Christ Church Harpurhey

Annual Report

And

Financial Statements

For the year ending 31st December 2025

Registered Charity No. 1147847

Contents

Administrative Details 3
Report of the Trustees 4
Structure, governance and management 4
Charitable Objectives and Principal Activities 4
Church Mission, Purposes & Vision 4
Church attendance 5
Review of the year 5
Financial Review 6
Statement of Trustees responsibilities 9
Independent Examiners report to the PCC of Christ Church Harpurhey 10
Statement of Financial Activities 11
Balance Sheet 12
Notes to the Financial Statements 13
Accounting Policies 13
Fund movement by type 17
Taxation 19

Administrative Details

PCC Members:
Members who have served during the year and until the date of approval of this report are:

Incumbent (ex-officio):
The Revd Neil Elliott

Assistant Curate (ex-officio):
The Revd Stuart Samuels

Churchwardens: (ex- officio, elected annually)
Mr Michael Imonitie

Other Elected Members:

Michelle Wooles	(Treasurer)
Sylvia Donnely	
Kathie O'Connor	
Eunice Mungins	
Phil Thompson	
Angela Van Dinter	
Jonny Warnes	(Lay Chair)

Location and correspondence address
Christ Church Harpurhey is situated on Rochdale Road 2 miles north of Manchester city centre.
The correspondence address is The Rectory, 95 Church Lane, Manchester, M9 5BG.

Bankers
HSBC, 2-4 St Anns Square, Manchester M2 7HD

Independent Examiner
Mr Stephen Hendy, Data Developments Ltd, Fryer St, Wolverhampton WV1 1HT

Report of the Trustees

The Members of the Parochial Church Council (PCC), who are the charity's trustees, present their annual report and financial statements for the year ended 31 December 2025. The PCC met five times in 2025, with an average attendance of 60%.

Structure, governance, and management.

The PCC of Christ Church Harpurhey is a registered charity within the Diocese of Manchester in the Church of England. In line with the phased introduction of the Charities Act 2006, on 27th June 2012, the PCC became a registered charity, number 1147847, with the formal title of the Parochial Church Council of the ecclesiastical parish of Christ Church Harpurhey (Manchester Diocese).

PCCs are governed by two pieces of Church of England legislation, called Measures. These are:

- the Parochial Church Councils (Powers) Measure 1956 as amended, which defines the principal function, or purpose, of the PCC as "co-operation with the minister in promoting in the parish the whole mission of the Church"
- the Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended)

The appointment method of PCC members (Trustees) is set out in the Church Representation Rules, and each member is elected for three years. All Church attendees are encouraged to register on the Electoral Roll and consider standing for election to the PCC.

Charitable Objectives and Principal Activities

During 2025, The Trustees sought to maintain the declared objectives of the charity of benefitting the public by co-operation with the minister in promoting, in the ecclesiastical parish of Harpurhey, the whole mission of the Church - pastoral, evangelical, social, and ecumenical.

In co-operation with the minister, the PCC seeks to achieve these objectives by providing opportunities for worship and fellowship as well as services and support for the wider community of Harpurhey, Manchester, and beyond. Co-operating with the minister, the PCC has placed special emphasis on support for local young people and their families. This has been evident with the employment of a Youth and Families Pastor until mid-year, with the curate taking on further responsibilities in this area since then. The PCC has maintenance responsibilities for 2 buildings, the Victorian Church building and the 1970s-constructed Parish Hall on Water Street.

The Trustees have referred to the information contained in the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and in planning future activities. The Trustees believe that the activities carried out benefit the public by providing opportunities to meet as a community, to serve one another and to provide service and otherwise assist those individuals in need because of social exclusion, poverty, disability or lack of opportunity.

Church Mission, Purposes & Vision

Our Church Mission is based on Matt 28:16-20 and Matt 22:34-40 -

“To make healthy disciples who make healthy disciples”

This is achieved through balancing the Church’s seven primary purposes in our activities -

“Worship, Teaching, Prayer, Community, Ministry, Mercy Ministry, Evangelism.”

This is summed up via our Vision statement –

“To know Jesus and to make him known.”

And is expressed in our key verse John 10:10b –

“I [Jesus] have come that they may have life and have it to the full.”

Church attendance

The annual census was taken in October 2025. There were 224 adults (over 16 years) in attendance (October 2024: 216 adults in total). This shows an average growth of 4 percent over the 2 years. At the 2025 Annual Parochial Church Meeting (APCM), there were 66 on the Church Electoral Roll (2024 APCM: 59).

Review of the year

As we reflect on the past year, we give thanks to God for His continued faithfulness and provision for our church community. This year has brought both opportunities and challenges, yet throughout it all, we have seen His grace at work in and through the lives of those who serve and participate in our church's mission.

We are especially grateful for the many individuals who have faithfully given their time, energy, and gifts to serve in various ministries. Whether through leadership, hospitality, teaching, prayer, worship, practical support, or behind-the-scenes organisation, your contribution has been vital in building up the body of Christ and extending His love to others. Thank you for your faithful service.

I want to express particular thanks to Mike Imonite for his outstanding work and support as our Churchwarden. This vital role often involves unseen responsibilities and steady, prayerful leadership. Mike’s dedication, wisdom, and servant-heartedness have been a great gift to us this year, and his ministry continues to bless our church family.

Looking at our October attendance statistics, we are encouraged to see a growth of 8 people compared to the same month in 2024. Although the growth rate has varied year to year, we have seen a steady increase every year. We give thanks for every individual who has joined us and continue to pray for steady, faithful growth in the years ahead.

Alongside this encouraging growth in attendance, we have also seen a growth in the total number on the Electoral Roll: 66, which is an increase of 7 over the 59 that were registered in 2024. We look forward to inviting new sign-ups after the APCM. The Electoral Roll reflects the encouraging signs of growth we are seeing in the life and participation of the church.

When we reviewed the finances in March 2025, we were pleased to note a positive trend, with signs that our financial position was becoming more stable. We are delighted that this improvement continued throughout the year, resulting in a significantly stronger financial position by the end of 2025. This is great news and a testament to God’s provision and the faithful generosity of our church family. However, if we are to grow our ministry — particularly by investing in staffing and improving our buildings to better support our mission — there is still much work to be done. We continue to trust God for His guidance and provision as we seek to steward our resources wisely and faithfully.

A highlight of the year is always our Carol Service, which continues to draw many from both within and beyond our church community. A heartfelt thank you to our worship team for their creativity, consistency, and servant-hearted leadership — not only in this special service but throughout the year. Worship in our church continues to be a place of encounter with God: Christ-centred, Spirit-filled, biblically faithful and full of joyful praise, giving glory to God for who He is and all He has done. We are thankful for the Holy Spirit-filled way our team leads us — keeping Jesus at the centre and drawing us to the heart of Father God in worship.

Similarly, while our children's ministry has been fruitful and faithful, it also needs a fresh intake of passionate leaders and helpers. The commitment and love shown by our current team have been remarkable, but we would love to see new volunteers come forward to ensure this essential ministry continues to grow and flourish. Investing in our children and young people is one of the most important ways we can sow into the church's future.

Another highlight this year has been the ongoing work of our Hardship Fund, which has supported numerous individuals, community groups, food banks, and local schools. The fund has provided white goods, food vouchers, school uniforms, and more. We were also blessed to receive continued support through the Henry Smith Parish Community Grant for the coming year. Our thanks go especially to Lindsay Grant for her faithful coordination of this important ministry as well as the team who give their time to review each situation.

As we look ahead, we continue to pray that our church would be shaped by God's Word, empowered by the Holy Spirit, and sent out on mission to our local community and beyond. May we grow in unity, joyful participation, and courageous witness as we live out our calling to bear faithful testimony to the hope we have in Christ.

Thank you again to everyone who has served, prayed, and supported our church this past year. We are truly blessed to be a blessing.

Safeguarding

Safeguarding is of the highest priority in our Church, and we have worked hard with the support of the Diocese to maintain high standards and continue to do so through providing DBS checks, safer recruitment, and training. A massive thank you to Eunice, our Safeguarding officer. Also to Phil and Robert, who support Eunice to do much of the admin work for this.

Financial Review

The PCC regularly received financial information from the finance team, to ensure that informed decisions could be made.

Levels of planned unrestricted giving decreased compared with 2024 by 11% (from £29,366 to £26,016). Total unrestricted income was £112,976. Note: The Gift Aid claim in respect of 2025 donations amounting to £6,309.67 has been submitted but was only processed and received in 2026; in accordance with the independent examiner's advice, this has not been recognised in the 2025 financial statements.

The parish share is an amount payable to the diocese to support ministry costs and the work of churches in other areas of Manchester. The amount requested from Christ Church Harpurhey for 2025 was set at £36,403, before receiving a 2% rebate for prompt and regular payments throughout the year. The Trustees are pleased to confirm that this was met in full.

Other unrestricted operating costs (excluding Parish Share and Missionary and Charitable Giving) totalled £59,837, which is a 26% decrease when compared to 2024 (£81,362). This reduction can largely be attributed to significantly lower staffing costs following the Youth Pastor's transition to ordained ministry training, partially offset by ongoing utility bills for gas and electricity to both the Church and Parish Hall buildings.

Christ Church Harpurhey also received a total contribution towards Assistant Staff Costs of £5,837 in 2025 from Church of the Saviour Collyhurst.

All these factors combined to result in a net income of resources from unrestricted funds of £17,127 (2024: net expenditure of £10,238 – 2023: net income of £2,676).

In 2025 we received restricted grant income including £10,000 for the Building Fund and £10,000 for the Henry Smith Hardship Fund.

Restricted funds are detailed in "Fund movement by type" on page 17.

Planned and tax-efficient giving

The number of people who gave regularly to General Church Funds through the Bank or the Envelope Scheme during 2025 was 23 (23 in 2024) and of these 16 (16 in 2024) donated through the Gift Aid Scheme. In 2025 the total amount of planned giving to unrestricted funds was £26,016 (£29,366 in 2024).

Future developments

The PCC continues to review all its activities, policies, and strategies to fulfill its Charitable Objectives. As we look to the future, our focus in the coming year will be continuing to re-engage in ministry encouraging every member ministry as disciples of Jesus. We aim to see the church grow in line with our Mission and Vision. As a PCC our role is to guard this mission and vision, making policy decisions based on how to achieve this mission to be healthy disciples who make healthy disciples by looking at how we can bring balance between the seven areas or purposes in our individual and corporate life.

A key area for development is encouraging people back into Ministry in church, Mercy Ministries, Outreach, and Evangelism as we seek to serve our community as disciples of Jesus. This is why, as mentioned previously, we aim for “Every Member Ministry.”

To achieve this,

- As a church we will be looking at ways of sharing and demonstrating the life-changing faith and hope we have in Jesus. In the power of the Holy Spirit, this will help our society to become more spiritually literate, understanding, and tolerant towards people of Christian faith and their contribution to society while also helping people to explore. faith in Jesus for themselves.
- We will be working towards ‘every member ministry’ encouraging and disciplining new volunteers and leaders to join our existing teams and seeing new and exciting ministries born that serve our church and local community..

Key to achieving the above goals is our Life Groups which share the pastoral and discipleship load, providing spaces for healthy disciples to mature. It does this through providing spaces for friendship mutual encouragement, prayer, bible study, worship, and support. This equips us to be disciples on mission together who serve in ministry to the church, show Mercy through practical community service, and reach out in evangelism with the life-bringing Gospel of Jesus in word and example.

Growing our relationship with the Church of the Saviour and sharing resources has continued this year through sharing a Minister, Assistant Curate, A reader and a new ordinand, including associated costs. Also, through the joint employment of the PA team, shared office costs and Church Suite, Office 365, working jointly with a HR firm, joint services and events, preachers, life groups, newsletters, and team meetings

Building development and maintenance will continue to be a prominent feature of 2026 as we face the challenge of having a building fit for our Mission, Purposes, and Vision, which serves the congregation and local community. Our priorities are the church roof and the development of the foyer and toilet area to enable greater flexibility for refreshments and to enhance our welcome as we seek to engage with the community.

We will continue to prioritise reaching out to the next generation through our Children, Youth, and Family work, which has faithfully supported and connected many in the congregation and local community with the love of Jesus. Due to finances, we have been unable to replace our youth pastor or Children’s and Family Pastor. Our curate has taken on the Youth work in partnership with the church of the Saviour since the Youth Pastor transitioned to ordination training. However, this is not long-term sustainable. During the next term, the PCC will continue to review this as we hope and pray for the future.

Risk review, funds and reserves policy
The Trustees have considered the key risks affecting the charity, and taken steps to mitigate them. They have identified the key risks as being;

- ❑ failure to maintain a listed church building and other old buildings in a good state of repair.
- ❑ financial risks associated with balancing the requirement for longer-term investment in the buildings and projects in the parish and the shorter-term demands on limited resources.

The Trustees believe that these risks are minimised by making building and grounds a standing item on PCC meetings and standing committee meetings, developing policies, regularly considering financial information, and balancing ongoing maintenance expenditures with the retention of funds for longer-term projects.

The Trustees recognise the charity's need to establish and maintain reserves to continue carrying out its charitable objectives in the event of unforeseen circumstances and have a policy in place. Given the nature of the buildings, reserves need to be maintained to ensure any major repairs can be carried out when necessary.

Details of reserves held by the charity are given in note 12 to the financial statements. Most restricted funds relate to ongoing activities, and there are only small balances held for building works, so any major investment in buildings would have to be funded either by appeals and grants or by using a proportion of the money held in our project fund.

In addition to restricted and designated funds, the Trustees have previously resolved to maintain unrestricted free reserves for working capital of £18,000, sufficient to cover 3 months of average current running costs. In 2020, the PCC transferred this amount into a Designated PCC General reserves fund. That means that the General Fund listed in the unrestricted section of note 12 represents the surplus funds available. In 2024, we reviewed our policy and updated the amount to £25,247, with a commitment to increase this, as we are able, until we reach this target. This will ensure the PCC continues its commitment to support the good work of its ministries.

The PCC will continue to develop strategies to encourage a Biblical approach to giving of time, talents, and treasure.

Statement of Trustees responsibilities

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities Statement Of Financial Activities (SORP);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011 and the Charity (Accounts and Reports) Regulations 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the members of the PCC on _____and signed on their behalf by

Chair Rev Neil Elliott **Treasurer** Michelle Wooles

Independent Examiners report to the PCC of Christ Church Harpurhey

Accounts for the year ended 31st December 2025

Respective responsibilities of the Trustees and the examiner

The charity's trustees are responsible for the preparation of the accounts and they consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

Examine the accounts under section 145 of the Charities Act
to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether
particular matters have come to my attention.

Basis of the Independent Examiner's statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required for an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

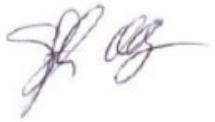
In connection with my examination, no material matter has come to my attention which gives me cause to believe that in, any material respect:

Accounting records were not kept in accordance with section 130 of the Charities Act, or the accounts do not accord with the accounting records

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

Date: 16th April 2026

Signed:



Stephen Hendy

Statement of Financial Activities

For the period from 01 January 2025 to 31 December 2025

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Receipts						
Planned giving	26,016	-	10,000	-	36,016.93	30,644
Collections and other giving	31,490	-	8,053	-	39,543.41	15,696
Other voluntary receipts	-	-	10,000	-	10,000.00	10,142
Gift Aid recovered	-	-	-	-	-	5,045
Investments	49,632	-	-	-	-	48,789
Other receipts	5,837	-	-	-	49,632.00	11,743
Receipts from church activities	-	-	-	-	5,837.52	667
Total income	**112,976**	**-**	**28,053**	**-**	**119,821**	**122,729**
Payments						
Missionary and Charitable Giving	316.00	-	15,204	-	15,520	16,114
Parish Share	35,696	-	-	-	35,696	34,700
Clergy and Staffing costs	17,521	-	-	-	17,521	32,196
Church Running Expenses	16,395	-	-	-	16,395	33,052
Hall Running Costs	22,173	-	-	-	22,173	22,708
Church Repairs & Maintenance	3,746	-	-	-	3,746	850
Hall Repairs & Maintenance	-	-	-	-	3,746	300
Total expenditure	**95,849**	**-**	**15,204**	**-**	**111,054**	**139,923**
Net income/(expenditure) resources before transfer	**17,127**	**-**	**12,848**	**-**	**(29,975)**	**(17,193)**
Transfers:						
Gross transfers between funds - in	49,836	-	-	-	9,836	8,289
Gross transfers between funds - out	(6,000)	-	(3,836)	-	(9,836)	(8,289)
Excess of receipts over payments before other gains	-	-	-	-	-	-
Net movement in funds	**20,963**	**-**	**9,011**	**-**	**29,975**	**(17,193)**
Reconciliation of funds						
Total funds brought forward	**47,386**	**-**	**34,354**	**-**	**81,741**	**98,935**
Total funds carried forward	**68,350**	**-**	**43,366**	**-**	**111,717**	**81,741**

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

Other recognised Gains and Losses

There were no other gains or losses in the two years.

Transfer between funds

The notes on pages 14 to 19 form part of these financial statements.

Balance Sheet

	As at 31/12/2025	As at 31/12/2024
Current assets		
Cash At Bank And In Hand	112,000	82,024
	112,000	**82,024**
Liabilities		
Creditors: Amounts Falling Due In One Year	283	283
Net current assets less current liabilities	**111,716**	**81,741**
Total assets less current liabilities	111,717	81,741
Total net assets less liabilities	**111,717**	**81,741**
Represented by:		
Unrestricted		
Unrestricted - General Fund	30,305	15,326
Designated		
Designated - Children's Ministry	1,953	1,968
Designated - Youth Work	124	124
Designated - Christ Church Giving	142	142
Designated - PCC - General Reserves	24,000	18,000
Restricted		
Restricted - Building Fund (Church)	24,250	14,250
Restricted - Cafe Church	2,056	2,056
Restricted - Family Outreach	-	-
Restricted - Hardship Fund	1,421	1,921
Restricted - Hardship - Henry Smith	3,200	3,639
Restricted - Parish Hall Building	2,000	2,000
Restricted - Youth Work	1	1
Restricted - Mens Ministry	(148)	-
Restricted - Womens Ministry/Beloved	699	699
Restricted - Christmas Day	51	51
Restricted - Food Poverty Grant	385	385
Restricted - Training Fund	1,176	1,176
Restricted - Internal Lighting Project	7,692	7,692
Restricted - Marvelous Mums	910	910
Funds of the church	**111,717**	**81,741**

The notes on pages 14 to 19 form part of these financial statements. Approved by the Trustees on _____ And signed on their behalf by Rev Neil Elliott :- Chair

Notes to the Financial Statements

Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

Basis of preparation

The financial statements have been prepared on a going concern basis, in accordance with the Statement of Recommended Practice "Accounting and reporting by Charities 2015" and the Church Accounting Regulations 2006.

The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible in law. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Fund accounting

General funds are available at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are funds subject to specific restrictive conditions imposed by donors, funders or by the purpose of grants. The purpose and use of the restricted funds is set out in note 12 to the accounts.

Donations and grants and similar incoming resources

Income from donations and grants, including capital grants and donations, is included in incoming resources when these are receivable, except when they relate to future accounting periods or when the donors or grantors impose pre-conditions that have not been met. In these cases the income is deferred until the future period and/or the conditions have been met. Tax refunds are recognised at the same time as the incoming resources to which they relate.

Legacies are accounted for when the PCC is legally entitled to the amounts due.

Where conditions are imposed which restrict the use of the income to a specific purpose then it is included in incoming resources under restricted funds when it is due.

Grants received in respect of capital expenditure, which may be repayable in certain circumstances, are treated as restricted funds and included in incoming resources in the year of receipt. They are released to unrestricted funds, in so far as any restrictions have been met, by means of a transfer each year to match the depreciation charged.

Rental/Booking income

Income from tenants/bookers in respect of rented/booked property is recognised in the period to which it relates. Rent/booking/license fees paid in advance is deferred and carried forward as income in advance to creditors.

Fundraising income

Income from fundraising events is recognised in the period in which the event takes place. Income for specific purposes is included in restricted funds.

Resources expended

Expenditure is classified under the principal categories of charitable and other expenditure rather than the type of expense.

The cost headings comprise expenditure, including staff costs, directly attributable to each activity. Where costs cannot be directly attributed they are allocated to activities on a basis consistent with the use of resources.

Fixed assets and Depreciation

Consecrated and benefice property such as the Church and Vicarage are not included in the accounts in accordance with S10 of the Charities Act 2011.

Analysis of income and expenditure

Incoming Resources

	Unrestricted	Designated	Restricted	Endowment	Total This year	Total Last year
1-Planned giving						
Gift Aid - Bank	4,650	-	-	-	4,650	4,965
Gift Aid - Envelopes	-	-	-	-	-	80
Other planned giving	21,366	-	10,000	-	31,366	25,599
Total	26,016	-	10,000	-	36,016	30,644
2-Collections and other giving						
Loose plate collections	31,465	-	-	-	31,465	11,646
One-off Gift Aid gifts	24	-	8,053	-	8,077	4,050
Total	**31,490**	-	**8053**	-	**39,543**	15,696
3-Other voluntary receipts						
Donations appeals etc	-	-	-	-	-	142
Recurring grants	-	-	-	-	-	10,000
Non-recurring one-off grants	-	-	10,000	-	-	330
Total	**-**	**-**	**10,000**	**-**	**10,000**	**10,142**
4-Gift Aid recovered						
Tax recoverable on Gift Aid	-	-	-	-	-	5,045
Total	**-**	**-**	**-**	**-**	**-**	**5,045**
5-Investments						
Bank and building society interest	-	-	-	-	-	590
Rent from lands or buildings	49,632	-	-	-	49,632	48,199
Total	**49,632**	**-**	**-**	**-**	**49,632**	**48,199**
5-Other Receipts						
Other funds generated	5,837	-	-	-	5,837	5,267
Insurance claims	-	-	-	-	-	-
Total	**5,837**	**-**	**-**	**-**	**5,837**	**5,267**
6-Receipts from church activities						
Fees for weddings and funerals	-	-	-	-	-	667
Total	**-**	**-**	**-**	**-**	**-**	**667**

Resources Expended

7-Missionary and Charitable Giving

Giving to missionary societies	-	-	-	-	-	-
Giving - relief and development agencies	-	-	-	-	-	450
One off Gifts	-	-	11,038	-	11,038	11,846
Home mission	316	-	4,165	-	4,481	3,818
Total	**316**	**-**	**15,204**	**-**	**15,520**	**16,114**

8-Parish Share

Ministry parish share etc	35,696	-	-	-	35,696	34,700
Total	**35,696**	**-**	**-**	**-**	**35,696**	**34,700**

9-Clergy and Staffing costs

Assistant staff costs	1,546	-	-	-	1,546	902
Youth Worker Salary	182	-	-	-	182	14,611
Salary of parish administrator	14,515	-	-	-	14,515	15,136
Working expenses of incumbent	939	-	-	-	939	1,545
Water Rates	336				336	
Total	**17,521**	**-**	**-**	**-**	**17,521**	**32,196**

10-Church Running Expenses

Parish training and mission	-	-	-	-	-	260
Church running - insurance	3,240	-	-	-	3,240	3,240
Technical Equipment	481	-	-	-	481	774
2320 - Organ / piano tuning	-	-	-	-	-	-
2330 - Church maintenance	3,366	-	-	-	3,366	3,543
2340 - Upkeep of services	978	-	-	-	978	1,497
Upkeep of churchyard	297	-	-	-	297	8,652
Administration	3,622	-	-	-	3,622	2,882
Church running - electric	480	-	-	-	480	1,118
Church running - gas	3,858	-	-	-	3,858	10,488
Church running - water	-	-	-	-	-	571
Church running - heating and lighting	-	-	-	-	-	-
Governance costs examination/audit fee	300	-	-	-	300	852
Children's Work	-	15	-	-	-	-
Total	**16,379**	**15**	**-**	**-**	**16,395**	**33,052**

11-Hall Running Costs

Hall running - oil	-	-	-	-	-	-
Hall running - electricity	1,466	-	-	-	1,466	1,877
Hall running - gas	6,807	-	-	-	6,807	13,434
Hall running - insurance	3,083	-	-	-	3,083	2,391
Hall running - maintenance	2,156	-	-	-	2,156	1,248
Hall running - telephone	61	-	-	-	61	61
Hall running - water	8,597	-	-	-	8,597	3,695
Hall running - heating and lighting	-	-	-	-	-	-
Total	**22,173**	**-**	**-**	**-**	**22,173**	**22,708**

12-Church Repairs & Maintenance

Church major repairs – structure	3,350	-	-	-	850	850
Church major repairs - installation	396	-	-	-	396	
Total	**3,746**	**-**	**-**	**-**	**3,746**	**850**

13-Hall Repairs & Maintenance

Hall + major repairs - structure	-	-	-	-	-	300
Total	**-**	**-**	**-**	**-**	**-**	**300**

14-Cost of Generating Funds

Costs of fetes & other events	-	-	-	-	-	-
Total	**-**	**-**	**-**	**-**	**-**	**-**

Fund movement by type

Selected period: 01 January 2025 to 31 December 2025

Fund and type	Fund balances brought forward	Incoming resources	Outgoing resources	Transfers	Gains and Losses	Fund balances carried forward
Unrestricted						
General – General Fund	15,326	112,976	95,833	(2,164)	-	30,305
Sub-totals	**15,326**	**112,976**	**95,833**	**(2,164)**	**-**	**30,305**
Designated						
Admin	430	-	-	-	-	430
Childrens – Childrens Work	1,968	-	15	-	-	1,953
Giving – Christ Church Giving	142	-	-	-	-	142
Youth – Youth Work	124	-	-	-	-	124
Reserve - PCC - General Reserves	18,000	-	-	6,000	-	24,000
Sub-totals	**20,664**	**-**	**15**	**6,000**	**-**	**26,649**
Restricted						
Admin	(431)	-	-	-	-	(431)
Build – Building Fund	14,250	10,000	-	-	-	24,250
Café – Café Church	2,056	-	-	-	-	2,056
Christmas – Christmas Day	51	-	-	-	-	51
Project	11,394	-	-	-	-	11,394
Food – Food Poverty Grant	385	-	-	-	-	385
Hardship – Hardship Fund	1,921	500	-	-	-	2,421
Hardship – Henry Smith	3,639	10,000	10,338	-	-	3,300
Lighting – Internal Lighting Project	7,692	-	-	-	-	7,692
MarvMums – Marvellous Mums	910	-	-	-	-	910
Mens – Mens Ministry	0	8,053	4,365	(3,837)	-	(149)
ParishHall – Parish Hall Building	2,000	-	-	-	-	2,000
Training – Training Fund	1,176	-	-	-	-	1,176
Youth – Youth Work	1	-	-	-	-	1
Womens – Women's Ministry/Beloved	699	-	-	-	-	699
Sub-totals	**45,743**	**28,553**	**14,703**	**(3,837)**	**-**	**55,756**
Totals	**81,733**	**141,529**	**110,551**	**4,327**	**-**	**112,710**

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

Below is a brief description of the four different fund types in the table above:

Unrestricted Funds

All PCCs have a fund, normally called a General Fund, which they use to pay all the everyday expenses. This fund is 'unrestricted' because the money has been given to the Church on the general understanding that it will be used at the discretion of the PCC for furthering the mission and ministry of the Church. Unless specified otherwise, all the money received by the Church is put into the General Fund.

Designated Funds

Designate money is money which the PCC choose to put towards a particular fund. As only the unrestricted income can be designated, this money could be reallocated by the PCC if it chooses.

Restricted Funds

We also receive money which has been given for a particular purpose. All these sums have been restricted by the donor for a particular purpose and they cannot, and must not, be used by the PCC for any other purpose.

Christ Church Funds can be defined as follows:

General Fund

The General Fund represents the amount available to the PCC to meet its ongoing obligations, based on the assumption that reserves designated for specific purposes are not available for general use. The PCC aims to hold at least 2 months operating costs in the General Fund to maintain our financial stability.

Christ Church Giving Fund

Christ Church is committed to supporting external charities and organisations. This money has been set aside by the PCC for this purpose.

Messy Church (Designated)

The PCC have committed to supporting Messy Church, by ensuring that minimum budgetary requirements are met should restricted funds be insufficient.

Project Fund

This is a designated fund with money held for any large future projects the PCC undertakes.

Youth Work Fund – (Designated)

This is a Fund that was created by the PCC to set aside general funds to support youth work.

General Reserves

This fund was set-up to hold 3 months of average expenditure to help give the PCC a clear view of what resources are freely available.

Building Fund

Donations are received from individuals who specifically want the money to be spent on building improvements and upkeep of the Church Building

Café Church

A grant was received specifically to create a Café Church; this fund will hold the monies until spent.

Christmas Day

This fund was created to collect money received from grants and individuals who wish to support the Christ Church community Christmas day meal.

Family Outreach
A grant was received specifically to support the role of a family outreach worker. This is being used to employ a part time family outreach worker.

Food Poverty Grant
A grant was received specifically to feed people in the community. This is being used to feed the local community on a regular basis at Messy Church and other one-off special events.

Hardship Fund
This was set up during the Covid-19 pandemic to ensure the Church had funds available to help those in the community that were struggling as a result of the pandemic. To ensure there is a good balance between both accountability and confidentiality with this fund, a small sub-team were appointed by the PCC to make decisions based on the individuals needs and amounts required.

Hardship Fund – Henry Smith
This fund was set-up to specifically contain the grants received form Henry Smith Charity to support the community alongside their specific requirements.

Internal Lighting Project
Christ Church received two restricted gifts that are to be used towards the replacement and improvement of the lighting within the main Church building.

Messy Church (Restricted)
This fund was created to enable gifts to be received specifically for Messy Church.

Marvelous Mums
This fund was created to hold grant money received specifically for the use of Marvelous Mums.

Men's Ministry Fund (Restricted)
This fund has been created to collect money received from grants and individuals who wish to support men's ministry within the church and its community, including the annual men's weekend away.

Parish Hall Building Fund
Donations and grants are received who specifically want the money to be spent on building improvements and upkeep of the Church's Parish Hall Building

Training
This fund was created to support one of our youth through their discipleship training course.

Women's Ministry (Beloved)Training
This was created to manage the income and expenditure of the annual woman's conference held at the church

Youth Work Fund – (Restricted)
This is a fund that holds money that has been given, by individuals or as grants, specifically for the provision of a youth worker for the church and the wider community.

Taxation

The Parish of Christ Church Harpurhey is a registered charity and is entitled to claim annual exemption from UK corporation tax under part 11 of CTA 2010.