent from lands or buildings	13,324	-	-	-	13,324	10,800
Total	13,367	-	-	-	13,367	10,802

#### 5-Other Receipts

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
Other funds generated	4,716	-	156	-	4,872	3,390
Insurance Claims	2,600	-	-	-	2,600	-
Total	7,316	-	156	-	7,472	3,390

#### 6-Receipts from church activities

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total</u> <u>Last year</u>
Fees for weddings and funerals	297	-	-	-	297	306
Total	297	-	-	-	297	306

## Christ Church Harpurhey Annual Report and Financial Statements for 2022

### Resources Expended

#### 7-Missionary and Charitable Giving

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
One off Gifts	-	6,000	6,173	-	12,173	4,920
Home mission	-	-	-	-	-	830
<b>Total</b>	<b>-</b>	<b>6,000</b>	<b>6,173</b>	<b>-</b>	<b>12,173</b>	<b>5,750</b>

#### 8-Parish Share

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Ministry parish share etc	35,000	-	-	-	35,000	34,326
<b>Total</b>	<b>35,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,000</b>	<b>34,326</b>

#### 9-Clergy and Staffing costs

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Assistant staff costs	683	-	-	-	683	1,279
Youth Worker Salary	-	7,775	9,896	-	17,671	16,187
Salary of parish administrator	12,312	-	-	-	12,312	9,759
Working expenses of incumbent	1,269	-	-	-	1,269	160
Parsonage - water	28	-	-	-	28	68
<b>Total</b>	<b>14,294</b>	<b>7,775</b>	<b>9,896</b>	<b>-</b>	<b>31,966</b>	<b>27,454</b>

#### 10-Church Running Expenses

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Parish training and mission	-	-	-	-	-	119
Church running - insurance	3,240	-	-	-	3,240	3,240
Technical Equipment	387	-	-	-	387	4,333
Organ / piano tuning	260	-	-	-	260	248
Church maintenance	66	-	-	-	66	940
Cleaning	685	-	-	-	685	971
Upkeep of services	1,577	626	124	-	2,328	971
Upkeep of churchyard	3,126	-	-	-	3,126	1,122
Administration	2,094	-	110	-	2,204	1,706
Church running - electric	690	-	-	-	690	468
Church running - gas	3,230	-	-	-	3,230	906
Church running - water	461	-	-	-	461	565
Governance - examination/audit fee	-	-	-	-	-	700
Creche	-	-	-	-	-	21
Sunday School	-	-	-	-	-	192
Children's Work	218	-	-	-	218	310
Youth Work	43	285	76	-	405	184
Marvelous Mums	-	-	-	-	-	10
Messy Church	-	-	393	-	393	460
<b>Total</b>	<b>16,082</b>	<b>912</b>	<b>703</b>	<b>-</b>	<b>17,698</b>	<b>17,473</b>

## Christ Church Harpurhey Annual Report and Financial Statements for 2022

### 11-Hall Running Costs

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Hall running - electricity	4,016	-	-	-	4,016	1,322
Hall running - gas	4,582	-	-	-	4,582	4,162
Hall running - insurance	2,369	-	-	-	2,369	1,747
Hall running - maintenance	2,250	-	-	-	2,250	967
Hall running - telephone	61	-	-	-	61	61
Hall running - water	652	-	-	-	652	298
<b>Total</b>	<b>13,932</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,932</b>	<b>8,560</b>

### 12-Church Repairs & Maintenance

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Church major repairs - installation	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 13-Hall Repairs & Maintenance

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Hall + major repairs - installation	-	-	-	-	-	-
Other PCC property upkeep	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 14-Cost of Generating Funds

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Costs of fetes & other events	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Christ Church Harpurhey Annual Report and Financial Statements for 2022

## Fund movement by type

**Selected period: 01 January 2022 to 31 December 2022**

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Fund balances carried forward
<b>Unrestricted</b>						
General - General fund	19,142	76,012	79,309	11,394	-	27,241
<b>Sub-totals</b>	<b>19,142</b>	<b>76,012</b>	<b>79,309</b>	<b>11,394</b>	<b>-</b>	<b>27,241</b>
<b>Designated</b>						
Family - Family Outreach	10,000	-	-	-10,000	-	-
Giving - Christ Church Giving	6,879	45	6,000	-	-	924
MESSY - Messy Church	4,949	-	626	-8	-	4,315
Project - Project Fund	11,394	-	-	-11,395	-	-
Youth - Youth Work	10,013	-	8,061	7,877	-	9,829
Reserve - PCC - General Reserves	18,000	-	-	-	-	18,000
<b>Sub-totals</b>	<b>61,237</b>	<b>45</b>	<b>14,688</b>	<b>-13,525</b>	<b>-</b>	<b>33,069</b>
<b>Restricted</b>						
Build - Building Fund	6,000	6,250	-	-	-	12,250
Cafe - Cafe Church	2,056	-	-	-	-	2,056
Christmas - Christmas Day	51	-	-	-	-	51
Family - Family Outreach	10,292	-	110	-	-	10,182
Food - Food Poverty Grant	398	-	12	-	-	385
Hardship - Hardship Fund	4,778	7,000	1,701	-7,829	-	2,248
Hardship - Henry Smith	-	156	4,458	7,829	-	3,526
Lighting - Internal Lighting Project	7,692	-	-	-	-	7,692
MarvMums - Marvellous Mums	910	-	-	-	-	910
Mens - Men's Ministry	447	-	-	-	-	447
MESSY - Messy Church	464	-	471	7	-	-
ParishHall - Parish Hall Building	-	2,000	-	-	-	2,000
Training - Training Fund	1,036	-	-	-	-	1,036
Women's - Women's Ministry/Beloved	746	-	46	-	-	699
Youth - Youth Work	6,747	1,133	9,972	2,122	-	31
<b>Sub-totals</b>	<b>41,621</b>	<b>16,539</b>	<b>16,773</b>	<b>2,129</b>	<b>-</b>	<b>43,517</b>
<b>Totals</b>	<b>122,001</b>	<b>92,597</b>	<b>110,770</b>	<b>-</b>	<b>-</b>	<b>103,828</b>

There may be minor discrepancies in the totals if the pence are not being shown

## Christ Church Harpurhey Annual Report and Financial Statements for 2022

Below is a brief description of the four different fund types in the table above:

### **Unrestricted Funds**

All PCCs have a fund, normally called a General Fund, which they use to pay all the everyday expenses. This fund is 'unrestricted' because the money has been given to the Church on the general understanding that it will be used at the discretion of the PCC for furthering the mission and ministry of the Church. Unless specified otherwise, all the money received by the Church is put into the General Fund.

### **Designated Funds**

Designate money is money which the PCC choose to put towards a particular fund. As only the unrestricted income can be designated, this money could be reallocated by the PCC if it chooses.

### **Restricted Funds**

We also receive money which has been given for a particular purpose. All these sums have been restricted by the donor for a particular purpose and they cannot, and must not, be used by the PCC for any other purpose.

Christ Church Funds can be defined as follows:

#### **General Fund**

The General Fund represents the amount available to the PCC to meet its ongoing obligations, based on the assumption that reserves designated for specific purposes are not available for general use. The PCC aims to hold at least 2 months operating costs in the General Fund to maintain our financial stability.

#### **Christ Church Giving Fund**

Christ Church is committed to supporting external charities and organisations. This money has been set aside by the PCC for this purpose.

#### **Messy Church (Designated)**

The PCC have committed to supporting Messy Church, by ensuring that minimum budgetary requirements are met should restricted funds be insufficient.

#### **Project Fund**

This is a designated fund with money held for any large future projects the PCC undertakes.

#### **Youth Work Fund – (Designated)**

This is a Fund that was created by the PCC to set aside general funds to support youth work.

#### **General Reserves**

This fund was set-up to hold 3 months of average expenditure to help give the PCC a clear view of what resources are freely available.

#### **Building Fund**

Donations are received from individuals who specifically want the money to be spent on building improvements and upkeep of the Church Building

#### **Café Church**

A grant was received specifically to create a Café Church; this fund will hold the monies until spent.

#### **Christmas Day**

This fund was created to collect money received from grants and individuals who wish to support the Christ Church community Christmas day meal.

### **Family Outreach**

A grant was received specifically to support the role of a family outreach worker. This is being used to employ a part time family outreach worker.

### **Food Poverty Grant**

A grant was received specifically to feed people in the community. This is being used to feed the local community on a regular basis at Messy Church and other one-off special events.

### **Hardship Fund**

This was set up during the Covid-19 pandemic to ensure the Church had funds available to help those in the community that were struggling as a result of the pandemic. To ensure there is a good balance between both accountability and confidentiality with this fund, a small sub-team were appointed by the PCC to make decisions based on the individuals needs and amounts required.

### **Hardship Fund – Henry Smith**

This fund was set-up to specifically contain the grants received form Henry Smith Charity to support the community alongside their specific requirements.

### **Internal Lighting Project**

Christ Church received two restricted gifts that are to be used towards the replacement and improvement of the lighting within the main Church building.

### **Messy Church (Restricted)**

This fund was created to enable gifts to be received specifically for Messy Church.

### **Marvellous Mums**

This fund was created to hold grant money received specifically for the use of Marvellous Mums.

### **Men's Ministry Fund (Restricted)**

This fund has been created to collect money received from grants and individuals who wish to support men's ministry within the church and its community, including the annual men's weekend away.

### **Parish Hall Building Fund**

Donations and grants are received who specifically want the money to be spent on building improvements and upkeep of the Church's Parish Hall Building

### **Training**

This fund was created to support one of our youth through their discipleship training course.

### **Women's Ministry (Beloved) Training**

This was created to manage the income and expenditure of the annual woman's conference held at the church

### **Youth Work Fund – (Restricted)**

This is a fund that holds money that has been given, by individuals or as grants, specifically for the provision of a youth worker for the church and the wider community.

## **Taxation**

The Parish of Christ Church Harpurhey is a registered charity and is entitled to claim annual exemption from UK corporation tax under part 11 of CTA 2010.

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# Accounts

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# Christ Church Harpurhey

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*Annual Report*

*And*

*Financial Statements*

*For the year ending 31<sup>st</sup> December 2021*

Registered Charity No. 1147847

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## Administrative Details

### PCC Members:

Members who have served during the year and until the date of approval of this report are:

**Incumbent** (ex-officio):                      The Revd Neil Elliott

### Churchwardens:

 (ex- officio, elected annually)

Mr David McGuigan  
Mr Derek Urhoghide

### Representatives on the Deanery Synod:

 (ex- officio from APCM 2020)

Mrs Jenny Prince  
Ms Kathie O'Connor  
Mr Derek Urhoghide

### Other Elected Members:

Philip Goldsworthy	(Treasurer)
Gabrielle Schofield	(to APCM 2021)
Charis Smith	
George Aromwanbor	
Philip Thompson	
Harriet Atkins	(Until Nov 2021)
Hannah McGuigan	
Henry Ogbemudia	
Phil Gorman	(from APCM 2021)
Steve Oldham	(from APCM 2021)
Eunice Mungins	(from Feb 2021)
Jonny Warnes	(co-opt Sept 2021)

### Location and correspondence address

Christ Church Harpurhey is situated on Rochdale Road 2 miles north of Manchester city centre. The correspondence address is The Rectory, 95 Church Lane, Manchester, M9 5BG.

### Bankers

HSBC, 2-4 St Anns Square, Manchester M2 7HD

### Independent Examiner

Mrs Helen Bolton, Bolton Consulting Ltd, 6 High Moor Ave, Leeds, LS17 6RS

## Report of the Trustees

The Members of the Parochial Church Council (PCC), who are the Trustees of the charity, present their annual report and financial statements for the year ended 31 December 2021. The PCC met five times in the year 2021 with an average attendance of 70%.

## Structure, governance and management

The PCC of Christ Church Harpurhey is an independent charity within the Diocese of Manchester in the Church of England. In line with the phased introduction of the Charities Act 2006, on 27<sup>th</sup> June 2012 the PCC became a registered charity, number 1147847, with the formal title of the Parochial Church Council of the ecclesiastical parish of Christ Church Harpurhey (Manchester Diocese).

PCC's are governed by two pieces of Church of England legislation, called Measures. These are:

- the Parochial Church Councils (Powers) Measure 1956 as amended, which defines the principal function, or purpose, of the PCC as, "co-operation with the minister in promoting in the parish the whole mission of the Church"
- the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended)

The method of appointment of PCC members (Trustees) is set out in the Church Representation Rules, each member being elected for a three year period. All Church attendees are encouraged to register on the Electoral Roll and consider standing for election to the PCC.

## Charitable Objectives and Principal Activities

During 2021, The Trustees sought to maintain the declared objectives of the charity of benefitting the public by co-operation with the minister in promoting, in the ecclesiastical parish of Harpurhey, the whole mission of the Church - pastoral, evangelical, social and ecumenical.

In co-operation with the minister the PCC seeks to achieve these objectives by providing opportunities for worship and fellowship as well as providing services and support for the wider community of Harpurhey, Manchester and beyond. Co-operating with the minister the PCC have placed special emphasis on support for local young people and their families. This has been evident with the support of Messy Church and the ongoing co-operation with 'Transforming Life for Good' (TLG - formerly known as The Lighthouse Group). TLG is an independent charity (Number 1074114) which operates nationally to provide an alternative education setting as a second chance for children who have been excluded or under threat of exclusion from school. TLG operates one of its centres in the Christ Church Parish Hall and the Trustees have a tenancy agreement in place with the school for the use of the building. The Trustees will continue to support that charity in terms of prayer, maintenance and volunteers until the completion of the contract. The PCC has maintenance responsibilities for 2 buildings, the Victorian Church building and the 1970's constructed Parish Hall on Water Street.

The Trustees have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities. The Trustees believe that the activities carried out benefit the public by providing opportunities to meet as a community, to serve one another and to provide service and otherwise assist those individuals in need because of social exclusion, poverty, disability or lack of opportunity.

## Church Mission, Purposes & Vision

Our Church Mission is based on Matt 28:16-20 and Matt 22:34-40 -

**"To make healthy disciples who make healthy disciples"**

This is achieved through balancing the Church's seven primary purposes in our activities -

**"Worship, Teaching, Prayer Community, Ministry, Mercy Ministry, Evangelism."**

This is summed up via our Vision statement –

**"To know Jesus and to make him known"**

And is expressed in our key verse John 10:10b –

**"I [Jesus] have come that they may have life and have it to the full."**

## Church attendance

The annual census was taken during October 2021. There were 137 adults (over 16 years) in attendance, but this needs to take into account, a national lockdown due to Covid-19 and that online attendance is not counted. (October 2020: 16 in total, due to covid). At the 2021 Annual Parochial Church Meeting (APCM) there were 84 on the Church Electoral Roll (2020 APCM: 84).

## Review of the year

2021 has again been a challenging year for everyone as due to Covid we have continued to find new ways of being and doing church in the light of Government guidelines. The challenge from the previous year of moving much of our provision online, or via post and phone for those who cannot access the online content continued. Added to this was the challenge to continue to re-open our physical services, activities, and programs in the new hybrid social-distanced/online/physical space we now live in. It is to be celebrated that we did not miss a single Sunday morning service during this time and that many new people have joined our church or been served across our ministries. It has been great to see new families joining the church community and now our numbers are above pre-pandemic levels.

We have invested further in developing our technical equipment in church to allow us to stream and broadcast our services and much thanks to the team.

A massive thankyou to everyone who has contributed in so many ways over this year through Sunday services (online and physical), weekly written reflections, prayer letters and newsletters and pastoral phone calls, leading life groups, prayer, and worship meetings.

Children's work and Messy Church have worked hard to provide online content for our children and families and the Christmas Messy church in Harpurhey market was a great highlight. Thanks to Naomi Elliott for her hard work getting Sunday school back up and running and a special mention also to Brian and Elaine also.

Youth Work continued throughout the year in an online way with young people being supported by our amazing team and physical youth work has started again. It is great to see many new young people joining in on Sundays and during the mid-week activities.

TLG have done amazing work in very challenging circumstances in supporting positive transformation in young people's lives from Harpurhey and north Manchester.

The Pastoral team have done a great job keeping in touch with many of the most isolated members of our community and a massive thanks to them for all the phone calls, socially distanced visits (when allowed).

It was great to see the launch of our first Stand group sessions, a mental health mutual support group thanks to Emma and Andy King for leading this team.

We have launched a further life group bringing our total to three weekly life groups with 2 more in the pipeline. We have also continued with our weekly online prayer meeting and have added a monthly prayer and worship event to our schedule as part of our focus on developing prayer and community this year.

The hardship fund has continued to be able to support many individuals, community groups, Foodbanks, and local schools in our local community including providing white goods, food vouchers and school uniforms amongst others. This initial work enabled us to attract further funding from the Henry Smith – Parish Community Grant and this has again been awarded for this coming year. Our thanks and appreciation to the team who worked on this. And it is worth noting that Henry Smith Charity allowed us to use our unspent budget through providing Asda vouchers to people who were served by the local foodbank. Thanks to the Henry Smith Charity for renewing our funding again for the coming year.

## **Safeguarding**

Safeguarding is of the highest priority in our Church and we have worked hard with the support of the Diocese to maintain high standards and continue to do so through providing DBS checks, safer recruitment and training.

## Financial Review

The PCC again this year has taken a cautious approach to its finances, due to the Covid-19 Pandemic which led to a quick sharp drop in income alongside some savings in expenditure. The PCC regularly received financial information from the finance team, to ensure that informed decisions could be made.

Levels of planned unrestricted giving decreased compared with 2020 by 10% in addition to a 7% decrease in 2019. Total unrestricted income dropped by £3,936 or 4%. This decrease is mainly due to a drop in giving across the board due to the covid-19 pandemic and lost opportunity with loose plate collections due to the building being shut and services moving online. We have however, seen more people switch to giving via online banking.

The parish share is an amount payable to the diocese to support ministry costs and the work of churches in other areas of Manchester. The amount requested from Christ Church Harpurhey for 2021 being set at £34,326, after receiving a 2% rebate for prompt and regular payments throughout 2021. The Trustees are pleased to confirm that this was met in full. For 2022 the share has been set at £35,700, again we will receive a 2% rebate under the encouragement scheme.

Other unrestricted operating costs of £50,524 which is similar when compared to 2020 (£51,772); the slight reduction can be contributed to our parish administrator reducing the number of hours worked. This will increase again next year as we look to employ another administrator to cover those hours.

All these factors combined to result in net incoming resources from unrestricted funds of £3,988 (2020: net income of £7,952).

These amounts will allow the PCC to press ahead with the planned roof repairs to the church which are required, which is now planned to be carried out in 2022. We also have a grant from 2019 of £6000 to assist with these costs. We are also planning to re-establish our work with families and seek to employ a family support worker to join our team.

2021 has been another successful year in applying for and receiving grants for various projects. We have received a £20,000 unrestricted grant which has been used to support the employment of a part-time administrator and a full-time youth worker, as well as specifically supporting Messy Church. We have also received significant restricted grant income for the following –

Hardship Community Grants Totalling - £7500  
Youth Worker – Grants Totalling £5000.

Restricted funds are detailed in “Fund movement by type” on page 17

## Planned and tax-efficient giving

The number of people who gave regularly to General Church Funds through the Bank or the Envelope Scheme during 2021 was 27 (24 in 2020) and of these 22 (20 in 2020) donated through the Gift Aid Scheme. In 2021 the total amount of planned giving to unrestricted funds was £37,543 (£41,700 in 2020).

## Future developments

The PCC continues to review all its activities, policies, and strategies to fulfil its Charitable Objectives. As we look to the future, our main focus in the coming year will be continuing to re-open and re-engage in physical ministry in line now that all government restrictions have ended. Our aim is to see the church grow in line with our Mission and Vision and as a PCC our role is to guard this mission and vision, making policy decisions based on how to achieve this mission to be healthy disciples who make up a healthy church by looking at how we can bring balance between the seven areas or purposes.

We have begun to look at new areas that will play a key role in putting this into practice by creating teams to look at community building and outreach events in all areas of ministry such as Children's/Youth/Pastoral.

A key area for development is prayer and community building as we move out of lockdown. We aim to build on our 3 existing Life Groups which play a key role in sharing the pastoral and discipleship load and providing spaces for healthy disciples to be mutually encouraged and pastorally cared for.

Growing our relationship with Church of the Saviour and sharing resources has continued this year not only through sharing a Minister and its associated costs but also through the joint employment of the PA team, shared office costs and Church Suite, Office 365, joint online services and our email and post reflections, prayers, and newsletters during this year of restrictions. While we recognise that this year has not been standard operating procedure and we are glad to have re-opened our separate physical services, we are committed to exploring as a PCC and with the Church of the Saviour how this partnership will develop. A special thankyou to Revd. Martin Rogers from Church of the Saviour who has taken some occasional offices for Christ Church when Neil was not available.

Building development rather than maintenance will continue to be a big feature of 2022/23 as together we face the challenge of having a building fit for our Mission, Purposes, and Vision which serves the congregation and local community. Our top priority is the church roof and then developing the foyer and toilet area of the church to enable greater flexibility for refreshments and to enhance our welcome as we seek to engage with the community.

We will continue to place a high priority on reaching out to the next generation through our Children, Youth and families work which despite Covid has continued to faithfully support and connect many in the congregation and local community with the love of Jesus. In the coming year this will be a re-imagining and re-building as we return to physical ministry in line with the Government guidance. A key area here will be the appointment of a new Children's and Families Pastor role which under the leadership of the minister will be a key leadership role going forward.

## Risk review, funds and reserves policy

The Trustees have considered the key risks affecting the charity, and taken steps to mitigate them. They have identified the key risks as being;

- ❑ failure to maintain a listed church building and other old buildings in a good state of repair;
- ❑ financial risks associated with balancing the requirement for longer term investment in the buildings and projects in the parish and the shorter term demands on limited resources.

The Trustees believe that these risks are minimised by regular meetings concentrating on building issues, development of policies and regular consideration of financial information and balancing ongoing maintenance expenditure with retention of funds for longer-term projects.

The Trustees recognise the need for the charity to establish and maintain reserves to enable it to continue to carry out its charitable objectives in the event of unforeseeable matters arising. In particular, given the nature of the buildings, reserves need to be maintained to ensure any major repairs can be carried out when necessary.

Details of reserves held by the charity are given in note 12 to the financial statements. Most restricted funds relate to ongoing activities, and there are only small balances held for building works, so any major investment in buildings would have to be funded either by appeals and grants or by using a proportion of the money held in our project fund.

## Christ Church Harpurhey Annual Report and Financial Statements for 2021

In addition to restricted and designated funds, the Trustees have resolved to maintain unrestricted free reserves for working capital of £18,000, which would be sufficient to cover 3 months of average current running costs. In 2020 the PCC transferred this amount into a Designated PCC General reserves fund. That means that the General Fund listed in the unrestricted section of note 12 represents the surplus funds available, i.e. the amount by which free reserves exceed the PCC required minimum, and this now stands at £23,746. In 2022 it is anticipated that free reserves will be preserved above £18,000 as the PCC continues its commitment to support the good work of its ministries.

The PCC will continue to develop strategies to encourage a Biblical approach to giving of time, talents and treasure.

## Statement of Trustees responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement Of Financial Activities (SORP);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

Approved by the members of the PCC on 8<sup>th</sup> May 2022 and signed on their behalf by



**Chair** Rev Neil Elliott



**Treasurer** Philip Goldsworthy

## Independent Examiners report to the PCC of Christ Church Harpurhey

This report on the financial statements of the PCC for the year ended 31 December 2021, which are set out on pages 11 to 19, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.144 of the Charities Act 2011 ("The Act")

### Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year (under section 144 of the Act), and that an independent examination is needed.

It is my responsibility to:

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

### Basis of this report

My examination was carried out in accordance with General Directions given by the Charity Commissioners and to be found in the Church guidance, 2006 edition. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the Trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 41 of the Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Helen Bolton, FCA  
6 High Moor Ave,  
Leeds  
LS17 6RS

Date: 8<sup>th</sup> May 2022

## Statement of Financial Activities

For the period from 01 January 2021 to 31 December 2021

	Unrest ricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Receipts</b>					
Planned giving	37,543	440	-	37,983	45,394
Collections and other giving	2,206	-	-	2,206	2,604
Other voluntary receipts	25,500	7,500	-	33,000	15,166
Gift Aid recovered	9,089	35	-	9,124	10,115
Investments	10,802	-	-	10,802	10,830
Other receipts	3,390	-	-	3,390	22,980
Receipts from church activities	306	-	-	306	426
<b>Total income</b>	<b>88,838</b>	<b>7,975</b>	<b>-</b>	<b>96,813</b>	<b>107,518</b>
<b>Payments</b>					
Missionary and Charitable Giving	380	5,370	-	5,750	9,354
Parish Share	34,326	-	-	34,326	33,052
Clergy and Staffing costs	24,892	2,562	-	27,454	31,754
Church Running Expenses	16,690	782	-	17,473	17,156
Hall Running Costs	8,560	-	-	8,560	5,451
<b>Total expenditure</b>	<b>84,850</b>	<b>8,715</b>	<b>-</b>	<b>93,565</b>	<b>96,768</b>
<b>Net income/(expenditure) resources before transfer</b>	<b>3,988</b>	<b>-741</b>	<b>-</b>	<b>3,248</b>	<b>10,749</b>
<b>Transfers:</b>					
Gross transfers between funds - in	12,061	10,000	-	22,061	5,582
Gross transfers between funds - out	-12,061	-10,000	-	-22,061	-5,583
Other recognised gains / losses					
Gains/losses on investment assets	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-
<b>Net movement in funds</b>	<b>3,988</b>	<b>-741</b>	<b>-</b>	<b>3,248</b>	<b>10,750</b>
Reconciliation of funds					
<b>Total funds brought forward</b>	<b>76,391</b>	<b>42,363</b>	<b>-</b>	<b>118,754</b>	<b>108,004</b>
<b>Total funds carried forward</b>	<b>80,379</b>	<b>41,621</b>	<b>-</b>	<b>122,001</b>	<b>118,754</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

### Other recognised Gains and Losses

There were no other gains or losses in the two years.

### Transfer between funds

The notes on pages 13 to 19 form part of these financial statements.

# Christ Church Harpurhey Annual Report and Financial Statements for 2021

## Balance Sheet

	<b>As at 31/12/2021</b>	<b>As at 31/12/2020</b>
<b>Current assets</b>		
Cash At Bank And In Hand	115,895	116,329
Debtors	9,106	5,529
	<b>125,001</b>	<b>121,858</b>
<b>Liabilities</b>		
Creditors: Amounts Falling Due In One Year	3,000	3,104
	<b>122,001</b>	<b>118,754</b>
<b>Net current assets less current liabilities</b>	<b>122,001</b>	<b>118,754</b>
<b>Total assets less current liabilities</b>	<b>122,001</b>	<b>118,754</b>
<b>Total net assets less liabilities</b>	<b>122,001</b>	<b>118,754</b>
<b>Represented by:</b>		
<b>Unrestricted</b>		
General (Unrestricted)	19,142	23,350
<b>Designated</b>		
Designated - Christ Church Giving	6,879	6,710
Designated - Family Outreach	10,000	-
Designated - Messy Church	4,949	1,013
Designated - PCC - General Reserves	18,000	18,000
Designated - Project Fund	11,394	11,394
Designated - Youth Work	10,013	15,921
<b>Restricted</b>		
Restricted - Building Fund (Church)	6,000	6,000
Restricted - Cafe Church	2,056	2,056
Restricted - Christmas Day	51	51
Restricted - Family Outreach	10,292	10,292
Restricted - Food Poverty Grant	398	398
Restricted - Hardship Fund	4,778	2,649
Restricted - Internal Lighting Project	7,692	7,692
Restricted - Marvelous Mums	910	920
Restricted - Mens Ministry	447	447
Restricted - Messy Church	464	860
Restricted - Training Fund	1,036	861
Restricted - Womens Ministry/Beloved	746	746
Restricted - Youth Work	6,747	9,386
<b>Funds of the church</b>	<b>122,001</b>	<b>118,754</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

**The notes on pages 13 to 19 form part of these financial statements. Approved by the Trustees on 8<sup>th</sup> May 2022**  
And signed on their behalf by Rev Neil Elliott :- Chair



## Notes to the Financial Statements

### Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

#### **Basis of preparation**

The financial statements have been prepared on a going concern basis, in accordance with the Statement of Recommended Practice "Accounting and reporting by Charities 2015" and the Church Accounting Regulations 2006.

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

#### **Fund accounting**

General funds are available at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors, funders or by the purpose of grants. The purpose and use of the restricted funds is set out in note 12 to the accounts.

#### **Donations and grants and similar incoming resources**

Income from donations and grants, including capital grants and donations, is included in incoming resources when these are receivable, except when they relate to future accounting periods or when the donors or grantors impose pre-conditions that have not been met. In these cases the income is deferred until the future period and/or the conditions have been met. Tax refunds are recognised at the same time as the incoming resources to which they relate.

Legacies are accounted for when the PCC is legally entitled to the amounts due.

Where conditions are imposed which restrict the use of the income to a specific purpose then it is included in incoming resources under restricted funds when it is due.

Grants received in respect of capital expenditure, which may be repayable in certain circumstances, are treated as restricted funds and included in incoming resources in the year of receipt. They are released to unrestricted funds, in so far as any restrictions have been met, by means of a transfer each year to match the depreciation charge d.

#### **Rental income**

Income from tenants in respect of rented property is recognised in the period to which it relates. Rent paid in advance is deferred and carried forward as income in advance to creditors.

#### **Fundraising income**

Income from fundraising events is recognised in the period in which the event takes place. Income for specific purposes is included in restricted funds.

#### **Resources expended**

Expenditure is classified under the principal categories of charitable and other expenditure rather than the type of expense.

The cost headings comprise expenditure, including staff costs, directly attributable to each activity. Where costs cannot be directly attributed they are allocated to activities on a basis consistent with the use of resources.

#### **Fixed assets and Depreciation**

Consecrated and benefice property such as the Church and Vicarage are not included in the accounts in accordance with S10 of the Charities Act 2011.

## Analysis of income and expenditure

### Incoming Resources

#### 1-Planned giving

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
Gift Aid - Bank	30,213	-	140	-	30,353	35,388
Gift Aid - Envelopes	3,904	-	-	-	3,904	3,186
Other planned giving	3,426	-	300	-	3,726	6,820
Total	37,543	-	440	-	37,983	45,394

#### 2-Collections and other giving

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
Loose plate collections	2,206	-	-	-	2,206	2,604
Total	2,206	-	-	-	2,206	2,604

#### 3-Other voluntary receipts

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
Recurring grants	13,500	12,000	-	-	25,500	12,666
Non-recurring one-off grants	-	-	7,500	-	7,500	2,500
Total	13,500	12,000	7,500	-	33,000	15,166

#### 4-Gift Aid recovered

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
Tax recoverable on Gift Aid	9,089	-	35	-	9,124	10,115
Total	9,089	-	35	-	9,124	10,115

#### 5-Investments

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
Bank and building society interest	2	-	-	-	2	30
Rent from lands or buildings	10,800	-	-	-	10,800	10,800
Total	10,802	-	-	-	10,802	10,830

#### 5-Other Receipts

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
Other funds generated	2,245	1,144	-	-	3,390	21,969
Insurance Claims	-	-	-	-	-	1,010
Total	2,245	1,144	-	-	3,390	22,980

#### 6-Receipts from church activities

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>This year</u>	<u>Total Last year</u>
Fees for weddings and funerals	306	-	-	-	306	426
Total	306	-	-	-	306	426

## Christ Church Harpurhey Annual Report and Financial Statements for 2021

### Resources Expended

#### 7-Missionary and Charitable Giving

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
One off Gifts	50	-	4,870	-	4,920	2,919
Home mission	330	-	500	-	830	6,435
<b>Total</b>	<b>380</b>	<b>-</b>	<b>5,370</b>	<b>-</b>	<b>5,750</b>	<b>9,354</b>

#### 8-Parish Share

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Ministry parish share etc	34,326	-	-	-	34,326	33,052
<b>Total</b>	<b>34,326</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>34,326</b>	<b>33,052</b>

#### 9-Clergy and Staffing costs

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Assistant staff costs	880	398	-	-	1,279	3,107
Youth Worker Salary	-	13,624	2,562	-	16,187	16,118
Salary of parish administrator	6,838	2,920	-	-	9,759	11,870
Working expenses of incumbent	160	-	-	-	160	320
Parsonage house expenses	-	-	-	-	-	94
Parsonage - water	68	-	-	-	68	126
<b>Total</b>	<b>7,947</b>	<b>16,944</b>	<b>2,562</b>	<b>-</b>	<b>27,454</b>	<b>31,638</b>

#### 10-Church Running Expenses

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Parish training and mission	119	-	-	-	119	-
Church running - insurance	3,240	-	-	-	3,240	3,240
Technical Equipment	4,333	-	-	-	4,333	2,327
Worship	-	-	-	-	-	1,591
Organ / piano tuning	248	-	-	-	248	248
Church maintenance	940	-	-	-	940	1,004
Cleaning	971	-	-	-	971	1,373
Upkeep of services	971	-	-	-	971	1,955
Upkeep of churchyard	1,122	-	-	-	1,122	-
Administration	1,706	-	-	-	1,706	1,392
Church running - electric	468	-	-	-	468	392
Church running - gas	906	-	-	-	906	1,788
Church running - water	565	-	-	-	565	648
Governance - examination/audit fee	700	-	-	-	700	550
Pre-School Children's Work	21	-	-	-	21	-
Creche	-	-	-	-	-	6
Mini Church	-	-	192	-	192	294
Sunday School	310	-	-	-	310	183
Children's Work	-	-	184	-	184	0
Youth Work	-	-	10	-	10	-
Marvelous Mums	-	64	395	-	460	157
Messy Church	119	-	-	-	119	-
<b>Total</b>	<b>16,626</b>	<b>64</b>	<b>782</b>	<b>-</b>	<b>17,473</b>	<b>17,156</b>

## Christ Church Harpurhey Annual Report and Financial Statements for 2021

### *11-Hall Running Costs*

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Hall running - electricity	1,322	-	-	-	1,322	1,584
Hall running - gas	4,162	-	-	-	4,162	1,611
Hall running - insurance	1,747	-	-	-	1,747	1,742
Hall running - maintenance	967	-	-	-	967	28
Hall running - telephone	61	-	-	-	61	61
Hall running - water	298	-	-	-	298	421
<b>Total</b>	<b>8,560</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,560</b>	<b>5,451</b>

### *12-Church Repairs & Maintenance*

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Church major repairs - installation	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### *13-Hall Repairs & Maintenance*

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Hall + major repairs - installation	-	-	-	-	-	-
Other PCC property upkeep	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### *14-Cost of Generating Funds*

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Costs of fetes & other events	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Christ Church Harpurhey Annual Report and Financial Statements for 2021

## Fund movement by type

**Selected period: 01 January 2021 to 31 December 2021**

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Fund balances carried forward
<b>Unrestricted</b>						
General - General fund	23,350	75,694	67,841	-12,062	-	19,142
<b>Sub-totals</b>	<b>23,350</b>	<b>75,694</b>	<b>67,841</b>	<b>-12,062</b>	<b>-</b>	<b>19,142</b>
<b>Designated</b>						
Admin - Church Administrator	-	1,144	3,036	1,892	-	-
Family - Family Outreach	-	-	-	10,000	-	10,000
Giving - Christ Church Giving	6,710	-	-	169	-	6,879
MESSY - Messy Church	1,013	4,000	64	-	-	4,949
Project - Project Fund	11,394	-	-	-	-	11,394
Youth - Youth Work	15,921	8,000	13,907	-	-	10,013
Reserve - PCC - General Reserves	18,000	-	-	-	-	18,000
<b>Sub-totals</b>	<b>53,040</b>	<b>13,144</b>	<b>17,009</b>	<b>12,061</b>	<b>-</b>	<b>61,237</b>
<b>Restricted</b>						
Build - Building Fund	6,000	-	-	-	-	6,000
Cafe - Cafe Church	2,056	-	-	-	-	2,056
Christmas - Christmas Day	51	-	-	-	-	51
Family - Family Outreach	10,292	-	-	-	-	10,292
Food - Food Poverty Grant	398	-	-	-	-	398
Hardship - Hardship Fund	2,649	7,500	5,370	-	-	4,778
Lighting - Internal Lighting Project	7,692	-	-	-	-	7,692
MarvMums - Marvellous Mums	920	-	10	-	-	910
Mens - Men's Ministry	447	-	-	-	-	447
MESSY - Messy Church	860	-	395	-	-	464
Training - Training Fund	861	175	-	-	-	1,036
Women's - Women's Ministry/Beloved	746	-	-	-	-	746
Youth - Youth Work	9,386	300	2,939	-	-	6,747
<b>Sub-totals</b>	<b>42,362</b>	<b>7,975</b>	<b>8,715</b>	<b>-</b>	<b>-</b>	<b>41,621</b>
<b>Totals</b>	<b>118,753</b>	<b>96,813</b>	<b>93,565</b>	<b>-</b>	<b>-</b>	<b>122,001</b>

There may be minor discrepancies in the totals if the pence are not being shown

## Christ Church Harpurhey Annual Report and Financial Statements for 2021

Below is a brief description of the four different fund types in the table above:

### **Unrestricted Funds**

All PCCs have a fund, normally called a General Fund, which they use to pay all the everyday expenses. This fund is 'unrestricted' because the money has been given to the Church on the general understanding that it will be used at the discretion of the PCC for furthering the mission and ministry of the Church. Unless specified otherwise, all the money received by the Church is put into the General Fund.

### **Designated Funds**

Designate money is money which the PCC choose to put towards a particular fund. As only the unrestricted income can be designated, this money could be reallocated by the PCC if it chooses.

### **Restricted Funds**

We also receive money which has been given for a particular purpose. All these sums have been restricted by the donor for a particular purpose and they cannot, and must not, be used by the PCC for any other purpose.

Christ Church Funds can be defined as follows:

### **General Fund**

The General Fund represents the amount available to the PCC to meet its ongoing obligations, based on the assumption that reserves designated for specific purposes are not available for general use. The PCC aims to hold at least 2 months operating costs in the General Fund to maintain our financial stability.

### **Church Administrator**

A recurring gift has been designated by the PCC to support the role of a church administrator. This is being used to employ a part time administrator.

### **Christ Church Giving Fund**

Christ Church is committed to supporting external charities and organisations. This money has been set aside by the PCC for this purpose.

### **Messy Church (Designated)**

The PCC have committed to supporting Messy Church, by ensuring that minimum budgetary requirements are met should restricted funds be insufficient.

### **Project Fund**

This is a designated fund with money held for any large future projects the PCC undertakes.

### **Toddler Group**

This fund is used to account for the income and expenditure of Little Angels. Additionally the PCC has agreed to retain any income generated by their activities for use by this group.

### **Youth Work Fund – (Designated)**

This is a Fund that was created by the PCC to set aside general funds to support youth work.

### **General Reserves**

This fund was set-up to hold 3 months of average expenditure to help give the PCC a clear view of what resources are freely available.

### **Building Fund**

Donations are received from individuals who specifically want the money to be spent on building improvements and upkeep of the Church Building

### **Café Church**

A grant was received specifically to create a Café Church; this fund will hold the monies until spent.

### **Christmas Day**

This fund was created to collect money received from grants and individuals who wish to support the Christ Church community Christmas day meal.

### **Family Outreach**

A grant was received specifically to support the role of a family outreach worker. This is being used to employ a part time family outreach worker.

### **Food Poverty Grant**

A grant was received specifically to feed people in the community. This is being used to feed the local community on a regular basis at Messy Church and other one-off special events.

### **Hardship Fund**

This was set up during the Covid-19 pandemic to ensure the Church had funds available to help those in the community that were struggling as a result of the pandemic. To ensure there is a good balance between both accountability and confidentiality with this fund, a small sub-team were appointed by the PCC to make decisions based on the individuals needs and amounts required.

### **Internal Lighting Project**

Christ Church received two restricted gifts that are to be used towards the replacement and improvement of the lighting within the main Church building.

### **Messy Church (Restricted)**

This fund was created to enable gifts to be received specifically for Messy Church.

### **Marvellous Mums**

This fund was created to hold grant money received specifically for the use of Marvellous Mums.

### **Men's Ministry Fund (Restricted)**

This fund has been created to collect money received from grants and individuals who wish to support men's ministry within the church and its community, including the annual men's weekend away.

### **Training**

This fund was created to support one of our youth through their discipleship training course.

### **Women's Ministry (Beloved) Training**

This was created to manage the income and expenditure of the annual woman's conference held at the church

### **Youth Work Fund – (Restricted)**

This is a fund that holds money that has been given, by individuals or as grants, specifically for the provision of a youth worker for the church and the wider community.

## **Taxation**

The Parish of Christ Church Harpurhey is a registered charity and is entitled to claim annual exemption from UK corporation tax under part 11 of CTA 2010.

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# Accounts

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# Christ Church Harpurhey

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*Annual Report*

*And*

*Financial Statements*

*For the year ending 31<sup>st</sup> December 2020*

Registered Charity No. 1147847

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## Report of the Trustees

The Members of the Parochial Church Council (PCC), who are the Trustees of the charity, present their annual report and financial statements for the year ended 31 December 2020. The PCC met three times in the year 2020 with an average attendance of 82% and conducted business through email due to the lockdown.

## Structure, governance and management

The PCC of Christ Church Harpurhey is an independent charity within the Diocese of Manchester in the Church of England. In line with the phased introduction of the Charities Act 2006, on 27<sup>th</sup> June 2012 the PCC became a registered charity, number 1147847, with the formal title of the Parochial Church Council of the ecclesiastical parish of Christ Church Harpurhey (Manchester Diocese).

PCC's are governed by two pieces of Church of England legislation, called Measures. These are:

- the Parochial Church Councils (Powers) Measure 1956 as amended, which defines the principal function, or purpose, of the PCC as, "co-operation with the minister in promoting in the parish the whole mission of the Church"
- the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended)

The method of appointment of PCC members (Trustees) is set out in the Church Representation Rules, each member being elected for a three year period. All Church attendees are encouraged to register on the Electoral Roll and consider standing for election to the PCC.

## Charitable Objectives and Principal Activities

During 2020, The Trustees sought to maintain the declared objectives of the charity of benefitting the public by co-operation with the minister in promoting, in the ecclesiastical parish of Harpurhey, the whole mission of the Church - pastoral, evangelical, social and ecumenical.

In co-operation with the minister the PCC seeks to achieve these objectives by providing opportunities for worship and fellowship as well as providing services and support for the wider community of Harpurhey, Manchester and beyond. Co-operating with the minister the PCC have placed special emphasis on support for local young people and their families. This has been evident with the support of Messy Church and the ongoing co-operation with 'Transforming Life for Good' (TLG - formerly known as The Lighthouse Group). TLG is an independent charity (Number 1074114) which operates nationally to provide an alternative education setting as a second chance for children who have been excluded or under threat of exclusion from school. TLG operates one of its centres in the Christ Church Parish Hall and the Trustees have a tenancy agreement in place with the school for the use of the building. The Trustees will continue to support that charity in terms of prayer, maintenance and volunteers until the completion of the contract. The PCC has maintenance responsibilities for 2 buildings, the Victorian Church building and the 1970's constructed Parish Hall on Water Street.

The Trustees have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities. The Trustees believe that the activities carried out benefit the public by providing opportunities to meet as a community, to serve one another and to provide service and otherwise assist those individuals in need because of social exclusion, poverty, disability or lack of opportunity.

## Church Mission, Purposes & Vision

Our Church Mission is based on Matt 28:16-20 and Matt 22:34-40 -

**"To make healthy disciples who make healthy disciples"**

This is achieved through balancing the Church's seven primary purposes in our activities -

**"Worship, Teaching, Prayer Community, Ministry, Mercy Ministry, Evangelism."**

This is summed up via our Vision statement –

**"To know Jesus and to make him known"**

And is expressed in our key verse John 10:10b –

**"I [Jesus] have come that they may have life and have it to the full."**

## Church attendance

The annual census was taken during October 2020. There were 16 adults (over 16 years) in attendance, but this needs to take into account, a national lockdown due to Covid-19 and that online attendance is not counted. (October 2019: 333 in total). At the 2020 Annual Parochial Church Meeting (APCM) there were 84 on the Church Electoral Roll (2019 APCM: 132).

## Review of the year

2020/21 has been a challenging year for everyone as due to Covid we have had to find new ways of being and doing church in the light of Government guidelines. This entailed moving much of our provision online, or via post and phone for those who cannot access the online content. It is to be celebrated that we did not miss a single online Sunday morning service during this time and have, when permitted, run in-person services at 2pm.

We have invested in developing our technical equipment in church to allow us to stream and broadcast our services and much thanks to the team. We have now re-opened our Sunday morning service and set up a booking system for people to attend.

A massive thankyou to everyone who has contributed in so many ways to our Covid-19 provision through Sunday services (online and physical), weekly written reflections, prayer letters and newsletters and pastoral phone calls. In all this our aim was to ensure that everyone and especially those who could be potentially the most isolated receive the ministry of the church.

Children's work and Messy Church have worked hard to provide online content for our children and families. This was enhanced by 3 sets of special themed activity bags throughout the year which were very well received.

Youth Work continued throughout the year in an online way with young people being supported by our amazing team who also dropped off activity bags which again were very well received.

TLG has continued throughout the past year as an education provider. They have done amazing work in very challenging circumstances in supporting positive transformation in young people's lives from Harpurhey and north Manchester.

The Pastoral team have done a great job keeping in touch with many of the most isolated members of our community and a massive thanks to them for all the phone calls, socially distanced visits (when allowed).

Through the year a steering group has been working on developing support groups for those wanting support with their mental health and this new ministry called Stand is due to be launched around May/June.

We have launched two weekly online life groups, both with attendance of around 9 or more people and we are looking into setting up a third. We also set up a weekly online prayer meeting.

Through setting up a hardship fund the church has been able to support many individuals, community groups, Foodbanks, and local schools in our local community including providing white goods, food vouchers and school uniforms amongst others. This initial work enabled us to attract further funding from the Henry Smith – Parish Community Grant and this has again been awarded for this coming year. Our thanks and appreciation to the team who worked on this. And it is worth noting that Henry Smith allowed us to use our unspent budget through providing a 'Christmas hamper' to many vulnerable families in the local community.

## **Safeguarding**

Safeguarding is of the highest priority in our church and we have worked hard with the support of the Diocese to maintain high standards and continue to do so through providing DBS checks, safer recruitment and training.

## Financial Review

The PCC again this year has taken a cautious approach to its finances, due to the Covid-19 Pandemic which saw a quick sharp drop in income. This gradually increased again throughout the year and our expenditure also dropped significantly too. The PCC regularly received financial information from the finance team, to ensure that informed decisions could be made.

Levels of planned unrestricted giving decreased compared with 2019 by 7%. Total unrestricted income dropped by £19,582 or 17%. This decrease is mainly due to a drop in giving across the board due to the covid-19 pandemic and lost opportunity with loose plate collections due to the building being shut and services moving online. We have however, seen more people switch to giving via online banking.

The parish share is an amount payable to the diocese to support ministry costs and the work of churches in other areas of Manchester. The amount requested from Christ Church Harpurhey for 2020 being set at £33,095, after receiving a 2% rebate for prompt and regular payments throughout 2020. The Trustees are pleased to confirm that this was met in full. For 2021 the share has been set at £34,326, again after receiving a 2% rebate under the encouragement scheme.

Other unrestricted operating costs of £51,772 were lower when compared to 2019 (£59,114); this is mainly due to our building being un-used for a large amount of the year and therefore all utility bills and maintenance costs for our buildings were significantly reduced.

All these factors combined to result in net income of resources from general unrestricted funds of £7,952 (2019: net income of £21,461). This is largely due to the fall in giving and reduced costs as described above all caused by the covid-19 pandemic.

These amounts will allow the PCC to press ahead with the planned roof repairs to the church which are required, which is planned to be carried out in 2021. We also have a grant from 2019 of £6000 to assist with the costs.

Restricted funds are detailed in "Fund movement by type" on page 16. 2020 has been another successful year in applying for and receiving grants for various projects. We have received a £20,000 unrestricted grant which has been used to support the employment of a part-time administrator and a full-time youth worker, as well as specifically supporting Messy Church. We have also received significant restricted income for the following –

Hardship Community Grant - £2500  
Youth Worker – Grants Totalling £6500.

## Planned and tax-efficient giving

The number of people who gave regularly to General Church Funds through the Bank or the Envelope Scheme during 2020 was 24 (30 in 2019) and of these 20 (27 in 2019) donated through the Gift Aid Scheme. In 2020 the total amount of planned giving to unrestricted funds was £41,700 (£44,860 in 2019).

## Future developments

The PCC continues to review all its activities, policies, and strategies to fulfil its Charitable Objectives. As we look to the future, our main focus in the coming year will be on re-opening and re-engaging in physical ministry in line with Government guidance. Our aim is to see the church grow in line with our Mission and Vision and as a PCC our role is to guard this mission and vision, making policy decisions based on how to achieve this mission to be healthy disciples who make up a healthy church by looking at how we can bring balance between the seven areas or purposes.

We have begun to look at new areas that will play a key role in putting this into practice by creating teams to look at Community building and outreach events in all areas of ministry such as Children's/Youth/Pastoral and are now ready to launch our new Mental Health Ministry 'Stand'.

A key area for development is evangelism and discipleship as we move out of lockdown. We aim to build on our 2 existing Life Groups which play a key role in sharing the pastoral and discipleship load and providing spaces for healthy disciples to be mutually encouraged and pastorally cared for.

Growing our relationship with Church of the Saviour and sharing resources has continued this year not only through sharing a Minister and its associated costs but also through the joint employment of the PA, shared office costs and churchsuite, joint online services and our email and post reflections, prayers, and newsletters during this year of restrictions. While we recognise that this year has not been standard operating procedure and we are glad to have re-opened our separate physical services, we are committed to exploring as a PCC and with the Church of the Saviour how this partnership will develop post-covid.

Building development rather than maintenance will continue to be a big feature of 2021/22 as together we face the challenge of having a building fit for our Mission, Purposes, and Vision which serves the congregation and local community.

We will continue to place a high priority on reaching out to the next generation through our Children, Youth and families work which despite Covid has continued to faithfully support and connect many in the congregation and local community with the love of Jesus. In the coming year this will be a reimagining and re-building as we return to physical ministry in line with the Government guidance.

## Risk review, funds and reserves policy

The Trustees have considered the key risks affecting the charity, and taken steps to mitigate them. They have identified the key risks as being;

- failure to maintain a listed church building and other old buildings in a good state of repair;
- financial risks associated with balancing the requirement for longer term investment in the buildings and projects in the parish and the shorter term demands on limited resources.

The Trustees believe that these risks are minimised by regular meetings concentrating on building issues, development of policies and regular consideration of financial information and balancing ongoing maintenance expenditure with retention of funds for longer-term projects.

The Trustees recognise the need for the charity to establish and maintain reserves to enable it to continue to carry out its charitable objectives in the event of unforeseeable matters arising. In particular, given the nature of the buildings, reserves need to be maintained to ensure any major repairs can be carried out when necessary.

Details of reserves held by the charity are given in note 12 to the financial statements. Most restricted funds relate to ongoing activities, and there are only small balances held for building works, so any major investment in buildings would have to be funded either by appeals and grants or by using a proportion of the money held in our project fund.

In addition to restricted and designated funds, the Trustees have resolved to maintain unrestricted free reserves for working capital of £18,000, which would be sufficient to cover 3 months of average current running costs. In 2019 the PCC transferred this amount into a Designated PCC General reserves fund. That means that the General Fund listed in the unrestricted section of note 12 represents the surplus funds available, i.e. the amount by which free reserves exceed the PCC required minimum, and this now stands at £23,351. In 2021 it is anticipated that free reserves will be preserved above £18,000 as the PCC continues its commitment to support the good work of its ministries.

The PCC will continue to develop strategies to encourage a Biblical approach to giving of time, talents and treasure.

## Statement of Trustees responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement Of Financial Activities (SORP);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. 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.

Approved by the members of the PCC on 9<sup>th</sup> May 2021 and signed on their behalf by



**Chair** Rev Neil Elliott



**Treasurer** Philip Goldsworthy

## Independent Examiners report to the PCC of Christ Church Harpurhey

This report on the financial statements of the PCC for the year ended 31 December 2020, which are set out on pages 10 to 18, is in respect of an examination carried out in accordance with the Church Accounting Regulations 2006 ("the Regulations") and s.144 of the Charities Act 2011 ("The Act")

### Respective responsibilities of Trustees and examiner

The charity's Trustees are responsible for the preparation of the financial statements. The charity's Trustees consider that an audit is not required for this year (under section 144 of the Act), and that an independent examination is needed.

It is my responsibility to:

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

### Basis of this report

My examination was carried out in accordance with General Directions given by the Charity Commissioners and to be found in the Church guidance, 2006 edition. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

### Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the Trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 41 of the Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Helen Bolton, FCA  
894 Scott Hall Road,  
Leeds  
LS17 6JZ

Date: 9<sup>th</sup> May 2021

## Statement of Financial Activities

For the period from 01 January 2020 to 31 December 2020

	Unrest ricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
<b>Receipts</b>					
Planned giving	41,700	3,695	-	45,395	49,846
Collections and other giving	2,605	-	-	2,605	16,072
Other voluntary receipts	6,000	9,167	-	15,167	40,877
Gift Aid recovered	9,484	631	-	10,115	13,703
Investments	10,831	-	-	10,831	11,859
Other receipts	21,730	1,250	-	22,980	2,202
Receipts from church activities	426	-	-	426	628
<b>Total income</b>	<b>92,775</b>	<b>14,743</b>	<b>-</b>	<b>107,518</b>	<b>135,188</b>
<b>Payments</b>					
Missionary and Charitable Giving	2,049	7,306	-	9,355	6,677
Parish Share	33,052	-	-	33,052	31,783
Clergy and Staffing costs	28,178	3,576	-	31,754	32,997
Church Running Expenses	16,094	1,063	-	17,156	21,201
Hall Running Costs	5,451	-	-	5,451	10,666
<b>Total expenditure</b>	<b>84,824</b>	<b>11,945</b>	<b>-</b>	<b>96,769</b>	<b>103,324</b>
<b>Net income/(expenditure) resources before transfer</b>	<b>7,952</b>	<b>2,798</b>	<b>-</b>	<b>10,749</b>	<b>31,864</b>
<b>Transfers:</b>					
Gross transfers between funds - in	4,053	1,529	-	5,582	19,661
Gross transfers between funds - out	-5,582	-	-	-5,582	-19,661
Other recognised gains / losses					
Gains/losses on investment assets	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-
<b>Net movement in funds</b>	<b>6,422</b>	<b>4,327</b>	<b>-</b>	<b>10,749</b>	<b>31,864</b>
Reconciliation of funds					
<b>Total funds brought forward</b>	<b>69,969</b>	<b>38,036</b>	<b>-</b>	<b>108,004</b>	<b>76,141</b>
<b>Total funds carried forward</b>	<b>76,391</b>	<b>42,363</b>	<b>-</b>	<b>118,754</b>	<b>108,004</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

### Other recognised Gains and Losses

There were no other gains or losses in the two years.

### Transfer between funds

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

# Christ Church Harpurhey Annual Report and Financial Statements for 2020


## Balance Sheet

	As at 31/12/2020	As at 31/12/2019
<b>Current assets</b>		
Cash At Bank And In Hand	116,329	103,630
Debtors	5,529	6,791
	<b>121,858</b>	<b>110,421</b>
<b>Liabilities</b>		
Creditors: Amounts Falling Due In One Year	3,104	2,417
<b>Net current assets less current liabilities</b>	<b>118,754</b>	<b>108,004</b>
<b>Total assets less current liabilities</b>	<b>118,754</b>	<b>108,004</b>
<b>Total net assets less liabilities</b>	<b>118,754</b>	<b>108,004</b>
<b>Represented by:</b>		
<b>Unrestricted</b>		
General (Unrestricted)	23,351	17,355
<b>Designated</b>		
Designated - Project Fund	11,395	11,395
Designated - Youth Work	15,922	15,799
Designated - Christ Church Giving	6,710	4,180
Designated - Church Administrator	973	1,869
Designated - Messy Church	1,014	1,371
Designated - PCC - General Reserves	18,000	18,000
<b>Restricted</b>		
Restricted - Hardship Fund	2,649	-
Restricted - Building Fund	6,000	6,000
Restricted - Youth Work	9,386	2,676
Restricted - Family Outreach	10,293	12,411
Restricted - Mens Ministry	447	959
Restricted - Womens Ministry/Beloved	746	746
Restricted - Messy Church	860	839
Restricted - Christmas Day	51	1,349
Restricted - Food Poverty Grant	399	2,003
Restricted - Training Fund	861	384
Restricted - Internal Lighting Project	7,692	7,692
Restricted - Cafe Church	2,056	2,056
Restricted - Marvelous Mums	921	921
<b>Funds of the church</b>	<b>118,754</b>	<b>108,004</b>

*There may be minor discrepancies in the totals if the pence are not being shown*

**The notes on pages 12 to 18 form part of these financial statements. Approved by the Trustees on 9<sup>th</sup> May 2021**

And signed on their behalf by Rev Neil Elliott :- Chair



## Notes to the Financial Statements

### Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

#### **Basis of preparation**

The financial statements have been prepared on a going concern basis, in accordance with the Statement of Recommended Practice "Accounting and reporting by Charities 2015" and the Church Accounting Regulations 2006.

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

#### **Fund accounting**

General funds are available at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors, funders or by the purpose of grants. The purpose and use of the restricted funds is set out in note 12 to the accounts.

#### **Donations and grants and similar incoming resources**

Income from donations and grants, including capital grants and donations, is included in incoming resources when these are receivable, except when they relate to future accounting periods or when the donors or grantors impose pre-conditions that have not been met. In these cases the income is deferred until the future period and/or the conditions have been met. Tax refunds are recognised at the same time as the incoming resources to which they relate.

Legacies are accounted for when the PCC is legally entitled to the amounts due.

Where conditions are imposed which restrict the use of the income to a specific purpose then it is included in incoming resources under restricted funds when it is due.

Grants received in respect of capital expenditure, which may be repayable in certain circumstances, are treated as restricted funds and included in incoming resources in the year of receipt. They are released to unrestricted funds, in so far as any restrictions have been met, by means of a transfer each year to match the depreciation charge d.

#### **Rental income**

Income from tenants in respect of rented property is recognised in the period to which it relates. Rent paid in advance is deferred and carried forward as income in advance to creditors.

#### **Fundraising income**

Income from fundraising events is recognised in the period in which the event takes place. Income for specific purposes is included in restricted funds.

#### **Resources expended**

Expenditure is classified under the principal categories of charitable and other expenditure rather than the type of expense.

The cost headings comprise expenditure, including staff costs, directly attributable to each activity. Where costs cannot be directly attributed they are allocated to activities on a basis consistent with the use of resources.

#### **Fixed assets and Depreciation**

Consecrated and benefice property such as the Church and Vicarage are not included in the accounts in accordance with S10 of the Charities Act 2011.

## Analysis of income and expenditure

### Incoming Resources

#### 1-Planned giving

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Gift Aid - Bank	33,813	-	1,575	-	35,388	38,366
Gift Aid - Envelopes	3,186	-	-	-	3,186	5,042
Other planned giving	4,700	-	2,120	-	6,820	6,438
<b>Total</b>	<b>41,700</b>	<b>-</b>	<b>3,695</b>	<b>-</b>	<b>45,395</b>	<b>49,846</b>

#### 2-Collections and other giving

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Loose plate collections	2,605	-	-	-	2,605	16,072
<b>Total</b>	<b>2,605</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,605</b>	<b>16,072</b>

#### 3-Other voluntary receipts

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Donations appeals etc	-	-	-	-	-	113
Recurring grants	6,000	-	6,667	-	12,667	27,764
Non-recurring one-off grants	-	-	2,500	-	2,500	13,000
<b>Total</b>	<b>6,000</b>	<b>-</b>	<b>9,167</b>	<b>-</b>	<b>15,167</b>	<b>40,877</b>

#### 4-Gift Aid recovered

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Tax recoverable on Gift Aid	9,484	-	631	-	10,115	13,703
<b>Total</b>	<b>9,484</b>	<b>-</b>	<b>631</b>	<b>-</b>	<b>10,115</b>	<b>13,703</b>

#### 5-Investments

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Bank and building society interest	31	-	-	-	31	59
Rent from lands or buildings	10,800	-	-	-	10,800	11,800
<b>Total</b>	<b>10,831</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,831</b>	<b>11,859</b>

#### 5-Other Receipts

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Other funds generated	439	20,281	1,250	-	21,970	1,325
Insurance Claims	1,010	-	-	-	1,010	877
<b>Total</b>	<b>1,450</b>	<b>20,281</b>	<b>1,250</b>	<b>-</b>	<b>22,980</b>	<b>2,202</b>

#### 6-Receipts from church activities

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Fees for weddings and funerals	426	-	-	-	426	628
<b>Total</b>	<b>426</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>426</b>	<b>628</b>

## Christ Church Harpurhey Annual Report and Financial Statements for 2020

### Resources Expended

#### 7-Missionary and Charitable Giving

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Giving to Missionary societies	-	-	-	-	-	1,000
One off Gifts	-	1,350	1,569	-	2,919	697
Home mission	699	-	5,714	-	6,436	4,980
<b>Total</b>	<b>699</b>	<b>1,350</b>	<b>7,283</b>	<b>-</b>	<b>9,355</b>	<b>6,677</b>

#### 8-Parish Share

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Ministry parish share etc	33,052	-	-	-	33,052	31,783
<b>Total</b>	<b>33,052</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,052</b>	<b>31,783</b>

#### 9-Clergy and Staffing costs

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Assistant staff costs	621	485	2,119	-	3,224	8,446
Youth Worker Salary	-	14,661	1,458	-	16,119	15,227
Salary of parish administrator	4,817	7,054	-	-	11,870	8,487
Working expenses of incumbent	320	-	-	-	320	511
Parsonage house expenses	95	-	-	-	95	-
Parsonage - water	43	-	-	-	43	428
<b>Total</b>	<b>5,978</b>	<b>22,200</b>	<b>3,576</b>	<b>-</b>	<b>31,754</b>	<b>33,113</b>

#### 10-Church Running Expenses

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Church running - insurance	3,240	-	-	-	3,240	3,240
Technical Equipment	2,328	-	-	-	2,328	891
Worship	1,592	-	-	-	1,592	-
Organ / piano tuning	248	-	-	-	248	240
Church maintenance	1,004	-	-	-	1,004	1,573
Cleaning	1,373	-	-	-	1,373	1,266
Upkeep of services	1,231	-	724	-	1,956	6,995
Administration	1,352	-	40	-	1,393	1,352
Church running - electric	392	-	-	-	392	883
Church running - gas	1,789	-	-	-	1,789	653
Church running - water	649	-	-	-	649	385
Bookstall costs	-	-	-	-	-	28
Governance - examination/audit fee	550	-	-	-	550	500
Pre-School Children's Work	-	-	-	-	-	96
Creche	-	-	-	-	-	71
Mini Church	6	-	-	-	6	144
Sunday School	103	-	192	-	295	192
Children's Work	184	-	-	-	184	-
Youth Work	-	-	0	-	0	2,191
Messy Church	-	52	106	-	158	500
<b>Total</b>	<b>16,042</b>	<b>52</b>	<b>1,063</b>	<b>-</b>	<b>17,156</b>	<b>21,201</b>

## Christ Church Harpurhey Annual Report and Financial Statements for 2020

### 11-Hall Running Costs

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Hall running - electricity	1,584	-	-	-	1,584	2,033
Hall running - gas	1,612	-	-	-	1,612	2,903
Hall running - insurance	1,743	-	-	-	1,743	1,670
Hall running - maintenance	29	-	-	-	29	2,190
Hall running - telephone	62	-	-	-	62	61
Hall running - water	422	-	-	-	422	1,809
<b>Total</b>	<b>5,451</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,451</b>	<b>10,666</b>

### 12-Church Repairs & Maintenance

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Church major repairs - installation	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 13-Hall Repairs & Maintenance

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Hall + major repairs - installation	-	-	-	-	-	-
Other PCC property upkeep	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 14-Cost of Generating Funds

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>Endowment</u>	<u>Total</u>	
					<u>This year</u>	<u>Last year</u>
Costs of fetes & other events	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Christ Church Harpurhey Annual Report and Financial Statements for 2020

## Fund movement by type

**Selected period: 01 January 2020 to 31 December 2020**

Fund and type	Fund balances brought forward	Incoming Resources	Outgoing Resources	Transfers	Gains and Losses	Fund balances carried forward
<b>Unrestricted</b>						
General - General fund	17,355	72,495	61,222	-5,277	-	23,351
<b>Sub-totals</b>	<b>17,355</b>	<b>72,495</b>	<b>61,222</b>	<b>-5,277</b>	<b>-</b>	<b>23,351</b>
<b>Designated</b>						
Admin - Church Administrator	1,869	5,281	7,323	173	-	-
Giving - Christ Church Giving	4,180	-	1,350	3,880	-	6,710
MESSY - Messy Church	1,371	-	52	-305	-	1,014
Project - Project Fund	11,395	-	-	-	-	11,395
Youth - Youth Work	15,799	15,000	14,877	-	-	15,922
Reserve - PCC - General Reserves	18,000	-	-	-	-	18,000
<b>Sub-totals</b>	<b>52,613</b>	<b>20,281</b>	<b>23,601</b>	<b>3,748</b>	<b>-</b>	<b>53,040</b>
<b>Restricted</b>						
Build - Building Fund	6,000	-	-	-	-	6,000
Cafe - Cafe Church	2,056	-	-	-	-	2,056
Christmas - Christmas Day	1,349	-	1,298	-	-	51
Family - Family Outreach	12,411	-	2,119	-	-	10,293
Food - Food Poverty Grant	2,003	-	1,604	-	-	399
Hardship - Hardship Fund	-	3,544	1,894	1,000	-	2,649
Lighting - Internal Lighting Project	7,692	-	-	-	-	7,692
MarvMums - Marvellous Mums	921	-	-	-	-	921
Mens - Men's Ministry	959	1,735	2,247	-	-	447
MESSY - Messy Church	839	350	633	305	-	860
Sun-U11 - Sunday Under 11's	-	-	144	144	-	-
Training – Training Fund	384	898	500	80	-	861
Women's - Women's Ministry/Beloved	746	-	-	-	-	746
Youth - Youth Work	2,676	8,217	1,506	-	-	9,386
<b>Sub-totals</b>	<b>38,036</b>	<b>14,743</b>	<b>11,945</b>	<b>1,529</b>	<b>-</b>	<b>42,363</b>
<b>Totals</b>	<b>108,004</b>	<b>107,518</b>	<b>96,769</b>	<b>-</b>	<b>-</b>	<b>118,754</b>

There may be minor discrepancies in the totals if the pence are not being shown

## Christ Church Harpurhey Annual Report and Financial Statements for 2020

Below is a brief description of the four different fund types in the table above:

### **Unrestricted Funds**

All PCCs have a fund, normally called a General Fund, which they use to pay all the everyday expenses. This fund is 'unrestricted' because the money has been given to the Church on the general understanding that it will be used at the discretion of the PCC for furthering the mission and ministry of the Church. Unless specified otherwise, all the money received by the Church is put into the General Fund.

### **Designated Funds**

Designate money is money which the PCC choose to put towards a particular fund. As only the unrestricted income can be designated, this money could be reallocated by the PCC if it chooses.

### **Restricted Funds**

We also receive money which has been given for a particular purpose. All these sums have been restricted by the donor for a particular purpose and they cannot, and must not, be used by the PCC for any other purpose.

Christ Church Funds can be defined as follows:

### **General Fund**

The General Fund represents the amount available to the PCC to meet its ongoing obligations, based on the assumption that reserves designated for specific purposes are not available for general use. The PCC aims to hold at least 2 months operating costs in the General Fund to maintain our financial stability.

### **Church Administrator**

A recurring gift has been designated by the PCC to support the role of a church administrator. This is being used to employ a part time administrator.

### **Christ Church Giving Fund**

Christ Church is committed to supporting external charities and organisations. This money has been set aside by the PCC for this purpose.

### **Messy Church (Designated)**

The PCC have committed to supporting Messy Church, by ensuring that minimum budgetary requirements are met should restricted funds be insufficient.

### **Project Fund**

This is a designated fund with money held for any large future projects the PCC undertakes.

### **Toddler Group**

This fund is used to account for the income and expenditure of Little Angels. Additionally the PCC has agreed to retain any income generated by their activities for use by this group.

### **Youth Work Fund – (Designated)**

This is a Fund that was created by the PCC to set aside general funds to support youth work.

### **General Reserves**

This fund was set-up to hold 3 months of average expenditure to help give the PCC a clear view of what resources are freely available.

### **Building Fund**

Donations are received from individuals who specifically want the money to be spent on building improvements and upkeep.

### **Café Church**

A grant was received specifically to create a Café Church; this fund will hold the monies until spent.

### **Christmas Day**

This fund was created to collect money received from grants and individuals who wish to support the Christ Church community Christmas day meal.

### **Family Outreach**

A grant was received specifically to support the role of a family outreach worker. This is being used to employ a part time family outreach worker.

### **Food Poverty Grant**

A grant was received specifically to feed people in the community. This is being used to feed the local community on a regular basis at Messy church and other one-off special events.

### **Hardship Fund**

This was set up during the Covid-19 pandemic to ensure the Church had funds available to help those in the community that were struggling as a result of the pandemic. To ensure there is a good balance between both accountability and confidentiality with this fund, a small sub-team were appointed by the PCC to make decisions based on the individuals needs and amounts required.

### **Internal Lighting Project**

Christ Church has received a restricted gift that is to be used towards the replacement and improvement of the lighting within the main church building.

### **Messy Church (Restricted)**

This fund was created to enable gifts to be received specifically for Messy Church.

### **Marvellous Mums**

This fund was created to hold grant money received specifically for the use of Marvellous Mums.

### **Men's Ministry Fund (Restricted)**

This fund has been created to collect money received from grants and individuals who wish to support men's ministry within the church and its community, including the annual men's weekend away.

### **Training**

This fund was created to support one of our youth through their discipleship training course.

### **Women's Ministry (Beloved) Training**

This was created to manage the income and expenditure of the annual woman's conference held at the church

### **Youth Work Fund – (Restricted)**

This is a fund that holds money that has been given, by individuals or as grants, specifically for the provision of a youth worker for the church and the wider community.

## **Taxation**

The Parish of Christ Church Harpurhey is a registered charity and is entitled to claim annual exemption from UK corporation tax under part 11 of CTA 2010.