

**THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL
PARISH OF CHRIST CHURCH, BRUNSWICK**

**FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST DECEMBER 2020**

Registered Charity No.1131529

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF CHRIST CHURCH, BRUNSWICK

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Report of the trustees (or the “PCC”) for the year ended 31 December 2020

The PCC present their annual report and financial statements of the charity for the year ended 31 December 2020. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity’s trust deed, the Charities Act 2011 and 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 published (FRS 102) (effective 1 January 2019).

Objectives and activities

The object of the charity is to ‘promote in the ecclesiastical parish the whole mission of the Church’.

The charity provides services and activities within the context of a Church of England Parish Church. Through these, its members seek to live the “life in all its fullness” in which Christ invites us all to participate. This is reflected in the Church’s diverse congregation and activities - a congregation which embraces young and old (and all in between) and people from many different ethnic and national backgrounds; and a wide range of activities, which seek to enhance the spiritual, physical and social well-being of all those living in our community.

The PCC confirm that they have referred to the Charity Commission’s guidance on public benefit when reviewing the charity’s aims and objectives, in planning future activities, and setting the policies for the year.

The charity furthers its charitable purposes for the public benefit through:

- the provision of Church services, prayer meetings, fellowship groups and pastoral care for the benefit of members of the congregation and the parish;
- the financial support and management of a weekday Positive Steps Project held in the Church building, which offers services and activities to members of the community. All benefit the community in which the Church is located;
- the hiring out of rooms within the Church building at a less than commercial rate to community groups who provide activities that accord with the charity’s aim of enhancing the spiritual, physical, mental and social well-being of those who attend e.g exercise classes, youth clubs, toddlers, over 50’s and women’s groups, community café, Narcotics Anonymous meetings, Chinese Church;
- the loan of a minibus to local community groups for the benefit of the community at a less than commercial rate; and
- the management of a shared community house, rooms in which are available for rent to congregation members, local Christians and a local community project at a less than commercial rate.

A review of our achievements and performance: How our activities delivered public benefit

The main achievements during the year were:

- 63 parishioners registered on the electoral role. Whilst the pandemic significantly affected numbers attending any services that were allowed to take place, the highest congregation attendance at a Sunday morning service between January and 22 March was 57 adults and 24 children. From the announcement of lockdown in March 2020 weekly services and

prayer meetings and twice-weekly fellowship groups were held virtually via Zoom throughout the year and were well attended. Junior and Senior Sunday schools also took place via Zoom, mid-week and on Sunday evenings. Whenever possible a hybrid in-person and online service was held. One-off services and events were held when possible e.g. Ash Wednesday Evening Service and outdoor Community Carol Service.

- In April 2020 the Church received a three-year grant from the Council for Social Aid to help fund its long-standing Positive Steps Community Project. From the end of March, many of the Project's activities were transferred on-line, with participants of some of its weekly groups continuing to 'meet' virtually to stay connected e.g. Women's Footprints, Parent and Toddlers, Over 50's. Funding was received to provide additional support during lockdown e.g. setting up an online book club, distributing home planting kits, toddler activity packs, Christmas food hampers, tea and treats goody bags and well-being kits and fortnightly deliveries of homemade cakes to elderly congregation members and residents. As part of the Ardwick and Longsight Covid Mutual Aid Group, the Church delivered food parcels to local people.
- During lockdown, when the building was closed, the Church set up a "Brunswick Beestro" providing free take-away hot drinks and toasties to local residents. Working in partnership with two local organisations this was then extended to free take-away hot meals. From September onwards Cracking Good Food hired the Church kitchen five days a week to make up to 200 free hot meals a day for take-away and distribution.
- The Positive Steps Project Manager was employed throughout the year to ensure continuation of the Project for the benefit of local people. When the building had to close, the caretaker was furloughed. The Church re-claimed 80% of her salary through the CJRS, but paid her her full salary until she went on maternity leave at the end of September.
- The community house, owned and managed by the Church, was occupied by three residents and a community project for the majority of the year. A partnership was formed with Holy Innocents Church in Fallowfield to develop its use. Maintenance work was undertaken to keep it fit for purpose.
- Phase 1 of the building Refurbishment Project progressed slowly. Several grant applications were successful and gifts from congregation and ex-congregation members continued to be received. It was hoped that the remaining funds needed would be raised to enable work to start in early 2021.
- As a mandatory agenda item for each PCC meeting, various safeguarding actions were progressed throughout the year, to ensure compliance with the Church's duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016.
- The PCC established a Climate Group to look at issues arising from the Climate Crisis and how the Church might respond and initiate and take part in both local and national/international campaigns relating to the environment.
- Local (as well as overseas) mission partners were supported both financially and in prayer.

Financial review

Total income for the year was £137,951 (2019 £185,111). Giving (including gifts for the Refurb Project) accounted for £55,460 (2019 £97,023). Regular congregational giving and collections were only slightly lower than in 2019 (2020 £41,770 2019 £44,469). Donations for the Refurb Project accounted for £11,675 of the income received during the year. The PCC is very grateful to all those

who gave to the work of Church generally and also to the Refurb Project, particularly during such a difficult year.

As was expected, given that the building was effectively closed for much of 2020, room hire income was much lower than in 2019 (2020 £12,883 2019 £29,961) as were minibus donations (2020 £406 2019 £3,125). However, Barnabas house rent income was higher as an additional resident moved in during the year (2020 £17,520 2019 £15,360).

In April, the Church received £7,500 from the Council for Social Aid, being ⅓ of year one of a 3 year grant towards the costs of its weekday Positive Steps Project. The Project Manager was successful in securing £20,412 in other grants during the year: for COVID-19 support, Women's Footprints, Toddler Group, Windrush and Young @ Heart activities and our community cafe. The Church received a Diocesan contribution of £5,400 to compensate for the rector's time spent working for Westcott College which, as in previous years, was used to support the Project, together with the usual annual contribution of £3,000 from the Church congregation.

The closure of the building and lockdown restrictions meant that the Church had to furlough its caretaker and Barnabas cleaner. It received HMRC CJRS grants totalling £3,825 to cover 80% of their salaries. The Church funded the remaining 20% to ensure that they received their full salary during furlough.

The Church was delighted to receive a grant of £12,000 from All Churches Trust towards its Refurb Project and offers of other grants which will be paid during 2021, when work starts.

Total expenditure in 2020 was £111,169 (2019 £119,890). The reduction in expenditure is due to the significantly reduced weekday programme, as a result of the pandemic. The Church was able to pay its Parish Share in full (2020 £22,000 2019 £22,520) and support its various mission partners.

Overall, it ended the year with a cash surplus (excluding depreciation) of £36,834 (the majority of which is restricted income) and net current assets at the end of 2020 stood at £270,262 (of which £106,286 is restricted Refurb funds and restricted grant funding carried forward).

As usual, 10% of giving, and tax relief received on Gift Aided giving, during the year has been set aside for mission support during 2021.

Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in interest bearing deposit accounts.

Reserves policy and going concern

The balance held in unrestricted reserves at 31 December 2020 was £350,069 of which £57,013 is considered to be free reserves, after allowing for funds tied up in tangible fixed assets (£185,678) and Property Refurbishment Reserve (£107,378).

The trustees aim to maintain free reserves in unrestricted funds at a level that equates to approximately six months of unrestricted charitable expenditure. The trustees consider that this level will provide sufficient funds to ensure that support and governance costs are covered for Church activities and its Positive Steps Project.

The trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks.

Plans for Future Periods

Refurbishment of the Church Building: It is hoped that, subject to obtaining the remaining funding required, work on the first phase of the refurbishment will start in the first half of 2021. The Church will be looking for partners and funding for developing new activities/events in the refurbished hall.

The Positive Steps Project: Despite the pandemic, the project continues to grow and flourish with the grants received and new activities developed during the year. The Church hopes to build on this with the development of the hall, in Phase 1 of Refurb, as a multi-use community space, in which local people can access more activities to improve their physical, mental and social well-being.

Night Shelter: The Church plans to support the Diocese's Winter Night Shelter Project during 2021.

Community Events: As part of a strategy to get 'more of the people in the mix more of the time', and building on the success of previous years, subject to restrictions being lifted, the Church plans to hold more community social events in 2021 and beyond.

Climate Crisis: With the formation of its Climate Group, the Church plans to develop 'greener' policies around purchasing, energy, consumption etc. and to initiate and get involved in local and national campaigns relating to the environment.

Structure, governance and management

The Charity is a registered charity but, as it is a PCC of a Church of England Church, does not have its own constitution. Instead, as with all such PCCs, it is constituted by The Parochial Church Council (Powers) Measure 1956 (as amended) and The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

Appointment of trustees

New trustees are appointed by existing trustees at each AGM and serve for one year after which they may put themselves forward for re-appointment.

At the bi-monthly trustee meetings, the trustees agree the broad strategy and areas of activity for the Charity, including investment, reserves and risk management policies and performance. The day to day administration of the Charity is delegated to Rev Canon Simon Gatenby (Rector), Gordon Flear (PCC Secretary), Sally Jones (Treasurer) and, in relation to the Positive Steps Project, Maureen Blue (Community Programme Manager).

Trustee induction and training

On appointment trustees are given copies of the Charity Commission's Guide for Trustees "What you Need to Know, What you Need to Do" and the Church's Safeguarding Policies.

Reference and administrative information

Charity Name: PCC Christ Church Brunswick

Charity Number: 1131529

Trustees

Rev. Canon Simon Gatenby	Chair of Trustees
Dr Andrew Crome	Vice Chair
Mrs Sally Jones	Treasurer
Mr Gordon Flear	Secretary
Mrs Yuko Ang	
Mrs Judith Keeble	
Mrs Ann Cain	
Rev. Jess Davis (Curate)	
Dr Tim Craft	
Mr Joel Colyer	
Mrs Agnes Ablakwa (from 21/10/20)	
Ms Elizabeth Adebo (from 21/10/20)	
Mr Dilu Varughese (from 21/10/20)	
Mrs Jennifer Ferneyhough (from 21/10/20)	

Principal Office

Brunswick Parish Church
 Brunswick Street
 Manchester
 M13 9TQ

Independent Examiners

Community Accountancy Service Limited
 The Grange, Pilgrim Drive
 Beswick
 Manchester
 M11 3TQ

Bankers

The Royal Bank of Scotland	The Co-operative Bank plc	Triodos Bank NV
38 W Mosley St	1 Balloon St	Deanery Road
Manchester	Manchester	Bristol
M2 3AZ	M60 4EP	BS1 5AS

Trustees responsibilities in relation to the financial statements

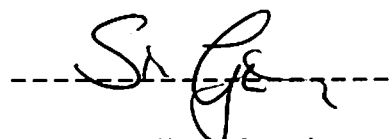
The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the charity trustees to prepare financial statements for each 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 the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate 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 to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provision of the Trust deed. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 11th March 2021 and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'Simon Gatenby', is written over a horizontal dashed line.

Rev. Canon Simon Gatenby
Chair of Trustees

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**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF:
THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF
CHRIST CHURCH BRUNSWICK**

I have examined the accounts for the PCC, for the year ended 31 December 2020 on pages 7 to 21 that have been prepared on the basis of the accounting policies set out on page 10.

Respective Responsibilities of Trustees and Examiner

As the church trustees you are responsible for the preparation of accounts; you consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act) does not apply. The charity is preparing accrued accounts and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records have in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act,
- have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: EL Anderson.....

EL Anderson

MA FCA CTA

Date: 11.3.2021

Community Accountancy Service Limited

The Grange, Pilgrim Drive

Beswick,

Manchester

M11 3TQ

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED
31ST DECEMBER 2020

	Further Details	Unrestricted Funds £	Restricted Funds £	Total Funds Year Ended 31.12.20 £	Total Funds Year Ended 31.12.19 £
Income from:					
Donations and legacies	(3)	47,170	57,427	104,597	133,970
Charitable Activities	(4)	32,921	-	32,921	50,433
Investment Income - bank interest		433	-	433	708
Total		80,524	57,427	137,951	185,111
Expenditure on:					
Charitable Activities	(5)	81,616	29,553	111,169	119,890
Total		81,616	29,553	111,169	119,890
Net gains/(losses) on investments					
		-	-	-	-
Net income/(expenditure)		(1,092)	27,874	26,782	65,221
Transfers between funds					
		-	-	-	-
Net movement in funds		(1,092)	27,874	26,782	65,221
Reconciliation of funds					
Total funds brought forward	(14) / (15)	351,161	98,717	449,878	384,657
Total funds carried forward	(16)	350,069	126,591	476,660	449,878

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

The notes on pages 10 to 21 form part of these accounts.

BALANCE SHEET AS AT 31ST DECEMBER 2020

	Notes	2020 £	2019 £
Fixed assets:			
Tangible assets	(9)	206,398	216,450
Total fixed assets		<u>206,398</u>	<u>216,450</u>
Current assets:			
Debtors	(10)	8,767	18,363
Cash at Bank & in Hand		275,757	233,880
Total current assets		<u>284,524</u>	<u>252,243</u>
Liabilities:			
Creditors: Amounts falling due within one year	(11)	(14,262)	(18,815)
Net current assets or liabilities		<u>270,262</u>	<u>233,428</u>
Total assets less current liabilities		476,660	449,878
Total net assets or liabilities		<u><u>476,660</u></u>	<u><u>449,878</u></u>
The funds of the charity:			
Restricted income funds	(14)	126,591	98,717
Unrestricted income funds	(13)	350,069	351,161
Total charity funds		<u><u>476,660</u></u>	<u><u>449,878</u></u>

Approved on behalf of the Trustees Management Committee



Rev. Canon Simon Gatenby



Mrs. Sally Jones

Date: 11 - 03 - 2021

The notes on pages 10 to 21 form part of these accounts.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 31ST DECEMBER 2020

Notes	Year Ended 31.12.20 £	Year Ended 31.12.19 £
Reconciliation of net movement in funds to net cash flow from operating activities		
Net movement in funds	26,782	65,221
Add back depreciation	10,052	10,564
Deduct investment income	(433)	(708)
Decrease/(increase) in debtors	9,596	1,674
Increase/(decrease) in creditors	(4,553)	(3,172)
Deduct increase in investments	-	15,540
Net cash used in operating activities	41,444	89,119
 Cash flows from investment activities:		
Interest	433	708
Purchase of fixed assets	-	(14,758)
Net cash provided by investing activities	433	(14,050)
 Increase/(decrease) in cash and cash equivalents during the year	41,877	75,069
 Cash and cash equivalents brought forward	233,880	158,811
Cash and cash equivalents carried forward	275,757	233,880

Notes to the accounts

1. Accounting policies**(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities, preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective from 1st January 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

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

(b) Funds structure

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. The restricted funds are set out in note 14.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion have created a fund for a specific purpose.

Further details of each fund are disclosed in note 13.

(c) Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

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

(d) Expenditure Recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

Notes to the accounts**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs where appropriate.

Governance costs and support costs relating to charitable activities have been apportioned based on the use of church facilities.

The allocation of support and governance costs is analysed in note 6.

(g) Costs of raising funds

The costs of raising funds is £nil as it is undertaken by volunteers.

(h) Charitable Activities

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 6.

(i) Tangible fixed assets and depreciation

All assets or groups of similar assets purchased at the same time, costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following

Buildings	2% on cost
Building Improvements	10% on cost
Office Equipment	20% on cost
Fixtures & Fittings	20% on cost

(j) Pensions

The charity currently makes contributions to a defined contribution pension scheme on behalf of individuals. The charity has no liability beyond making its contributions and paying across the deductions for the employees contributions.

(k) Realised gains and losses

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

2. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2019: £nil). Except as disclosed below expenses paid to the trustees in the year totalled £nil (2019 £nil)

Simon Gatenby - Rectory and rector expenses are shown in Note 6, £2,274 (2019 £2,346).

Travel costs 3 trustees, included in curate and community events £nil (2019 £414.63).

Monies due from Simon Gatenby at 31st December 2019, £266.49 and monies owed to Simon Gatenby £129.98.

Donations to church from trustees in 2020 £13,040.

Notes to the accounts

3. Donations and Legacies

	Unrestricted Year Ended 31.12.20 £	Restricted Year Ended 31.12.20 £	Total Funds Year Ended 31.12.20 £
Church Giving:			
Regular Gift Aids	30,100	-	30,100
Gift Aided Directed Giving	-	7,832	7,832
One Off Gift Aid	1,000	-	1,000
Income Tax Recoverable	7,402	2,468	9,870
Collections	598	-	598
Other Giving	2,620	-	2,620
Donations	50	425	475
Directed Gifts	-	2,965	2,965
General grants:			
Manchester Diocese	5,400	-	5,400
Council for Social Aid £2,500 deferred	-	7,500	7,500
Forever Manchester	-	3,682	3,682
Onwards Housing S4B High 5 Yoga	-	500	500
Onwards Housing S4B High 5 Toddler Group	-	500	500
Manchester Wellbeing Fund - Café	-	2,965	2,965
Manchester Wellbeing Fund - Women's Yoga	-	1,040	1,040
GMMH Book Club	-	500	500
GMMH - Winter Wellbeing	-	1,000	1,000
Church Urban Fund - Windrush Project	-	8,250	8,250
All Churches Trust - Refurbishment grant	-	12,000	12,000
Onwards Housing S4B - Shoebox Appeal	-	150	150
Manchester City Council - Winter Festival	-	50	50
MCC NIF - Virtual Tea Party	-	775	775
Mutual Gain Ltd - NHS Coaching	-	1,000	1,000
HMRC CJRS Grants	-	3,825	3,825
	47,170	57,427	104,597

Notes to the accounts

3. cont...

Previous Year	Unrestricted Year Ended 31.3.19 £	Restricted Year Ended 31.3.19 £	Total Funds Year Ended 31.3.19 £
Church Giving:			
Regular Gift Aids	30,450	-	30,450
Gift Aided Directed Giving	-	35,520	35,520
One Off Gift Aid	1,000	-	1,000
Income Tax Recoverable	8,977	8,505	17,482
Collections	2,707	-	2,707
Other Giving	1,335	-	1,335
Donations	-	1,985	1,985
Directed Gifts	-	6,544	6,544
General grants:			
Manchester Diocese	5,400	-	5,400
Council for Social Aid	-	10,000	10,000
NIF Sportacular	-	1,695	1,695
Forever Manchester	-	600	600
Seedbed (Women's Footprints)	-	4,000	4,000
Mcr University Urban Village (Women's Footprints)	-	4,760	4,760
University Construction Community Fund (Women's Footprints)	-	500	500
Manchester Wellbeing Fund - Winter Warmer	-	500	500
Manchester City Council - NIF Photo Project Young at Heart	-	3,886	3,886
Manchester Wellbeing Fund - Weekend Away	-	1,371	1,371
Theodore of Tarsus Trust	-	4,235	4,235
	49,869	84,101	133,970

4. Income from charitable activities	Unrestricted Year Ended 31.12.20 £	Restricted Year Ended 31.12.20 £	Total Funds Year Ended 31.12.20 £
Community Use of building	12,883	-	12,883
Night Shelter	1,130	-	1,130
Minibus Donations	406	-	406
Barnabas House	17,520	-	17,520
Other (inc. fees)	982	-	982
	32,921	-	32,921

Previous Year	Unrestricted Year Ended 31.12.19 £	Restricted Year Ended 31.12.19 £	Total Funds Year Ended 31.12.19 £
Third Party Donations	-	155	155
Community Use of building	29,961	-	29,961
Night Shelter	911	-	911
Minibus Donations	3,125	-	3,125
Barnabas House	15,360	-	15,360
Other (inc. fees)	921	-	921
	50,278	155	50,433

Notes to the Accounts

5. Expenditure	Barnabas House £	Church Activities £	Positive Steps £	Refurbishment £	Total 2020 £
Expenditure on charitable activities:					
Diocesan Quota		22,000			22,000
Staff & Volunteer Costs:					
Wages			27,304		27,304
Rector & Rectory Expenses		2,274			2,274
Curate		203			203
Church Outreach Activities:					
Community Events & Catering		129	840		969
Volunteer Expenses		22	190		212
Night Shelter		1,130			1,130
Church Fellowship Activity:					
Church Communication		605			605
Events		15			15
Sunday Service		200			200
Sunday School / Education		131			131
Subscriptions & Licences		860	26		886
Mission Expenditure:					
Home Missions		2,220			2,220
Overseas Missions		1,666			1,666
Directed Gifts Paid Out		60			60
Minibus Expenses			2,556		2,556
Barnabas house expenses	11,090				11,090
Positive Steps Project:					
Women's Footprints			1,794		1,794
Young at Heart			74		74
Toddlers Group			1,618		1,618
Other Project Costs			8,454		8,454
Depreciation		7,932	506	1,614	10,052
Discretionary Payments		150			150
Governance Costs (note 6)	233	234	233		700
Support Costs (note 6)		4,231	10,575		14,806
	11,323	44,062	54,170	1,614	111,169

Notes to the Accounts

5. Expenditure cont...- Previous Year

	Barnabas House £	Church Activities £	Positive Steps £	Refurbishment £	Total 2019 £
Expenditure on charitable activities:					
Diocesan Quota		22,520			22,520
Staff & Volunteer Costs:					
Wages			27,725		27,725
Staff Training			5		5
Rector & Rectory Expenses		2,346			2,346
Curate		418			418
Church Outreach Activities:					
Youth & Childrens Work		902			902
Community Events & Catering		2,137	1,912		4,049
Volunteer Expenses		50	1,643		1,693
Night Shelter		213			213
Other			551		551
Church Fellowship Activity:					
Events		87			87
Sunday Service		168			168
Sunday School / Education		74			74
Subscriptions & Licences		731			731
Other		22			22
Mission Expenditure:					
Home Missions		2,605			2,605
Overseas Missions		1,320			1,320
Directed Gifts Paid Out		530			530
Minibus Expenses			4,299		4,299
Barnabas house expenses	9,724				9,724
Positive Steps Project:					
3rd Party Donations Paid Out (MacMillan)			155		155
Women's Footprints			4,687		4,687
Young at Heart			2,452		2,452
Toddlers Group			1,370		1,370
Depreciation		8,446	506	1,612	10,564
Bad Debts			4,423		4,423
Governance Costs (note 6)	233	234	233		700
Support Costs (note 6)		4,445	11,112		15,557
	9,957	47,248	61,073	1,612	119,890

Notes to the accounts

6. Allocation of governance and support costs

	Basis of apportionment	General Support	Governance	Total 2020	Total 2019
			£	£	£
<i>Building Expenses:</i>	<i>Use of building</i>				
Heat, Light, Water & Telephone	<i>Use of building</i>	5,997		5,997	7,236
Office Expenses	<i>Use of building</i>	2,142		2,142	1,509
Insurance	<i>Use of building</i>	1,849		1,849	1,859
Repairs & Maintenance	<i>Use of building</i>	2,743		2,743	3,065
Cleaning	<i>Use of building</i>	2,075		2,075	1,888
Accountancy Fees	<i>Use of building</i>	-	700	700	700
		14,806	700	15,506	16,257

7. Analysis of staff costs

		Year Ended 31.12.20	Year Ended 31.12.19
		£	£
Wages and Salaries	(inc Barnabas House & events)	27,654	28,201
Social Security Costs		-	-
Pension Costs		1,948	1,902
		29,602	30,103

Some wages are included in the Barnabas House expenses and events in Note 6.

The average number of employees during the year was 3 (1 on a full time equivalent basis (2019: 1).

The charity considers its key management personnel comprises the trustees. The total employment benefits, including employer pension contributions of the key management personnel were £nil (previous year: £nil), No employee has benefits in excess of £60,000 (previous year: none).

8. Independent Examiner Fees

	Year Ended 31.12.20	Year Ended 31.12.19
	£	£
Independent examination fees	700	700
	700	700

9. Tangible Fixed Assets

	Freehold House	Building Improvements	Equipment	Minibus	Total
	£	£	£	£	£
Cost or valuation					
At 1st January 2020	275,000	99,254	14,956	13,670	402,880
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
At 31st December 2020	275,000	99,254	14,956	13,670	402,880
Depreciation					
At 1st January 2020	88,000	71,300	13,461	13,669	186,430
Charge for Year	5,500	3,839	713	-	10,052
Eliminated on disposals	-	-	-	-	-
At 31st December 2020	93,500	75,139	14,174	13,669	196,482
NET BOOK VALUE					
At 31st December 2020	181,500	24,115	782	1	206,398
At 31st December 2019	187,000	27,954	1,495	1	216,450

Notes to the Accounts

10. Analysis of debtors

	2020	2019
	£	£
Debtors	6,190	15,187
Prepayments	2,577	3,176
	<u>8,767</u>	<u>18,363</u>

Debtors and prepayments related to unrestricted funds both in 2020 and 2019.

11. Creditors: amounts falling due within one year

	2020	2019
	£	£
Creditors	-	649
Other creditors and accruals	3,429	5,941
Third Party Grants Held	5,000	7,500
Deferred Income	5,087	3,502
Taxation and social security costs	746	1,223
	<u>14,262</u>	<u>18,815</u>

Creditors relating to restricted funds total £9,749 (2019:£11,002) , and unrestricted funds £4,513. (2019:£7,813).

Grants are being held on behalf of the University Ardwick Partnership , £5,000.

This grant is not included in the income of the charity.

12. Deferred income

Deferred income comprises grants paid in advance, and is restricted income both in 2019 and 2018.

	2020	2019
	£	£
Balance as at 1 January	3,502	15,871
Amount released to income earned from charitable activities	(1,400)	(15,871)
Amount deferred in year	2,985	3,502
Balance at 31st December	<u>5,087</u>	<u>3,502</u>

13. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1.1.2020	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2020
	£	£	£	£	£
General Fund	49,702	46,955	(32,157)	(24,766)	39,734
<i>Designated:</i>					
Capital re Building	191,872	-	(6,196)	-	185,676
Property Refurbishment Reserve	91,743	-	-	15,635	107,378
Positive Steps Project	9,402	10,243	(21,393)	3,000	1,252
Church Missions	148	-	(3,946)	4,373	575
Minibus	391	406	(2,555)	1,758	-
Barnabas House	7,903	17,520	(9,969)	-	15,454
Manchester Diocese (Westcott)	-	5,400	(5,400)	-	-
	<u>351,161</u>	<u>80,524</u>	<u>(81,616)</u>	<u>-</u>	<u>350,069</u>

Notes to the Accounts

13. Analysis of charitable funds cont...

Previous Year	Balance at 1.1.2019	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2019
	£	£	£	£	£
General Fund	27,405	61,735	(32,603)	(6,835)	49,702
<i>Designated:</i>					
Capital re Building	198,068	-	(6,196)	-	191,872
Property Refurbishment Reserve	91,948	-	(205)	-	91,743
Positive Steps Project	15,797	14,702	(24,097)	3,000	9,402
Capital Kitchen	474	532	(4,455)	3,597	148
Shelagh Jackson Memorial Fund	149	-	(149)	-	-
Minibus	1,564	3,126	(4,299)	-	391
Barnabas House	2,500	15,360	(9,957)	-	7,903
Manchester Diocese (Westcott)	-	5,400	(5,400)	-	-
	337,905	100,855	(87,361)	(238)	351,161

Name of unrestricted fund:

General Fund

Designated

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

The capital fund re the building reflects the carrying value of the property in the accounts. These funds are fully spent.

The property refurbishment reserve is monies set aside by the church for a major refurbishment to the building in order to facilitate better use of the space and facilities for the congregation and wider community.

Manchester Diocese (Westcott) - this is a contribution to the church in recognition of Simon Gatenby's time spent training Westcott students.

The church has designated this to the Positive Steps project.

Notes to the Accounts

14. Analysis of movements in restricted funds

	Balance at 1.1.2020	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.2020
	£	£	£	£	£
Council for Social Aid	-	7,500	(7,500)	-	-
Repairs - Seating	400	-	-	-	400
Lounge Furniture	181	-	-	-	181
MCC Winter Festival	-	50	-	-	50
Directed Gifts - Mission	-	60	-	-	60
Directed Gifts, Donations & Grants -Refurb.(Revenue)	62,718	23,675	-	-	86,393
MCC NIF - Sportstacular	27	-	(27)	-	-
<i>Positive Steps:</i>					
MCC NIF Virtual Tea Party	-	775	(421)	-	354
Onwards Hsg S4B Shoebox Appeal	-	150	(150)	-	-
Onwards Hsg S4B High 5 Toddlers	-	500	(500)	-	-
Onwards Housing S4B High 5 Yoga	-	500	(500)	-	-
GMMH - Winter Wellbeing	-	1,000	(457)	-	543
Forever Mcr - Covid & Sanitisation	-	3,382	(3,382)	-	-
Church Urban Fd-Windrush Project	-	8,250	(4,150)	-	4,100
GMMH - Book Club	-	500	(170)	-	330
Manchester Wellbeing Fund - Yoga	-	1,040	(342)	-	698
Mutual Gain Ltd-NHS Coaching Fd	-	1,000	(936)	-	64
Wellbeing Café	-	3,390	(427)	-	2,963
Directed Gift -Toddler Fund	831	1,500	(717)	-	1,614
Directed Gift - Positive Steps	-	30	(30)	-	-
MCC NIF-Photo Project (Y@Heart)	1,684	-	(1,258)	-	426
Young at Heart	256	250	(61)	-	445
<i>Women's Footprints:</i>					
Church Urban Fund NN	388	-	-	-	388
Mcr University Urban Village	950	-	-	-	950
Other General	268	-	-	-	268
Seedbed	2,756	-	(982)	(200)	1,574
Forever Mcr WF Retreat	-	250	-	-	250
Forever Mcr (not received)	-	(200)	-	200	-
HMRC - CJRS Grants	-	3,825	(3,825)	-	-
<i>Capital:</i>					
New Minibus Fund - Theodore of Tarsus Trust	4,235	-	-	-	4,235
Refurbishment Project	12,868	-	(1,614)	-	11,254
John Grant Davies Trust 2	735	-	(368)	-	367
Solar Panel Fund	10,420	-	(1,736)	-	8,684
	98,717	57,427	(29,553)	-	126,591

Notes to the Accounts

14. Analysis of movements in restricted funds cont...

Previous Year

	Balance at 1.1.19	Incoming Resources	Resources Expended	Transfers	Balance at 31.12.19
	£	£	£	£	£
Council for Social Aid	-	10,000	(10,000)	-	-
Toddler	217	1,580	(966)	-	831
Bible Fund	135	-	(135)	-	-
Repairs - Seating	400	-	-	-	400
Lounge Furniture	181	-	-	-	181
Playpals	204	-	(204)	-	-
Young at Heart	225	270	(389)	150	256
Directed Gifts-Missions	-	490	(490)	-	-
Directed Gifts & Donations	28,426	34,292	-	-	62,718
-Refurb.(Revenue)					
MCC NIF - Sportstacular	-	1,695	(1,668)	-	27
<i>Women's Footprints:</i>					
Church Urban Fund	2,598	-	(2,210)	-	388
Mcr University Urban Village	-	4,760	(3,810)	-	950
Univ. Construction Comm. Fund	-	500	(500)	-	-
Other General	268	-	-	-	268
Seedbed	-	4,000	(1,244)	-	2,756
Manchester Wellbeing Fund	-	1,371	(1,371)	-	-
Forever Manchester	-	200	(200)	-	-
Wellbeing Café	-	2,060	(2,060)	-	-
Mcr Wellbeing - Winter Warmer	-	500	(500)	-	-
Forever Manchester - Toddlers	-	200	(200)	-	-
Forever Manchester - GGT	-	200	(200)	-	-
MCC NIF-Photo Project (Y@Heart)	-	3,886	(2,202)	-	1,684
Donations- Macmillan	-	155	(155)	-	-
<i>Capital:</i>					
New Minibus Fund - Theodore of Tarsus Trust		4,235	-	-	4,235
Gifts - Refurbishment Project	413	13,862	(1,407)	-	12,868
John Grant Davies Trust	426	-	(514)	88	-
John Grant Davies Trust 2	1,103	-	(368)	-	735
Solar Panel Fund	12,156	-	(1,736)	-	10,420
	46,752	84,256	(32,529)	238	98,717

Name of restricted fund:

Description, nature and purpose of the fund

Council for Social Aid
Capital Funds

towards the Positive Steps project
these funds represent the book value of assets still to
be depreciated and any remaining monies to be
spent on capital items

Notes to the Accounts

15. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	-	185,678	20,720	206,398
Cash at bank and in hand	35,480	124,657	115,620	275,757
Other net current assets/(liabilities)	4,254	-	(9,749)	(5,495)
Total	39,734	310,335	126,591	476,660

Previous Year	Unrestricted funds	Designated funds	Restricted funds	Total 2019
	£	£	£	£
Tangible fixed assets	-	191,872	24,578	216,450
Cash at bank and in hand	39,152	109,587	85,141	233,880
Other net current assets/(liabilities)	10,550	-	(11,002)	(452)
Total	49,702	301,459	98,717	449,878

16. Post balance sheet events

The trustees have taken into consideration the effect of the Covid 19 pandemic on the Church.

The Church has been awarded a 3 year grant of £10,000 a year from the Council for Social Aid commencing 1st April 2020 and will support the continuity of the Positive Steps Project. The project is running a digital service during the period of lock down and has secured a grant to develop an online book club. The vast majority of regular giving is by standing order and so far this has continued at the same level.

We will continue to use the Coronavirus Job Retention scheme on a flexible basis while it is not possible to resume normal activities and while following Government guidelines.

As a result the trustees are confident that the Church is a going concern.

17. Financial Instruments

The charity 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.

Positive Steps Project
(For Management Purposes only)

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INCOME	Y/E 31st December 2020		Y/E 31st December 2019	
<i>Grants:</i>	£	£	£	£
NIF Virtual Tea Party	775		-	
Council for Social Aid	7,500		10,000	
Onwards Housing S4B Shoebox Appeal	150		-	
Onwards Housing S4B (High 5 Toddlers & Yoga)	1,000		-	
Forever Mcr (Sanitisation, Covid 19 & various for 2019)	3,382		-	
Forever Mcr Women's Footprints	50		600	
Forever Mcr Young at Heart	250		-	
GMMH (Winter Wellbeing & Book Club)	1,500		-	
Church Urban Fund - Windrush Project	8,250		-	
Mutual Gain Ltd - NHS Coaching Fund	1,000		-	
Manchester Wellbeing Fund - Yoga	1,040		-	
Manchester Wellbeing Fund - Café	2,965		-	
HMRC CJRS Grant	2,471		-	
Seedbed (Women's Footprints)	-		4,000	
Mcr University Urban Village (Women's Footprints)	-		4,760	
University Construction Community Fund (WF)	-		500	
Manchester Wellbeing - Winter Warmers	-		500	
Manchester Wellbeing (Women's Footprints)	-		1,371	
MCC NIF - Photo Project (Young @ Heart)	-		3,886	
Directed Giving: Toddler Restricted Funds	1,500		1,580	
Wellbeing Café	-		74	
Young @ Heart	-		270	
Cake Fairies	30		-	
Use of Buildings	10,243		15,586	
Minibus Donations	406		3,126	
Minibus Grant	-		4,235	
Third Party Donations-MacMillan & Wellbeing Café	-		155	
Donations	425		1,985	
Other Income	-		253	
	<u>42,937</u>		<u>52,881</u>	
EXPENDITURE				
Wages	27,304		27,725	
Staff Training	-		5	
Toddlers Group	1,618		1,370	
Young @ Heart Activities	74		2,452	
Community Events & Catering	840		1,912	
Subscriptions	26		-	
Minibus Expenses	2,556		4,299	
Volunteer Expenses	190		1,643	
Depreciation	506		506	
Women's Footprints - project costs	1,794		4,687	
Activity Costs	4,654		-	
Project Management	3,800		-	
Sundry	-		551	
Third Party Donations Paid	-		155	
Bad Debts	-		4,423	
Governance Costs (note 6)	233		233	
Support Costs (note 6)	10,575		11,112	
	<u>54,170</u>		<u>61,073</u>	
Surplus (Deficit) in the Year	(11,233)		(8,192)	

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Positive Steps Project
(For Management Purposes only)

	Y/E 31st December 2020		Y/E 31st December 2019	
<i>Continued...</i>	£	£	£	£
<i>Funds brought forward:</i>				
	21,896		21,484	
Planned Contribution from Church Funds	3,000		3,000	
Designated from Westcott donation	5,400		5,400	
Contribution to Minibus Fund from Church Funds	1,758		-	
From Playpal funding	-		204	
<i>Funds carried forward:</i>				
John Grant Davies (capital spent)	367	735		
Positive Steps	1,252	9,402		
Restricted Funds	14,967	7,133		
Minibus - Revenue & Capital Funds	4,235	4,626		
Funds carried forward:	<u>20,821</u>		<u>21,896</u>	

Barnabas House
(For Management Purposes only)

	Year Ended 31st December 2020 £	Year Ended 31st December 2019 £
INCOME		
Rental Income	17,520	15,360
HMRC CJRS Grant	1,354	-
	<u>18,874</u>	<u>15,360</u>
EXPENDITURE		
Council Tax	1,515	1,446
Insurance	538	523
Maintenance (incl wages)	3,265	3,299
Utilities	5,772	4,456
Governance Costs	233	233
	<u>11,323</u>	<u>9,957</u>
Surplus (Deficit) in the Year	7,551	5,403
<i>Funds brought forward:</i>		
Designated Funds	7,903	2,500
<i>Funds carried forward:</i>		
Designated Funds	15,454	7,903
	<u>15,454</u>	<u>7,903</u>

Church
(For Management Purposes only)

	Year Ended 31st December 2020	Year Ended 31st December 2019
INCOME		
<i>Church Giving:</i>	£	£
Regular Gift Aids	30,100	30,450
One Off Gift Aided	1,000	1,000
Income Tax Recoverable	7,402	8,977
Collections	598	2,707
Other Giving	2,620	1,335
Donations	50	-
Directed Gifts	60	490
Bank Interest	433	708
Use of Buildings	2,640	14,375
Night Shelter	1,130	911
Grants - NIF Sportacular	-	1,695
Grants - other	50	-
Other Income	982	668
	<u>47,065</u>	<u>63,316</u>
EXPENDITURE		
Diocesan Quota	22,000	22,520
Rector & Rectory Expenses	2,274	2,346
Curate	203	418
Youth & Childrens Work	-	902
Community Events & Catering	129	2,137
Outreach - Night Shelter	1,130	213
Church Communication	605	-
Events	15	87
Sunday Service	200	168
Sunday School/Education	131	74
Subscriptions & Licences	860	731
Other	-	22
Volunteer Expenses	22	50
Home Missions	2,220	2,605
Overseas Missions	1,666	1,320
Directed Gifts Paid Out	60	530
Depreciation	7,932	8,446
Discretionary Payments	150	-
Governance Costs	234	234
Support Costs	4,231	4,445
	<u>44,062</u>	<u>47,248</u>
Surplus (Deficit) in the Year	3,003	16,068
<i>Funds brought forward:</i>		
Unrestricted	241,722	226,159
<i>Restricted</i>	11,028	13,727
Transfer to Positive Steps Project	(3,000)	(3,000)
Transfer to Positive Steps Project - Minibus Fund	(1,758)	(204)
Transfer to Designated Refurbishment Reserve	(15,635)	-
<i>Funds carried forward:</i>		
Unrestricted General Fund	40,309	49,850
Capital (spent)	185,676	191,872
Restricted Revenue	691	608
Restricted Capital (spent)	8,684	10,420
	<u>235,360</u>	<u>252,750</u>

Refurbishment Fund
(For Management Purposes only)

	Year Ended 31st December 2020 £	Year Ended 31st December 2019 £
INCOME		
Directed Gifts (NGA)	2,875	5,630
Gift Aided Directed Gifts	6,332	34,018
Tax Reclaim	2,468	8,506
Grant - All Churches Trust	12,000	-
	<u>23,675</u>	<u>48,154</u>
EXPENDITURE		
Depreciation	<u>1,614</u>	<u>1,612</u>
	<u>1,614</u>	<u>1,612</u>
Surplus (Deficit) in the Year	22,061	46,542
<i>Funds brought forward:</i>		
Designated Funds	91,743	91,948
Directed Gifts - revenue	62,718	28,426
Directed Gifts - capital	12,868	413
Transfer from Church Funds	15,635	-
<i>Funds carried forward:</i>		
Designated Funds	107,378	91,743
Directed Gifts - revenue	74,393	62,718
Restricted Grants	12,000	-
Capital Spent	11,254	12,868
	<u>205,025</u>	<u>167,329</u>



**COMMUNITY
ACCOUNTANCY
SERVICE LIMITED**

ACCOUNTANTS TO THE
VOLUNTARY SECTOR

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Mrs Sally Jones
Christ Church Brunswick PCC
Brunswick Parish Church
Hartfield Close
Manchester
M13 9YX

14th May 2021

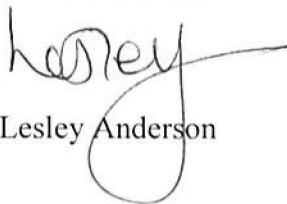
Dear Sally,

ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020

Please find enclosed three copies of the accounts.

Please can you arrange to have them signed on Page 6 and 8, as before, and return one copy to me for my files.

Yours sincerely,



Lesley Anderson