



**THE PAROCHIAL CHURCH COUNCIL OF
CHRIST CHURCH, HIGH HARROGATE**

**ANNUAL REPORT AND FINANCIAL
STATEMENTS**

**FOR THE YEAR ENDED
31 DECEMBER 2025**

Registered Charity Number: 1131377

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Aim and Purposes

The Parochial Church Council (“PCC”) has responsibility for co-operating with the Vicar in promoting, in the parish, the whole mission of the Church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of the Church Centre complex attached to the Church.

Governing Constitution or Document

Parochial Church Council (Powers) Measure 1956.

Objectives and Activities

The PCC is committed to enabling as many people as possible to worship at our church and to become part of our parish community at Christ Church. The PCC has established several groups charged with key mission and ministry priorities which include: Junior Church & Creche; Pastoral; Safeguarding; Parish Centre; Building Care and Health & Safety; Fun & Fundraising; 2020 Welcome & Access Project; Finance; Communication; Carbon Net Zero and Creation Care. Through these, which are open to members beyond the PCC, ideas emerge, and specific issues are addressed for decision as appropriate by the full Council. Our services and worship put faith into practice through prayer and scripture, music and sacrament.

When planning our activities for the year, we have considered the Commission’s guidance on public benefit, in particular, the supplementary guidance on charities for the advancement of religion. As a Church family and as individuals, Christ Church High Harrogate seeks to offer worship worthy of the Living God. Through worship, prayer and the study of His word we seek to know God better and to be conformed to his purposes for our lives.

In partnership with others, we wish to make His love known within the local community, within our town and nation, and throughout the world. Christ Church seeks to be a church:

- Where people feel increasingly supported as Christians in every area of their lives.
- Which is seen to be more and more relevant and credible by the community it serves.
- Which is growing both in faith and numbers.

Achievements and Performance

Worship and Prayer

The PCC is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling. We follow a liturgical pattern through the year observing the Church seasons. We assist in providing occasions of worship within our local Church of England High School, both for students and staff. We provide occasional specific acts of worship according to local and worldwide events as they arise in any given year. We are pleased to offer:

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- Morning Prayer as a gathered action within the church.
- Evening Prayer as both in-person within the church and via video link.
- Weekly services of Intercessory Prayer as an emailed service to be used at home and as an in-person service in the church, listing those for whom our prayers have been asked and our prayer then made across the community in our own homes and throughout the week.
- Mid-week we offer a simple, said, Holy Communion service with a short address and followed by refreshments; this serves as an additional service for some and as a main point of gathering and worship for a significant further group, with usually 25-35 present.
- Our Sunday provision has developed into a pattern of offering: a 'Written' service complete with Sermon and pre-recorded hymns, available via the church website; an 8am 'Said' service of Holy Communion in the church; and a 10am service of Holy Communion both in-person in the church and via live video link, with Sermon and sung hymns and Setting. This service latterly split between approximately 160 within the church and 5-10 video links.
- Further weekday provision of a brief 'Daily Office' of Scripture and Prayer emailed to participants and available via our website, designed to give opportunity to be encouraged, sustained and connected in prayer during the (working) day, has continued through this year and is shared directly with approximately 28 people.

Our Junior Church and Creche provision for the younger members of the church has approximately 50 regular members. They meet during term time and the numbers attending the Junior Church are between 25 and 40 each week. We continue to offer an all-age 10am service on the 1st Sunday each month when Creche, Junior Church and Adult congregation come together as one.

All are welcome to attend our services. At present there are 152 parishioners on the Church Electoral Roll which is below the prior year when it was 197. This is mainly due to the fact that all parishioners were required to re sign-up this year. The average weekly attendance, counted during October, was 167 worshippers aged 16 years and older, 31 children and young people, and 10 video links. These numbers were higher than last year due to the Joint Evensong service that took place in October

The Easter eve and day services attracted 354 worshippers in-person and a video linked service. Throughout our services for Christmas 2025, we were again able to offer a hybrid pattern of participation and worship. Throughout all Special services over the Advent/Christmas 2025 period, we welcomed 1,201 people in-person and 10 video links were made. The total number of people attending worship (including communicants) at services on Christmas Day and Christmas Eve was 399 with 7 video links.

As well as our regular services, we enable our community to celebrate and thank God at the milestones of the journey through life. Through Baptism we thank God for the gift of life. In Marriage public vows are exchanged with God's blessing. Through Funeral services friends and family express their grief and give thanks for the life which is now complete in this world and commend their loved one into God's keeping. We have celebrated 18 baptisms and 3 weddings and held 11 funerals in our church this year. We also presided at 1 funeral at Stonefall Crematorium and buried 4 sets of ashes in the church grounds.

Deanery Synod

Two lay members of the Church at Christ Church currently sit on the Deanery Synod. This provides the PCC with an important two-way link between the parish and the wider structures of the church.

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The Church Centre Complex

The Parish Centre continues to provide a great facility for the local community and is used by many groups each day including many regular groups such as Brownies and Guides, pre-school singing classes, lunch groups, choirs, Alzheimer and Dementia support groups, RSPB Harrogate, arts and crafts groups, keep fit, yoga, Pilates, adult learning and the WI. The hall is a popular meeting place for worshippers seeking a coffee or tea after a service or food from our well-equipped kitchen during events such as monthly Meet & Eat lunches, the Candlemas Pantomime, or the Christmas party.

The Parish Centre has also been offered as a Warm-Welcome-Space (WWS) for the community to use during advertised hours. The Warm-Welcome-Space initiative was put in place to support those in the local community who may be in need of a warm space across the winter months. It utilises our Parish Centre which is already being warmed for its users. This has a positive impact on the environment as well as the local community.

We want our church to be open to our community for private prayer and as such the church is usually open 7 days per week.

Pastoral Care

Support has been maintained and strengthened for the local Foodbanks and Homeless Project. Community and local government support have been advertised and sign-posted through our website. We have received and acted-upon requests for support from those leaving hospital. The church building and Parish Centre have been open and staffed, usually five days per week plus on a Sunday, to provide face-to-face contacts and a place, means and opportunity of nurture, grace and comfort.

Some members of our parish are still unable to attend Church due to sickness or age. The Vicar and Pastoral Care Team seek to visit all who welcome or request such contact, to celebrate Holy Communion with them either at their home or in hospital. A rota of volunteer bus drivers bring parishioners who would be unable to attend without such support, to Church and social events. This helps to keep such parishioners involved with Church and community life and fellowship.

Mission

Helping those in need is a demonstration and direct action of our faith. The accounts show that there was Away Giving of £4,137 during the year. Specific charitable donations are organised each year through our Junior Church, as well as by the whole Church in aid of Christian Aid and other charities. During the Christmas services we supported 3 charities, one local, one national and one international, St Michael's Hospice, The Ellen MacArther Cancer Trust and Medecins Sans Frontieres.

Continuous week-by-week donations of food, toiletries and cleaning materials to the Harrogate Foodbank and Harrogate Homeless Project are encouraged.

We continue to keep parishioners informed through our monthly 'Grapevine' magazine of the important matters affecting our Church and with articles that help develop our knowledge and trust in Jesus. In

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addition, our Weekly Bulletin is available at Sunday and midweek services (and in the Parish Centre and on notice boards throughout the week, as well as via our website) to highlight opportunities for prayer, worship and involvement through the Church and in our surrounding community. We also use our website to share such information about the Church to our local and a wider community.

We are grateful for and fortunate to enjoy the benefit each week of our own Choir and Music Group (first Sunday of each month). These help to guide and deepen our engagement with worship and fellowship with each other. Both are led by our Organist and Director of Music, David Darling. As well as enabling worship week-by-week, our Choir and Organist provide opportunities throughout the year for additional services, celebrations and performances specific to seasons of the Church calendar. We are delighted that many new members joined the Choir and Music Group during the year, strengthening the Choir.

Ecumenical Relationships

Although the formal 'Churches Together' network has closed in the town we continue to have welcome and close contact with our neighbouring churches, and to engage in opportunities for shared worship and provision.

Financial Review

The PCC has a duty to ensure accounts are prepared and independently examined, to approve the accounts and present them to a Parochial Church Meeting within 12 months of the end of the financial year.

During 2024 Christ Church joined the Parish Giving Scheme with the aim that this would support our fundraising and reduce the burden on our volunteers. During 2025 we have not seen a further increase in members since the launch but we continue to encourage our congregation to join the Scheme.

The Parish Centre is a popular space for regular groups and one-off users. In 2024 we had an increase in our income from the Centre which has been maintained during 2025.

Total income in 2025 was £186,293 (2024 £227,140) which was £40,847 lower than the prior year. The primary reasons for this were:

- £13,275 reduction in donations and £15,297 reduction in grant funding which were both in response to the clock faces restoration and the exterior access work projects in 2024.
- £10,410 reduction in dividends as we received some backdated dividends in 2024.
- £3,284 reduction in fees for weddings and funerals due to reduced numbers during 2025. This is the lowest income for more than 10 years (with the exception of 2020).

Planned and envelope giving has decreased slightly compared to 2024.

Various popular fundraising activities took place over the year including the 100 Club, the Candlemas Meal and Pantomime, the Jumble Sale, the Summer Garden Party, the Christmas Fair and the Christmas Party. The aim of these events is to be a combination of fund raising, fun and fellowship for the Church

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and wider community. The Market Place also provides opportunity to recycle unwanted items whilst raising additional funds for the Church, this has proved very popular.

Overall expenditure in 2025 was in line with 2024 with the exception of Parish Share which has increased by £8,786. Expenditure in 2025 included spends on major church repairs of £22,177 relating to the new entrance doors and the clock repairs.

The accounts on pages 10 to 18 show that Christ Church has, a deficit in the year of £42,332. The PCC are focused on trying to ensure that the funds raised match the increasing costs that we are experiencing.

Risk Management and Reserves Policy

The mission of the Church is set out earlier in this report. This year and last, the PCC have considered and discussed the key risks facing the Church, the controls in place to mitigate them and any action required. The PCC continues to review and develop the strategic direction of the Church and considers how its exposure to risk changes as a result.

Reserves are held by the Church to provide for future activities and initiatives that cannot be funded from income in a single year. They are also required to cover unforeseen expenditure. The PCC reviewed and reassessed the level of reserves during the year such that the level of reserves as at December 2025 is deemed adequate to support current activities and cover known risks.

Investment Policy

The PCC set aside funds to finance future planned expenditure and to provide a contingency against future unforeseen expenditure. These funds set aside are converted into lower risk investments which are capable of recovery as liquid funds within a maximum of two weeks and provide the best possible return for the low risk assumed. To the extent that funds are held by the charity in excess of these requirements, the PCC seek to invest those funds in order to further the aims of the charity. The performance of those investments is reviewed by the PCC on a regular basis.

Volunteers

We would like to thank all the volunteers who work so hard to make our Church the lively and vibrant community it is. We want particularly to mention our churchwardens, Mr Tim Bendelow, Mr Norman Potter, Mrs Shirley Morris and Mrs Anna Harrison who have continued to help to navigate challenges and offered much leadership and care on our behalf.

We are very grateful to our Treasurer, Mrs Shirley Morris and Co-treasurer Rachel Rollinson, for their work in this and other areas of the Church life.

Also, to make particular thanks to those volunteers across the life for the Church. There are many roles that are fulfilled by many volunteers: supporting during the church services, at baptisms, weddings and funerals; provision of the Junior Church and Creche; minibus drivers; provision of choir and music; maintenance of the grounds and buildings; flowers; pastoral support; safeguarding; health and safety; environmental considerations; fundraising; financial processes; and many more.

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Structure, Governance and Management

PCC Members are either ex officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. Elected members normally serve for 3 years and cannot normally serve for more than 6 consecutive years.

All those who attend our services / members of the congregation are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish including deciding on how the funds of the PCC are to be spent.

New members receive initial training into the workings of the PCC. The full PCC met regularly throughout 2025.

Safeguarding

In accordance with current legislation regarding Data Management (GDPR) our Safeguarding Committee leads us in the careful and appropriate use, storage and management of data. We have adopted and published a 'Data Privacy Notice' in electronic and hardcopy. We maintain all records in accordance with our policy and national laws and guidelines, to inform and enable all who entrust us with such data.

We keep our Safeguarding Policy and Practices under regular review and up to date in accordance with all guidelines from the national Church and national advice. Our Policy is published in electronic and hardcopy format. Contact details of local, regional and diocesan offices and authorities are published on our website and noticeboards throughout the building. We seek to encourage that the Safeguarding of children, vulnerable adults, each other and ourselves is the action of all.

Environmental impact

The PCC recognises that we need to play our part in considering the impact that our Church has on the environment. A committee was set up during 2022 with the aim that the Church can become carbon net-zero by 2030. Currently the Church does buy carbon offsets, however the PCC aim to move, as quickly as possible, to assess and reduce utilisation.

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THE PAROCHIAL CHURCH COUNCIL

Wardens

Mr T Bendelow Mr N Potter
Mrs S Morris (and Treasurer) Mrs A Harrison

Members of Harrogate Deanery Synod

Miss B Hamer
Mrs C Jack

Elected Members

	Until		Until
Mr D Burns	2026	Mrs E Leatherbarrow	2028
Mrs E Mottershead	2026	Mrs L Hughes	2028
Mr P Mottershead (Secretary)	2026	Ms T Hutchinson	2028
Mrs R Rollinson	2027	Ms O Charles	2028
Mrs C Baranovsky	2027	Mr A Pollard	2028
Miss L McGuinness	2027	Mr J Woolliscroft	2028

Co-opted Members

None

Clergy

Revd Matthew S Evans
Revd Caroline Taylor

Reader

Miss V Muscroft (Retired during 2025)

Administrative information

Church Office: Christ Church Parish Centre, The Stray, Harrogate, HG1 4SW
Bankers: Barclay's Bank plc, 25 James Street, Harrogate HG1 1QX
Independent Examiner: Michael Briggs FCA
Charity Number: 1131377
Christ Church, High Harrogate is part of the Diocese of Leeds within the Church of England.

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INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE PAROCHIAL CHURCH COUNCIL OF CHRIST CHURCH, HIGH HARROGATE

I report on the accounts of Christ Church, High Harrogate for the year ended 31 December 2025, which are set out on pages 10 to 18.

Respective Responsibilities of the PCC and the Examiner

As members of the PCC you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the members' accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Mr Michael Briggs FCA
Date: 10 May 2026

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STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS						
Voluntary income	2 (a)	123,834	3,006	7,755	134,595	146,027
Activities for generating funds	2 (b)	664	-	-	664	1,032
Investments	2 (c)	12,059	-	-	12,059	22,469
Church activities	2 (d)	37,933	-	1,042	38,975	42,315
Grant income	2 (e)	-	-	-	-	15,297
TOTAL INCOME		174,490	3,006	8,797	186,293	227,140
EXPENDITURE						
Raising funds	3 (a)	-	-	-	-	-
Church activities	3 (b)	(218,231)	-	(22,286)	(240,517)	(231,772)
TOTAL EXPENDITURE		(218,231)	-	(22,286)	(240,517)	(231,772)
NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS & FUND TRANSFERS		(43,741)	3,006	(13,489)	(54,224)	(4,632)
NET GAINS / (LOSS) ON INVESTMENTS		11,892	-	-	11,892	11,542
TRANSFER BETWEEN FUNDS		-	-	-	-	-
NET INCOME / (EXPENDITURE)		(31,849)	3,006	(13,489)	(42,332)	6,910
TOTAL FUNDS BROUGHT FORWARD	9,10	95,246	291,000	20,461	406,707	399,797
TOTAL FUNDS CARRIED FORWARD	9,10	63,397	294,006	6,972	364,375	406,707

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BALANCE SHEET

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible	5	5,000	5,000
Investments		300,228	256,972
TOTAL FIXED ASSETS		305,228	261,972
CURRENT ASSETS			
Debtors & prepayments	6	7,258	4,960
Cash at bank & in hand	7	55,292	142,661
		62,550	147,621
LIABILITIES			
Creditors - amounts falling due within one year	8	(3,403)	(2,886)
NET CURRENT ASSETS/(LIABILITIES)		59,147	144,735
TOTAL ASSETS LESS CURRENT LIABILITIES		364,375	406,707
Creditors - amounts falling due after one year		-	-
TOTAL NET ASSETS		364,375	406,707
PARISH FUNDS			
Unrestricted	9,10	63,397	95,246
Designated	9,10	294,006	291,000
Restricted	9,10	6,972	20,461
		364,375	406,707

Approved by the PCC and signed on its behalf by:

Revd Matthew S Evans - Vicar
Date: 10 May 2026

The notes on pages 12 to 18 form part of these accounts.

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NOTES TO THE FINANCIAL STATEMENTS

1 Accounting Policies

Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCC's, and with the Regulations 'true and fair view' provisions. They have been prepared under FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

Going concern

The PCC consider there are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue for the foreseeable future and have therefore adopted the going concern basis in preparing these financial statements.

Funds

General funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

Restricted funds are those funds that must be spent on restricted purposes and details of the funds held and restrictions are provided in note 9.

Incoming Resources

Voluntary income and capital sources - Collections are recognised when received by or on behalf of the PCC. Planned giving receivable under Gift Aid is recognised only when received. Tax recoverable on Gift Aid donations is recognised when the donation is recognised. Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain. Funds raised by events are accounted for gross. Sales of sundry items are accounted for gross.

Other income - rental income from the letting of church premises is recognised when the rental is due.

Resources Expended

Expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributable to one of the functional categories of resources used in the Statement of Financial Activities ("SOFA"). The Church is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Grants and other charitable giving are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The Parish Share is accounted for when due.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

1 Accounting Policies (continued)

Assets

Consecrated and Benefice Property

Consecrated and benefice property is excluded from the accounts by s.10 (2) (a) of the Charities Act 2011. Accordingly, all expenditure incurred during the year on inalienable and historic buildings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities and separately disclosed.

Movable church furnishings held by the vicar and churchwardens on special trust for the PCC and which require a faculty for disposal are accounted for as inalienable property unless consecrated. They are listed in the Church's inventory, which can be inspected at any reasonable time. For inalienable property acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1 January 2000 have been capitalised and depreciated as necessary.

Furniture, Fittings and Equipment

Tangible fixed assets costing more than £10,000 (for a single item or group of interdependent items) are capitalised at cost including acquisition costs.

Depreciation

Depreciation is provided on tangible fixed assets at rates calculated to write off cost less the residual value on a straight-line basis over expected useful economic lives as follows, subject to annual review:

- Freehold land Nil (considered to have an indefinitely long useful life)
- Freehold buildings Nil - see above
- Furniture, fittings & equipment 4-20 years

Investments

Investments are included at market value. The SOFA includes the net gains and losses arising on revaluation at the year end and disposals throughout the year.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

2 Income & Endowments	Unrestricted Funds 2025 £	Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
2(a) Voluntary income					
Planned and envelope giving	72,614	-	-	72,614	75,031
Tax recoverable	20,978	-	-	20,978	18,570
Other	4,307	-	-	4,307	4,440
Collections at services	14,343	-	-	14,343	13,563
Donations	10,387	3,006	7,755	21,148	34,423
Legacies	109	-	-	109	-
Reclaimed VAT	1,096	-	-	1,096	-
	123,834	3,006	7,755	134,595	146,027
2(b) Activities for generating funds					
Parish magazine - Grapevine	664	-	-	664	1,032
2(c) Income from investments					
Dividends and interest	12,059	-	-	12,059	22,469
2(d) Income from charitable activities					
Parish Centre lettings	31,994	-	-	31,994	32,050
Fees for weddings & funerals	5,939	-	1,042	6,981	10,265
	37,933	-	1,042	38,975	42,315
2(e) Grant income					
Grant income	-	-	-	-	15,297
Total income	174,490	3,006	8,797	186,293	227,140

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NOTES TO THE FINANCIAL STATEMENTS (continued)

3 Expenditure	Unrestricted	Designated	Restricted	Total	Total
	Funds	Funds	Funds	Funds	Funds
	2025	2025	2025	2025	2024
	£	£	£	£	£
3(a) Raising funds					
Investment management	-	-	-	-	-
Total	-	-	-	-	-
3(b) Church activities					
Parish share	(121,844)	-	-	(121,844)	(113,058)
Away giving	-	-	(4,137)	(4,137)	(3,182)
PCC fees	(780)	-	-	(780)	(964)
Major church repairs	(6,327)	-	(15,850)	(22,177)	(23,540)
Church running and maintenance					
Music	(502)	-	-	(502)	(527)
Altar expenses	(795)	-	-	(795)	(719)
Heating and lighting	(13,216)	-	-	(13,216)	(15,520)
Insurance	(7,081)	-	-	(7,081)	(6,848)
Repairs and maintenance	(7,564)	-	-	(7,564)	(7,321)
Printing stationery telephone etc	(3,048)	-	-	(3,048)	(4,621)
Other costs	(6,024)	-	(495)	(6,519)	(5,315)
Depreciation organ, fixtures & fittings	-	-	-	-	(60)
Salaries and fees	(47,920)	-	(1,042)	(48,962)	(47,735)
Parish Centre costs	(2,815)	-	(762)	(3,577)	(2,075)
Junior Church	(315)	-	-	(315)	(287)
Total	(218,231)	-	(22,286)	(240,517)	(231,772)
Total resources expended	(218,231)	-	(22,286)	(240,517)	(231,772)

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NOTES TO THE FINANCIAL STATEMENTS (continued)

4 Staff Costs	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Salaries & fees	(39,871)	(1,042)	(40,913)	(39,834)
Pension, tax and social security costs	(8,049)	-	(8,049)	(7,901)
Total staff costs	(47,920)	(1,042)	(48,962)	(47,735)
			2025	2024
Average no. of employees			2	2

Christ Church PPC participates in the Pension Builder Scheme section of the Church Workers Pension Fund (“CWPF”) for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers. CWPF has two sections: the Defined Benefits Scheme and the Pension Builder Scheme, which has a deferred annuity section known as Pension Builder Classic, and a cash balance section known as Pension Builder 2014.

Both sections of the Pension Builder Scheme are classed as defined benefit schemes. Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age 65.

There is no sub-division of assets between employers in each section of the Pension Builder Scheme. The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme’s assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs charged to the SOFA in the year are the contributions payable **(2025: £3,137, 2024: £3,399)**.

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31 December 2022. For the Pension Builder 2014 section, the valuation revealed a surplus of £8.5m on the ongoing assumptions used. There is no requirement for deficit payments at the current time. The next valuation is due as at 31 December 2025. This valuation is not available at the time of signing these accounts.

The legal structure of the scheme is such that if another employer fails, Christ Church PPC could become responsible for paying a share of the failed employer’s pension liabilities.

CHRIST CHURCH, HIGH HARROGATE
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NOTES TO THE FINANCIAL STATEMENTS (continued)

5 Tangible Fixed Assets	Organ
	£
Cost	
01 January 2025	25,380
Additions and disposals	-
31 December 2025	25,380
Depreciation	
01 January 2025	(20,380)
Charge for year	-
31 December 2025	(20,380)
Net book values	
31 December 2025	5,000
01 January 2025	5,000

The organ has now been depreciated to its residual value and so has not been depreciated further in 2025.

6 Debtors & Prepayments	2025	2024
	£	£
Accounts receivable	2,018	776
Debtor - Gift Aid	5,240	4,184
	7,258	4,960

7 Cash at Bank & In Hand	2025	2024
	£	£
Barclays Bank plc	21,466	85,075
Virgin Money	31,990	28,326
Church Board of Finance	-	29,260
Petty cash	1,836	-
	55,292	142,661

8 Liabilities: Creditors Amounts Falling Due in One Year	2025	2024
	£	£
Accruals	3,403	2,886
	3,403	2,886

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NOTES TO THE FINANCIAL STATEMENTS (continued)

9 Funds	01 Jan 2025	Incoming Resources	Outgoing Resources	Net Movement Resources	Investment Gains / (Losses)	Transfer Between Funds	31 Dec 2025
	£	£	£	£	£	£	£
Restricted funds							
Church flowers fund	-	495	(495)	-	-	-	-
Meet & Eat	3,531	1,221	(762)	459	-	-	3,990
Away giving	-	4,137	(4,137)	-	-	-	-
Vicar's Discretionary Fund	1,613	-	-	-	-	-	1,613
Choir	-	1,042	(1,042)	-	-	-	-
2020 Vision	15,317	1,902	(15,850)	(13,948)	-	-	1,369
Total restricted funds	20,461	8,797	(22,286)	(13,489)	-	-	6,972
Designated funds							
Reserves policy	150,000	-	-	-	-	-	150,000
Furnishings/organ fund	6,000	-	-	-	-	-	6,000
Church improvements	10,000	-	-	-	-	-	10,000
Market Place	-	3,006	-	3,006	-	-	3,006
2020 Vision	125,000	-	-	-	-	-	125,000
Total designated funds	291,000	3,006	-	3,006	-	-	294,006
General fund	95,246	174,490	(218,231)	(43,741)	11,892	-	63,397
Total funds	406,707	186,293	(240,517)	(54,224)	11,892	-	364,375

10 Summary of Assets by Fund	2025	2025	2025	2025	2024
	General Funds	Designated Fund	Restricted Funds	Total Funds	Total Funds
	£	£	£	£	£
Tangible fixed assets	-	5,000	-	5,000	5,000
Investments at current value	11,222	289,006	-	300,228	256,972
Current assets	55,578	-	6,972	62,550	147,621
Liabilities					
<i>Amounts falling due < one year</i>	(3,403)	-	-	(3,403)	(2,886)
	63,397	294,006	6,972	364,375	406,707

11 Related Parties

No trustee received any remuneration during the year and 2 trustees received reimbursement of expenses incurred totalling £574. No trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity during the year.