

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

Report and financial statements  
for the year ended 31 December 2022

Holy Trinity Hurdsfield  
Reference and administrative information  
for the year ended 31 December 2022

**Registered office and operational address:**

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

**Charity number:** 1140055

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

**Patron:** Simeon's Trustees

**PCC members:** Members of the Parochial Church Council (PCC) who served during the year were:

Clergy members: Reverend James Gibson      Vicar and Chair

Reverend Jonny Frost      Curate

Lay Members: Olwyn Haley      Churchwarden

Richard Heathcote      Churchwarden (from 22 May 2022)

Richard Johnson      Churchwarden (to 22 May 2022)

Hellen Watson      Deanery Synod Representative

John Burt

Chris Cottom      PCC Secretary

Michael James

Anne Marriott

Pip Mosscrop

Ogbeialu Nkochi-Nwankwo

Derek Rodwell      PCC Treasurer

John Vincent

**Bankers:** Virgin Money  
34 Princes Street  
Stockport  
SK1 1RE

**Independent Examiner:** Christy Lau FCCA CTA DChA, Slade & Cooper Limited  
Beehive Mill, Jersey St, Ancoats, Manchester, M4 6JG

Holy Trinity Hurdsfield  
PCC members' annual report  
for the year ended 31 December 2022

The PCC presents its report and the unaudited financial statements for the year ended 31 December 2022.

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

## **Aim and purposes**

The PCC is responsible for co-operating with the vicar in promoting throughout the ecclesiastical parish the whole mission of the church – pastoral, evangelistic, social and ecumenical. It also has maintenance responsibility for the church buildings at 197a Hurdsfield Road, Macclesfield.

Our vision (what we are about):

- following Jesus
- sharing His good news, and
- seeing lives transformed.

Our values (who we aspire to be):

- family
- authentic, and
- adventurous.

## **Objectives and activities**

This year we have:

- Enjoyed a full year of worshipping together again after the Covid-19 pandemic, including welcoming lots of new people to our services and activities.
- Opened our new building, the Hurdsfield Community Hub, on our site. This incorporates a meeting space for up to fifty people, and the church office.
- Extended our community impact through continuing our monthly Community Meal and weekly Hurdsfield Tots, introducing a weekly Drop In at the Community Hub, and appointing two Community Interns to build relationships amongst the people of our parish.

## **Achievements and performance**

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

The church electoral roll had 122 members at the end of the year, 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.

Holy Trinity Hurdsfield  
PCC members' annual report  
for the year ended 31 December 2022

## **Church services**

We held services each week at 8:30 and 10:30 am, also streaming the latter live on YouTube. Our 10:30 service included three groups for kids and youth: Superstars (pre-school to year 2), Trailblazers (years 3 to 5), and Pathfinders (years 6 to 9).

## **Parochial Church Council meetings**

The PCC met six times in 2022, 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**

Each of our activities contributed to achieving our aims and objectives of increasing discipleship. By this, we mean both growth in individual discipleship and in the number of disciples. Other than those already mentioned, our activities in 2022 included:

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 years 10-13.
- Taking 14 U18s to the Limitless Christian Festival.
- A 'Light Party', as an alternative to Halloween.
- Youth worship events – called Amplified – in partnership with other local churches.
- Leading assemblies for 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.
- Visiting those in the parish who have recently been bereaved.
- A Remembering Service for the bereaved.
- An Alpha course for those interested in exploring questions of faith.
- Prayer gatherings for the whole church to come together to pray; prayer walks; a prayer afternoon, and transforming our vestry into an interactive prayer room as part of the Season of Creation.
- HTH News – a weekly email, sent to more than 200 subscribers, and including a prayer diary, requesting prayer for specific individuals and situations.
- A dozen small groups meeting weekly, mostly in people's homes but one on Zoom and mostly in term-time only, for fellowship, worship, Bible study and prayer. This includes Evergreens, a large home group for older and retired people.
- Participating in the Hurdsfield Neighbourhood Partnership (the vicar served as its chair during the year).
- Quiz night, board games afternoons, picnic, comedy evening with Christian comedian Andy Kind.
- Tidying the grounds of Hurdsfield Primary School, including painting fences and clearing flower beds.
- Weekly litter picking around the parish.
- Collecting food to donate to the local food bank.
- Building a bug hotel in the church grounds.
- Muddy Church in the local park.
- Easter trail.
- Carol service in church, Community Carols in the local park, nativity trail, nativity service, Messy Advent and Cupcake Christingle services for kids, packing and delivering Christmas hampers for households in need, delivering an HTH Christmas card to every home in the parish.

Holy Trinity Hurdsfield  
PCC members' annual report  
for the year ended 31 December 2022

In addition in 2022, we:

- Joined eight other local Anglican churches to form the Macclesfield Anglican Churches Revitalisation Initiative. This is a lay-led project with an intended outcome of a Christ-centred, mission-focussed, integrated Anglican organisation in Macclesfield which is sustainable and financially viable and aligned to the Chester Diocese future strategy.
- Continued to take the safety of our U18s and vulnerable adults very seriously, with all PCC members being DBS checked and taking C of E safeguarding training. We also rewrote, in plain English, our good practice guide for working with U18s.
- Enhanced our welcome by employing professional contractors to decorate our worship space.

## **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 2022 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 2022.

There was an overall surplus for the year of £15,555, comprising a deficit of £9,437 on unrestricted activities and a surplus of £24,992 from restricted activities, principally the Building for the Future project. Total unrestricted income came to £190,907 compared to £280,576 in 2021. £83k of the £90k difference was due to legacies received in 2021.

The PCC's total net assets on 31 December 2022 were £527,359 (2021 was £511,804). The year ended with a balance of £238,596 of restricted funds, nearly all of which (£230k) were represented by the new Hurdsfield Community Hub which was funded principally by restricted giving.

## **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 2022 levels of expenditure this would mean a target of £50k. Free reserves at the end of 2022 totalled £289k including designated funds (see note 17 for details). General funds, not designated to any projects, totalled £106k, which is over six months of anticipated unrestricted expenditure.

## **Remuneration policy for key management personnel**

During 2022 the PCC employed four people: a youth minister, two part-time kids' ministers, and a part-time church administrator. The PCC establishes their employment conditions and reviews their salaries annually.

## **Plans**

In 2023 the PCC plans to continue its 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 that its residents come to know the love of Jesus.

# Holy Trinity Hurdsfield

## PCC members' annual report

for the year ended 31 December 2022

### **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
- Kids and Youth
- 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.

### **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.

Holy Trinity Hurdsfield  
PCC members' annual report  
for the year ended 31 December 2022

This annual report has been approved by the members of the PCC on 12 May 2023 and signed on their behalf by:

D G Rodwell  
Treasurer  
Date:

Reverend J C Gibson  
Vicar  
Date:

DRAFT

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 2022 which are set out on pages 8 to 22.

**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**

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

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

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

Christy Lau FCCA CTA DChA

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

Date



Holy Trinity Hurdsfield  
Statement of Financial Activities  
for the year ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Voluntary income	3	186,234	48,665	234,899	401,173
Church activities	4	4,133	19,740	23,873	12,128
Investment income	5	540	-	540	589
<b>Total income</b>		<b>190,907</b>	<b>68,405</b>	<b>259,312</b>	<b>413,890</b>
<b>Expenditure on:</b>					
Church activities	6	200,344	43,413	243,757	196,071
<b>Total expenditure</b>		<b>200,344</b>	<b>43,413</b>	<b>243,757</b>	<b>196,071</b>
<b>Net income/(expenditure) for the year</b>		<b>(9,437)</b>	<b>24,992</b>	<b>15,555</b>	<b>217,819</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>(9,437)</b>	<b>24,992</b>	<b>15,555</b>	<b>217,819</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		298,200	213,604	511,804	293,985
<b>Total funds carried forward</b>		<b>288,763</b>	<b>238,596</b>	<b>527,359</b>	<b>511,804</b>

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

All income and expenditure derive from continuing activities.

A full comparative SOFA is available on the last page of the financial statements.

Holy Trinity Hurdsfield  
Balance Sheet  
as at 31 December 2022

	Note		2022		2021
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12		341,699		-
			341,699		-
<b>Total fixed assets</b>					
			<b>341,699</b>		<b>-</b>
<b>Current assets</b>					
Debtors and prepayments	13	10,388		32,195	
Cash at bank and in hand	14	179,066		490,357	
			189,454	522,552	
<b>Total current assets</b>					
			<b>189,454</b>	<b>522,552</b>	
<b>Liabilities</b>					
Creditors: amounts falling due in less than one year	15	(3,794)		(10,748)	
			185,660	511,804	
<b>Net current assets</b>					
			<b>185,660</b>	<b>511,804</b>	
<b>Net assets</b>					
			527,359	511,804	
			527,359	511,804	
<b>Funds of the PCC:</b>					
Restricted income funds	16		238,596	213,604	
Unrestricted income funds	17		288,763	298,200	
			527,359	511,804	
<b>Total PCC funds</b>					
			527,359	511,804	

The notes on pages 10 to 22 form part of these accounts.

Approved by the PCC on 12/05/2023 and signed on their behalf by:

\_\_\_\_\_  
Derek Rodwell (Treasurer)

\_\_\_\_\_  
James Gibson (Vicar)

# Holy Trinity Hurdsfield

## Notes to the accounts for the year ended 31 December 2022

### **1 Accounting policies**

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

#### **a Basis of preparation**

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

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

The PCC has applied the exemption available to small charities in the Charities SORP (FRS 102) and does not include a Statement of Cash Flows in these Financial Statements.

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

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

#### **b Preparation of the accounts on a going concern basis**

The PCC members consider that there are no material uncertainties about the PCC'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 PCC's finances to be anything but adequate for the foreseeable future.

#### **c Incoming resources**

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

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

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

The value of any voluntary help received is not included in the accounts.

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

## Holy Trinity Hurdsfield

### Notes to the accounts for the year ended 31 December 2022 (continued)

#### **d Expenditure and liabilities**

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

The Diocesan Quota is accounted for when payable.

#### **e Funds**

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

Designated funds are unrestricted funds of the PCC which the PCC has decided at its discretion to set aside to use for a specific purpose.

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

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

#### **f Tangible fixed assets**

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

The PCC's policy is to capitalise fixed assets at cost with purchase costs above £2,000 and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Hurdsfield Community Hub building: depreciating over 20 years.

#### **g Debtors and prepayments**

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

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

#### **h Cash at bank and in hand**

Cash at bank and in hand includes cash held at the bank and at the building society.

#### **i Financial instruments**

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

#### **j Pensions**

Employees of the PCC are entitled to join a defined contribution 'money purchase' scheme. The PCC's contribution is restricted to the contributions disclosed in note 9. There were outstanding contributions totalling £258 at the year end (2021: £220).

## Holy Trinity Hurdsfield

### Notes to the accounts for the year ended 31 December 2022 (continued)

#### 2 Legal status of the PCC

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

#### 3 Voluntary Income

<b>Current reporting period</b>	Unrestricted £	Restricted £	Total 2022 £
Planned Giving:			
Regular Gift-aided giving	111,420	-	111,420
Other Gift-aided donations	1,440	-	1,440
Tax recoverable on Gift-aided giving	28,694	-	28,694
Other tax-efficient giving	23,496	-	23,496
Non Gift-aided giving	7,840	-	7,840
Collections at services:			
Loose plate collections	1,910	-	1,910
All other giving:			
Projects	-	46,845	46,845
Other	10,593	1,820	12,413
Legacies	841	-	841
	<hr/>	<hr/>	<hr/>
<b>Total</b>	186,234	48,665	234,899
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Previous reporting period</b>	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
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/>
<b>Total</b>	273,359	127,814	401,173
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2022 (continued)

### 4 Income from church activities

<b>Current reporting period</b>	Unrestricted £	Restricted £	Total 2022 £
Wedding and funeral fees	4,133	-	4,133
Grants			
Hope in North East Cheshire	-	12,500	12,500
Macclesfield Council	-	1,940	1,940
Beatrice Laing Trust	-	5,000	5,000
Howdens	-	300	300
	4,133	19,740	23,873
	4,133	19,740	23,873
 <b>Previous reporting period</b>			
	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2021</i> £
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

### 5 Investment income

	2022 £	2021 £
Income from bank deposits	540	589
	540	589
	540	589

All investment income is unrestricted.

## Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2022 (continued)

### 6 Analysis of expenditure on church activities

<b>Current reporting period</b>	Unrestricted £	Restricted £	Total 2022 £
Mission and charity giving	24,005	1,820	25,825
Diocesan contribution	56,397	-	56,397
Wedding and funeral fees	2,500	-	2,500
Overhead costs	11,461	6,167	17,628
Church office	4,373	-	4,373
Buildings and grounds maintenance	18,456	-	18,456
Worship	3,108	-	3,108
Kids, youth and families	3,721	-	3,721
Local mission and evangelism	3,322	-	3,322
Our people	71,041	-	71,041
Project expenditure	60	31,535	31,595
Depreciation	1,900	3,891	5,791
	200,344	43,413	243,757
	200,344	43,413	243,757
<b>Previous reporting period</b>			
	Unrestricted £	Restricted £	Total 2021 £
<i>Mission and charity giving</i>	21,887	100	21,987
<i>Diocesan contribution</i>	55,154	-	55,154
<i>Wedding and funeral fees</i>	3,752	-	3,752
<i>Overhead costs</i>	17,247	-	17,247
<i>Church office</i>	6,170	-	6,170
<i>Buildings and grounds maintenance</i>	19,998	-	19,998
<i>Worship</i>	970	-	970
<i>Kids, youth and families</i>	2,540	-	2,540
<i>Local mission and evangelism</i>	2,924	-	2,924
<i>Our people</i>	48,257	5,000	53,257
<i>Project expenditure</i>	157	11,915	12,072
	179,056	17,015	196,071
	179,056	17,015	196,071
		2022 £	2021 £
Restricted expenditure		43,413	17,015
Unrestricted expenditure		200,344	179,056
		243,757	196,071
		243,757	196,071

## Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2022 (continued)

### 7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Operating lease rentals:		
Other	1	1
Independent examiner's fees (net):		
Bookkeeping	2,400	3,600
Accountancy fees	900	900
Independent examination	250	250
	2,600	4,750

### 8 Mission and charity giving

	2022 £	2021 £
Bron and Colin Cleaver	5,500	5,850
Johnny and Ann McClean	2,000	2,100
Tearfund	4,000	3,200
Martin and Hilary Raymond	3,500	3,250
Hope in NE Cheshire	250	800
Cre8 Macclesfield	2,200	2,250
The Message Trust	1,250	1,500
New Wine	500	500
Just Drop-In	500	300
Good News for Everyone	200	200
Evangelical Alliance	200	100
Community support	1,545	987
Hope Centre	-	200
Open Doors	1,050	-
Simeons	200	-
Community project	1,000	-
Other mission giving	1,930	-
	25,825	21,237



## Holy Trinity Hurdsfield

### Notes to the accounts for the year ended 31 December 2022 (continued)

#### 9 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	60,687	49,237
Pension costs	1,697	1,303
Training	1,496	1,455
Staff expenses and other	7,161	1,262
	<hr/>	<hr/>
	71,041	53,257
	<hr/> <hr/>	<hr/> <hr/>

No employee has employee benefits in excess of £60,000 (2021: nil).

The average number of staff employed during the period was 4 (2021: 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 2022 (2021: nil).

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

Jennie Frost joined the staff in 2021 and is married to HTH's curate, Rev Jonny Frost, who is a member of the PCC. Jennie's earnings (gross) came to £8,213 in 2022 (2021: £2,454).

£1,200 was received by Rev James Gibson from the PCC for providing accommodation to one of the church's interns from September to December 2022.

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

No PCC member or other person related to the PCC had any personal interest in any contract or transaction entered into by the PCC, including guarantees, during the year (2021: nil).

#### 11 Government grants

The government grants recognised in the accounts were as follows:

	2022 £	2021 £
Cheshire East Council	-	500
Macclesfield Council	1,940	-
	<hr/>	<hr/>
	1,940	500
	<hr/> <hr/>	<hr/> <hr/>

## Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2022 (continued)

### 12 Fixed assets: tangible assets

	Hurdsfield Community Hub Building £	Total £
<b>Cost</b>		
At 1 January 2022	-	-
Additions	347,490	347,490
	<hr/>	<hr/>
At 31 December 2022	347,490	347,490
	<hr/> <hr/>	<hr/> <hr/>
<b>Depreciation</b>		
At 1 January 2022	-	-
Charge for the year	5,791	5,791
	<hr/>	<hr/>
At 31 December 2022	5,791	5,791
	<hr/> <hr/>	<hr/> <hr/>
<b>Net book value</b>		
At 31 December 2022	341,699	341,699
	<hr/> <hr/>	<hr/> <hr/>
<i>At 31 December 2021</i>	-	-
	<hr/> <hr/>	<hr/> <hr/>

### 13 Debtors and prepayments

	2022 £	2021 £
Tax Recoverable on Gift Aid	9,428	31,929
Prepayments and accrued income	960	266
	<hr/>	<hr/>
	10,388	32,195
	<hr/> <hr/>	<hr/> <hr/>

### 14 Cash at bank and in hand

	2022 £	2021 £
Cash at bank and on hand	179,066	490,357
	<hr/>	<hr/>
	179,066	490,357
	<hr/> <hr/>	<hr/> <hr/>

### 15 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors and accruals	3,794	10,748
	<hr/>	<hr/>
	3,794	10,748
	<hr/> <hr/>	<hr/> <hr/>

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2022 (continued)

**16 Analysis of movements in restricted funds**

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	As at 31 December 2022 £
Peaced Together	867	-	(125)	-	742
Building for the Future Project	212,737	52,145	(35,301)	-	229,581
Hope in NE Cheshire	-	12,500	(5,521)	-	6,979
Macclesfield Council	-	1,940	(646)	-	1,294
Other	-	1,820	(1,820)	-	-
<b>Total</b>	<b>213,604</b>	<b>68,405</b>	<b>(43,413)</b>	<b>-</b>	<b>238,596</b>
<b><i>Previous reporting period</i></b>					
	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	As at 31 December 2021 £
<i>Peaced Together</i>	867	-	-	-	867
<i>Building for the Future Project</i>	96,438	127,714	(11,415)	-	212,737
<i>Covid-19</i>	-	500	(500)	-	-
<i>Hope in NE Cheshire</i>	-	5,000	(5,000)	-	-
<i>Other</i>	-	100	(100)	-	-
<b>Total</b>	<b>97,305</b>	<b>133,314</b>	<b>(17,015)</b>	<b>-</b>	<b>213,604</b>

## Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2022 (continued)

### 16 Analysis of movements in restricted funds (continued)

#### Purposes of restricted funds

<b>Peaced Together</b>	A project encouraging social interaction using the creative arts.
<b>Building for the Future</b>	A substantial integrated project involving creating a new building to replace the classroom and church office; an improved site and welcome; and some more resource to grow the church's ministry.
<b>Hope in NE Cheshire</b>	For support provided in the response to Covid-19, and to continue the development of the Volunteer Coordination Points (VCPs).
<b>Macclesfield Council</b>	This was a gift towards the community engagement project including the provision of community meals.
<b>Other</b>	Other restricted income.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2022 (continued)

**17 Analysis of movement in unrestricted funds**

<b>Current reporting period</b>	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	As at 31 December 2022 £
General Fund	105,200	190,907	(86,326)	(103,436)	106,345
BFTF	173,000	-	(114,018)	(8,682)	50,300
BFTF - Building Fund	-	-	-	112,118	112,118
Development Fund	20,000	-	-	-	20,000
	<u>298,200</u>	<u>190,907</u>	<u>(200,344)</u>	<u>-</u>	<u>288,763</u>
<b>Previous reporting period</b>	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
BFTF	75,000	-	-	98,000	173,000
Development Fund	20,000	-	-	-	20,000
	<u>196,680</u>	<u>280,576</u>	<u>(179,056)</u>	<u>-</u>	<u>298,200</u>

**Name of unrestricted fund**

**Description, nature and purposes of the fund**

General Fund	The free reserves after allowing for all designated funds.
BFTF	A substantial integrated project involving creating a new building to replace the classroom and church office; an improved site and welcome; and some more resource to grow the church's ministry.
BFTF - Building Fund	The net book value of the building (excludes the asset value in restricted funds), as these funds are not freely available for the church's operations.
Development Fund	For major repairs and developments, beyond routine maintenance, of HTH's Early Victorian church building.

## Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2022 (continued)

### 18 Analysis of net assets between funds

<b>Current reporting period</b>	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	341,699	-	-	341,699
Fixed asset investments	-	-	-	
Other net current assets/(liabilities)	(235,354)	182,418	238,596	185,660
<b>Total</b>	<b>106,345</b>	<b>182,418</b>	<b>238,596</b>	<b>527,359</b>
<b>Previous reporting period</b>	<i>General fund</i> £	<i>Designated funds</i> £	<i>Restricted funds</i> £	<i>Total</i> £
<i>Other net current assets/(liabilities)</i>	<i>105,200</i>	<i>193,000</i>	<i>213,604</i>	<i>511,804</i>
<b>Total</b>	<b>105,200</b>	<b>193,000</b>	<b>213,604</b>	<b>511,804</b>

### 19 Operating lease commitments

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

	Car Park	
	2022 £	2021 £
Less than one year	1	1
One to five years	5	5
Over five years	41	42
	<b>47</b>	<b>48</b>

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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>280,576</b>	<b>133,314</b>	<b>413,890</b>	<b>372,001</b>
<b>Expenditure on:</b>					
Church activities	6	179,056	17,015	196,071	253,170
<b>Total expenditure</b>		<b>179,056</b>	<b>17,015</b>	<b>196,071</b>	<b>253,170</b>
<b>Net income/(expenditure) for the year</b>		<b>101,520</b>	<b>116,299</b>	<b>217,819</b>	<b>118,831</b>
Transfer between funds		-	-	-	-
<b>Net movement in funds for the year</b>		<b>101,520</b>	<b>116,299</b>	<b>217,819</b>	<b>118,831</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		196,680	97,305	293,985	175,154
<b>Total funds carried forward</b>		<b>298,200</b>	<b>213,604</b>	<b>511,804</b>	<b>293,985</b>

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

All income and expenditure derive from continuing activities.