

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

Report and financial statements
for the year ended 31 December 2024

Holy Trinity Hurdsfield

Reference and administrative information

for the year ended 31 December 2024

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 (to 28 June 2024)
	Reverend Elle Bird	Curate (from 30 June 2024)
Lay members:	Richard Heathcote	Churchwarden
	Sue Warham	Churchwarden
	Hellen Watson	Deanery Synod Representative
	John Burt	
	Chris Cottom	PCC Secretary
	Jenny Heathcote	(from 28 April 2024)
	Tony Ho	
	Michael James	(to 28 April 2024)
	Anne Marriott	(to 28 April 2024)
	Pip Mosscrop	(to 28 April 2024)
	Ogbeialu Nkochi-Nwankwo	
	Rachel Riley	
	Derek Rodwell	PCC Treasurer
	Jen Vincent	(from 28 April 2024)

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 2024

The PCC presents its report and the unaudited financial statements for the year ended 31 December 2024.

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:

- seen lots of new people worshipping with us regularly
- helped to reduce loneliness in our parish through our various community initiatives, and
- appointed two members of staff to expand our Community Programme.

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 currently has 148 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

We held services each week at 8:30 and 10:30 am, also streaming the latter live on YouTube. Our 10:30 service included four groups for kids and youth:

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for the year ended 31 December 2024

- A baby corner with toys for pre-school kids and a sofa for their parents and carers
- 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 2024, starting each meeting with prayer and reflection, followed by consideration 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. In addition to the church services already mentioned, our activities in 2024 included the following.

Prayer

- Thy Kingdom Come prayer meeting at 7:15 am every Thursday in the Hurdsfield Community Hub and live online through Zoom.
- Six evening prayer gatherings for the whole church to come together to pray.
- No fewer than 13 small groups meeting weekly for fellowship, worship, Bible study and prayer, including Evergreens, a large daytime group for older and retired people.
- Using our vestry as an interactive prayer space as part of wider Christian initiatives like Thy Kingdom Come and Season of Creation.
- Prayer ministry team meeting before our 10:30 am service to listen to God and pray; then available to pray with anyone towards the end of the service.
- Training and refresher session for those leading our intercessory prayers on Sundays.
- HTH News (our weekly email newsletter with nearly 240 subscribers) includes a prayer diary, requesting prayer for specific individuals and situations.

Discipleship and mission

- Running an Alpha course for 30 people, meeting once a week for 10 weeks plus a full day. Alpha is a series of group conversations to explore the basics of the Christian faith in an open, friendly environment.
- More than 20 people going to New Wine summer festival in Shepton Mallet for teaching, worship, and ministry.
- Working with eight other local Anglican churches in the Macclesfield Anglican Churches Revitalisation Initiative towards a Christ-centred, mission-focussed, integrated Anglican organisation in Macclesfield.
- Allocating 10% of our unrestricted income (money not given for specific purposes) as part of the way we support a number of mission partners working locally and around the world.

Community

- Visiting everyone moving onto a large new estate in the parish, with a welcome pack of church and community information and some homemade cake.
- Visiting those who have recently been bereaved.

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for the year ended 31 December 2024

- Visiting or telephoning 15-20 people each week who are housebound or otherwise isolated.
- Weekly litter picking around the parish.
- Weekly Drop In, providing company, refreshments, chat, games, and help with day-to-day matters like filling in forms.
- Weekly food pantry (in conjunction with another charity, Cre8 Macclesfield), where Hurdsfield residents receive surplus food at very low cost.
- Monthly evening community meal for 15-20 invited local residents.
- Making 25-30 meals for four local families.
- Emergency food and clothing vouchers for those in desperate need through, for example, homelessness or benefits' sanctions.
- Harvest collection of food for the Silklife Foodbank.
- Giving Christmas hampers to local households in need.
- Taking an HTH Christmas card to every home in Hurdsfield.
- Sharing our Hurdsfield Community Hub with two AA groups, Activity in Retirement, Higher Hurdsfield Parish Council, Macclesfield Recorders (music group), Parish Safeguarding Officers Network, Cheshire East NHS Authority, lots of kid's birthday parties, and others.

Kids

- Hurdsfield Tots: our weekly term-time group for pre-school kids, their parents and carers.
- Leading assemblies at Hurdsfield and Puss Bank Primary Schools.
- Weekly one-to-one reading with about 40 kids with at Hurdsfield Primary School.
- Hosting a Palm Sunday station at the town 'Experience Easter' event at St Michael's church.
- Family Fun Day for all the community in May.
- Our curate and our youth minister joining some 15 kids regularly at a breakfast club at Hurdsfield Primary School.
- Kids' Lunch Club for a week in August.
- Our youth minister joining Hurdsfield Primary School's year 6 residential trip, and supporting other trips.
- Messy Harvest craft event.
- Light-filled craft event for 40 kids at The Green In The Corner Café, as an alternative to Halloween.
- Nativity trail.
- Cupcake Christingle service on Christmas Eve, with more than 200 people attending.

Youth

- Pathfinders: our weekly term-time early Sunday evening group for years 6-9.
- Fusion: our weekly term-time Sunday evening group for years 10-13.
- Taking 22 young people to the Limitless Christian Festival, part of a group of 67 with other local churches.
- Four AMPLIFIED youth worship events and silent discos, in partnership with other local churches.
- Our youth minister supporting the Christian Union at Tytherington and Fallibroome High Schools and regularly joining meetings.
- Supporting and resourcing other local churches through the Hope Youth Forum.
- Providing a mentor for three young people to meet regularly.
- Youth groups bonfire.
- Our Fusion group packing hampers to bless particular people in our church family at Christmas.

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Other services

- Good Friday guided reflection in church.
- Three whole-school services at church for Hurdsfield Primary School.
- Outdoor baptism service at which four people were baptised, followed by barbeque and picnic.
- Taking Home Communion to the housebound.
- Service of Remembering for those who have been bereaved, whether recently or long ago.
- Carol service at church.
- Carols at church with Macclesfield Concert Band.
- Scratch nativity service, with congregation in costume.

Social

- Quiz night in aid of Tearfund.
- Family bingo afternoon in aid of Tearfund.
- Hosting a sung and spoken performance of the Book of Ruth, in aid of the charity Press Red.
- Two board games afternoons.
- Craft evening for women on the theme of Advent.
- Two Sunday picnics after our 10:30 service in our local park or our church building.
- Two Hello and Welcome Teas for people new to our church.
- Five social events for people in the church aged 20-30.

Staffing

- Appointing Wendy Pattison as our kids and families minister.
- Appointing Patty Lou Bryant to lead our Community Programme and Alice Beech to assist her.
- Saying goodbye to our curate, Jonny Frost, after three years, and welcoming our new curate, Elle Bird, at the very same service.

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 2024 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 2024.

There was an overall surplus for the year of £12,856, comprising a surplus of £14,813 on unrestricted activities and a deficit from restricted activities of £1,957. Total unrestricted income came to £256,729, compared to £231,025 in 2023.

The PCC's total net assets on 31 December 2024 were £557,861 (2023 was £545,005). The year ended with a balance of £235,469 of restricted funds, nearly all of which (£206k) were represented by the Hurdsfield Community Hub which was funded principally by restricted giving.

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for the year ended 31 December 2024

The church keeps its finances under close supervision and has considerable free reserves available to deal with unforeseen emergencies. The finances are reviewed at each bimonthly PCC meeting and budgets and forecasts are prepared for the current and following year when due.

Reserves policy

The PCC's Reserves Policy is to hold free reserves (i.e. net current unrestricted assets) of three months of unrestricted expenditure. Based on 2024 levels of expenditure this would mean a target of £61k. Free reserves at the end of 2024 totalled £201k including designated funds (see note 18 for details). General funds, not designated to any projects, totalled £161k, which is over seven months of anticipated unrestricted expenditure.

Remuneration policy for key management personnel

During 2024 the PCC employed six people: a youth minister, a part-time community lead, a part-time community programme assistant minister, a part-time kids' and families minister, a part-time church administrator (full-time from 1 June 2024), and a part-time church cleaner. The PCC establishes their employment conditions and reviews their salaries annually.

Plans

In 2024 the PCC's plans to expand its programme of local community engagement were constrained by Home Office delays in granting a visa to our appointed community lead, Patty Lou Bryant. Now that she is allowed to work full-time, the PCC is significantly accelerating its Community Programme in order to grow relationships with more people across Hurdsfield, particularly in the parish's most deprived areas. Through doing this, the PCC hopes that more Hurdsfield residents will come to know the love of Jesus.

Risk management

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 a body corporate (PCC Powers Measure 1956, Church Representation Rules 2022) and was 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 four Sub-Groups:

- Buildings and Grounds
- Kids and Youth
- Mission and Community Outreach, and
- Pastoral Care, Small Groups and Prayer.

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

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for the year ended 31 December 2024

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 17 March 2025 and signed on their behalf by:

D G Rodwell

Treasurer

17/03/2025

Reverend J C Gibson

Vicar

17/03/2025

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 2024 which are set out on pages 9 to 23.

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.

Christy Lau FCCA CTA DChA

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

Holy Trinity Hurdsfield
Statement of Financial Activities
for the year ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Voluntary income	3	231,588	12,877	244,465	225,320
Church activities	4	18,520	23,763	42,283	30,002
Investment income	5	6,621	-	6,621	3,853
Total income		256,729	36,640	293,369	259,175
Expenditure on:					
Church activities	6	241,916	38,597	280,513	241,529
Total expenditure		241,916	38,597	280,513	241,529
Net income/(expenditure) for the year		14,813	(1,957)	12,856	17,646
Transfer between funds		-	-	-	-
Net movement in funds for the year		14,813	(1,957)	12,856	17,646
Reconciliation of funds					
Total funds brought forward		307,579	237,426	545,005	527,359
Total funds carried forward		322,392	235,469	557,861	545,005

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 2024

	Note		2024		2023
		£	£	£	£
Fixed assets					
Tangible assets	12		327,704		347,187
			327,704		347,187
Current assets					
Debtors and prepayments	13	21,377		14,601	
Cash at bank and in hand	14	216,041		186,109	
			237,418	200,710	
Liabilities					
Creditors: amounts falling due in less than one year	15	(7,261)		(2,892)	
			230,157	197,818	
Net assets					
			557,861	545,005	
Funds of the PCC:					
Restricted income funds	16		235,469		237,426
Unrestricted income funds	17		322,392		307,579
			557,861	545,005	
Total PCC funds					
			557,861	545,005	

The notes on pages 11 to 23 form part of these accounts.

Approved by the PCC on 17 March 2024 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 2024

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.

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Notes to the accounts for the year ended 31 December 2024 (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 are shown as a debtor at the year end.

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.

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Notes to the accounts for the year ended 31 December 2024 (continued)

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 £394 at the year end (2023: £157).

2 Legal status of the PCC

The PCC is a body corporate (PCC Powers Measure 1956, Church Representation Rules 2022) and was registered as a charity in England and Wales on 26 January 2011.

3 Voluntary Income

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
Planned Giving:			
Regular Gift-aided giving	135,028	-	135,028
Other Gift-aided donations	884	-	884
Tax recoverable on Gift-aided giving	34,975	-	34,975
Other tax-efficient giving	27,023	-	27,023
Non Gift-aided giving	18,434	-	18,434
Collections at services:			
Loose plate collections	6,621	-	6,621
All other giving:			
Projects	-	9,284	9,284
Other	-	3,593	3,593
Legacies	8,623	-	8,623
	<hr/>	<hr/>	<hr/>
Total	231,588	12,877	244,465
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Previous reporting period	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Planned Giving:			
Regular Gift-aided giving	119,943	-	119,943
Other Gift-aided donations	10,323	-	10,323
Tax recoverable on Gift-aided giving	33,634	-	33,634
Other tax-efficient giving	26,333	-	26,333
Non Gift-aided giving	15,250	-	15,250
Collections at services:			
Loose plate collections	4,187	-	4,187
All other giving:			
Projects	-	14,500	14,500
Other	-	1,150	1,150
	<hr/>	<hr/>	<hr/>
Total	209,670	15,650	225,320
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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Notes to the accounts for the year ended 31 December 2024 (continued)

4 Income from church activities

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
Wedding and funeral fees	6,885	-	6,885
Grants			
Garfield Weston Foundation	-	10,000	10,000
Cheshire East Council	-	6,327	6,327
Benefact Trust	-	6,133	6,133
Other	11,635	1,303	12,938
	<hr/>	<hr/>	<hr/>
	18,520	23,763	42,283
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
 <i>Previous reporting period</i>			
	<i>Unrestricted</i> £	<i>Restricted</i> £	<i>Total 2023</i> £
Wedding and funeral fees	4,739	-	4,739
Grants			
CCF Foundation - Cost of living	-	2,500	2,500
CCF Foundation - Fund it Forward	-	10,000	10,000
Other	12,763	-	12,763
	<hr/>	<hr/>	<hr/>
	17,502	12,500	30,002
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

5 Investment income

	2024 £	2023 £
Income from bank deposits	6,621	3,853
	<hr/>	<hr/>
	6,621	3,853
	<hr/> <hr/>	<hr/> <hr/>

All investment income is unrestricted.

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Notes to the accounts for the year ended 31 December 2024 (continued)

6 Analysis of expenditure on church activities

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
Mission and charity giving	29,500	4,045	33,545
Diocesan contribution	60,993	-	60,993
Wedding and funeral fees	4,941	-	4,941
Overhead costs	13,792	-	13,792
Church office	4,696	-	4,696
Buildings and grounds maintenance	29,380	-	29,380
Worship	4,767	203	4,970
Kids, youth and families	3,859	-	3,859
Local mission and evangelism	1,894	333	2,227
Our people	73,293	315	73,608
Project expenditure	7,950	22,069	30,019
Depreciation	6,851	11,632	18,483
	<hr/>	<hr/>	<hr/>
	241,916	38,597	280,513
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Previous reporting period	Unrestricted £	Restricted £	Total 2023 £
Mission and charity giving	22,025	6,087	28,112
Diocesan contribution	58,088	-	58,088
Wedding and funeral fees	3,034	-	3,034
Overhead costs	16,824	-	16,824
Church office	3,735	-	3,735
Buildings and grounds maintenance	12,554	-	12,554
Worship	3,329	-	3,329
Kids, youth and families	3,270	-	3,270
Local mission and evangelism	1,073	2,158	3,231
Our people	64,072	9,145	73,217
Project expenditure	17,128	-	17,128
Depreciation	7,077	11,930	19,007
	<hr/>	<hr/>	<hr/>
	212,209	29,320	241,529
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
		2024 £	2023 £
Restricted expenditure		38,597	29,320
Unrestricted expenditure		241,916	212,209
		<hr/>	<hr/>
		280,513	241,529
		<hr/> <hr/>	<hr/> <hr/>

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Notes to the accounts for the year ended 31 December 2024 (continued)

7 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Operating lease rentals:		
Other	1	1
Independent examiner's fees (net):		
Accountancy fees	1,020	970
Independent examination	280	270
	1,301	1,241

8 Mission and charity giving

	2024 £	2023 £
Bron and Colin Cleaver	7,000	6,500
Johnny and Ann McClean	2,500	2,000
Tearfund	5,262	3,000
Hope in NE Cheshire	1,100	325
Cre8 Macclesfield	4,250	2,700
The Message Trust	1,700	1,600
Open Doors	1,300	1,100
New Wine	500	500
Just Drop-In	500	500
Good News for Everyone	200	200
Evangelical Alliance	200	200
Simeon's Trustees	200	200
A Rocha	200	-
Silk Life Church	25	4,812
St Chad's Mission Fund	5,000	-
Martin and Hilary Raymond	-	2,500
Other mission giving	3,608	1,975
	33,545	28,112

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2024 (continued)

9 Staff costs

Staff costs during the year were as follows:

	2024	2023
	£	£
Wages and salaries	73,091	61,989
Pension costs	2,158	1,434
Training	525	1,060
Staff expenses and other	9,831	8,734
	<hr/>	<hr/>
	85,605	73,217
	<hr/> <hr/>	<hr/> <hr/>

No employee has employee benefits in excess of £60,000 (2023: nil).

The average number of staff employed during the period was 4.6 (2023: 3.7).

The average full-time equivalent number of staff employed during the period was 2.8 (2023: 2.2).

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 2024 (2023: nil).

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

Jennie Frost was on the staff for the first two months of 2024 and was married to HTH's curate, Rev Jonny Frost, who was a member of the PCC. They left HTH in June 2024. Jennie's earnings (gross) came to £1,587 in 2024 (2023: £9,614).

Neither the PCC members nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023 : £1,750 was received by Rev James Gibson from the PCC for providing accommodation to one of the church's interns during the year).

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 (2023: nil).

11 Government grants

The government grants recognised in the accounts were as follows:

	2024	2023
	£	£
Cheshire East Council	6,327	-
	<hr/>	<hr/>
	6,327	-
	<hr/> <hr/>	<hr/> <hr/>

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2024 (continued)

12 Fixed assets: tangible assets

	Hurdsfield Community Hub Building £	Total £
Cost		
At 1 January 2024	371,985	371,985
Adjustments	(1,000)	(1,000)
	370,985	370,985
	370,985	370,985
Depreciation		
At 1 January 2024	24,798	24,798
Charge for the year	18,483	18,483
	43,281	43,281
	43,281	43,281
Net book value		
At 31 December 2024	327,704	327,704
	327,704	327,704
<i>At 31 December 2023</i>	<i>347,187</i>	<i>347,187</i>

13 Debtors and prepayments

	2024 £	2023 £
Tax Recoverable on Gift Aid	17,003	10,486
Prepayments and accrued income	4,374	4,115
	21,377	14,601
	21,377	14,601

14 Cash at bank and in hand

	2024 £	2023 £
Cash at bank and in hand	216,041	186,109
	216,041	186,109
	216,041	186,109

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other creditors and accruals	7,261	2,892
	7,261	2,892
	7,261	2,892

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2024 (continued)

16 Analysis of movements in restricted funds

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	As at 31 December 2024 £
Peaced Together	617	-	-	-	617
BFTF - Hub net asset	217,651	-	(11,632)	-	206,019
Community Programme	19,158	31,744	(22,069)	-	28,833
Other					
Gifts to Frosts		2,679	(2,679)	-	-
Tearfund bingo		889	(889)	-	-
Tearfund quiz		745	(745)	-	-
Book of Ruth (Press Red)		486	(486)	-	-
Pathfinders gift to Open Doors		72	(72)	-	-
Silklife gift		25	(25)	-	-
Total	237,426	36,640	(38,597)	-	235,469
<i>Previous reporting period</i>					
	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	As at 31 December 2023 £
<i>Peaced Together</i>	<i>742</i>	<i>-</i>	<i>(125)</i>	<i>-</i>	<i>617</i>
<i>BFTF - Hub net asset</i>	<i>229,581</i>	<i>-</i>	<i>(11,930)</i>	<i>-</i>	<i>217,651</i>
<i>Hope in NE Cheshire</i>	<i>6,979</i>	<i>-</i>	<i>(6,979)</i>	<i>-</i>	<i>-</i>
<i>Community Programme</i>	<i>1,294</i>	<i>27,000</i>	<i>(9,136)</i>	<i>-</i>	<i>19,158</i>
<i>Other</i>		<i>1,150</i>	<i>(1,150)</i>	<i>-</i>	<i>-</i>
Total	238,596	28,150	(29,320)	-	237,426

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2024 (continued)

16 Analysis of movements in restricted funds (continued)

Purposes of restricted funds

Peaced Together	A project encouraging social interaction using the creative arts.
BFTF - Hub net asset	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. The net book value of the building (the residual asset value in designated funds), as these funds are not freely available for the church's operations.
Hope in NE Cheshire	For support provided in the response to Covid-19, and to continue the development of the Volunteer Coordination Points (VCPs).
Community Programme	The aim of the project is to increase the churches engagement with the local community. Gifts and grants were received in 2023 to enable this work to be expanded in 2024.
Other	Other restricted income.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2024 (continued)

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers £	As at 31 December 2024 £
General Fund	130,093	256,729	(226,115)	-	160,707
BFTF	7,950	-	(7,950)	-	-
BFTF - Hub net asset	129,536	-	(7,851)	-	121,685
Development Fund	20,000	-	-	-	20,000
Net Zero Fund	20,000	-	-	-	20,000
	<u>307,579</u>	<u>256,729</u>	<u>(241,916)</u>	<u>-</u>	<u>322,392</u>
	<u><u>307,579</u></u>	<u><u>256,729</u></u>	<u><u>(241,916)</u></u>	<u><u>-</u></u>	<u><u>322,392</u></u>
Previous reporting period	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	As at 31 December 2023 £
General Fund	106,345	231,025	(169,859)	(37,418)	130,093
BFTF	50,300	-	(42,350)	-	7,950
BFTF - Hub net asset	112,118	-	-	17,418	129,536
Development Fund	20,000	-	-	-	20,000
Net Zero Fund	-	-	-	20,000	20,000
	<u>288,763</u>	<u>231,025</u>	<u>(212,209)</u>	<u>-</u>	<u>307,579</u>
	<u><u>288,763</u></u>	<u><u>231,025</u></u>	<u><u>(212,209)</u></u>	<u><u>-</u></u>	<u><u>307,579</u></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 - Hub net asset	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.
Net Zero Fund	For working towards becoming net carbon neutral.

Holy Trinity Hurdsfield

Notes to the accounts for the year ended 31 December 2024 (continued)

18 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	2024 Total £
Tangible fixed assets	-	121,685	206,019	327,704
Other net current assets/(liabilities)	160,707	40,000	29,450	230,157
	<hr/>	<hr/>	<hr/>	<hr/>
Total	160,707	161,685	235,469	557,861
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Previous reporting period	General fund £	Designated funds £	Restricted funds £	2023 Total £
Tangible fixed assets	-	129,536	217,651	347,187
Other net current assets/(liabilities)	130,093	47,950	19,775	197,818
	<hr/>	<hr/>	<hr/>	<hr/>
Total	130,093	177,486	237,426	545,005
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

19 Operating lease commitments

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

	Car Park	
	2024 £	2023 £
Less than one year	1	1
One to five years	5	5
Over five years	38	39
	<hr/>	<hr/>
	44	45
	<hr/> <hr/>	<hr/> <hr/>

Holy Trinity Hurdsfield
Statement of Financial Activities
for the year ended 31 December 2023

	Note	<i>Unrestricted funds</i> £	<i>Restricted funds</i> £	<i>Total funds 2023</i> £	<i>Total funds 2022</i> £
<i>Income from:</i>					
<i>Voluntary income</i>	3	209,670	15,650	225,320	225,552
<i>Church activities</i>	4	17,502	12,500	30,002	33,220
<i>Investment income</i>	5	3,853	-	3,853	540
		<hr/>	<hr/>	<hr/>	<hr/>
<i>Total income</i>		231,025	28,150	259,175	259,312
<i>Expenditure on:</i>					
<i>Church activities</i>	6	212,209	29,320	241,529	243,757
		<hr/>	<hr/>	<hr/>	<hr/>
<i>Total expenditure</i>		212,209	29,320	241,529	243,757
		<hr/>	<hr/>	<hr/>	<hr/>
<i>Net income/(expenditure) for the year</i>		18,816	(1,170)	17,646	15,555
<i>Transfer between funds</i>		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
<i>Net movement in funds for the year</i>		18,816	(1,170)	17,646	15,555
<i>Reconciliation of funds</i>					
<i>Total funds brought forward</i>		288,763	238,596	527,359	511,804
		<hr/>	<hr/>	<hr/>	<hr/>
<i>Total funds carried forward</i>		307,579	237,426	545,005	527,359
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

All income and expenditure derive from continuing activities.