

# Christ Church Harpurhey

---

*Annual Report*

*And*

*Financial Statements*

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

Registered Charity No. 1147847

## Contents

Administrative Details .....	3
Report of the Trustees .....	4
Structure, governance and management.....	4
Charitable Objectives and Principal Activities .....	4
Church Mission, Purposes & Vision.....	4
Church attendance .....	5
Review of the year .....	5
Financial Review .....	6
Statement of Trustees responsibilities .....	8
Independent Examiners report to the PCC of Christ Church Harpurhey.....	9
Statement of Financial Activities .....	10
Balance Sheet .....	12
Notes to the Financial Statements .....	13
Accounting Policies .....	13
Fund movement summary .....	16
Taxation.....	19

## 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 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. 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

~ 8 ~





## 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

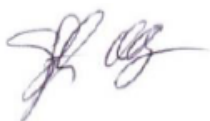
My examination was carried out in accordance with General Directions given by the Charity Commissioners and to be found in the Church guidance, 2006 edition. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It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