

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

Report and financial statements
for the year ended 31 December 2021

Holy Trinity Hurdsfield

Reference and administrative information

for the year ended 31 December 2021

Registered office and operational address:

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

Charity number: 1140055

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

Patron: Simeon's Trustees

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

PCC Chairman: Reverend James Gibson Vicar

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

Richard Johnson Churchwarden

Hellen Watson Deanery Synod Representative

Rob Buckingham (to 2 May 2021)

Chris Cottom PCC Secretary

John Burt

Reverend Jonny Frost (from 4 July 2021)

Jenni Hardy

Michael James

Anne Marriott

Pip Mosscrop (PCC Treasurer to 2 May 2021)

Ogbeialu Nkochi-Nwankwo

Gavin Reynolds (to 2 November 2021)

Derek Rodwell PCC Treasurer (from 2 May 2021)

John Vincent

Bankers: Virgin Money
15 Market Place
Macclesfield
SK10 1AG

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

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

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

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

Aim and purposes

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

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

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

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

- family
- authentic, and
- adventurous.

Objectives and activities

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

More resource to grow HTH's ministry

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

A new building

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

Other matters

Other projects achieved within the year included:

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

Achievements and performance

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

Holy Trinity Hurdsfield

PCC members' annual report

for the year ended 31 December 2021

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

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

Church services

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

Parochial Church Council meetings

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

Other church activities

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

They included:

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

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PCC members' annual report

for the year ended 31 December 2021

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

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

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

Financial review

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

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

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

Reserves policy

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

Remuneration policy for key management personnel

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

Holy Trinity Hurdsfield

PCC members' annual report

for the year ended 31 December 2021

Plans

In 2022 the PCC plans to:

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

Risk management

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

Structure, governance and management

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

The PCC has five Sub-Groups:

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

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

Holy Trinity Hurdsfield

PCC members' annual report

for the year ended 31 December 2021

Statement of responsibilities of the trustees

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

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

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

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

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

D G Rodwell

Treasurer

Date:

Reverend J C Gibson

Vicar

Date:

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Jennifer Daniel FCCA DChA

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

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

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

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

Holy Trinity Hurdsfield
Balance Sheet
as at 31 December 2021

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

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

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

Derek Rodwell (Treasurer)

James Gibson (Vicar)

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

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

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2021

1 Accounting policies

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

a Basis of preparation

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

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

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

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

b Preparation of the accounts on a going concern basis

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

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

Holy Trinity Hurdsfield

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

c Incoming Resources

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

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

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

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

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

d Expenditure and Liabilities

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

The Diocesan Quota is accounted for when payable.

Holy Trinity Hurdsfield

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

e Funds

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

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

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

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

f Tangible fixed assets

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

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

g Debtors and prepayments

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

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

h Cash at Bank and in hand

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

i Financial instruments

The church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

j Pensions

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

Holy Trinity Hurdsfield

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

2 Legal status of the church

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

3 Voluntary Income

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

Holy Trinity Hurdsfield

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

4 Income from Church Activities

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

5 Investment income

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

All investment income is unrestricted.

Holy Trinity Hurdsfield

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

6 Analysis of expenditure on church activities

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

Holy Trinity Hurdsfield

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

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2021 £	2020 £
Operating lease rentals:		
Other	1	1
Independent examiner's fees (net):		
Bookkeeping	3,600	3,600
Accountancy fees	900	900
Independent examination	250	250
	2,751	2,751

8 Mission & Charity Giving

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

Holy Trinity Hurdsfield

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

9 Staff costs

Staff costs during the year were as follows:

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

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

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

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

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

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

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

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

11 Government grants

The government grants recognised in the accounts were as follows:

	2021 £	2020 £
Cheshire East BC	500	21,500
	<hr/>	<hr/>
	500	21,500
	<hr/> <hr/>	<hr/> <hr/>

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

Holy Trinity Hurdsfield

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

12 Fixed assets: tangible assets

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

13 Debtors and prepayments

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

14 Cash at bank and in hand

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

15 Creditors: amounts falling due within one year

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

Holy Trinity Hurdsfield

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

16 Analysis of movements in restricted funds

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

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

16 Analysis of movements in restricted funds (Cont.)

Purposes of Restricted Funds

Peaced Together

a project encouraging social interaction using the creative arts

Building for the Future

a substantial integrated project involving the creation of a new building to replace the classroom and the office; improvements to the Church site access, safety and welcome; and recruitment of a Community Missioner

Covid-19

1. Investment in a range of audio-visual equipment to aid communication within the community funded by Cheshire East Council.

2. Funding for the Church Administrator to spend one day each week as Organiser of the Volunteer Co-ordination Point for Cheshire East Council's People Helping People initiative funded by Cheshire Community Foundation

Hope in NE Cheshire

for support provided in the response to Covid-19, and to continue the development of the Volunteer Coordination Points (VCPs)

Other

Other restricted income

Holy Trinity Hurdsfield

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

17 Analysis of movement in unrestricted funds

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

Name of unrestricted fund

Description, nature and purposes of the fund

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

Holy Trinity Hurdsfield

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

18 Analysis of net assets between funds

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

19 Operating lease commitments

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

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

Holy Trinity Hurdsfield

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

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

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