

Christ Church Harpurhey

Annual Report

And

Financial Statements

For the year ending 31st December 2020

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 2019)

Mrs Jenny Prince
Ms Kathie O'Connor
Mr Stephen Oldham
Mr Derek Urhoghide

Other Elected Members:

Mr Steven Nicolson	(to APCM 2020)
Mr Philip Goldsworthy	(Treasurer)
Mrs Gabrielle Schofield	
Mrs Charis Smith	
Mr George Aiomwanbor	
Mr Philip Thompson	
Mrs Harriet Atkins	
Mrs Hannah McGuigan	
Henry Ogbemudia	
Phil Gorman	(from APCM 2020)

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, 894 Scott Hall Road, Leeds, LS17 6JZ

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 27th 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 9th 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

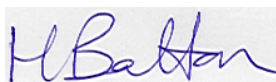
My examination was carried out in accordance with General Directions given by the Charity Commissioners and to be found in the Church guidance, 2006 edition. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It 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: 9th May 2021

Statement of Financial Activities

For the period from 01 January 2020 to 31 December 2020

	Unrestricted funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Receipts					
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
Total income	92,775	14,743	-	107,518	135,188
Payments					
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
Total expenditure	84,824	11,945	-	96,769	103,324
Net income/(expenditure) resources before transfer	7,952	2,798	-	10,749	31,864
Transfers:					
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	-	-	-	-	-
Net movement in funds	6,422	4,327	-	10,749	31,864
Reconciliation of funds					
Total funds brought forward	69,969	38,036	-	108,004	76,141
Total funds carried forward	76,391	42,363	-	118,754	108,004

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
Current assets		
Cash At Bank And In Hand	116,329	103,630
Debtors	5,529	6,791
	121,858	110,421
Liabilities		
Creditors: Amounts Falling Due In One Year	3,104	2,417
Net current assets less current liabilities	118,754	108,004
Total assets less current liabilities	118,754	108,004
Total net assets less liabilities	118,754	108,004
Represented by:		
Unrestricted		
General (Unrestricted)	23,351	17,355
Designated		
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
Restricted		
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
Funds of the church	118,754	108,004

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 9th 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

	Unrestricted	Designated	Restricted	Endowment	Total This year	Last year
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
Total	41,700	-	3,695	-	45,395	49,846

2-Collections and other giving

	Unrestricted	Designated	Restricted	Endowment	Total This year	Last year
Loose plate collections	2,605	-	-	-	2,605	16,072
Total	2,605	-	-	-	2,605	16,072

3-Other voluntary receipts

	Unrestricted	Designated	Restricted	Endowment	Total This year	Last year
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
Total	6,000	-	9,167	-	15,167	40,877

4-Gift Aid recovered

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

5-Investments

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

5-Other Receipts

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

6-Receipts from church activities

	Unrestricted	Designated	Restricted	Endowment	Total This year	Last year
Fees for weddings and funerals	426	-	-	-	426	628
Total	426	-	-	-	426	628

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
Total	699	1,350	7,283	-	9,355	6,677

8-Parish Share

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

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
Total	5,978	22,200	3,576	-	31,754	33,113

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
Total	16,042	52	1,063	-	17,156	21,201

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11-Hall Running Costs

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
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
Total	5,451	-	-	-	5,451	10,666

12-Church Repairs & Maintenance

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Church major repairs - installation	-	-	-	-	-	-
Total	-	-	-	-	-	-

13-Hall Repairs & Maintenance

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Hall + major repairs - installation	-	-	-	-	-	-
Other PCC property upkeep	-	-	-	-	-	-
Total	-	-	-	-	-	-

14-Cost of Generating Funds

	Unrestricted	Designated	Restricted	Endowment	Total	
					This year	Last year
Costs of fetes & other events	-	-	-	-	-	-
Total	-	-	-	-	-	-

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
Unrestricted						
General - General fund	17,355	72,495	61,222	-5,277	-	23,351
Sub-totals	17,355	72,495	61,222	-5,277	-	23,351
Designated						
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
Sub-totals	52,613	20,281	23,601	3,748	-	53,040
Restricted						
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
Sub-totals	38,036	14,743	11,945	1,529	-	42,363
Totals	108,004	107,518	96,769	-	-	118,754

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

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.