

ST. ANDREW'S AND EMMANUEL CHURCHES, CHEADLE HULME
Annual Report and Financial Statements of the Parochial Church Council
For the year ended 31 December 2022

Registered Charity Name:

The Parochial Church Council of the Ecclesiastical Parish of St Andrew Cheadle Hulme (Charity Number 1130324)

Principal Address:

St Andrew's Church, Cheadle Road, Cheadle Hulme, Cheadle, Cheshire SK8 5ET

Incumbent:

Rev Mark Pickles, The Vicarage, 2 Orrishmere Road, Cheadle Hulme, Cheadle, Cheshire SK8 5HP

Bank:

National Westminster Bank, Cheadle Branch, 34 High Street, Cheadle, Cheshire SK8 1QQ

PCC Treasurer:

Alma Budd, 1D Granby Road, Cheadle Hulme SK8 6LS

Independent Examiner:

Philip Wells, 6 Hulme Hall Avenue, Cheadle Hulme, Cheadle, Cheshire SK8 6LN

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PCC 2022-2023

Ex Officio

Rev Mark Pickles (Vicar from 23.10.22)

Rev Peter Selby (Self-supporting Minister)

Jane Holland (Pastoral Visitor)

Adrienne Staines (Church warden)

Paul Clifford (Church warden)

Diane Turner (Assistant warden)

Margaret Clerc (Assistant warden)

Deanery Synod Representatives until APCM 2023

Barbara Farrar

Arthur Jackson

Geoff Cooke

Jane Holland

PCC members		
Until 2023	Until 2024	Until 2025
Philip Readdy (Em)	Tricia Dunlop (Em)	Hazel Boustany (Em)
Jenny Wildsmith (Em)	Felicity Tucker (Em)	Lisa Irvine (Em)
Josh Baxter (St A)	Ruth Drury (St A)	Jean Davies (St A)
David Bennett (StA)* June 22	Moirra Jackson (St A)	Joan Shaw (St A)
Alma Budd (StA) HonTreasurer	Helen Price (St A)	Lesley Selby (StA) HonSec
Sarah Brown (Co-opted)		

*Posthumous thanks to David Bennett who had filled the roll of treasurer for several years and who died in June 2022, he is greatly missed.

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The Parochial Church Council (PCC) of the Parish of St Andrew, Cheadle Hulme presents its reports and financial statements for the year ended 31 December 2022. The Parish is a part of the Church of England, in the Diocese of Chester, located in the Deanery of Cheadle.

The financial statements that are part of this report comply with the current statutory requirements, Church Accounting Regulations and the FRS102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2016 (as amended by the Bulletin issued in February 2016) published by the Charity Commission in England & Wales, effective January 2016. Note is also made of the recommendations of "The Charities Act 2011 and the PCC" 4th edition published by Church House in 2013.

STRUCTURE GOVERNANCE AND MANAGEMENT CONSTITUTION

The Parochial Church Council (PCC) is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC was registered as a charity in England & Wales in June 2009 under the name "The Parochial Church Council of the Ecclesiastical Parish of St Andrew, Cheadle Hulme", Charity Number 1130324. The appointment of PCC members is governed by and set out in the Church Representation Rules.

The primary object of the PCC is the promotion of the Gospel of our Lord Jesus Christ according to the doctrines and practices of the Church of England. In particular and under the PCC (Powers) Measure 1956 the PCC is to co-operate with the incumbent in promoting in the ecclesiastical parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical.

There are a number of committees.

Standing Committee This is the only sub-committee required by the Church Representation Rules. It has power to transact the business of the PCC between its meetings, subject to any direction given by the PCC. It met once in 2022, on 31.5.22, to make a time critical decision regarding advertising for the new incumbent.

In 2022 the other committees that reported to the PCC were

Emmanuel Church Committee: which oversees the work at Emmanuel Church

St Andrew's Church Committee: which oversees the work of St Andrew's Church

Finance and Employment Committee: which monitors special expenditure and considers matters to do with staff employment.

Social and Outreach Committee: which organises community activities in the life of the parish.

Sites, buildings and technology committee: which oversees the general maintenance of the St Andrew's church property, including all meeting rooms and the house at 68 Henley Avenue.

The council has complied with its duty under section 5 of the Safeguarding and Clergy Discipline Measure 2016 to have due regard to House of Bishops' guidance on safeguarding children and vulnerable adults. Lisa Irvine at Emmanuel and Helen Price at St Andrew's were appointed Parish Church Safeguarding Officers.

The PCC met 8 times during 2022, including the Section 11 meeting on 4.5.22. The St Andrew's Committee met on 6 occasions, and the Emmanuel Church Committee met 8 times.

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Electoral roll summary

	St Andrew's	Emmanuel	Total
March 2022	124	61	185
Added	2	0	2
Removed	(6)	(3)	(9)
March 2023	120	58	178

Church attendance in 2022

	St Andrew's	Emmanuel	Total
Average attendance at Sunday Worship Services	65*	36	101
Easter Day	79	44	123
Christmas Carol Service	89	47	136
Christingle	**	76	76**
Christmas Day	102	45	147
Services for local school and groups	600	-	600

Notes:

*There were no in-person evening services in 2022

**No recording of attendance at the Christingle service

St Andrews and Emmanuel in 2022

In 2022 post-pandemic we continued to meet for worship in church and to live cast the morning services from St Andrew's and Emmanuel on You Tube live, and the evening service continued online until Christmas 2022. The PCC meetings were also conducted in person with a hybrid zoom component for clinically vulnerable members to enable participation.

2022 was a year of change: after 5 years working diligently in the parish Rev Christopher Hobbs decided to retire and he and Margaret left in April 2022. Fortunately, the interregnum was only 6 months, and thanks go to Christopher's detailed planning, the wardens, our readers Peter Budd and Geoff Cooke, and clergy Peter Selby and Nick Feist who between themselves took on most of the work until the post of vicar was filled. The vacancy was advertised, and we were pleased to welcome Rev Mark Pickles and his wife Diane to the parish. He was inducted on 23.10.22 by Bishop Sam, and his appointment has proved to be a great encouragement to both our churches, and we look forward to working closely with them in the future to grow our witness and work in the parish. During November and December Mark preached at both churches an introductory series looking at the marks of a healthy church from Acts 2.

At Emmanuel the year has been marked by regular weekly changes in the leaders and Preachers in the rota each Sunday, mostly brought about by the interregnum. The variety of preaching styles makes for interesting listening. Numbers are slowly going up as people have begun to feel more confident mixing with others after the lockdown. Towards the end of the year we began to investigate the possibility of Emmanuel having a part-time minister based at this end of the parish.

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Gill Pennells has carried on working in the role of parish administrator to keep the Parish administration on track. Fiona Beck continues as our Children's and Families worker. There is clearly a demand for this work given the numbers attending K@sta on a Friday and Little Rews on Thursdays.

Home groups open to members of both churches continued to meet fortnightly during the year studying Corinthians in the spring, Proverbs in the summer term, and Colossians in the autumn term. Emmanuel also has a ladies' group and a Senior Seekers group meeting fortnightly. Weekly prayer meetings continued by zoom for both churches.

Social and outreach

Through the year both churches worked closely together on many projects for church and community.

- Emmanuel hosted a coffee morning to raise funds for The Message and a popular Quiz with Supper night in aid of Tearfund .
- We celebrated the Queens's jubilee in June by showing the service on the big screen in St Andrew's with cakes and the next day we had a bring-and-share lunch.
- There was a picnic in the summer for both churches.
- The Way in Café opens every Monday morning in the foyer at St Andrews and thanks go to Trevor Kimm and Ang Baxter for their diligent service.
- In September we raised over £500 for Macmillan by hosting a coffee morning in the Way In Cafe with a vast display of cakes.
- The Light trail was the biggest event in 2022, spear-headed by Josh Baxter and Ruth Drury and a team of enthusiastic supporters from both churches, with work beginning in July and culminating in a full week event in December. This was a successful event on many levels most importantly helping to re-establish excellent links with our local primary schools and the local community in general. Nearly 800 people visited the trail, and our Christmas services were publicized. It showed what we can do as a parish when we all work together; many remarked on how enjoyable it was to be part of this and the contacts made with our community are proving useful.

Both churches continue to support the work of mission through planned giving to charities and individuals, details are summarised in the finance report below.

Both church premises are also used by the local community for different groups including maths tuition, pilates, exercise classes, Tumbletots, U3A, orchestral rehearsal and concerts and appreciated by all who use them.

Children's and youth work summary

Children's work has progressed over 2022 with the hard work of Fiona Beck as our employed Children's and Families worker. K@sta, for primary aged children, started meeting at St Andrews on Friday evenings in January 2022 with 27 children on the first night, doubling on the second night and now has 112 children on the register with an average attendance of 50 children, including 6 young helpers. We are blessed with a pool of 23 volunteers from which the team of helpers is drawn.

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Preschool children and their parents/carers are hosted weekly at Little Rews at St Andrews and at Little Fishes at Emmanuel, with good attendance.

In the last 12 months we have run:

- A Diary of a Disciple Holiday Club (Easter 2022)
- Bright Light Fun (31 October 2022)
- Train Day (November 2022)
- Light Trail week (December 2022)
- Christingle / Nativity service (Christmas 2022)

Sites and buildings committee

We continue to maintain the church buildings. A number of minor repairs were carried out in the year. The major works were to upgrade the lights in the church, hall and coffee lounge to more energy efficient fittings.

The Quinquennial Report was due this year, but backlogs with the surveyors due to Covid lockdowns means that the visit to inspect is programmed for early 2023. It is anticipated that a number of minor repairs will be necessary. Anticipated major repairs are overhaul of the hall roof and painting of the tower.

Visiting team

The visiting team consists of a small group who endeavour to reach out to anyone in the congregation who is in need. They visit those in care homes and the housebound, and try to support and encourage anyone who needs help. This may involve regular visits over a considerable period, other visits may be needed only once or twice. They also try to be aware of any regular church member who has not been for a few weeks and contact them to make sure they are well.

They appreciate that many members of our fellowship visit people and this is a great help. If anyone does this please let them know to avoid the situation where one person has several visitors and another may not receive any.

They meet regularly with Mark to exchange news of those visited, to pray for them and to assess if anyone else needs help and support.

Finances

This year our regular income was once again significantly boosted by generous one-off donations - many of them gift-aided, which helps even more. These included two further gifts in memory of Olga Hayward, a donation of the cost of fitting LED lights throughout St Andrew's church, and a one-off gift in support of the Children's and Families Worker. These offset reductions in both regular giving and letting income (the former tenants left the Emmanuel house and this was not re-let so that it was available for the new minister).

Regular donations also included support of the Children's and Families Worker, although most are for general running costs. Church and hall lettings income continues to recover after covid, especially at Emmanuel.

Expenditure at St Andrew's was higher this year than last, partly due to having the Children's and Families Worker in post for the full year, partly due to the investment in LED lights in church, and of

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course partly due to higher costs including utilities. Emmanuel expenditure was similar to last year, with having no minister to support, but also included higher utility costs.

Overall St Andrew's covered costs, which was better than had been budgeted. Meanwhile Emmanuel income significantly exceeded expenditure, giving a balance which will be used to support the new minister.

Looking forward into 2023 we are delighted that this positive financial result permits the appointment of a second salaried minister, although we are conscious that the associated additional costs, the drop in rental income, and the downward trend in regular giving all present us with challenges longer-term. We are also aware of the wider pressures on individuals' finances at this time, but hope and pray that developments in the ministry of the parish will lead to increased giving and make us more sustainable.

As a Parish we look forward in faith to furthering our links with the local community and encouraging growth under Rev Pickles' leadership. It was a joy to welcome local schools back to the church for their carol services once again, post-Covid. There are many activities which take place at St Andrew's and Emmanuel on a regular basis and the PCC recognises all the work that is done and is extremely grateful for the continued contributions made by all those involved. Praise God for all the opportunities within the parish and praise God for the Good News we share.

Approved by the Parochial Church Council on 3rd April 2023 and signed on its behalf by:

Vicar: Rev Mark Pickles



Church wardens:

Paul Clifford



Adrienne Staines



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STATEMENT OF FINANCIAL ACTIVITIES

		St Andrews 2022		Emmanuel 2022		Total 2022	Total 2021
		Unrestricted £	Restricted £	Unrestricted £	Restricted £	£	£
	Note						
INCOMING RESOURCES							
Voluntary income	2a	94,090	9,600	35,177	5,623	144,490	146,167
Activities for generating funds	2b	32,313	0	12,188	0	44,501	39,543
Investment income	2c	37	0	61	4	102	148
Incoming resources from charitable activities	2d	1,338	0	1,370	0	2,708	1,735
TOTAL INCOMING RESOURCES		127,778	9,600	48,796	5,627	191,801	187,593
RESOURCES EXPENDED							
Fund-raising trading	3a	372	0	0	0	372	243
Charitable activities	3b	120,791	15,125	20,263	3,923	160,102	144,324
TOTAL RESOURCES EXPENDED		121,163	15,125	20,263	3,923	160,474	144,567
NET CHANGE IN RESOURCES		6,615	-5,525	28,533	1,704	31,327	43,026
NET MOVEMENT IN FUNDS		6,615	-5,525	28,533	1,704	31,327	43,026
BALANCES B/FWD 1 JANUARY		709,205	22,796	39,597	11,533	783,131	740,105
Property Valuation		0	0	0	0	0	0
BALANCES C/FWD 31 DECEMBER		715,820	17,271	68,130	13,237	814,458	783,131

Notes 1 to 12 on pages 11 to 18 form part of these accounts

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STATEMENT OF FINANCIAL ACTIVITIES - COMPARATIVE FIGURES FOR PREVIOUS YEAR

		St Andrews 2021		Emmanuel 2021		Total 2021	Total 2020
		Unrestricted	Restricted	Unrestricted	Restricted		
		£	£	£	£	£	£
	Note						
INCOMING RESOURCES							
Voluntary income	2a	96,255	3,587	42,830	3,495	146,167	142,027
Activities for generating funds	2b	32,161	0	7,382	0	39,543	31,094
Investment income	2c	146	0	2	0	148	885
Incoming resources from charitable activities	2d	1,644	0	91	0	1,735	1,179
TOTAL INCOMING RESOURCES		130,206	3,587	50,305	3,495	187,593	175,185
RESOURCES EXPENDED							
Fund-raising trading	3a	243	0	0	0	243	139
Charitable activities	3b	116,098	5,213	19,518	3,495	144,324	196,721
TOTAL RESOURCES EXPENDED		116,341	5,213	19,518	3,495	144,567	196,860
NET CHANGE IN RESOURCES		13,865	-1,626	30,787	0	43,026	-21,675
NET MOVEMENT IN FUNDS		13,865	-1,626	30,787	0	43,026	-21,675
BALANCES B/FWD 1 JANUARY		695,340	24,422	8,810	11,533	740,105	379,671
Property valuation		0	0	0	0	0	382,109
BALANCES C/FWD 31 DECEMBER		709,205	22,796	39,597	11,533	783,131	740,105

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BALANCE SHEET

		St Andrews 2022 £	Emmanuel 2022 £	Total 2022 £	St Andrews 2021 £	Emmanuel 2021	Total 2021 £
	Note						
TANGIBLE FIXED ASSETS	4	617,100	0	617,100	619,669	0	619,669
CURRENT ASSETS	5						
Debtors	5a	2,955	12,452	15,407	4,296	12,955	17,251
Short term deposits	5b	61,927	0	61,927	58,891	0	58,891
Cash at bank and in hand	5c	54,180	74,004	128,184	53,667	42,217	95,884
		119,062	86,456	205,518	116,854	55,172	172,026
less LIABILITIES	6						
Creditors - amounts falling due in one year		3,071	5,089	8,160	4,522	4,042	8,564
NET CURRENT ASSETS		115,991	81,367	197,358	112,332	51,130	163,462
TOTAL NET ASSETS		733,091	81,367	814,458	732,001	51,130	783,131
PARISH FUNDS	7						
Restricted		17,271	13,237	30,508	22,796	11,533	34,329
Unrestricted		715,820	68,130	783,950	709,205	39,597	748,802
		733,091	81,367	814,458	732,001	51,130	783,131

Approved by the Parochial Church Council on 3rd April 2023 and signed on its behalf by:

Mark Pickles - Vicar

M. Pickles

Paul Clifford - Churchwarden

P. Clifford

Notes 1 to 12 on pages 11 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 PCCs, and with the Regulations' "true and fair view" provisions, together with FRS102 (2016) as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

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

The accounts 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.

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 donations received with restrictions as to their use.

Incoming Resources

Voluntary Income and Capital Sources

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

Planned giving received under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aid donations is recognised when the income is recognised.

Grants and legacies to the PCC are accounted for as soon as the PCC is notified of its legal entitlement and the amount due is quantifiable and its ultimate receipt by the PCC is reasonably certain.

Vouchers received from other charitable intermediaries are accounted for when received, not when funds are remitted.

Income from Events & Activities

Funds raised by special events are accounted for gross. All income from events and activities is recognised when due.

Income from Investments

Dividends and interest are accounted for when receivable. Tax recoverable on such income is recognised in the same accounting year.

Resources Expended

Grants

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC.

Activities directly relating to the work of the church

The diocesan parish share is accounted for when payable.

Fixed Assets

Consecrated and beneficed property is excluded from the accounts by section 96(2)(a) of the Charities Act 1993.

All expenditure incurred in the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities.

Other fixtures, fittings and office equipment

Equipment & Furniture used within the church premises is depreciated on a straight line basis over 20 years.

Office & Electronic Equipment used within the church premises is depreciated on a straight line basis over 5 years.

Individual fixed assets with a purchase price of £1,000 or less are not capitalised.

Current Assets

Amounts owing to the PCC at 31 December in respect of fees, rents or other income are shown as debtors less provision for amounts that may prove uncollectable.

Short term deposits are the amount of cash held on deposit at Building Societies and banks.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

2 INCOMING RESOURCES

	Note	St Andrews 2022		Emmanuel 2022		Total 2022	Total 2021
		Unrestricted	Restricted	Unrestricted	Restricted		
		£	£	£	£	£	£
2a VOLUNTARY INCOME							
Planned giving:							
Gift Aided donations		40,324	0	22,530	0	62,854	67,303
Tax recoverable		14,526	1,000	7,039	0	22,565	23,551
Other giving		21,732	0	0	0	21,732	22,777
Grants		657	1,350	328	0	2,335	1,224
Collections (open plate)		2,427	0	4,371	0	6,798	8,464
Thanksgiving day		0	0	0	1,254	1,254	1,194
Mission envelopes		0	0	0	1,999	1,999	1,979
General Donations		14,424	0	909	0	15,333	16,228
Restricted Donations		0	7,250	0	2,370	9,620	3,447
		94,090	9,600	35,177	5,623	144,490	146,167
2b ACTIVITIES FOR GENERATING FUNDS							
Bookstall		321	0	0	0	321	407
Café		315	0	0	0	315	0
Youth activities		2,444	0	0	0	2,444	0
Church & hall income		7,693	0	12,188	0	19,881	13,424
House Rental Income		21,540	0	0	0	21,540	25,712
		32,313	0	12,188	0	44,501	39,543
2c INVESTMENT INCOME							
Bank interest		37	0	61	4	102	148
		37	0	61	4	102	148
2d INCOMING RESOURCES FROM CHARITABLE ACTIVITIES							
Fees retained by the PCC	8	1,314	0	1,370	0	2,684	1,696
Printing and literature		24	0	0	0	24	39
		1,338	0	1,370	0	2,708	1,735
TOTAL INCOMING RESOURCES		127,778	9,600	48,796	5,627	191,801	187,593

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NOTES TO THE FINANCIAL STATEMENTS (continued)

3 RESOURCES EXPENDED

		St Andrews 2022		Emmanuel 2022		Total 2022	Total 2021
		Unrestricted	Restricted	Unrestricted	Restricted		
		£	£	£	£	£	£
Note							
3a FUND-RAISING TRADING							
Bookstall cost of goods sold		233	0	0	0	233	243
Other costs of fundraising		139	0	0	0	139	0
		372	0	0	0	372	243
3b CHARITABLE ACTIVITIES							
Missionary and charitable giving	9	10,200	0	0	3,923	14,123	14,745
Ministry - Parish Share		69,667	0	0	0	69,667	68,131
Working expenses of Clergy		590	0	0	0	590	1,381
Vicarage running costs		3,181	0	0	0	3,181	3,280
Staff Costs	3c	7,169	11,137	0	0	18,306	9,890
Church & Hall Running expenses		1,243	0	1,988	0	3,231	1,464
Church & Hall Insurance		2,442	0	2,961	0	5,403	5,249
Church & Hall Utilities		5,983	0	5,422	0	11,405	7,187
Church & Hall maintenance		5,616	3,630	6,093	0	15,339	15,667
Upkeep of grounds		1,680	0	1,594	0	3,274	3,023
Administration expenses		3,114	0	1,455	0	4,569	3,776
Independent examination fee		0	0	750	0	750	750
Bank charges		269	0	0	0	269	280
Books, Training and Youth Work		2,324	400	0	0	2,724	990
Henley Ave and Bruntwood Road houses		4,850	0	0	0	4,850	5,317
Special events		-106	-42	0	0	-148	509
Depreciation of equipment	4	2,569	0	0	0	2,569	2,685
		120,791	15,125	20,263	3,923	160,102	144,324
TOTAL RESOURCES EXPENDED		121,163	15,125	20,263	3,923	160,474	144,567

	St Andrews	
	2022	2021
	£	£
3c STAFF COSTS		
Wages and Salaries	17,773	9,682
National Insurance costs	0	0
Pension contributions	533	208
	<u>18,306</u>	<u>9,890</u>

The church employed a Children's & Families Worker from October 2021, so that 2022 included a full year's costs. There are no Employer National Insurance costs as the amounts due are recovered under the small payroll scheme. The Church operates a Nest Pension Scheme, to which both employer and employee contribute.

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NOTES TO THE FINANCIAL STATEMENTS (continued)

4 FIXED ASSETS

Tangible (all unrestricted)	Note	Freehold land and buildings £	Church equipment £	Total £
Cost Brought Forward	at 1 January 2022	615,703	32,805	648,508
Disposals in the Year		0	0	0
Additions in the Year		0	0	0
Cost Carried Forward	at 31 December 2022	615,703	32,805	648,508
Depreciation	at 1 January 2022	0	28,839	28,839
Disposals in the Year		0	0	0
Charge for the Year		0	2,569	2,569
Depreciation Carried Fwd	at 31 December 2022	0	31,408	31,408
NET BOOK VALUE	at 1 January 2022	615,703	3,966	619,669
NET BOOK VALUE	at 31 December 2022	615,703	1,397	617,100

The freehold land & buildings are two residential properties originally acquired for use by the clergy.
68 Henley Avenue is accounted for at purchase value; the purchase was completed on 27th February 2015.

Prior to 2020, 198 Bruntwood Lane (Emmanuel House) was shown only as a note in the accounts. In 2020 it was brought into the accounts at an estimated value based on the insured cost.

The PCC has many other assets, in particular moveable church furnishings which are recorded in the Inventory.
Replacement insurance values as of 2018 are £188,000, which is 100% of the value.

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5	CURRENT ASSETS	St Andrews 2022 £	Emmanuel 2022 £	Total 2022 £	Total 2021 £
5a	DEBTORS				
	Tax refunds and other Debtors due	1,519	6,714	8,233	10,464
	Prepayments	885	5,738	6,623	6,124
	Bookstall	551	0	551	663
		<u>2,955</u>	<u>12,452</u>	<u>15,407</u>	<u>17,251</u>
5b	SHORT TERM DEPOSITS				
	Vernon Building Society	61,927	0	61,927	21,890
	Virgin Money	0	0	0	37,001
		<u>61,927</u>	<u>0</u>	<u>61,927</u>	<u>58,891</u>
5c	CASH AT BANK AND IN HAND				
		St Andrews 2022 £	Emmanuel 2022 £	Total 2022 £	Total 2021 £
	Bank Current Account	54,180	74,004	128,184	95,705
	Cash	0	0	0	179
		<u>54,180</u>	<u>74,004</u>	<u>128,184</u>	<u>95,884</u>
6	LIABILITIES				
	CREDITORS - AMOUNTS FALLING DUE IN ONE YEAR				
		St Andrews 2022 £	Emmanuel 2022 £	Total 2022 £	Total 2021 £
	Accruals	2837	5089	7,926	7655
	Creditors	234	0	234	251
	Missionary Collections not yet paid	0	0	0	658
		<u>3,071</u>	<u>5,089</u>	<u>8,160</u>	<u>8,564</u>

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7 FUND DETAILS

7a FUNDS

St Andrews Church	2022			2021		
	General £	Restricted £	Total £	General £	Restricted £	Total £
Balance at 1st January	709,205	22,796	732,001	695,340	24,422	719,762
Donations Received	0	11,302	11,302	0	3,587	3,587
Expenditure against Restricted Funds	0	-16,827	-16,827	0	-5,213	-5,213
Net Increase/ -Reduction in General Funds	6,615	0	6,615	13,865	0	13,865
Balance at 31st December	715,820	17,271	733,091	709,205	22,796	732,001

Restricted funds have been being received since 2018 in order to fund Youth and Outreach work. £4,600 was received in 2022 (2021 £1,125). During 2022, £11,075 was used for this purpose (2021 £2,750) following appointment of a Children's & Families Worker in October 2021. During 2022, £2,122 was given for the Christmas Light Trail and other youth work activities, and used for this purpose (2021 £0). During 2022, £3,630 was given for LED lights in the church, and used for this purpose (2021 £0). During 2022, a grant of £950 was given by SMBC to support the Warm Space initiative; this is held for use in 2023 (2021 £0). The PCC determined that the parish should retain funds to maintain the vicarage and the residential properties that are owned. The amount provided at the end of the year is £19,000. As a designated fund this is part of the General Fund.

Emmanuel Church	2022			2021		
	General £	Restricted £	Total £	General £	Restricted £	Total £
Balance at 1st January	39,597	11,533	51,130	8,810	11,533	20,343
Restricted Donations Received	0	5,627	5,627	0	3,495	3,495
Utilised/ paid to 3rd parties in the year	0	-3,923	-3,923	0	-3,495	-3,495
Net Increase/ -Reduction in General Funds	28,533	0	28,533	30,787	0	30,787
Balance at 31st December	68,130	13,237	81,367	39,597	11,533	51,130

Movements in the Year for restricted funds relate to Mission collections and payments and to donations for the Sound System. The Restricted balances relate to Maintenance (originally arising from new Church build in 2001) and the new Sound System (purchased in 2023).

TOTAL FUNDS	783,950	30,508	814,458	748,802	34,329	783,131
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7b ANALYSIS OF NET ASSETS BY FUND

	2022			2021		
	General £	Restricted £	Total £	General £	Restricted £	Total £
Fixed Assets	617,100	0	617,100	619,669	0	619,669
Current Assets	175,010	30,508	205,518	137,697	34,329	172,026
Current Liabilities	-8,160	0	-8,160	-8,564	0	-8,564
Fund Balance	783,950	30,508	814,458	748,802	34,329	783,131

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NOTES TO THE FINANCIAL STATEMENTS (continued)

8 FEES

	St Andrews 2022 £	Emmanuel 2022 £	Total 2022 £	Total 2021 £
Parochial fees Received	4,032	1,370	5,402	3,434
Parochial fees Paid to Diocese	-2,718	0	-2,718	-1,738
	<u>1,314</u>	<u>1,370</u>	<u>2,684</u>	<u>1,696</u>

9 MISSIONARY & CHARITABLE GIVING

	St Andrews 2022 £	Emmanuel 2022 £	Total 2022 £	Total 2021 £
CHURCH OVERSEAS				
Crosslinks	1,200	0	1,200	1,200
MAF	1,200	0	1,200	1,200
OMF	1,200	0	1,200	1,200
CMS	1,200	666	1,866	1,852
Wycliffe	1,200	0	1,200	1,200
Barnabas	0	666	666	1,845
CRU	0	666	666	702
Small Steps Foundation	0	0	0	233
	<u>6,000</u>	<u>1,998</u>	<u>7,998</u>	<u>9,432</u>
RELIEF AGENCY				
Tearfund	500	0	500	500
	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>
HOME MISSIONS				
Barnabus	500	0	500	500
Christians In Schools Trust	500	0	500	500
Message Trust (incl. Festival Mcr 2022)	500	266	766	1,500
True Freedom Trust	500	0	500	500
UCCF	1,700	0	1,700	1,700
You & Yours Counselling	0	1,254	1,254	0
Emmeline's Pantry	0	405	405	0
Frances House	0	0	0	25
Children's Society	0	0	0	88
North West Gospel Partnership	0	0	0	0
Stockport & District MIND	0	0	0	0
	<u>3,700</u>	<u>1,925</u>	<u>5,625</u>	<u>4,813</u>
TOTAL MISSIONARY GIVING	<u>10,200</u>	<u>3,923</u>	<u>14,123</u>	<u>14,745</u>

Other Missionary Giving is set out in Notes 11 and 12

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NOTES TO THE FINANCIAL STATEMENTS (continued)

10 SPECIAL EVENTS

	Income £	St Andrews Expenditure £	Net £		Income £	Emmanuel Expenditure £	Net £
2022 EVENTS							
Capernwray meal	44	0	44				
Holiday Club	258	270	-12				
Bright Light Fun	130	119	11				
Light Trail	1,702	1,660	42				
Model Railway day	63	0	63				
	<u>2,197</u>	<u>2,049</u>	<u>148</u>				
2021 EVENTS							
Sports Day	80	0	80				
Family Fun Day	45	267	-222				
Holiday Club	168	343	-175				
Bright Light Fun	0	126	-126				
Wreath-making	695	485	210				
Light Trail	47	322	-275				
Christmas Hampers	438	438	0				
* In addition, donations received were passed on to The Boaz Trust (£234) and St Ann's Hospice (£150)							
	<u>1,473</u>	<u>1,981</u>	<u>-509</u>				

Emmanuel Church's 60th anniversary celebrations were recorded within general income and expenditure

11 MISSIONARY COLLECTIONS

As well as donations from the General Fund and Special Collections the PCC also acts as a collection agency for members of the congregation who wish to direct their missionary giving through the church. Details are given below.

Other members of the congregation send their missionary giving directly to the societies they wish to support. These amounts are not included in the PCC accounts.

In 2021 a mission awareness-raising walking challenge by St Andrew's raised £2,800 (including gift aid) which was shared between the missionaries supported by the church

	St Andrews			Emmanuel
	2022 £	2021 £		
Barnabus - Manchester	0	411		
Crosslinks	0	285		
Tearfund	124	300		
MAF	0	305		
CMS	5	305		
OMF International	0	325		
JP	0	30		
Wycliffe	0	280		
Message Trust	40	280		
UCCF	625	280		
Christians in Schools	0	280		
Chelwood Foodbank	0	75		
Boaz Trust	0	234		
St Ann's Hospice	0	150		
* including associated gift aid	<u>794</u>	<u>3,540</u>		

Emmanuel Church Missionary Envelope giving is included in note 9

12 SPECIAL COLLECTIONS

	2022 £	2021 £	2022 £	2021 £
Tearfund - Christmas	0	365		
Christingle			77	0
Tearfund Quiz Night			633	0
	<u>0</u>	<u>365</u>	<u>710</u>	<u>0</u>