THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES & EMMANUEL, DIDSBURY

England & Wales · Charity number 1131669

Details

Other names	ST JAMES & EMMANUEL PCC, DIDSBURY
Status	Registered
Legal form	Previously excepted
Registered	2009-09-16
Register	View on the Charity Commission register

Contact

Address	St. James & Emmanuel Church 6 Barlow Moor Road Manchester M20 6TR
Phone	01614464150
Email	office@stjamesandemmanuel.org
Website	www.stjamesandemmanuel.org

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: St James and Emmanuel is a large and diverse church community consisting of 4 Sunday congregations and several small groups. We have close links with St James and Emmanuel Academy Trust and our buildings are used continually throughout the week by church members and the wider community. We run numerous homegroups and activities from youth/children's groups through to work with the disadvantaged.

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£491,949	£494,805	-	-
2023-12-31	£469,229	£903,445	-	-
2022-12-31	£498,323	£575,893	-	-
2021-12-31	£440,134	£570,957	-	-
2020-12-31	£387,816	£423,742	-	-

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Trustees

Name	Role	Appointed
ANDREA JANE DUNKERLEY		
Alexander David Sims		2020-10-18
Charles Patrick Thom		2024-04-29
DR ROSEMARY BRENDA MARTIN		2023-04-24
Dr Louise Ruth Smail		2019-04-14
Fiona Macdougall Coulthard		2023-04-24
Greg Mauchline		2017-04-27
HILARY ANN LOWE		
JAMES MARTIN WILSON		2017-07-01
JEFFREY NORMAN DUNKERLEY		
JONATHAN PARKIN		2021-04-25
Jacob Suman Babu Dodda		2023-04-24
Joyce Margaret Thom		2015-04-27
Karen Dean		2024-04-29
Malcolm Montgomery Rae		2025-05-11
Margaret Jackson		2021-04-25
Miriam Jones		2025-05-11
Nicola Sherry Massingham		2023-04-24
Pek Hui Teo		2023-04-24
Prof Catherine Irena Grugulis		2023-04-24
Rachel Louise Bowyer		2024-04-29
Rev Catherine Frances Allison		2020-06-01
Stephen Peter Penfold		2022-05-09
Steven Edward Penny		2015-04-27
Timothy John Turvey		2020-10-18
Vicki Jane Long		2022-05-09

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England & Wales - Charity number 1131669

Accounts

Contents

1.	**Parish Details**	
1.1.	Status	2
1.2.	Structure, Governance and Membership	2
1.3.	The Standing Committee	3
1.4.	Electoral Roll/Average Sunday Service Attendance	3
1.5.	Bankers	4
1.6.	Independent Examiner	4
1.7.	Related Charities	5
2.	**Parish Report**	
2.1.	Objects	6
2.2.	Aims and Objectives	6
2.3.	Review of the Year: Its Objectives and Achievements	7
2.4	Plans for the New Year	14
2.5	Financial Review	16
2.6	Grant Making Policy	17
2.7	Reserves Policy	17
2.8	Risk Management	17
2.9	Statement of PCC Responsibilities	18
3.	**Independent Examiner's Report**	19
4.	**Financial Statements**	
	Summary of Funds	20
	Statement of Financial Activities (SOFA)	21
	Balance Sheet	22
	Notes to the Accounts	23

Section 1: Parish Details

1.1 Status

This Annual Report for the year ended 31 December 2024 is of the Parochial Church Council of the Ecclesiastical Parish of St James & Emmanuel, Didsbury, known as St James & Emmanuel PCC, Didsbury. The parish is in the Deanery of Manchester South and Stretford, in the Diocese of Manchester.

St James' Church is located on Stenner Lane, Didsbury, Manchester, M20 2RQ. Emmanuel Church and the Parish Centre, in which the Parish Office is located, is at 6 Barlow Moor Road, Didsbury, Manchester M20 6TR.

Telephone: 0161 446 4150
Email: office@stjamesandemmanuel.org
Website: www.stjamesandemmanuel.org

1.2 Structure, Governance and Membership

The Parochial Church Council (PCC) is a registered charity, number 1131669. and is constituted under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During the year the following served as members of the PCC:

Team Rector	Revd Canon Dr Nicholas Bundock	Chair
Team Vicar	Revd Canon Lisa Battye	Retired 1 December 2024
Curate	Revd Cate Allison	Also Curate of St Paul's, Withington
Curate	Revd Augustine Tanner Ihm	
Curate	Revd Katrin Alldavoodi	
Curate	Revd Christine Sandiford	Ordained Local Minister (OLM)
Curate	Revd Patrick Thom	Self-Supporting Minister (SSM)
Wardens	Andrea Dunkerley	PCC Secretary
	Vicki Long	
	Rosy Martin	
	Jon Parkin	
Deanery Synod Representatives	Jeff Dunkerley	Diocesan Synod
	Irena Grugulis	Vice Chair
	Hilary Lowe	PCC Treasurer
	Steve Penny	
	Alexander Sims	
	Louise Smail	

	James Wilson	Diocesan Synod, General Synod
Elected Members	Rachel Bowyer	From APCM 2024
	Fiona Coulthard	
	Lisa Crowther	
	Karen Dean	From APCM 2024
	Jacob Dodda	
	Lynn Evans	Until APCM 2024
	Terry Evans	Until APCM 2024
	Michael Greaves	
	Maggie Jackson	
	Nicola Massingham	
	Greg Mauchline	
	Liz McKelvey	
	Steve Penfold	
	Pek Hui Teo	
	Joyce Thom	Safeguarding Officer
	Tim Turvey	

1.3 Standing Committee

The Standing Committee is a sub-committee of the PCC as required by the Church of England. The Rector and Churchwardens are ex-officio. At St James and Emmanuel, the Team Vicar, Treasurer and PCC Secretary are also ex-officio. There are two further members who were elected by the PCC in May 2024 namely Greg Mauchline and Louise Smail (till Nov. 2024) replaced by Irena Grugulis (from Nov. 2024) to serve for one year.

1.4 Electoral Roll & Average Sunday Service Attendance

At the 2024 APCM there were 290 names on the newly formed electoral roll.

The average attendance at Sunday Services, based on October returns for **adults/children** who attended one or more services was:

	2024	2023	2022	2021	2020
9.00am – St James'	28/3	27/2	29/4*	23/1**	47/2***
11.00am – St James'	27/1	27/2	27/4*	27/5**	
10.30am – St James'					0***
10.30am – Emmanuel	122/23	127/31	140/29*	143/32**	118/17***
12.30pm - Farsi	105/7	85/7			
6.15pm	35/1	39/1	39/0*	45/1**	38/0***

* All the services are still low as people have not returned to attending services and online services have continued.

** All the services had lower than the normal attendance because of continuing Covid measures

*** All the services had restrictions on numbers who could attend or able to take place (Covid)

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1.5 Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

CCLA Investment Management Ltd
One Angel Lane
London EC4R 3BA

HSBC UK
5 Great Underbank
Stockport
Cheshire
SK1 1LH

Barclays Bank UK plc
Leicester
LE87 2BB

1.6 Independent Examiner

Eric Langer, Langer & Co
Chartered Accountant
Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire SK8 1PY

1.7 Related Charities

There are a few Charities associated with St James & Emmanuel, which do not form part of the PCC funds, as they are specific independent charities.

The main one is The Parish Hall Charity (No. 6), having charity number of 501253. This charity owns 6 Barlow Moor Road. For this reason, the building is not included amongst the assets of the Parish although it is a building used by the Parish and contains some of the Parish's assets.

The trustees serving through the year were Nick Bundock, Hilary Lowe and Joyce Thom (resigned March 2024) then Tim Turvey (appointed 18 Mar 2024).

Another is Home Community Cafe, a charitable incorporated organisation, having charity number 1161501. This charity leases the kitchen, fellowship, foyer, and former South Transept, now known as the "Living Room", areas of Emmanuel church. A requirement of the lease is that the governance of the charity is provided by PCC election. Otherwise, the charity is organisationally distinct from the PCC.

During the year the following served as trustees:

Miriam Jones, Chair
Hilary Lowe, Treasurer
Jason Leach
Bernadette Lomas
Phil Birchenall
Maggie Jackson

Section 2: Parish Report

2.1 Objects

The primary aim of the parish is encompassed in our vision statement: "To grow a **diverse**, worshipping community, where we encourage **belonging** and nurture **believing**; together **becoming** followers of Jesus who share God's love with the world."

2.2 Aims and Objectives

Belonging

St James & Emmanuel church is a large and diverse church community consisting of five Sunday congregations and numerous mid-week groups. We have a close relationship with and responsibility for the Thrive CE Academy Trust (formerly St James and Emmanuel Academy Trust). Our Parish Centre and church buildings are used continually throughout the week by members of the church and the wider community. By fostering cohesion and bringing people together we find ourselves playing a significant community role in Didsbury.

Within the church community itself we seek to offer multiple places of belonging. We run a number of mid-week homegroups and numerous activities from youth and children's groups through to work with the disadvantaged. Each group, activity and congregation is being developed to offer the best possible welcome and to encourage a real sense of belonging.

Believing

We seek to offer numerous opportunities for growth in the Christian faith. We place a high value on good quality teaching appropriate for people of all ages. Children and young people have access to several different Sunday groups in addition to a large range of mid-week activities.

The worship in each of our congregations is structured to encourage and foster spiritual growth and the journey of Christian discipleship, as are our homegroups.

We play a significant role in the life of the Thrive CE Academy Trust and help to lead staff and pupils in their own journey of faith development and discipleship.

Becoming

We seek to nurture the unique potential present within each person we encounter. We believe that everyone has a part to play in fostering the wellbeing of their families, neighbourhoods, and places of work. By encouraging belonging and believing, and in offering appropriate and timely pastoral care, occasional offices, and prayer we can help to release people into the journey of 'becoming' and enable them to play an increasingly creative and positive role in their sphere of influence.

Church Governance

The life of the church is governed by the PCC, who are elected from church members. The new PCC members are informed of their responsibilities and the legal and financial framework in which the church operates. When planning activities for the year, the PCC have considered the Charity Commission's guidance on public benefit and the specific guidance to charities for the advancement of religion. Day to day decisions on expenditure and activities are decided by the staff and volunteers in charge of different areas of the church, with budgets set and monitored by the PCC.

Whilst the church currently employs the equivalent of three full time staff, it is the work of every church member which will make the difference in the church achieving its vision, by "being salt and light" amongst the people they interact with each day; by praying, by visiting the sick and others in need, by serving, in being involved in training others, in public teaching and worship and in administration. The financial resources of the church are, predominantly, given by the members and their assets and equipment are regularly used in the work of the church. Much of this work is done privately, without recognition, and the hours and value of that time cannot be quantified.

2.3 Review Of the Year: Its Objectives and Achievements

During 2024 the main ways the Church sought to achieve its vision were as follows:

Clergy

In addition to pastoral care, leading, preaching and occasional offices, the clergy have the following areas of responsibility:

Nick Bundock (*Rector*): Priest for 10.30 am congregation, overall vision and strategy lead, supervision of staff, Thrive CE Academy Trust Member and Trustee, No.6 Trustee, Fabric, SAS & Staff Teams, Founder of Church for Everyone, vocations
Mark Hewerdine *(Vicar designate; from 1 Sept 2024)*: Priest for 11 am and 6.15 pm congregations, home group support, enquirer courses, pastoral care and pastoral offices
Lisa Battye (*0.5 Team Vicar; retired 1 Dec 2024)*: Shared responsibility with Rector, Priest for 11 am congregation, personal journey, supervision of learners, pastoral care, General Synod
Cate Allison *(Curate)*: Fulltime Priest at St Paul's, Withington
Augustine Ihm Tanner *(Curate)*: Priest for St Nicholas', Burnage
Alexa McDonnell (*Curate*): Priest for 6.15 pm congregation, young adult mission, Hands Across the Mersey Project
Katrin Alldavoodi (*Curate*): Priest for 12.30 pm Farsi Community
Patrick Thom *(Curate, SSM)*: Discipleship
Christine Sandiford (*Curate, OLM*): Clergy support for worship and preaching, Home Communions

Ordinands

Vicky McQuarrie: Leading, preaching, welcome ministry

Lay Staff

The Rector together with the PCC have agreed the following areas of responsibility for the lay staff:

Claire Mauchline (*Parish Manager*): Parish management and administration, staff supervision.
Wendy Brown *(Parish Administrator*): Supporting the Parish Manager
Rachel Bundock (*Children and Youth Team Leader*): Leader for all children and youth work
Lewis Meaden (*Shared Director of Worship; resigned 30 Jan 2024*): Worship vision, rotas, recruitment and training of musicians
Catrin Meaden (*Shared Director of Worship; resigned 30 Jan 2024*): Worship vision, rotas, recruitment and training of musicians
Andy Silver *(Director of Worship; from 1 Mar 2024)*: Worship vision, rotas, recruitment and training of musicians
Alison Steadman (*Finance Officer*): Supporting the Treasurer
John Conibear (*Communications*): eNews, Website, Worship Broadcasting, Graphic Design, Publicity
Jayne Hince *(Gardener; from 1 May 2024)*: Garden maintenance

Readers

In addition to leading, preaching and occasional offices the Readers have the following responsibilities:

Chris Martin: Focal Minister 11 am congregation, St James Consort,
Mandy Mullins: Focal Minister 6.15 pm congregation
Ray Shaw *(Retired Oct 2024)***:** Focal Minister 10.30 am congregation
Steve Penny: Focal Minister 11 am congregation, Men's Ministry
Mark Vermes *(Licensed 7 July 2024)*: Reader Coordinator, general worship leading and preaching
Maggie Jackson *(Licensed 7 July 2024)*: Focal Minister 11 am, general worship leading and preaching, Monthly Prayer coordinator, Parish Anchorite

Associated Ministers

Revd Philip Dobson *(Retired Priest)*: Leading, preaching, occasional offices, pastoral care, home group
Revd Virginia Alvarez *(Retired Baptist Minister)***:** Preaching

Authorised Lay Ministry (ALM)

José Hacking (*Mission, Pastoral Care*): Courses, Discipleship.
Catherine Parkin (*Pastoral Care*): Coffee and Communion/Chat, Home Communion Support
Helen Denham (*Pastoral Care*): Coffee and Communion/Chat, Dementia Care
Jenny Courtney (*Mission*): Farsi Ministry
Fara Salemi (*Mission*): Farsi Ministry
Alex Sims *(Worship and Liturgy; licensed 30 Sept 2024*)**:** Focal Minister 10.30am congregation

Associated Ministry Leaders

Michael Pollard (*Home Community Café Manager*): Direction, oversight and operational management, diversity and inclusion work
Pascal Bouguechiche *(Parish Hermit)*: Intercessory Prayer, Clothing4Africa
Benjamin Irakiza *(T5 Visa Volunteer)*: Preaching, Home Café Support, Clothing4Africa, Youth Ministry

‘Belonging’ in an inclusive and diverse parish

The main ways in which St James and Emmanuel accomplished its vision to nurture belonging in 2024 were as follows:

- Five congregations with comprehensive ministry to all ages offered on a Sunday
- Zoom morning prayer offered five mornings a week
- Multiple Home Groups meeting through the week
- Two toddler groups hosted and run on Wednesday and Thursday mornings
- A thriving weekly Friday night youth ministry called ‘Innit’
- Didsbury Pride 24 held on Emmanuel grounds attracted over 7000 attendees
- Welcome Lunches for newcomers
- Welcomed record numbers to Christmas services
- Weekly Zoom Bible study in Farsi
- Weekly in-person Bible study in Farsi
- The 10.30 Emmanuel service audio broadcast every week (except 1st Sunday)
- Regular games nights in the parish centre
- Didsbury Cenotaph (Garden of Remembrance) Project was advanced to completion
- All Souls was held in conjunction with Cruse Bereavement Care
- The e-News reaches over 900 households weekly
- Ministry to the old and those with dementia which includes Coffee and Communion, Coffee and Chat, Dementia Café and Holiday Club and dementia friendly signage
- St James was opened to the public on Saturdays in July, August and September
- Venue for regular musical events
- Progress was made developing ‘Church for Everyone’
- Supported Home Café with their work in the parish including a Santa’s Grotto and Storytime
- Marked Trans Day of Remembrance
- Men’s and women’s breakfasts plus men’s curry nights and walking weekend took place
- Ecumenical engagements through ‘Churches Working Together in Didsbury’
- Continued to offer a home to numerous community groups in our facilities
- Conducted 128 Baptisms (93 Farsi), 8 Weddings and 12 Funerals having a church service, 4 at crematorium or burial only and 2 memorial services. We also held 100 Confirmations

‘Believing’ in an inclusive and diverse parish

The main ways in which St James and Emmanuel accomplished its vision to nurture believing in 2024 were as follows:

- Organised and hosted a national conference on 14th September called ‘Radical Love’
- Participated in a Songs of Praise programme marking the 10th anniversary of Lizzie’s death
- Continued with work on inclusion nationally including helping to found the ‘Inclusive Evangelicals’ movement
- Enquirer courses offered
- Baptism and Confirmation preparation
- ‘Didsbury Disciples’ offered regular evening sessions on topical themes
- Sermon series were offered on the lectionary by a pool of preachers
- New preachers and leaders were trained and deployed
- New Homegroups/Bible studies added
- Held Pet Blessing service run by the youth at St James
- Sunday morning children and youth provision hosted and run
- ‘Count for Nature’ held in St James
- Achieved A Rocha UK Silver Eco Church Award for both churches
- Participated in the Manchester Whit Walk
- New Mission Partners were supported and Mission Sunday event held
- Focal ministry roles were embedded across the parish
- A new diverse and inclusive Marriage Preparation course was made available on our website and held a Day in March
- The monthly prayer ministry continued
- Weekly ‘Wednesday Worship’ at both Didsbury CE School and West Didsbury CE School
- Provided governance to the Thrive CE Academy Trust of schools
- Safeguarding – volunteers continued to be safely recruited and trained
- Supporting St Nicholas, Burnage

‘Becoming’ in an inclusive and diverse parish

The main ways in which St James and Emmanuel accomplished its vision to nurture becoming in 2024 were as follows:

- Established regular meetings of the stipendiary clergy to discuss the formation of a new benefice.
- ‘Joy Comes in the Morning’ art installation in Emmanuel was commissioned with a special blessing written by John Bell.
- Patrick Thom was ordained priest in June, Maggie Jackson and Mark Vermes were licensed as Readers in July and Alex Sims was licensed as an ALM in September
- Supported several candidates for potential ordination training
- Celebrated with the Gospel Choir as they called an end to a twenty-year ministry
- Supported PhD research into St James and Emmanuel as an inclusive parish
- Plans for the vestry development at St James were advanced to delivery phase
- The youth supported Lizzie’s Legacy through sales
- The formation of a multi-parish benefice was approved by all ‘interested parties’
- Supported the growth and development of the Thrive CE Academy Trust
- The parish is represented by two General Synod Reps (1 clergy, 1 laity)
- Safeguarding continued to be a top priority with regular meetings held between the Safeguarding Officer and Rector
- Participate in community events, including opening St James for National Heritage Days in September

Associated Ministry in the Local Community

Home Community Cafe

Home Community Café is an independent organization with Trustees appointed by the PCC of the church. 2024 provided ongoing challenges for the Home Café team and these were met with creativity and resourcefulness.

The Parish Hall Charity (No. 6)

Trustees of this separate charity are appointed by the PCC. The charity works for the benefit of St James and Emmanuel as well as renting out its rooms to local charities and other organisations.

The Global Community

Mission Team

In 2024, £29.5k supported seven mission partners: Potters Village, L'Arche, Hands Across the Mersey, Dignity, Life Centre Salford, Evangelising Asia for Christ, and the Universal Coalition of Affirming Africans (UCAA). We ended the year with a surplus of £5.4K, which we plan to allocate around £3k in 2025 for one-off opportunities, leaving £2.5k as a reserve. Our income for 2025 is £30.5K.

Examples of what the Mission Team funding helped to achieve in 2024:

- Potters Village in Uganda to provide care for 20 resident babies at the crisis centre as well as supporting 45 children and families in the community.
- Life Centre in Salford to have a "Jesus and Me" after school club and a Prayer Space in a local Primary school for 360 children.
- Recruitment, training and support over 20 volunteers who animate the community and spiritual life of L'Arche Manchester.
- Built three toilets, a drinking water storage tank and a baptism tank for Evangelising Asia for Christ in Gurupura, India.
- Helped a youth group in Wythenshawe grow over the last couple of years from 3 to 15 children.
- Enabled 499 people to receive ongoing discipleship through Life Groups affiliated with Dignity.
- Provided shelter, meals, and essential medical care to 7 transgender women under the age of 24 in Uganda, empowering them to rebuild their lives with dignity and hope.

To coincide with the successful Mission Sunday in October, mission partners bid for one-off funding for team or personal development. Six submitted requests, receiving an average of £375. Partners reported positive feedback, noting they'd never received funding solely for team development.

- "It was really motivational … [and] the activity allowed every staff to participate"
- "We have both now completed this training and it was really valuable"
- "Thank you for the gift … We spent a day out with staff and Board members, engaging in activities that strengthened our relationship and teamwork"

The Mission Team provided one-off funding to cover Benjamin Irakiza's initial Health Service levy.

Funding was briefly suspended for one mission partner due to a third party's disruption of activities; funding for another was suspended in December 2024, pending clarification about management arrangements and confirmation as to how the funds are being used.

Finally, the Mission Team acknowledged with deep gratitude more than a decade of service by former Team Leader Helen Denham and Sandra van Zuylen, who both stepped down in 2024. Steve Penfold took over as Team Lead and is joined by two new team members.

Parochial Church Council (PCC)

The PCC met seven times with a choice of in person or virtual attendance. The Standing Committee did not meet but were consulted by email on three decisions to be made. A summary of the PCC's business is listed below:

January **Health & Safety, Safeguarding** – new "traffic light system" in use. 2 amber cases with one becoming red and Social Services giving support. 1 incident reported to Diocese.
Finance – Hilary Lowe primary administrator and contact for the new Charity Commission portal. Update on 2023 financial position. Main concern fabric costs as quinquennial inspections still outstanding. SAS minutes.
Rector's Update – New Team Ministry discussed as a joint meeting to be held in February. Statement received from CPAS (Patrons) highlighting process of appointing a new team rector when that situation arises.
Congregations – New ministry – Hermits, Anchorites and Holy People ministry profile. Trustee vacancy No.6.
Fabric – Emmanuel Artwork, St James Vestry Project and Boundary Wall. No.6 Sale of land.
Inclusion – plans for Conference in September.

March **Election** – 1 vacancy for No. 6 trustee filled and approved.
Health & Safety, Safeguarding – 2 cases still ongoing. PCC members requirement to complete Domestic Violence Course.
Finance – General Fund update. Approval of Annual Report, Accounts & Letter of Representation. Parish Share - meeting with Diocese to agree reduction. SAS minutes. Charity Commission new requirements. Policies agreed – Complaints, Policy and Procedure, Data Privacy Notice, Health & Safety Statement of Intent, Internal Financial Control, PCC Code of Conduct, Reserves.
Congregations - APCM arrangements.
Rector's Update - New Team Ministry update – Benefice name.
Fabric – St James Vestry Project and Boundary wall - Cedar Tree. Emmanuel Artwork.
Inclusion - Radical Love Conference – September. Prayers of Love and Faith – approval for the use of by General Synod.

April **APCM meeting**

May **Additional meeting** - required discussion and vote as to the joining of the benefice.

May **Health & Safety, Safeguarding** – 2 new cases. 1 is a recurrence - referred to Diocese. Second case is a pastoral concern.
Elections – Lay Officers and Standing Committee. SAS. Staffing.
Finance – General Fund update, especially income and expenditure. New policies – Risk Management, PCC Terms and Reference, social media and Comms. SAS minutes.
Rector's Update – New Team Ministry update.
Fabric – St James- Vestry Project update and Boundary wall. Emmanuel – Artwork.
Inclusion – Songs of Praise from our Parish. Conference.

July **Health & Safety, Safeguarding** – 2 ongoing cases and 3 new incidents, 1 straight to the Diocese. Parish Dashboard work started. Report received regarding the National Church situation. Weekend away in November – risk assessment received.
Finance – General Fund update. Repair of party wall responsibility with Aldi. Policies – Conflict of Interest. Bank Signatory for current and mission accounts. Home Cafe lease. SAS minutes.
Rector's update – New Team Ministry update.
Fabric – St James Vestry Project update, Boundary wall and Bell Tower. Emmanuel Artwork – faculty and fundraising.
Inclusion – Conference details.

September **Elections** – 1 vacancy on SAS Committee and 1 vacancy on Standing Committee filled and approved.
Health, Safety and Safeguarding – 1 case improving, 1 no further action but pastoral oversight. Bell ringers do not require DBS check. Parish Dashboard ongoing. Fire Reports for all buildings completed. Event – book launch in September. National Church Safeguarding issue update.
Finance – General Fund update showing deficit at year end. Gift Day in November. Policies – Data Privacy and Retention. SAS minutes.
Congregations – Summer services feedback. Farsi services.
Rector's update – New Team Ministry update. Lisa Battye – date of retirement.
Fabric – St James Vestry Project update and boundary wall. Emmanuel Art installation and external grounds work.
Inclusion – Songs of Praise feedback**.** Didsbury Pride Event. Church for Everyone Conference.

November **Health & Safety, Safeguarding** – 3 ongoing cases – 1 green now amber. Ten DBSs completed. Stephanie Vass – deputy safeguarding officer. National Learning and Development document adopted but certain sections will need updating.
Finance – General Update and Gift Day. Budget 2025. Wedding and Funeral Fees. SAS minutes.
Rector's Update – New Team Ministry update. Mission Action plan for Farsi service.
Fabric – St James Vestry Project and bell tower. No. 6 – land sale.
Congregations – ALM training information circulated.
Inclusion – possibility of using Parish Centre for a Deaf Church service.

2.4 Plans for the New Year (2025)

The year ahead will be a time of transition and preparation as St James and Emmanuel enters a new chapter. After nearly two decades of ministry in the parish, the final service of the Team Rector on 20th April 2025 will mark a significant moment, followed by his consecration as Bishop of Glasgow and Galloway on 3rd May. This transition will be the primary focus for the church, ensuring stability and continuity in the months ahead.

Key priorities for the coming year include:

Marking the Transition Well

Careful planning will be undertaken for the final services and departure on 20th April, as well as for the enthronement in Glasgow on 3rd May. These moments will provide an opportunity for both thanksgiving and reflection as the church community prepares for a new season.

Ensuring Stability in Leadership

With the departure of the Team Rector, the leadership of the parish will shift to the existing clergy team. Emphasis will be placed on enabling Revd Mark Hewerdine to thrive in his role, ensuring that Belonging, Believing and Becoming remain at the heart of an inclusive and diverse church life.

Navigating the Interregnum

A period of interregnum will follow during which the process of appointing a new Team Rector will begin. Given the complexity and distinctive nature of this parish, careful consideration will be required to discern the right person for the role.

The United Benefice Process

The restructuring into a formal united benefice remains ongoing. The progress made by 3rd May will shape the recruitment process for the next Team Rector, particularly if the legal framework of the benefice is still in transition at that stage.

Youth and Children's Ministry

Rachel Bundock currently serves as the Youth and Children's Team Leader. Depending on the provision of housing and other uncertainties, it is not yet clear when or if this role will become vacant. Future planning for this ministry will need to take these factors into account.

Sustaining Vision and Ministry

Throughout this period, the church's mission—centred on belonging, believing, and becoming—will remain the guiding focus. Regular worship, discipleship, and pastoral care will continue under the leadership of the clergy, staff, and lay ministers.

While transitions bring challenges, the strength of the church community and the faithfulness of its leadership will ensure that St James and Emmanuel continues to flourish in the coming year. With prayerful discernment and trust in God's guidance, the next stage of the journey will unfold in hope and expectation.

2.5 Financial Review

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and FRS102 SORP 2016.

2024 has seen a small decrease in our giving to the **General Fund** of £3k (1%) compared with 2023. Total giving to the general fund amounted to £303k and this represents 72% of the total income received by this fund of £419k. Our rental income however has increased by £7k to £78k with increased usage of our buildings in 2024. Our occasional service fees have fallen to £12k from £16k because of fewer church weddings. Total expenditure has increased by £10k to £376k. Notably Parish Share, which was paid in full in line with the agreement with the Diocese, was £125k, a £22k increase on 2023. This was funded by a reduction in our energy costs year on year, which is reflected in building expenses reducing by £24k to £95k. Our next largest cost was on staffing at £89k, £13k higher than in 2023 because of a restructure of our costs as well as cost of living increases in salaries paid. Overall, we managed to increase our level of free reserves (general reserves not committed to specific projects or invested in assets for the use of the Parish). Our General Fund at the end of the year was £44k having transferred £19k to our Fabric Fund to enable essential maintenance to our buildings in 2025. The Stewardship and Strategy Team (SAS) continue to focus on growing our giving. We have paid and continue to pay close attention to our expenditure so that we balance the books by the year end.

In 2024 the **Fabric Fund** benefitted by donations of £3k, a VAT refund of £1k, interest of £1k and transfers of £20k from the Legacy and General Funds. £24k was spent; split £6k on electrical work across all 3 buildings, £11k on improvements to the Emmanuel car park, £2k on inspection reports for damp and the tower roof at St James and £5k on St James vestry reordering. The balance at the year end on this fund amounted to £29k, of which £26k is for general purposes.

Of the **Legacy fund** established in 2019, interest of £6k was received and £10k was spent in 2024; split £3k on Emmanuel lighting system, £1k was transferred to our Fabric Fund and £6k on missional activities. This fund had a balance at the year end of £113k.

The **Mission Account** has a balance at the end of the year of £5k having received an allocation from the General Fund of £30k of which £27k was given to mission partners.

Turning to the **Restricted Funds** which are amounts not available for general purposes:

The **Coffee Concert Fund** benefitted from donations for concert performances of £12k and this was given to St James and Emmanuel and the Royal Northern College of Music Awards Fund with the remainder spent on concert expenses. The balance on this fund at the year end was £1k.

The **Emmanuel NIF Fund** has a balance at the end of the year of less than £1k having spent funds in 2024 on the maintenance of the changing places facility.

The **Lizzie Lowe Legacy** raised funds in 2024 of £48k and spent £48k. The increase in income and expenditure related to the Radical Love conference costing £10K and the installation of artwork (£14K) at Emmanuel, both of which were fully funded. Of the balance on this fund at the end of the year of £16k, £3k related to Didsbury Pride, £3k is a Revitalisation Funding grant and £10k for general purposes of this restricted fund.

The **Parish Project Fund** represents the value of the Parish Centre, including fixtures and fittings and has a year end balance of £499k, with the only movement in the year being depreciation on the fixtures and fittings.

The **Poverty Action Fund** represents the written down value of the translating equipment.

There was no movement on the **St James Organ Fund**, as this represents the asset value of £49k.

Finally, we hold **Endowment Funds** of £17k, which represent the market value of these investments as at 31 December 2024.

Overall, the net deficit in 2024 amounted to £2k leaving a total fund balance at the end of the year of £792k; split £206k unrestricted, £569k restricted and £17k endowment funds.

2.6 Grant Making Policy

Gifts to external organisations and individuals are considered by the Mission Team, which is allocated at least 10% of our voluntary general income each year. The priority is to meet the financial commitments to the mission partners with whom we are linked. Other issues are considered including financial support for development projects associated with our mission links.

2.7 Reserves Policy

The PCC has formalised a policy of holding reserves sufficient for the foreseeable needs of the Parish. A Fabric Fund is topped up by any surplus funds on the General Fund such that an amount is set aside to meet capital expenditure. The level of free reserves (general reserves not committed to specific projects or invested in assets for the use of the Parish) is anticipated to be between two- and three-months' budgeted expenditure, which currently equates to somewhere between £71k and £107k. At the year end the free reserves of £70k were just below the desired range.

The PCC has the power to invest the church's available funds. Any changes to the Investment Policy must be approved and minuted by the PCC.

2.8 Risk Management

The PCC has developed and approved a new risk management policy and process which greatly enhances our ability to identify and manage our key risks. A new risk register has been drawn up which is reviewed and updated quarterly.

To date the PCC has considered and identified the following key risks affecting the charity:

- Failure to maintain the two listed church buildings and the parish centre in a good state of repair.
- Balancing the needs of members of the church and the wider community.

- Financial risks associated with the economic climate and its effect on unrestricted giving.

To minimise these risks, the PCC or a subcommittee thereof hold meetings to address the risks identified concentrating on building issues, policy development and regular review of financial information. In addition, a major Health and Safety audit of our buildings which was undertaken in 2021 is in the process of a thorough review and update. Identified risks are addressed as an on-going exercise with a view to balancing maintenance expenditure with retention of funds for longer-term projects.

All major insurable risks are subject to normal Churches and employers' insurance.

We formally adopted the National Safeguarding Policy in March 2022 to replace our Child Protection Policy. Safeguarding training is undertaken in accordance with this Policy.

Joyce Thom continued as Safeguarding lead and is now supported by Stephanie Vass as her deputy.

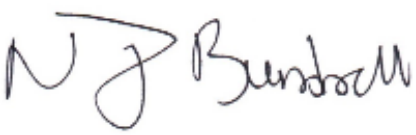
2.9 Statement of PCC Responsibilities

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

Law applicable to charities in England and Wales requires the PCC to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the PCC are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) together with Update Bulletin 1;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approved by the PCC on 17 March 2025 and signed on its behalf by:



Revd Canon Dr Nick Bundock, Rector

Section 3: Independent Examiner's Report

Independent Examiner's report to the members of St James and Emmanuel PCC
I report on the accounts of the Charity for the year ended 31 December 2024.

Responsibilities and basis of report
As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 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
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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 this report in order to enable a proper understanding of the accounts to be reached.

Eric Langer, BSc FCA
Chartered Accountant
Independent Examiner
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY Date:

Section 4: Financial Statements

SUMMARY OF FUNDS FOR THE YEAR ENDED 31 DECEMBER 2024

	Opening Balance	Income	Expenditure	Gains and Losses	Transfers	Surplus (Deficit)	Closing Balance
	£	£	£	£	£	£	£
Unrestricted Funds							
General Fund	42,884	419,376	(375,869)		(42,736)	771	43,655
General-Asset Fund	16,532	-	(2,480)		-	(2,480)	14,052
Fabric Fund	28,084	5,151	(23,920)		20,071	1,302	29,386
Legacy Fund	117,259	6,273	(3,289)		(6,907)	(3,923)	113,336
Mission Account	3,060	16	(27,250)		29,572	2,338	5,398
Total Unrestricted	**207,819**	**430,816**	**(432,808)**	**-**	**-**	**(1,992)**	**205,827**
Restricted Funds							
Coffee Concert Fund	1,201	11,664	(11,546)		-	118	1,319
Emmanuel NIF Fund	1,166	116	(696)		-	(580)	586
HOME Fund	-	2	(2)		-	-	-
Lizzie Lowe Legacy	15,039	48,435	(47,662)		-	773	15,812
Parish Project Fund	499,600	-	(690)		-	(690)	498,910
Poverty Action Fund	3,235	-	(485)		-	(485)	2,750
St James Organ Fund	49,256	-			-	-	49,256
St Nicholas Fund	-	916	(916)		-	-	-
Total Restricted	**569,497**	**61,133**	**(61,997)**	**-**	**-**	**(864)**	**568,633**
Endowment Funds	**16,740**	-	-	**383**	**-**	**383**	**17,123**
Total	**794,056**	**491,949**	**(494,805)**	**383**	**-**	**(2,473)**	**791,583**

Unrestricted 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.

The **General Fund** is used to record all other income and expenditure of the PCC other than that noted below and is used to fund the general running costs of the Parish. The **General–Asset** Fund represents the General Fund assets held.

The **Fabric Fund** is maintained to allocate and monitor expenditure on the fabric of the buildings. Other than specific donations, funds are transferred from the General Fund to meet these costs.

The **Legacy Fund** represents a bequest received and is designated to ensure that monies are distributed in accordance with PCC policy.

The **Mission Account** is an allocation of General Fund income, and this is spent supporting mission activities in the UK and overseas.

Restricted funds represent monies given by a donor with a specific restriction on their future use.

The **Coffee Concert Fund** records the monies raised, expenses incurred, and donations given to St James and Emmanuel PCC and Royal Northern College of Music Awards Fund.

The **Emmanuel NIF Fund** manages the expenditure of grants received from the Manchester City Council Neighbourhood Investment Fund – see note 4.

The **Lizzie Lowe Legacy** represents monies raised and spent on working towards inclusion in its widest aspect, as well as for young adults.

The **Parish Project Fund** records the monies raised and expenses incurred towards the building of the Parish Centre.

The **Poverty Action Fund** represents monies raised and expenses incurred on hardship projects.

The **St James Organ Fund** represents the funds raised towards the replacement of St James' organ and its further use on an ongoing basis.

The **St Nicholas Fund** and **HOME Funds** represents monies raised and paid to support these charities in their work.

Endowment Funds are funds, the capital of which must be maintained; only the income arising from the investment of the endowment may be used.

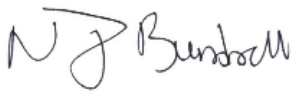
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	*Unrestricted Funds 2023 £*	*Restricted Funds 2023 £*	*Endowment Funds 2023 £*	*Total Funds 2023 £*
INCOMING RESOURCES									
Voluntary income	2a	309,509	27,219	-	**336,728**	*311,743*	*15,513*	-	*327,256*
Activities for generating funds	2b	85,772	4,316	-	**90,088**	*76,906*	*4,794*	-	*81,700*
Income from investments	2c	9,205	542	-	**9,747**	*5,982*	*275*	-	*6,257*
Income from church activities	2d	22,597	27,968	-	**50,565**	*33,860*	*16,281*	-	*50,141*
Other incoming resources	2e	3,733	1,088	-	**4,821**	*3,759*	*116*	-	*3,875*
TOTAL INCOMING RESOURCES		**430,816**	**61,133**	-	**491,949**	*432,250*	*36,979*	-	*469,229*
RESOURCES USED									
Fundraising costs	3a	55,775	2,540	-	58,315	*75,729*	*433,476*	-	*509,205*
Church Activities (see note 5a)	3b	372,140	59,457	-	431,597	*344,583*	*45,610*	-	*390,193*
Governance costs	3c	4,893	-	-	4,893	*4,047*	-	-	*4,047*
TOTAL RESOURCES USED		**432,808**	**61,997**	-	**494,805**	*424,359*	*479,086*	-	*903,445*
NET INCOMING RESOURCES BEFORE TRANSFERS		(1,992)	(864)	-	(2,856)	*7,891*	*(442,107)*	-	*(434,216)*
Transfers between funds	7	-	-	-	**-**	*(400)*	*400*	-	-
NET INCOMING RESOURCES						*7,491*	*(441,707)*	-	*(434,216)*
GAINS ON INVESTMENT ASSETS									
On revaluation	8	-	-	383	**383**	-	-	*1,451*	*1,451*
NET MOVEMENT IN FUNDS		**(1,992)**	**(864)**	**383**	**(2,473)**	*7,491*	*(441,707)*	*1,451*	*(432,765)*
Balances brought forward at 1 January 2024		*207,819*	*569,497*	*16,740*	*794,056*	*200,328*	*1,011,204*	*15,289*	*1,226,821*
BALANCES CARRIED FORWARD AT 31 DECEMBER 2024		**205,827**	**568,633**	**17,123**	**791,583**	*207,819*	*569,497*	*16,740*	*794,056*

BALANCE SHEET AT 31 DECEMBER 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Investments	9a	17,123	16,740
Tangible Fixed Assets	9b	564,967	568,622
Total Fixed Assets		**582,090**	**585,362**
CURRENT ASSETS			
Debtors	10a	19,381	24,518
Cash at bank and in hand		211,811	210,666
Stock	10b	768	-
Total Current Assets		**231,960**	**235,184**
LIABILITIES: amounts falling due within one year	11	**(22,467)**	**(26,490)**
NET CURRENT ASSETS		**209,493**	**208,694**
NET ASSETS		**791,583**	**794,056**
FUNDS			
Unrestricted	12	205,827	207,819
Restricted	12	568,633	569,497
Endowment	12	17,123	16,740
TOTAL FUNDS		**791,583**	**794,056**

Approved by the Parochial Church Council on 17 March 2025 and signed on its behalf by:



Revd Canon Dr Nick Bundock, Rector



Mrs Hilary A Lowe, Treasurer

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011, 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 (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value except for the valuation of investments and fixed assets which are shown at their market value at 31 December 2024.

The financial statements include all transactions, assets, and liabilities for which the PCC is responsible by 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.

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

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

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. Collections are recognised when received on behalf of the PCC. Planned giving receivable that is gift aided is recognised only when received. Income tax recoverable on gift aid donations is recognised when the income is recognised.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

Interest on fund 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. Dividends are recognised once the dividend has been declared, and notification has been received of the dividend due.

Funds raised by events are shown gross.

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

Income from government grants and other grants, whether capital or revenue, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable the income will be received, and the amount can be measured reliably and is not deferred.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted as a liability and shown on the balance sheet as deferred income.

Realised gains or losses are recognised when investments are sold. They are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired after the first day of the financial year. Unrealised gains or losses are taken to the Statement of Financial Activities on revaluation of investments at 31 December 2024.

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 measure reliably.

All expenditure is accounted for on an accrual's basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings as described in the relevant note to the accounts.

Pensions

The PCC offers a stakeholder pension scheme to all employees. The insurers of the scheme hold the assets of the scheme separately from those of the PCC. The pension cost charge represents contributions payable by the Church to the fund for qualifying staff. The PCC has no further liability to the pension funds beyond these contributions.

Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Fixed assets

Consecrated land and buildings and moveable church furnishings

Consecrated and benefited property is excluded from the financial statements by the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and require a faculty for disposal, since the PCC considers this to be inalienable property. All expenditure incurred during 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 (SOFA).

Other land and buildings

The Parish Centre is valued every 5 years and stated at its revalued amount. It is therefore not deemed necessary to depreciate the building. Any expenditure on maintenance or improvement is written off as incurred.

Fixtures and fittings

Fixtures and fittings are depreciated at 15% on a reducing balance basis except for the Walker organ which is valued at purchase cost and will not be subject to depreciation in view of its deemed market value being significantly more than cost. Items of equipment that cost less than £2,500 are written off in the period in which they are acquired.

Financial Instruments

The PCC has made a concessionary loan. This is initially recognised at transaction value and subsequently measured at settlement value.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

2	INCOMING RESOURCES	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
2a	**Voluntary income**				
	Giving:				
	Gift Aid donations	203,223	17,316	220,539	217,004
	Tax recoverable	51,677	4,329	56,006	54,787
	Other giving	39,132	5,574	44,706	39,685
	Donations:				
	CAF donations	12,077	-	12,077	11,580
	For specific causes	3,400	-	3,400	4,200
		309,509	**27,219**	**336,728**	**327,256**
2b	**Activities for generating funds**				
	Church Hall rental income	56,327	-	56,327	50,780
	Church rental income	15,372	-	15,372	14,212
	Office income	6,575	-	6,575	6,088
	Fundraising income	7,498	4,316	11,814	10,620
		85,772	**4,316**	**90,088**	**81,700**
2c	**Income from investments**	**9,205**	**542**	**9,747**	**6,257**
2d	**Income from church activities**				
	Occasional service fees	11,517	-	11,517	16,082
	Grants received (see note 4)	-	9,135	9,135	11,253
	Toddler groups	5,291	-	5,291	4,776
	Other activities and events	5,789	18,833	24,622	18,030
		22,597	**27,968**	**50,565**	**50,141**
2e	**Other incoming resources**				
	Insurance claims	280	-	280	300
	Grants received (see note 4)	3,453	1,088	4,541	3,575
		3,733	**1,088**	**4,821**	**3,875**
	TOTAL INCOMING RESOURCES	**430,816**	**61,133**	**491,949**	**469,229**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

3	RESOURCES USED	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
3a	**Fundraising costs**				
	Staff costs:				
	Wages & salaries	11,509	-	11,509	14,259
	Church hall running and maintenance costs	41,603	-	41,603	60,567
	Depreciation				
	Parish Centre - Fixtures and Fittings	-	591	591	696
	Parish Centre - Impairment loss	-	-	-	430,000
	Fundraising costs	2,663	1,949	4,612	3,683
		55,775	**2,540**	**58,315**	**509,205**
3b	**Church Activities (see note 5a)**				
	Church giving to mission (see note 6)	27,110	-	27,110	30,950
	Poverty Action Group	-	-	-00	6,511
	Parish Share (Diocesan costs)	125,000	-	125,000	102,500
	Buildings:				
	Premises Maintenance	41,252	14,847	56,099	34,707
	Cleaning, insurance Council tax & utilities	39,349	-	39,349	46,080
	Church Hall running and maintenance	6,934	-	6,934	10,094
	Clergy expenses	6,459	-	6,459	5,410
	Occasional service expenses	8,204	-	8,204	9,405
	Ministry team expenses	24,356	1,666	26,022	28,877
	Youth and children's work	3,058	674	3,732	3,175
	Toddler groups	842	-	842	819
	Staff costs:				
	Wages & salaries	67,804	6,945	74,749	59,322
	Expenses	3,167	-	3,167	1,590
	Training	2,384	-	2,384	4,172
	Office expenses	8,323	-	8,323	8,595
	Refreshments	992	-	992	1,118
	Depreciation				
	Fixtures and Fittings	133	99	232	272
	Equipment	2,347	485	2,832	3,333
	Bank and card processing charges	392	105	497	464
	Other activities and events	2,957	34,636	37,593	31,479
	Flowers	1,077	-	1,077	1,320
		372,140	**59,457**	**431,597**	**390,193**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

3	RESOURCES USED (Cont.)	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
3c	**Governance costs**				
	Independent Examiners Fee	1,350	-	1,350	1,318
	Finance costs	850	-	850	147
	Staff costs:				
	Wages & salaries	2,693	-	2,693	2,582
		4,893	-	**4,893**	**4,047**
	TOTAL RESOURCES USED	**432,808**	**61,997**	**494,805**	**903,445**

4 GRANTS RECEIVED

4a		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
	Revenue grants from government and public bodies				
	Manchester City Council Neighbourhood Investment Fund	-	3,971	3,971	**4,248**
	The Listed Places of Worship (LPW) Grant Scheme	3,453	1,088	4,541	**5,720**
	Total public sector revenue grants	**3,453**	**5,059**	**8,512**	**9,968**

The grants received from the Manchester City Council Neighbourhood Investment Fund are made available to communities to make neighbourhoods better places to live. In 2024 the following grant was received; £3,971 for Didsbury Pride, this was managed through Lizzie Lowe Legacy fund. (2023 - £948 for safety signage on the Emmanuel site and £3,300 was also received for Didsbury Pride.)

The Listed Places of Worship (LPW) Grant Scheme gives grants that cover the VAT incurred in making repairs to listed buildings in use as places of worship. The PCC receives these funds as a reimbursement of VAT paid on eligible expenditure.

4b **Other Grants received** – 2024: £5,164 (2023: £7,005).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

5 CHURCH ACTIVITIES

5a **Expenditure on church activities is as follows:**

	2024
	£
Activities undertaken directly	421,981
Grant funding and donations	42,587
Support costs (see note 5b)	30,237
	494,805

5b **Support costs**

The allocation of support costs, including pension contributions to defined contribution plans, has been based on the estimated proportion of time costs of the individual members of staff and the expenditure related to their activity. The overall allocation is as follows:

	2024
	£
Support staff salary costs	21,924
Office expenses and bank charges	4,658
Depreciation: Fixtures & Fittings	3,655
	30,237

5c **Total staff costs**

	2024	2023
	£	£
Salaries	86,862	74,377
Employer's contributions to defined contribution pension schemes	2,089	1,786
Social security costs	-	-
	88,951	**76,163**

The clergy stipends are paid directly by the Diocese and are not included above. No employee received employee benefits excluding employer pension costs of more than £60,000 per annum.

	2024	2023
	Number	Number
The average number of employees was as follows:		
Support & Lay workers	1	1
Management & administration	2	2
	3	**3**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

5d **Trustees' expenses**

Members of the PCC receive no remuneration for acting as such. The expenses paid to the trustees in the year totalled £14,764 (2023-£12,563). 9 trustees were reimbursed. Clergy expenses (to 5 trustees) totalling £3,746 (2023-£4,220) for travel, hospitality, phone, internet, and mobile costs were paid. Other Clergy expenses (to 5 trustees) relating to expenses of office totalling £1,977 (2023-£1,249) for training, books, subscriptions, robes etc were paid. £9,042 (2023-£7,094) were reimbursed to 6 trustees to pay for materials and items for church activities and fundraising costs.

6	**MISSION GIVING**	**2024**	**2023**
		£	**£**
	General Mission Fund:		
	Daniel Eswarappa - Evangelising Asia	4,500	5,200
	DEC - Earthquake Appeal	-	500
	DEC for Ukraine flood relief	-	500
	Dignity	3,200	3200
	Hands across the Mersey	2,500	2,700
	Inclusive Church	-	250
	L'Arche Manchester	4,450	4,200
	Life Centre Salford	2,850	2,700
	Ozanne Foundation	-	2,000
	Tom Twongweirwe	3,260	3200
	Potter's Village	5,300	5,400
	Benjamin Irakiza - Visa and Health surcharge	1,050	-
	Tearfund for Israel and Gaza	-	1,000
	Caroline Yevpak Ukraine	**-**	100
	Total Mission Giving (from Church Fund Tithe)	**27,110**	**30,950**
			-
	Admin, Expenses and Bank Charges	140	376
		27,250	**31,326**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

7 FUND TRANSFERS

	Transfer Amount 2024 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £
From General Fund to Mission Fund	29,572	-	-
From General Fund to Fabric Fund	19,000	-	-
From Legacy Fund to General Fund	5,836	-	-
From Legacy Fund to Fabric Fund	1,071	-	-
		-	**-**

8 UNREALISED GAINS/LOSSES IN INVESTMENTS AND FIXED ASSETS

Unrealised gain on investments:	**2024** **£**
Market value at 31 December 2024	17,123
Market value at 31 December 2023	16,740
Gain (details shown in note 8a)	**383**
Represented by:	
Unrealised gain arising from change in market value	**383**

9 FIXED ASSETS FOR THE USE BY THE PCC

9a Investments

The investments are endowment funds.

	Shares / Nominal Value	Cost £	Market Value 2024 £	Market Value 2023 £
CC & M Ellis Memorial Fund:				
CBF INV FUND 124001141S**	740.52	2,116	17,123	16,740
Total		**2,116**	**17,123**	**16,740**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

9b **Tangible Fixed Assets**

	Freehold land and Buildings	Fixtures, fittings & Equipment	Total
	£	£	£
Cost or Valuation			
At 1 January 2024	1,045,922	150,019	1,195,941
Additions during the year	-	-	-
At 31 December 2024	**1,045,922**	**150,019**	**1,195,941**
Depreciation			
At 1 January 2024	550,922	76,397	627,319
Charge for the year	-	3,655	3,655
At 31 December 2024	**550,922**	**80,075**	**630,997**
Net Book Value			
At 1 January 2024	495,000	73,622	568,622
At 31 December 2024	**495,000**	**69,944**	**564,944**

The land and buildings were valued by an independent valuer, RSC Chartered Surveyors, on 8 November 2023 at £495k.

Freehold land and buildings included above:	2024 £	2023 £
Historical cost	1,045,922	1,045,922
Cumulative depreciation based on historical cost	550,922	550,922
	495,000	**495,000**

10a DEBTORS

	2024 £	2023 £
Income tax recoverable on Gift Aid	11,820	18,484
Other debtors and prepayments	7,561	6,034
	19,381	**24,518**

10b STOCK

	2024 £	2023 £
Book stock held for sale	768	-
	768	**-**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024 (continued)

11 LIABILITIES: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	**(22,467)**	**(26,490)**

12 FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	£	£	£	£
The Fund values are represented by:				
Investments	-	-	17,123	17,123
Tangible fixed assets	14,052	550,915	-	564,967
Assets	211,651	20,309	-	231,960
Liabilities	(20,030)	(2,437)	-	(22,467)
	205,827	**568,633**	**17,123**	**791,583**

13 FINANCIAL COMMITMENTS

At 31 December 2024, the PCC has annual commitment under non-cancellable operating leases as follows:

	2024	2023
	£	£
Expiry date:		
Within one year	**5,063**	**5,063**
Between one and five years	**25,098**	**30,161**

14 CAPITAL COMMITMENTS

At 31 December 2024, the PCC approved the Capital outlay for the vestry reordering at St James of £74k. This balance will be funded by the legacy received in 2019, having already raised 10% of the total cost from fundraising in 2024.

At 31 December 2023 – None.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES & EMMANUEL,

England & Wales - Charity number 1131669

Accounts

St James' and Emmanuel Church: Annual Report 2023

Contents

1.	**Parish Details**	
1.1.	Status	2
1.2.	Structure, Governance and Membership	2
1.3.	The Standing Committee	3
1.4.	Electoral Roll/Average Sunday Service Attendance	3
1.5.	Bankers	4
1.6.	Independent Examiner	4
1.7.	Related Charities	5
2.	**Parish Report**	
2.1.	Objects	6
2.2.	Aims and Objectives	6
2.3.	Review of the Year: Its Objectives and Achievements	7
2.4	Plans for the New Year	13
2.5	Financial Review	14
2.6	Grant Making Policy	16
2.7	Reserves Policy	16
2.8	Risk Management	16
2.9	Statement of PCC Responsibilities	17
3.	**Independent Examiner's Report**	18
4.	**Financial Statements**	
	Summary of Funds	19
	Statement of Financial Activities (SOFA)	20
	Balance Sheet	21
	Notes to the Accounts	22

Section 1: Parish Details

1.1 Status

This Annual Report for the year ended 31 December 2023 is of the Parochial Church Council of the Ecclesiastical Parish of St James' and Emmanuel, Didsbury, known as St James' & Emmanuel PCC, Didsbury. The parish is in the Deanery of Manchester South and Stretford, in the Diocese of Manchester.

St James' Church is located on Stenner Lane. Emmanuel Church and the Parish Centre, in which the Parish Office is located, is at 6 Barlow Moor Road, Didsbury, Manchester M20 6TR

Telephone:	0161 446 4150
Email:	office@stjamesandemmanuel.org
Website:	www.stjamesandemmanuel.org

1.2 Structure, Governance and Membership

The Parochial Church Council (PCC) is a registered charity, number 1131669. and is constituted under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During the year the following served as members of the PCC:

Team Rector	Revd Dr Nicholas Bundock	Chair
Team Vicar	Revd Canon Lisa Battye	Diocesan Synod, General Synod
Curate	Revd Cate Allison	Also, Curate of St Paul's, Withington
Curate	Revd Augustine Tanner Ihm	
Curate	Revd Katrin Alldavoodi	
Curate	Revd Jane Whittell	Permission to Officiate (PTO) until Sept 2023
Wardens	Andrea Dunkerley	PCC Secretary
	Vicki Long	
	Rosy Martin	From APCM 2023
	Jon Parkin	
	James Wilson	Until APCM 2023
Deanery Synod Representatives	Jeff Dunkerley	Diocesan Synod
	Irena Grugulis	Joint Vice Chair, From APCM 2023
	Hilary Lowe	Treasurer, From July 2023
	Greg Mauchline	Joint Vice Chair, Until July 2023
	Steve Penny	
	Alexander Sims	

	Louise Smail	
	James Wilson	Diocesan Synod, General Synod
Elected Members	Jane Arschavir	Until APCM 2023
	Fiona Coulthard	From APCM 2023
	Lisa Crowther	From APCM 2023
	Revd Philip Dobson	
	Jacob Dodda	From APCM 2023
	Lynn Evans	From APCM 2023
	Terry Evans	From APCM 2023
	Linda Fildes	Until APCM 2023
	Frances Kataria	Until APCM 2023
	Maggie Jackson	
	Jane Lee	Until APCM 2023
	Hilary Lowe	Treasurer, Until July 2023
	Nicola Massingham	From APCM 2023
	Liz McKelvey	
	Greg Mauchline	Joint Vice Chair, From APCM 2023
	Steve Penfold	
	Pek Hui Teo	From APCM 2023
	Joyce Thom	Safeguarding Officer
	Tim Turvey	
	Alison Whale	Until APCM 2023

1.3 Standing Committee

The Standing Committee is a sub-committee of the PCC as required by the Church of England. The Team Rector and Churchwardens are ex-officio. At St James and Emmanuel, the Team Vicar (if Team Rector unavailable), Treasurer and PCC Secretary are also ex-officio. There are two further members elected by the PCC in May 2023 namely Maggie Jackson and Louise Smail to serve for one year.

1.4 Electoral Roll & Average Sunday Service Attendance

At the 2023 APCM there were 300 names on the newly formed electoral roll.

The average attendance at Sunday Services, based on October returns for **adults/children** who attended one or more services was:

	2023	2022	2021	2020	2019
9.00am – St James'	27/2	29/4*	23/1**	47/2***	53/3
11.00am – St James'	27/2	27/4*	27/5**		
10.30am – St James'				0***	45/11

10.30am – Emmanuel	127/31	140/29*	143/32**	118/17***	170/36
12.30pm - Farsi	85/7				
6.15pm	39/1	39/0*	45/1**	38/0***	51/2

* All the services are still low as people have not returned to attending services and online services have continued.

** All the services had lower than the normal attendance because of continuing Covid measures

*** All the services had restrictions on numbers who could attend or able to take place (Covid)

1.5 Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

CCLA Investment Management Ltd
One Angel Lane
London EC4R 3BA

Methodist Chapel Aid Ltd
1 Telford Terrace
Albermarle Road
York YO24 1DQ

HSBC UK
5 Great Underbank
Stockport
Cheshire
SK1 1LH

Barclays Bank UK plc
Leicester
LE87 2BB

1.6 Independent Examiner

Eric Langer, Langer & Co
Chartered Accountant
Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire SK8 1PY

1.7 Related Charities

There are a few Charities associated with St James' and Emmanuel, which do not form part of the PCC funds, as they are specific independent charities.

The main one is The Parish Hall Charity (No. 6), having charity number of 501253. This charity owns 6 Barlow Moor Road. For this reason, the building is not included amongst the assets of the Parish although it is a building used by the Parish and contains some of the Parish's assets.

The trustees serving through the year were Nick Bundock, Hilary Lowe and Joyce Thom (resigned 13 Nov 23.

Another is Home Community Cafe, a charitable incorporated organisation, having charity number 1161501. This charity leases the kitchen, fellowship, foyer, and former South Transept, now known as the "Living Room", areas of Emmanuel church. A requirement of the lease is that the governance of the charity is provided by PCC election. Otherwise, the charity is organisationally distinct from the PCC.

During the year the following served as trustees:

Miriam Jones, Chair
Bernadette Lomas
Hilary Lowe, Treasurer
Jason Leach
Phil Birchenall (appointed 14 May 23)
Maggie Jackson (appointed 18 Sept 23)

Section 2: Parish Report

2.1 Objects

The primary aim of the parish is encompassed in our vision statement: "To grow a **diverse**, worshipping community, where we encourage **belonging** and nurture **believing**; together **becoming** followers of Jesus who share God's love with the world."

2.2 Aims and Objectives

Belonging

St James and Emmanuel church is a large and diverse church community consisting of five Sunday congregations and numerous mid-week groups. We have a close relationship with and responsibility for Thrive CE Academy Trust (formerly known as St James and Emmanuel Academy Trust). Our Parish Centre and church buildings are used continually throughout the week by members of the church and the wider community. By fostering cohesion and bringing people together we find ourselves playing a significant community role in Didsbury.

Within the church community itself we seek to offer multiple places of belonging. We run a number of mid-week homegroups and numerous activities from youth and children's groups through to work with the disadvantaged. Each group, activity and congregation is being developed to offer the best possible welcome and to encourage a real sense of belonging.

Believing

We seek to offer numerous opportunities for growth in the Christian faith. We place a high value on good quality teaching appropriate for people of all ages. Children and young people have access to several different Sunday groups in addition to a large range of mid-week activities.

The worship in each of our congregations is structured to encourage and foster spiritual growth and the journey of Christian discipleship, as are our homegroups.

We play a significant role in the life of Thrive CE Academy Trust and help to lead staff and pupils in their own journey of faith development and discipleship.

Becoming

We seek to nurture the unique potential present within each person we encounter. We believe that everyone has a part to play in fostering the wellbeing of their families, neighbourhoods, and places of work. By encouraging belonging and believing, and in offering appropriate and timely pastoral care, occasional offices, and prayer we can help to release people into the journey of 'becoming' and enable them to play an increasingly creative and positive role in their sphere of influence.

Church Governance

The life of the church is governed by the PCC, who are elected from church members. The new PCC members are informed of their responsibilities and the legal and financial framework in which the church operates. When planning activities for the year, the PCC have considered the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion. Day to day decisions on expenditure and activities are decided by the staff and volunteers in charge of different areas of the church, with budgets set and monitored by the PCC.

Whilst the church currently employs the equivalent of three full time staff, it is the work of every church member which will make the difference in the church achieving its vision, by "being salt and light" amongst the people they interact with each day; by praying, by visiting the sick and others in need, by serving, in being involved in training others, in public teaching and worship and in administration. The financial resources of the church are, predominately, given by the members and their assets and equipment are regularly used in the work of the church. Much of this work is done privately, without recognition, and the hours and value of that time cannot be quantified.

2.3 Review Of The Year: Its Objectives and Achievements

During 2023 the main ways the Church sought to achieve its vision were as follows:

Clergy

In addition to pastoral care, leading, preaching and occasional offices, the clergy have the following areas of responsibility:

Nick Bundock (*Team Rector*): Focal Priest 10.30 am congregation, vision and strategy, supervision of staff, Thrive CE Academy Trust member and Trustee, No.6 Trustee, Fabric, SAS & Staff Teams, Founder of Church for Everyone, vocations
Lisa Battye (*0.5 Team Vicar)*: Shared responsibility with Rector, Focal Priest 11 am congregation, personal journey, supervision of learners, pastoral care, General Synod
Cate Allison *(0.5 Curate)*: Focal Priest at St Paul's, Withington
Augustine Ihm Tanner (*Curate*): Focal Priest at St Nicholas's, Burnage, Didsbury CE Primary School, Home Group Support
Alexa Russell (*Curate, ordained priest July 23*): Focal Priest 6.15pm congregation, young adult mission, Hands Across the Mersey Project
Katrin Alldavoodi (*Curate, ordained priest July 23*): Focal Priest 12.30pm Farsi Community, monthly prayer meeting, West Didsbury CE Primary School
Patrick Thom (*Curate, SSM, ordained deacon July 23*): Discipleship
Christine Sandiford (*Curate, PTO*): Governance and clergy support

Lay Staff

The Rector together with the PCC have agreed the following areas of responsibility for the lay staff:

Claire Mauchline (*Parish Manager*): Parish management and administration, staff supervision

Wendy Brown *(Parish Administrator)*: Supporting the Parish Manager
Darrel Lowe (*Site Manager until Mar 23*): General duties and fabric management
Rachel Bundock (*Children and Youth Team Leader*): Leader for all children and youth work
Lewis Meaden (*Director of Worship*): Worship vision, rotas, recruitment, and training of musicians
Catrin Meaden (*Director of Worship*): Worship vision, rotas, recruitment, and training of musicians
Alison Steadman (*Finance Officer*): Supporting the Treasurer, gift aid officer

Readers

In addition to leading, preaching, and occasional offices the Readers have the following responsibilities:

Chris Martin: Focal Minister 11 am congregation, St James Consort, Home Communions
Mandy Mullins: Focus at the 6.15pm congregation
Ray Shaw: Focal Minister 10.30 am congregation
Steve Penny: Focal Minister 11 am congregation, Men's Ministry

Associated Ministers

Revd Philip Dobson *(Retired Priest)*: Leading, preaching, occasional offices, pastoral care, Home Group
Revd Jane Whittell *(NSM Curate & ordained priest, PTO until Sept 23)*: Leading, preaching, occasional offices, pastoral care

Authorised Lay Ministry (ALM)

José Hacking (*Mission, Pastoral Care*): Courses, Discipleship.
Catherine Parkin (*Pastoral Care*): Coffee and Communion/Chat, Pen Pals
Helen Denham (*Pastoral Care*): Coffee and Communion/Chat, Dementia Care
Sue Bruce (*Pastoral Care*): Pastoral Care
Jenny Courtney (*Mission*): Farsi Ministry
Fara Salemi (*Mission*): Farsi Ministry

Associated Ministry Leaders

Michael Pollard (*Home Community Café Manager*): Direction, oversight and operational management, diversity and inclusion work
Virginia Albarez (*Oversees Placement from Oct 2023)*: Liturgical support, Home Café support

'Belonging' in an inclusive and diverse parish

The main ways in which St James and Emmanuel accomplished its vision to nurture belonging in 2023 were as follows:

- Five congregations with comprehensive ministry to all ages offered on a Sunday
- Zoom morning prayer offered five mornings a week
- Multiple Home Groups meeting through the week
- A thriving weekly Friday night youth ministry called 'Innit'

- Didsbury Pride Sept 23 held on Emmanuel grounds attracted over 6000 attendees
- Welcome Lunches for newcomers
- Weekly Zoom and in-person Bible study in Farsi
- A weekly online broadcast
- Regular games nights in the parish centre
- Didsbury Cenotaph Project was advanced to delivery phase
- All Souls was held in conjunction with Cruse Bereavement Care
- The e-News reached over 900 households weekly
- Ministry to the old and those with dementia grew and developed including Coffee and Communion, Coffee and Chat, Dementia Café and Holiday Club and dementia friendly signage installed
- St James was opened to the public on Saturday in July and August
- Venue for regular musical events
- Progress was made developing 'Church for Everyone'
- Supported Home Café with their work in the parish including a Coronation Garden Party and Storytime with Santa
- We marked Black History Month and Trans Day of Remembrance
- Men's and women's breakfasts plus men's curry nights and walking weekend took place
- Ecumenical engagements through 'Churches Working Together in Didsbury'
- Continued to offer a home to numerous community groups in our facilities
- We conducted 105 Baptisms (78 Farsi), 10 Weddings and 2 Blessings, 17 Funerals having a church service and 4 at crematorium or burial only. We also held 89 Confirmations
- Safeguarding continued to be a top priority with regular meetings held between the Safeguarding Officer and Rector
- Introduced a new stewardship campaign called "Living through Giving" to promote regular planned giving in a low-key way
- Introduced a QR code to enable giving in a quick, secure and convenient way
- Harvest Sunday focussed on practical ways to support our growing local partnerships with St Paul's (Baby bank), St Nicholas' (Food bank) and William Temple (Hands across the Mersey monetary donations)

St James' and Emmanuel Church: Annual Report 2023

'Believing' in an inclusive and diverse parish

The main ways in which St James and Emmanuel accomplished its vision to nurture believing in 2023 were as follows:

- Sermon series were offered on the following themes: Living through Giving, Summer of Sevens, The Path of Discipleship, Where your treasure is, and The Only Way is Ethics
- Newly installed new bike racks at Emmanuel have been well used throughout the year helping address our commitment to creation
- 'Climate Fresks' were held through the year
- Reflective questions were sent to Home Groups
- Continued with work on inclusion nationally
- Lent course 'Talking Climate Justice' held
- 'Count for Nature' held in St James
- Midweek Lent Reflections sent via eNews
- Parish Pilgrimage to St David's in September
- Participated in the Manchester Whit Walk
- Agape – sharing food and good news fortnightly in Emmanuel
- New Mission Partners were selected for support until the end of 2025
- Focal ministry roles were embedded across the parish
- A new diverse and inclusive Marriage Preparation course was delivered for the first time
- New preachers and leaders were trained and deployed
- The monthly prayer ministry continued
- Weekly 'Wednesday Worship' at both Didsbury CE School and West Didsbury CE School
- Provided governance to Thrive CE Academy Trust
- Safeguarding – volunteers completed 'foundation level' training and received certification

'Becoming' in an inclusive and diverse parish

The main ways in which St James and Emmanuel accomplished its vision to nurture becoming in 2023 were as follows:

- Established regular meetings of the stipendiary clergy to discuss the formation of a new multi-parish benefice. This included meetings with wardens, PCC conversations, facilitated conversations and away days

- The PCCs of the proposed benefice voted unanimously to work together in lieu of the formal process and this included deployment of clergy
- Significant support was given to St Paul's and St Nicholas from our clergy
- Patrick Thom was ordained deacon in July, Katrin Alldavoodi and Alexa Russell were ordained priest
- Mark Vermes and Alex Sims began Reader training
- Supported PhD research into St James and Emmanuel as an inclusive parish
- Filmed interviews with each of the new mission partners
- Hosted a Community Assembly looking at the health and development of the Mersey Valley
- Plans for the vestry development at St James were advanced to consultation stage
- The youth supported Lizzie's Legacy through regular sales of their created wares
- A new Executive Head was appointed to Thrive CE Academy Trust
- Increased our national reach through the election of a second member to General Synod
- Fostered life-long learning through the Rector's Senior Leadership Learning and Development course

Associated Ministry in the Local Community

Home Community Cafe

Home Community Café is an independent organization with Trustees appointed by the PCC of the church. 2023 saw growth and development of the Home Café team and its reach into the community culminating with a new fundraising venture in Dec 23 "Storytime with Santa".

The Parish Hall Charity (No. 6)

Trustees of this separate charity are appointed by the PCC. The charity works for the benefit of St James and Emmanuel as well as renting out its rooms to local charities and other organisations.

The Global Community

Mission Team

2023 was the first year of our pledged support to the new mission partners selected at the end of 2022. Our budget for the year was £30.4K with £2.5K carried forward from 2022 and a contingency fund of £1.8K.

In 2023 we were able to support the new partners Potters Village, L'Arche, Hands Across the Mersey, Dignity, Life Centre Salford, Universal Coalition of Affirming Africans (UCAA) and Evangelising Asia with the agreed amounts as well as an additional support payment of £200 each in December.

A single donation of £2k was given to The Ozanne Foundation who left us as a Mission Partner in January 2023. Donations of £500 each were given to DEC Turkey-Syria appeal and Flood relief in Ukraine, £1K to Tearfund to support relief work in Israel and Gaza and £100 to support an initiative of Caroline Yevpak in Ukraine. £250 was paid from this budget for St. James and Emmanuel's donation to Inclusive Church.

We enter 2024 with £3K as a buffer against any fall in future income and allow for gifts to support unforeseen emergencies around the world that may occur and a budget of £29.5K which is a blessing and encouragement to all those we support.

Parochial Church Council (PCC)

The PCC met six times with a choice of in person or virtually. The Standing Committee did not meet but were consulted by email on two decisions to be made. A summary of the PCC's business is listed below:

January

Health & Safety, Safeguarding – 1 new safeguarding case and 3 still ongoing.
Finance – Update on 2022 year end position. Energy costs a concern. Reduction of Parish Share to be paid this year. SAS minutes.
Rector's Update – Approach from Andy Hurrell about a survey. New Team Ministry discussed.
Congregations – New separate Farsi service held. New youth group meeting.
Fabric – Emm. - Lighting complete. St. J. Vestry Project and Boundary Wall. Flow Chart for projects
Staffing – ALM/Reader training – Mark Vermes and Alex Sims approval from Standing Committee.

March

Health & Safety, Safeguarding – 1 case still ongoing. 2 new cases. 61 DBS checks completed and all training is now complete. Cat Arundale. Deputy Safeguarding Officer.
Finance – General Fund update. Approval of Annual Report, Accounts & Letter of Representation. Revised fees from Archbishop's Council from 1st March. SAS minutes.
Congregations -. Coronation Garden Party. APCM arrangements. Lay Assistant appointed.
Manchester Whit Walks 29th May.
Rector's Update - New Team Ministry update. Climate Fresk meeting.
Fabric – St James Vestry Project update. North facing wall (interior) investigation work. Boundary wall. Emmanuel Lighting. Church Architect appointment.

Staffing – Darrel Lowe resignation. Mike Power to fill in on a temporary basis

April

APCM meeting

May

Health & Safety, Safeguarding – New form for DBS to be completed online. 1 case resolved and four ongoing.
Elections – Lay Officers and Standing Committee. SAS. Staffing.
Finance – General Fund update, especially mentioning our utility costs. Commitment Sunday, 21st May. SAS minutes.
Congregations – Andy Hurrell Questionnaire.

Rectors Update – New Team Ministry update.
Fabric – St. James- vestry project update.
Home Café- Appointment of Trustee.

July

Dementia – new procedure
Health & Safety, Safeguarding – 1 case resolved. 4 others progressing. 2 no longer any concern. National Church Safeguarding reporting on their appointments.
Finance – General Fund update. Utility contracts investigation looking into green energy provider.
Congregations – Andy Hurrell questionnaire update. Summer services provision. Lay Assistants appointment.
Rector's update – New Team Ministry update.
Fabric – St James vestry project update.
Home Café – Lease – only change is to the operational times.
Deanery – Appointment to Deanery Synod.
Mission Community Lay Representative – Alex Sims resignation.

September

Health, Safety and Safeguarding – 1 new case. National Church Safeguarding update.
Finance – General Fund update showing a deficit at year end. Gift Day in November. SAS minutes.
Congregations – John Conibear attended showing online and Media Strategy.
Rector's update – New Team Ministry update. Lay reader training approval.
Fabric – St. James vestry project update. Emmanuel Art installation.
Inclusion – Pride Event. Church for Everyone Conference in 2024.

November

Health & Safety, Safeguarding – Introduction of traffic light system. 2 green, one amber moving to green and no red. 66 DBS checks and of these 64 completed training.
Finance – General Update and Gift Day. Budget 2024. Wedding and Funeral Fees. Communication role appointment.
Rector's Update – New Team Ministry update.
Fabric – St. James vestry project – faculty granted. Boundary wall. Emmanuel – Art installation. No. 6 Trustee. Selling land No.6.
Congregations – 6.15 congregation weekend away. Lay assistant appointment. ALM training approval. New ministry – hermits, anchorites, and holy people.
Inclusion – Church for Everyone Conference details.

2.4 Plans for the New Year (2024)

'Belonging' to an inclusive and diverse parish in the year ahead

- It is anticipated that 2024 will finally see the formation of a new united multi-parish benefice
- Work with local PCCs to listen and consult over the new benefice
- Establish a unified vision and purpose for the new benefice as well as an agreed name

- Complete the legal process and cross-licensing
- Create new structures to support multi-parish working
- Begin to refocus the vision of St James and Emmanuel by bringing the Church for Everyone strands into focus and develop a new plan based on this process. This is a large piece of work involving the PCC, staff and wider church
- Appoint John Conibear as Director of Communication to help facilitate these plans
- Commission Pascal Bougeriche and Maggie Jackson as listeners and for prayer

'Believing' in an inclusive and diverse parish in the year ahead

- Hold a national conference in September called 'Radical Love: Being an Inclusive Evangelical' to coincide with ten years on our inclusion journey
- Deliver a new inclusive marriage preparation course and make it available nationally if successful
- Initiate 'Didsbury Disciples' as a catalyst for deepening engagement with the world around
- Contemplative prayer events to take place throughout the year

'Becoming' in an inclusive and diverse parish in the year ahead

- There will be one ordination to the priesthood
- We anticipate sending several new ordinands to theological college and at least one new Reader and ALM in training
- Maggie Jackson to be granted PTO as Reader Emeritus
- Apply for a overseas placement (Tier 5) visa for Benjamin Irakiza to join us for a second year
- Refurbish the St James vestry
- Install a major piece of new artwork in Emmanuel
- Enable our youth to contribute more fully to the life of the church community

2.5 Financial Review

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and FRS102 SORP 2016.

2023 has seen an increase in our giving to the **General Fund** of £11k (4%) compared with 2022 and is now broadly in line with 2021 giving. Total giving to the general fund amounted to £306k and this represents 70% of the total income received by this fund. Our rental income however has reduced by £11k to £71k as our church ceased to host a vaccine centre in 2022, reducing our church rental income. This was compensated in part by our parish centre continuing to be fully utilised for the complete year generating income of £51k. Our occasional service fees remained static at £16k. Expenditure has decreased in line with income, notably Parish Share paid was £103k, a £50k decrease on 2022 and compares with an ask of £170k. This reduction was inevitable to address the hike in our energy costs from October 2022 onwards. Whilst the increase did not materialise as anticipated due to the thankful reduction in utility prices, the necessary maintenance required led to our building expenses growing to £119k, an increase of £43k on 2022. Our next largest cost was on staffing at £81k, only £2k higher than in 2022. Overall, we managed to increase our level of free reserves (general reserves not committed to specific projects or invested in assets for the use of the Parish). Our General Fund at the end of the year was £43k having transferred £25k to our fabric fund to help provide finance for essential maintenance in 2024. The Stewardship and Strategy Team continue to focus on growing our giving. We have and continue to pay close attention on our expenditure so that we balance the books by the year end.

In 2023 the **Fabric Fund** benefitted by donations of £2k, a VAT refund of £2k and transfers of £30k from the Legacy and General Funds. £24k was spent; split £9k on the lighting system and tree pruning at Emmanuel, £5k on damp repairs and feasibility study at St James and £10k on replacement flooring in the Parish Centre. The balance at the year end on this fund amounted to £28k, all for general purposes.

Of the **Legacy fund** established in 2019, interest of £4k was received and £9k was released in 2023 to other funds to contribute £5k on Emmanuel lighting system and £4k on missional activities. This fund had a balance at the year end of £117k.

The **Mission Account** has a balance at the end of the year of £3k having received an allocation from the General Fund of £30k of which £31k was given to mission partners.

Turning to the **Restricted Funds** which are amounts not available for general purposes:

The **Coffee Concert Fund** benefitted from donations for concert performances of £11k and this was given to St James and Emmanuel and the Royal Northern College of Music Awards Fund with the remainder spent on concert expenses. The balance on this fund at the year end was £1k.

The **Emmanuel NIF Fund** benefitted from a further grant of £1k from Manchester City Council for the installation of safety signage at Emmanuel. The grant monies were spent in the year, leaving a balance on the fund of £1k for maintenance of the changing places facility.

The **Lizzie Lowe Legacy** raised funds in 2023 of £19k and spent £22k. Of the balance on this fund at the end of the year of £15k, £4k related to Didsbury Pride and £11k for general purposes of this restricted fund.

The **Parish Project Fund** which essentially represents the value of the Parish Centre, including fixtures and fittings, has a year end balance of £500k, as a result of the building being revalued in 2023 in accordance with the accounting policy agreed by the PCC. This revaluation has generated a deficit in year of £431k.

The **Poverty Action Fund** continues for the Farsi speaking community predominately. In 2023, donations of £2k were received and £8k was spent on the Farsi mission, leaving a balance at the year end of £3k. This balance represents the written down value of the translating equipment.

There was no movement on the **St James Organ Fund**, as this represents the asset value of £49k.

Finally, we hold **Endowment Funds** of £17k, which represent the market value of these investments as at 31 December 2023.

Overall, the net deficit in 2023 amounted to £433k leaving a total fund balance at the year end of £794k; split £208k unrestricted, £569k restricted and £17k endowment funds.

2.6 Grant Making Policy

Gifts to external organisations and individuals are considered by the Mission Team, who is allocated at least 10% of our voluntary general income each year. The priority is to meet the financial commitments to the mission partners with whom we are linked. Other issues are considered including financial support for development projects associated with our mission links.

2.7 Reserves Policy

The PCC has formalised a policy of holding reserves sufficient for the foreseeable needs of the Parish. A Fabric Fund is topped up by any surplus funds on the General Fund such that an amount is set aside to meet capital expenditure. The level of free reserves (general reserves not committed to specific projects or invested in assets for the use of the Parish) are anticipated to be between two- and three-months' budgeted expenditure, which currently equates to somewhere between £69k and £104k. At the year end the free reserves of £71k were within the desired range.

The PCC has the power to invest the church's available funds. Any changes to the Investment Policy must be approved and minute by the PCC.

2.8 Risk Management

The PCC is in the process of developing a new risk management process which will greatly enhance our ability to identify and manage our key risks. This procedure will include a development of the existing policy and in particular, a new risk register will be drawn up which will be reviewed on a regular basis to address those risks identified.

To date the PCC has considered and identified the following key risks affecting the charity:

- Failure to maintain the two listed church buildings in a good state of repair;
- Balancing the needs of members of the church and the wider community;
- Financial risks associated with the economic climate and its effect on unrestricted giving.

To minimise these risks, the PCC or a subcommittee thereof hold meetings to address those risks identified concentrating on building issues, development of policies and regular reviews of financial information. In addition, a major Health and Safety audit of our buildings was undertaken in 2021 and the risks identified are addressed as an on-going exercise with a view to balance maintenance expenditure with retention of funds for longer-term projects.

All major insurable risks are subject to normal Churches and employers' insurance.

We formally adopted the National Safeguarding Policy in March 2022 to replace our Child Protection Policy. Safeguarding training is undertaken in accordance with this Policy.

Joyce Thom continued as Safeguarding lead and has been supported by Catriona Arundale as her deputy.

2.9 Statement of PCC Responsibilities

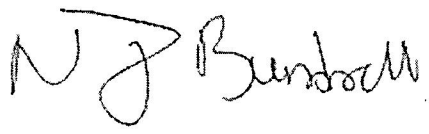
The PCC are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the PCC to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) together with Update Bulletin 1;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approved by the PCC on 18 March 2024 and signed on its behalf by:



Revd Dr Nick Bundock, Rector

Section 3: Independent Examiner's Report

Independent Examiner's report to the members of St James and Emmanuel PCC
I report on the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and basis of report
As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 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
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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 this report in order to enable a proper understanding of the accounts to be reached.

Eric Langer

Eric Langer, BSc FCA
Chartered Accountant
Independent Examiner
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Date: 5th April 2024

Section 4: Financial Statements

SUMMARY OF FUNDS FOR THE YEAR ENDED 31 DECEMBER 2023

	Opening Balance	Income	Expenditure	Gains and Losses	Transfers	Surplus (Deficit)	Closing Balance
	£	£	£	£	£	£	£
Unrestricted Funds							
General Fund	40,464	423,969	(366,285)		(55,264)	2,420	42,884
General-Asset Fund	16,686		(2,918)		2,764	(154)	16,532
Fabric Fund	17,923	3,684	(23,830)		30,307	10,161	28,084
Legacy Fund	121,511	4,384			(8,636)	(4,252)	117,259
Mission Account	3,744	213	(31,326)		30,429	(684)	3,060
Total Unrestricted	**200,328**	**432,250**	**(424,359)**	**-**	**(400)**	**7,491**	**207,819**
Restricted Funds							
Coffee Concert Fund	2,883	11,123	(12,805)		-	(1,682)	1,201
Emmanuel NIF Fund	2,458	1,064	(2,356)		-	(1,292)	1,166
HOME Fund	-	486	(486)		-	-	-
Lizzie Lowe Legacy	17,457	19,163	(21,581)		-	(2,418)	15,039
Parish Project Fund	930,413		(430,813)		-	(430,813)	499,600
Poverty Action Fund	8,737	1,847	(7,749)		400	(5,502)	3,235
St James Organ Fund	49,256				-	-	49,256
William Temple Fund	-	3,296	(3,296)		-	-	-
Total Restricted	**1,011,204**	**36,979**	**(479,086)**	**-**	**400**	**(441,707)**	**569,497**
Endowment Funds	**15,289**	-	-	**1,451**	**-**	**1,451**	**16,740**
Total	**1,226,821**	**469,229**	**(903,445)**	**1,451**	**-**	**(432,765)**	**794,056**

Unrestricted 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.

The **General Fund** is used to record all other income and expenditure of the PCC other than that noted below and is used to fund the general running costs of the Parish. The **General-Asset** Fund represents the General Fund assets held.

The **Fabric Fund** is maintained to allocate and monitor expenditure on the fabric of the buildings. Other than specific donations, funds are transferred from the General Fund to meet these costs.

The **Legacy Fund** represents a bequest received and is designated to ensure that monies are distributed in accordance with PCC policy.

The **Mission Account** is an allocation of General Fund income and this is spent supporting mission activities in the UK and overseas.

Restricted funds represent monies given by a donor with a specific restriction on their future use.

The **Coffee Concert Fund** records the monies raised, expenses incurred and donations given towards St James and Emmanuel and Royal Northern College of Music Awards Fund.

The **Emmanuel NIF Fund** is to manage the expenditure of grants received from the Manchester City Council Neighbourhood Investment Fund – see note 4.

The **Lizzie Lowe Legacy** represents monies raised and spent on working towards inclusion in its widest aspect, predominately amongst young adults.

The **Parish Project Fund** records the monies raised and expenses incurred towards the building of the Parish Centre.

The **Poverty Action Fund** represents monies raised and expenses incurred on hardship projects.

The **St James Organ Fund** represents the funds raised towards the replacement of St James' organ and its further use on an ongoing basis.

The **William Temple** and **HOME Funds** represents monies raised and paid to support these charities in their work.

Endowment Funds are funds, the capital of which must be maintained; only the income arising from the investment of the endowment may be used.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	*Unrestricted Funds 2022 £*	*Restricted Funds 2022 £*	*Endowment Funds 2022 £*	Total Funds 2022 £
INCOMING RESOURCES									
Voluntary income	2a	311,743	15,513	-	**327,256**	*306,180*	*18,493*	-	*324,673*
Activities for generating funds	2b	76,906	4,794	-	**81,700**	*86,900*	*1,244*	-	*88,144*
Income from investments	2c	5,982	275	-	**6,257**	*2,342*	-	-	*2,342*
Income from church activities	2d	33,860	16,281	-	**50,141**	*45,077*	*20,940*	-	*66,017*
Other incoming resources	2e	3,759	116	-	**3,875**	*17,147*	-	-	*17,147*
TOTAL INCOMING RESOURCES		**432,250**	**36,979**	-	**469,229**	*457,646*	*40,677*	-	*498,323*
RESOURCES USED									
Fundraising costs	3a	75,729	433,476	-	**509,205**	*48,908*	*2,508*	-	*51,417*
Church Activities (see note 5a)	3b	344,583	45,610	-	**390,193**	*479,548*	*41,031*	-	*520,578*
Governance costs	3c	4,047	-	-	**4,047**	*3,898*	-	-	*3,898*
TOTAL RESOURCES USED		**424,359**	**479,086**	-	**903,445**	*532,354*	*43,539*	-	*575,893*
NET INCOMING RESOURCES BEFORE TRANSFERS		7,891	(442,107)	-	**(434,216)**	*(74,708)*	*(2,862)*	-	*(77,570)*
Transfers between funds	7	(400)	400	-	-	-	-	-	-
NET INCOMING RESOURCES		**7,491**	**(441,707)**	-	**(434,216)**	*(74,708)*	*(2,862)*	-	*(77,570)*
GAINS ON INVESTMENT ASSETS									
On revaluation	8	-	-	1,451	**1,451**	-	-	*(2,029)*	*(2,029)*
NET MOVEMENT IN FUNDS		**7,491**	**(441,707)**	**1,451**	**(432,765)**	*(74,708)*	*(2,862)*	*(2,029)*	*(79,599)*
Balances brought forward at 1 January 2023		*200,328*	*1,011,204*	*15,289*	***1,226,821***	*275,036*	*1,014,066*	*17,318*	*1,306,420*
BALANCES CARRIED FORWARD AT 31 DECEMBER 2023		**207,819**	**569,497**	**16,740**	**794,056**	*200,328*	*1,011,204*	*15,289*	*1,226,821*

BALANCE SHEET AT 31 DECEMBER 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Investments	9a	16,740	*15,289*
Tangible Fixed Assets	9b	568,622	*1,000,159*
Total Fixed Assets		**585,362**	***1,015,448***
CURRENT ASSETS			
Debtors	10	24,518	*35,068*
Cash at bank and in hand		210,666	*214,968*
Total Current Assets		**235,184**	***250,036***
LIABILITIES: amounts falling due within one year	11	**(26,490)**	***(38,663)***
NET CURRENT ASSETS		**208,694**	***211,373***
NET ASSETS		**794,056**	***1,226,821***
FUNDS			
Unrestricted	12	207,819	*200,328*
Restricted	12	569,497	*1,011,204*
Endowment	12	16,740	*15,289*
TOTAL FUNDS		**794,056**	***1,226,821***

Approved by the Parochial Church Council on 18th March 2024 and signed on its behalf by:



Revd Dr Nick Bundock, Rector



Mrs Hilary A Lowe, Treasurer

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011, 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 (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value except for the valuation of investments and fixed assets which are shown at their market value at 31 December 2023.

The financial statements include all transactions, assets, and liabilities for which the PCC is responsible by 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.

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

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

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. Collections are recognised when received on behalf of the PCC. Planned giving receivable that is gift aided is recognised only when received. Income tax recoverable on gift aid donations is recognised when the income is recognised.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

Interest on fund 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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Funds raised by events are shown gross.

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

Income from government grants and other grants, whether capital or revenue, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable the income will be received and the amount can be measured reliably and is not deferred.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted as a liability and shown on the balance sheet as deferred income.

Realised gains or losses are recognised when investments are sold. They are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired after the first day of the financial year. Unrealised gains or losses are taken to the Statement of Financial Activities on revaluation of investments at 31 December 2023.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

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 measure reliably.

All expenditure is accounted for on an accrual's basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings as described in the relevant note to the accounts.

Pensions

The PCC offers a stakeholder pension scheme to all employees. The insurers of the scheme hold the assets of the scheme separately from those of the PCC. The pension cost charge represents contributions payable by the Church to the fund for qualifying staff. The PCC has no further liability to the pension funds beyond these contributions.

Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Fixed assets

Consecrated land and buildings and moveable church furnishings

Consecrated and benefited property is excluded from the financial statements by the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and require a faculty for disposal, since the PCC considers this to be inalienable property. All expenditure incurred during 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 (SOFA).

Other land and buildings

The Parish Centre is valued every 5 years and stated at its revalued amount. It is therefore not deemed necessary to depreciate the building. Any expenditure on maintenance or improvement is written off as incurred.

Fixtures and fittings

Fixtures and fittings are depreciated at 15% on a reducing balance basis with the exception of the Walker organ which is valued at purchase cost and will not be subject to depreciation in view of its deemed market value being significantly more than cost. Items of equipment that cost less than £2,500 are written off in the period in which they are acquired.

Financial Instruments

The PCC has made a concessionary loan. This is initially recognised at transaction value and subsequently measured at settlement value.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

2	INCOMING RESOURCES	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
2a	**Voluntary income**				
	Giving:				
	Gift Aid donations	208,807	8,197	217,004	221,052
	Tax recoverable	52,732	2,055	54,787	55,053
	Other giving	34,449	5,236	39,685	37,258
	Donations:				
	For specific causes	11,555	25	11,580	10,016
		4,200	-	4,200	5,750
	Bequest	-	-	-	5,560
		311,743	**15,513**	**327,256**	**324,673**
2b	**Activities for generating funds**				
	Church Hall rental income	50,780	-	50,780	47,544
	Church rental income	14,212	-	14,212	29,514
	Office income	6,088	-	6,088	4,854
	Fundraising income	5,826	4,794	10,620	6,232
		76,906	**4,794**	**81,700**	**88,144**
2c	**Income from investments**	**5,982**	**275**	**6,257**	**2,342**
2d	**Income from church activities**				
	Occasional service fees	16,082	-	16,082	16,092
	Grants received (see note 4)	4,807	6,446	11,253	12,582
	Toddler groups	4,776	-	4,776	4,650
	Other activities and events	8,195	9,835	18,030	32,693
		33,860	**16,281**	**50,141**	**66,017**
2e	**Other incoming resources**				
	Insurance claims	300	-	300	-
	Grants received (see note 4)	3,459	116	3,575	17,147
		3,759	**116**	**3,875**	**17,147**
	TOTAL INCOMING RESOURCES	**432,250**	**36,979**	**469,229**	**498,323**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

3	RESOURCES USED	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
3a	**Fundraising costs**				
	Staff costs:				
	Wages & salaries	14,259	-	14,259	14,308
	Church hall running and maintenance costs	59,754	813	60,567	35,431
	Depreciation				
	Parish Centre - Fixtures and Fittings	-	696	696	819
	Parish Centre - Impairment loss	-	430,000	430,000	-
	Fundraising costs	1,716	1,967	3,683	859
		75,729	**433,476**	**509,205**	**51,417**
3b	**Church Activities (see note 5a)**				
	Church giving to mission (see note 6)	30,950	-	30,950	27,890
	Poverty Action Group	-	6,511	6,511	5,713
	Parish Share (Diocesan costs)	102,500	-	102,500	153,000
	Buildings:				
	Premises Maintenance	33,299	1,408	34,707	119,080
	Cleaning, insurance Council tax & utilities	46,080	-	46,080	36,599
	Church Hall running and maintenance	9,959	135	10,094	5,906
	Clergy expenses	5,410	-	5,410	5,200
	Occasional service expenses	9,405	-	9,405	8,863
	Ministry team expenses	22,846	6,031	28,877	39,305
	Youth and children's work	2,923	252	3,175	953
	Toddler groups	819	-	819	710
	Staff costs:				
	Wages & salaries	54,032	5,290	59,322	55,551
	Expenses	1,590	-	1,590	3,127
	Training	4,172	-	4,172	736
	Office expenses	8,595	-	8,595	8,241
	Refreshments	1,118	-	1,118	755
	Depreciation				
	Fixtures and Fittings	156	116	272	319
	Equipment	2,762	571	3,333	3,433
	Bank and card processing charges	364	100	464	448
	Other activities and events	6,283	25,196	31,479	43,610
	Flowers	1,320	-	1,320	1,139
		344,583	**45,610**	**390,193**	**520,578**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

3	RESOURCES USED (Cont.)	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
3c	**Governance costs**				
	Independent Examiners Fee	1,318	-	1,318	1,388
	Finance costs	147	-	147	90
	Staff costs:				
	Wages & salaries	2,582	-	2,582	2,420
		4,047	-	**4,047**	**3,898**
	TOTAL RESOURCES USED	**424,359**	**479,086**	**903,445**	**575,893**

4 GRANTS RECEIVED

4a		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
	Revenue grants from government and public bodies				
	Manchester City Council Neighbourhood Investment Fund	-	4,248	4,248	**8,997**
	The Listed Places of Worship (LPW) Grant Scheme	5,720	-	5,720	**17,146**
	Total public sector revenue grants	**5,720**	**4,248**	**9,968**	**26,143**

The grants received from the Manchester City Council Neighbourhood Investment Fund. These are made available to communities to make neighbourhoods better places to live. In 2023 the following grants were received; £948 for safety signage on the Emmanuel site. £3,300 was also received for Didsbury Pride, this was managed through Lizzie Lowe Legacy fund. (2022 - £1,900 for the installation of the defibrillator and £960 for the installation of 4 new bike racks at Emmanuel and £6,129 towards Didsbury Pride.)

The Listed Places of Worship (LPW) Grant Scheme gives grants that cover the VAT incurred in making repairs to listed buildings in use as places of worship. The PCC receives these funds as a reimbursement of VAT paid on eligible expenditure.

4b **Other Grants received** – 2023: £7,005 (2022: £2,500).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

5 CHURCH ACTIVITIES

5a Expenditure on church activities is as follows:

	2023
	£
Activities undertaken directly	826,984
Grant funding and donations	46,730
Support costs (see note 5b)	29,731
	903,445

5b Support costs

The allocation of support costs, including pension contributions to defined contribution plans, has been based on the estimated proportion of time costs of the individual members of staff and the expenditure related to their activity. The overall allocation is as follows:

	2023
	£
Support staff salary costs	20,669
Office expenses and bank charges	4,761
Depreciation: Fixtures & Fittings	4,301
	29,731

5c Total staff costs

	2023	2022
	£	£
Salaries	74,377	70,808
Employer's contributions to defined contribution pension schemes	1,786	1,471
Social security costs	-	-
	76,163	**72,279**

The clergy stipends are paid directly by the Diocese and are not included above. No employee received employee benefits excluding employer pension costs of more than £60,000 per annum.

	2023	2022
	Number	Number
The average number of employees was as follows:		
Support & Lay workers	1	1
Management & administration	2	2
	3	**3**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

5d **Trustees' expenses**

Members of the PCC receive no remuneration for acting as such. The expenses paid to the trustees in the year totalled £12,563 (2022-£11,841). 6 trustees were reimbursed. Clergy expenses (to 5 trustees) totalling £4,220 (2022-£2,957) for travel, hospitality, phone, internet, and mobile costs were paid. Other Clergy expenses (to 4 trustees) relating to expenses of office totalling £1,249 (2022-£1,100) for training, books, subscriptions, robes etc were paid. £7,094 (2022-£7,784) were reimbursed to 6 trustees to pay for materials and items for church activities and fundraising costs.

6 **MISSION GIVING**	2023	2022
	£	£
General Mission Fund:		
Daniel Eswarappa - Evangelising Asia	5,200	5000
DEC - Earthquake Appeal	500	-
DEC for Ukraine flood relief	500	-
Dignity	3,200	-
Hands across the Mersey	2,700	-
Inclusive Church	250	-
L'Arche Manchester	4,200	4,690
Life Centre Salford	2,700	-
Ozanne Foundation	2,000	2,500
Tom Twongweirwe	3,200	1000
Potter's Village	5,400	5,000
K L Roberts - No Barriers Foundation	-	2,300
Samara's Aid Appeal	-	2,400
Tearfund	-	2,500
Tearfund for Israel and Gaza	1,000	-
The Message Trust	-	2500
Caroline Yevpak Ukraine	100	-
Total Mission Giving (from Church Fund Tithe)	**30,950**	**27,890**
Admin, Expenses and Bank Charges	376	81
	31,326	**27,971**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

7 FUND TRANSFERS

	Transfer Amount 2023 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £
From General Fund to General-Asset Fund	2,764	-	-
From General Fund to Mission Fund	30,429	-	-
From General Fund to Fabric Fund	25,000	-	-
From Legacy Fund to General Fund	2,929	-	-
From Legacy Fund to Fabric Fund	5,307	-	-
From Legacy Fund to Poverty Action Fund	400	(400)	400
		(400)	**400**

8 UNREALISED GAINS/LOSSES IN INVESTMENTS AND FIXED ASSETS

Unrealised gain on investments:	2023 £
Market value at 31 December 2023	16,740
Market value at 31 December 2022	15,289
Gain (details shown in note 8a)	**1,451**
Represented by:	
Unrealised gain arising from change in market value	**1,451**

9 FIXED ASSETS FOR THE USE BY THE PCC

9a Investments

The investments are endowment funds.

	Shares / Nominal Value	Cost £	Market Value 2023 £	Market Value 2022 £
CC & M Ellis Memorial Fund:				
CBF INV FUND 124001141S**	740.52	2,116	16,740	15,289
Total		**2,116**	**16,740**	**15,289**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

9b **Tangible Fixed Assets**

	Freehold land and Buildings	Fixtures, fittings & Equipment	Total
	£	£	£
Cost or Valuation			
At 1 January 2023	1,045,922	147,255	1,193,177
Additions during the year	-	2,764	2,764
At 31 December 2023	**1,045,922**	**150,019**	**1,195,941**
Depreciation			
At 1 January 2023	120,922	72,096	193,018
Impairment	430,000	-	430,000
Charge for the year	-	4,301	4,301
At 31 December 2023	**550,922**	**76,397**	**627,319**
Net Book Value			
At 1 January 2023	925,000	75,159	1,000,159
At 31 December 2023	**495,000**	**73,622**	**568,622**

The land and buildings were valued by an independent valuer, RSC Chartered Surveyors, on 8 November 2023 at £495k.

Freehold land and buildings included above:	2023 £	2022 £
Historical cost	1,045,922	1,045,922
Cumulative depreciation based on historical cost	550,922	120,922
	495,000	**925,000**

10 DEBTORS

	2023 £	2022 £
Income tax recoverable on Gift Aid	18,484	19,474
Other debtors and prepayments	6,034	15,594
	24,518	**35,068**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2023 (continued)

11 LIABILITIES: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	**(26,490)**	**(38,663)**

12 FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	£	£	£	£
The Fund values are represented by:				
Investments	-	-	16,740	16,740
Tangible fixed assets	16,505	552,090	-	568,595
Assets	215,340	19,844	-	235,184
Liabilities	(24,053)	(2,437)	-	(26,490)
	207,792	**569,497**	**16,740**	**794,056**

13 FINANCIAL COMMITMENTS

At 31 December 2023, the PCC has annual commitment under non-cancellable operating leases as follows:

	2023	2022
	£	£
Expiry date:		
Within one year	**5,063**	**3,706**
Between one and five years	**30,161**	**14,825**

14 CAPITAL COMMITMENTS

At 31 December 2023 (and 2022), there were no capital commitments to report.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES & EMMANUEL,

England & Wales - Charity number 1131669

Accounts

Contents

1.	**Parish Details**	
1.1.	Status	2
1.2.	Structure, Governance and Membership	2
1.3.	The Standing Committee	3
1.4.	Electoral Roll/Average Sunday Service Attendance	3
1.5.	Bankers	4
1.6.	Independent Examiner	4
1.7.	Related Charities	4
2.	**Parish Report**	
2.1.	Objects	5
2.2.	Aims and Objectives	5
2.3.	Review of the Year: Its Objectives and Achievements	6
2.4	Plans for the New Year	12
2.5	Financial Review	13
2.6	Grant Making Policy	15
2.7	Reserves Policy	15
2.8	Risk Management	15
2.9	Statement of PCC Responsibilities	16
3.	**Independent Examiner's Report**	17
4.	**Financial Statements**	
	Summary of Funds	18
	Statement of Financial Activities (SOFA)	19
	Balance Sheet	20
	Notes to the Accounts	21

Section 1: Parish Details

1.1 Status

This Annual Report for the year ended 31 December 2022 is of the Parochial Church Council of the Ecclesiastical Parish of St James' and Emmanuel, Didsbury, known as St James' & Emmanuel PCC, Didsbury. The parish is in the Deanery of Manchester South and Stretford, in the Diocese of Manchester.

St James' Church is located on Stenner Lane, Emmanuel Church and the Parish Centre, in which the Parish Office is located, is at 6 Barlow Moor Road, Didsbury, Manchester M20 6TR

Telephone: 0161 446 4150
Email: office@stjamesandemmanuel.org
Website: www.stjamesandemmanuel.org

1.2 Structure, Governance and Membership

The Parochial Church Council (PCC) is a registered charity, number 1131669. and is constituted under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During the year the following served as members of the PCC:

Team Rector	Revd Dr Nicholas Bundock	Chair
Team Vicar	Revd Canon Lisa Battye	Diocesan Synod, General Synod
Curate	Revd Cate Allison	Also, Curate of St Paul's, Withington, from Oct 22
Curate	Revd Augustine Tanner Ihm	
Curate	Revd Katrin Alldavoodi	From July 2022
Curate	Revd Christine Sandiford	Ordained Local Minister (OLM)
Curate	Revd Jane Whittell	Permission to Officiate (PTO)
Wardens	Andrea Dunkerley	PCC Secretary
	Jeff Dunkerley	Until APCM 2022
	Vicki Long	
	Jon Parkin	From APCM 2022
	James Wilson	
Deanery Synod Representatives	Jeff Dunkerley	Diocesan Synod
	Greg Mauchline	Vice Chair
	Steve Penny	
	Alexander Sims	
	Louise Smail	
	James Wilson	Diocesan Synod, General Synod

Elected Members	Jane Arschavir	
	Revd Philip Dobson	
	Linda Fildes	
	Francis Kataria	
	Maggie Jackson	
	Jane Lee	
	Hilary Lowe	Treasurer
	Alexa McDonnell	Until APCM 2022
	Liz McKelvey	
	Jon Parkin	Until APCM 2022
	Steve Penfold	From APCM 2022
	Kate Sraha	Until APCM 2022
	Joyce Thom	Safeguarding Officer
	Tim Turvey	
	Alison Whale	

1.3 Standing Committee

The Standing Committee is a sub-committee of the PCC as required by the Church of England. The Team Rector and Churchwardens are ex-officio. At St James and Emmanuel, the Team Vicar (if Team Rector unavailable), Treasurer and PCC Secretary are also ex-officio. There are two further members who were elected by the PCC in May 2022 namely Jane Arschavir and Louise Smail to serve for one year.

1.4 Electoral Roll & Average Sunday Service Attendance

At the 2022 APCM there were 358 names on the newly formed electoral roll.

The average attendance at Sunday Services, based on October returns for **adults/children** who attended one or more services was:

	2022	2021	2020	2019	2018
9.00am – St James'	29/4*	23/1**	47/2***	53/3	46/2
11.00am from April 2022 10.30am – St James'	27/4*	27/5**	0***	45/11	68/24
10.30am – Emmanuel	140/29*	143/32**	118/17***	170/36	117/47
6.15pm	39/0*	45/1**	38/0***	51/2	47/1

* All the services are still low as people have not returned to attending services and online services have continued.

** All the services had lower than the normal attendance because of continuing Covid measures

*** All the services had restrictions on numbers who could attend or able to take place (Covid)

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1.5 Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

CCLA Investment Management Ltd
Senator House
85 Queen Victoria Street
London EC4V 4ET

Methodist Chapel Aid Ltd
1 Telford Terrace
Albermarle Road
York YO24 1DQ

HSBC UK
5 Great Underbank
Stockport
Cheshire
SK1 1LH

Barclays Bank UK plc
Leicester
LE87 2BB

1.6 Independent Examiner

Eric Langer, Langer & Co
Chartered Accountant
Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire SK8 1PY

1.7 Related Charities

There are a few Charities associated with St James' and Emmanuel, which do not form part of the PCC funds, as they are specific independent charities.

The main one is The Parish Hall Charity (No. 6), having charity number of 501253. This charity owns 6 Barlow Moor Road. For this reason, the building is not included amongst the assets of the Parish although it is a building used by the Parish and contains some of the Parish's assets. The trustees serving through the year were Nick Bundock, Hilary Lowe and Joyce Thom.

Another is Home Community Cafe, a charitable incorporated organisation, having charity number 1161501. This charity leases the kitchen, fellowship, foyer, and former South Transept, now known as the "Living Room", areas of Emmanuel church. A requirement of the lease is that the governance of the charity is provided by PCC election. Otherwise, the charity is organisationally distinct from the PCC. During the year the following served as trustees:

Miriam Jones
Cate Allison (resigned 15 Nov 22)
Bernadette Lomas (appointed 6 Feb 22)
Hilary Lowe
Jason Leach

Section 2: Parish Report

2.1 Objects

The primary aim of the parish is encompassed in our vision statement: "To grow a **diverse**, worshipping community, where we encourage **belonging** and nurture **believing**; together **becoming** followers of Jesus who share God's love with the world."

2.2 Aims and Objectives

Belonging

St James and Emmanuel church is a large and diverse church community consisting of five Sunday congregations and numerous mid-week groups. We have a close relationship with and responsibility for the St James and Emmanuel Academy Trust. Our Parish Centre and church buildings are used continually throughout the week by members of the church and the wider community. By fostering cohesion and bringing people together we find ourselves playing a significant community role in Didsbury.

Within the church community itself we seek to offer multiple places of belonging. We run a number of mid-week homegroups and numerous activities from youth and children's groups through to work with the disadvantaged. Each group, activity and congregation is being developed to offer the best possible welcome and to encourage a real sense of belonging.

Believing

We seek to offer numerous opportunities for growth in the Christian faith. We place a high value on good quality teaching appropriate for people of all ages. Children and young people have access to several different Sunday groups in addition to a large range of mid-week activities.

The worship in each of our congregations is structured to encourage and foster spiritual growth and the journey of Christian discipleship, as are our homegroups.

We play a significant role in the life of the St James and Emmanuel Academy Trust and help to lead staff and pupils in their own journey of faith development and discipleship.

Becoming

We seek to nurture the unique potential present within each person we encounter. We believe that everyone has a part to play in fostering the wellbeing of their families, neighbourhoods, and places of work. By encouraging belonging and believing, and in offering appropriate and timely pastoral care, occasional offices, and prayer we can help to release people into the journey of 'becoming' and enable them to play an increasingly creative and positive role in their sphere of influence.

Church Governance

The life of the church is governed by the PCC, who are elected from church members. The new PCC members are informed of their responsibilities and the legal and financial framework in which the church operates. When planning activities for the year, the PCC have considered the Charity Commission's guidance on public benefit and the specific guidance on charities for the advancement of religion. Day to day decisions on expenditure and activities are decided by the staff and volunteers in charge of different areas of the church, with budgets set and monitored by the PCC.

Whilst the church currently employs the equivalent of three full time staff, it is the work of every church member which will make the difference in the church achieving its vision, by "being salt and light" amongst the people they interact with each day; by praying, by visiting the sick and others in need, by serving, in being involved in training others, in public teaching and worship and in administration. The financial resources of the church are, predominately, given by the members and their assets and equipment are regularly used in the work of the church. Much of this work is done privately, without recognition, and the hours and value of that time cannot be quantified.

2.3 Review Of The Year: Its Objectives and Achievements

During 2022 the main ways the Church sought to achieve its vision were as follows:

Clergy

In addition to pastoral care, leading, preaching and occasional offices, the clergy have the following areas of responsibility:

Nick Bundock (*Rector*): Focal Minister 10.30 am congregation, vision and strategy, supervision of staff, St James and Emmanuel Academy Trust member and Trustee, No.6 Trustee, Fabric, SAS & Staff Teams, Founder of Church for Everyone, vocations.
Lisa Battye (*0.5 Team Vicar)*: Shared responsibility with Rector, Focal Minister 11 am congregation, personal journey, supervision of learners, pastoral care, General Synod.
Cate Allison *(Curate)*: Focal Minister at St Paul's, Withington
Augustine Ihm Tanner (*Curate, ordained priest July 22*) Focal Minister for online broadcast and St Nicholas's, Burnage, inclusion, Didsbury CE Primary School, Home Group Support
Alexa McDonnell (*Curate, ordained deacon July 22*): Focal Minister 6.15pm congregation, young adult mission, Hands Across the Mersey Project
Katrin Alldavoodi (*Curate, ordained deacon July 22*): Focal Minister 12.30pm Farsi Community, monthly prayer meeting, West Didsbury CE Primary School
Christine Sandiford (*Curate, OLM*): Governance and clergy support

Lay Staff

The Rector together with the PCC have agreed the following areas of responsibility for the lay staff:

Claire Mauchline (*Parish Manager*): Parish management and administration, staff supervision.
Wendy Brown *(Parish Administrator*): Supporting the Parish Manager

Darrel Lowe (*Site Manager*): General duties and fabric management.
Rachel Bundock (*Children and Youth Team Leader*): Leader for all children and youth work
Lewis Meaden (*Director of Worship*): Worship vision, rotas, recruitment, and training of musicians
Catrin Meaden (*Director of Worship*): Worship vision, rotas, recruitment, and training of musicians
Alison Steadman (*Finance Officer*): Supporting the Treasurer.

Readers

In addition to leading, preaching, and occasional offices the Readers have the following responsibilities:

Chris Martin: Focal Minister 11 am congregation, St James Consort, Home Communions
Mandy Mullins: Focus at the 6.15pm congregation
Ray Shaw: Focal Minister 10.30 am congregation
Steve Penny: Focal Minister 11 am congregation, Men's Ministry

Ordinand

Patrick Thom: Leading, Preaching, Discipleship and Mission

Associated Ministers

Revd Philip Dobson *(Retired Priest)*: Leading, preaching, occasional offices, pastoral care, Home Group
Revd Jane Whittell *(NSM Curate & ordained priest, PTO)*: Leading, preaching, occasional offices, pastoral care

Authorised Lay Ministry (ALM)

José Hacking (*Mission, Pastoral Care*): Courses, Discipleship.
Catherine Parkin (*Pastoral Care*): Coffee and Communion/Chat, Pen Pals
Helen Denham (*Pastoral Care*): Coffee and Communion/Chat, Dementia Care
Sue Bruce (*Pastoral Care*): Pastoral Care
Jenny Courtney (*Mission*): Farsi Ministry
Fara Salemi (*Mission*): Farsi Ministry

Associated Ministry Leaders

Michael Pollard (*Home Community Café Manager*): Direction, oversight and operational management, diversity and inclusion work.
Tom Twongyeirwe (*Oversees Placement till Mar 2022*): Inclusion and diversity, preaching, Home Café support

'Belonging' in an inclusive and diverse parish

The main ways in which St James and Emmanuel accomplished its vision to nurture belonging in 2022 were as follows:

- Parish Weekend Away in Derbyshire in September

- Didsbury Pride in September
- Established a new weekly Friday night youth ministry which began in September
- Re-established Welcome Lunches post-pandemic
- Continued with a weekly online broadcast
- Continued with work on inclusion nationally – i.e., Chester Cathedral talk
- Parish pilgrimage to Israel in the autumn
- Redevelopment of Didsbury Cenotaph Project was advanced to delivery phase
- A new software package called Ministry Scheduler Pro was deployed
- A Platinum Jubilee and an All Hallows Eve party were held in partnership with Home Community Café
- A Farsi Christmas Day meal was held in the parish centre for 70 guests
- All Souls was held in conjunction with Cruse Bereavement Care
- The e-News reached over 900 households weekly
- PCC agreed to support a PhD research project on inclusion
- Covid-19 and 'flu vaccinations continued to be offered in Emmanuel
- Ministry to the old and those with dementia grew and developed
- Men's and women's breakfasts plus men's curry nights and walking weekend took place
- Ecumenical engagements through 'Churches Working Together in Didsbury'
- Continued to offer a home to numerous community groups in our facilities
- We conducted 96 Baptisms (71 Farsi), 14 Weddings and 1 Blessing, 11 Funerals having a church service and 5 at crematorium or burial only. We had no Confirmations
- Safeguarding review – completed renewal of DBS certificates for all eligible volunteers

'Believing' in an inclusive and diverse parish

The main ways in which St James and Emmanuel accomplished its vision to nurture believing in 2022 were as follows:

- PCC completed the Living in Love and Faith course
- Nick completed sabbatical research on youth retention strategies and presented findings at a national gathering in Canterbury
- Focal ministry roles were embedded across the parish
- A new weekly Farsi language service was started at 12.30 in Emmanuel

- In addition to the weekly Farsi Zoom a new weekly in-person Bible study began
- The ministry team began more proactive support of neighbouring parishes of St Paul's, Withington and St Nicholas, Burnage
- A new diverse and inclusive Marriage Preparation course was written and filmed
- New preachers and leaders were trained and deployed
- The monthly prayer ministry continued with new leadership
- Morning prayer continued to be offered Monday to Friday on Zoom
- The Hands Across the Mersey Project was established
- Church for Everyone website established and Founders Day held in May
- The church website was renewed and made more secure
- Weekly 'Wednesday Worship' at both Didsbury CE School and West Didsbury CE School
- Provided governance to the St James and Emmanuel Academy Trust
- Safeguarding – volunteers completed 'foundation level' training and received certification

'Becoming' in an inclusive and diverse parish

The main ways in which St James and Emmanuel accomplished its vision to nurture becoming in 2022 were as follows:

- The Changing Places toilet and the lighting and decorating was completed in Emmanuel
- Plans for the vestry development at St James were advanced to consultation stage
- The youth supported Lizzie's Legacy through 'Daisy's Cake Sale'
- Three church members started their process towards ordination selection
- Two ordinations and one priesting took place in July
- Two new ALMs were licensed
- A consultation began on the formation of a multi-parish benefice while significant support was given to St Paul's and St Nicholas
- A new Executive Head was appointed to the St James and Emmanuel Academy Trust
- Increased our national reach through the election of a second member to General Synod
- Fostered life-long learning through the Rector's Senior Leadership Learning and Development course

Associated Ministry in the Local Community

Home Community Cafe

Home Community Café is an independent organization with Trustees appointed by the PCC of the church. 2022 provided ongoing challenges for the Home Café team and these were met with creativity and resourcefulness.

The Parish Hall Charity (No. 6)

Trustees of this separate charity are appointed by the PCC. The charity works for the benefit of St James and Emmanuel as well as renting out its rooms to local charities and other organisations.

The Global Community

Mission Team

2022 was the third and final year of our pledged support to the mission partners selected at the end of 2019. Our budget for the year of £30K enabled us to fulfil our previous financial pledges to partners. In addition, a single donation of £500 was given to L'Arche to support the two houses in Ukraine and a single donation of £1K to Tom Twongyeirwe for Universal Coalition of Affirming Africans (UCAA) as he returned to Uganda.

In 2022 we completed the process of selecting new partners for the next three-year period 2023 -25. The new partners are: Potters Village, L'Arche, Hands Across the Mersey, Dignity, Life Centre Salford, UCAA and Evangelising Asia.

We enter 2023 with £3.7K as a buffer against any fall in future income and to allow for gifts to support unforeseen emergencies around the world that may occur and a budget of £30K which is a blessing and encouragement to those partners we support.

Parochial Church Council (PCC)

The PCC met three times virtually and four times with a choice of in person or virtually. The Standing Committee did not meet but were consulted by email on two decisions to be made. A summary of the PCC's business is listed below:

January

Health, Safety and Safeguarding – DBS checks in process. Rachel Bundock agreed to be Deputy to Joyce Thom. Defibrillator fitted to exterior wall of Parish Centre.
Finance – Update on 2021-year end position. Parish Share paid in full. SAS minutes.
Rector's Update – Christmas. Continuing provision of Online broadcast.
Congregations – Parish Weekend (Sept.2022). Platinum Jubilee. Revitalise Wythenshawe.
Fabric – New Architect appointed for Emmanuel lighting and decorating and St. James Vestry Project. New Fabric Policy.
Inclusion – Living in Love and Faith process.

Staffing – Jenny McLoughlin resigned, Rachel Bundock taking up the four hours in addition for the Children, Families and Youth Team Leader.

March **Health, Safety and Safeguarding –** National Safeguarding Policy approved and must be available on Church website. DBS checks continue to be processed. One safeguarding issue being investigated.
Finance – General Fund update. Approval of Annual Report, Accounts & Letter of Representation. SAS minutes.
Congregations -. Online broadcast survey results. Platinum Jubilee event. Weekend away.
Rector's Update - "Hands across the Mersey" project. Alexa McDonnell as Curate at William Temple will be the link person. Forging a partnership by sharing resources. Mission Communities - Rev. Richard Young appointed as Co-ordinator. Parish Profile for St. Paul's. Tier 5 applicant unlikely. Ukraine – our church registered to "assist".
Fabric – Emmanuel – Lighting and decorating quotes received. St. James vestry project update. Boundary wall needing work. Chancel roof, plaster drying out.
Home Café – Appointment of Trustees.
Staffing – Parish Manager request to reduce hours. Possible employ additional person.

May **APCM meeting**

May **Additional meeting – Pastoral reorganisation –** discussion with Archdeacon and Area Dean.

May **Health, Safety and Safeguarding –** One incident of safety reported. Full risk assessment to be prepared before full immersion pool used because of water heater.
Elections – Lay Officers and Standing Committee. SAS. Staffing. Health & Safety Officer for Buildings.
Finance – General Fund update, especially mentioning our utility costs. Different ways of communication to be explored. SAS minutes.
Congregations – Online broadcast update. Summer services. Platinum Jubilee. Weekend away.
Rectors Update – Pastoral reorganisation and Mission Communities update. Dates for Rector's Sabbatical.
Fabric – Emmanuel – Lighting and Decorating update. St. James- vestry project update.
Staffing – Vacancy advertised for Parish Administrator.

July **Health, Safety and Safeguarding –** No incidents. Covid – numbers increasing steps being taken to reassure everybody is safe.
Finance – General Fund update. Usual rental/income has helped but we may still need to make cuts. SAS minutes.
Congregations – Summer services provision.
Rector's update – Pastoral reorganisation and Mission Communities. Rev Cate Allison to be licenced as Team Curate of St. Paul's, Withington with St. James and Emmanuel. Foundations for Ministry course run by the Diocese
Fabric – Emmanuel – Lighting and Decorating update. St. James vestry project – drawings from feasibility study available to view.

Staffing – ALM reauthorisation. Appointment of Parish Administrator.

October **Health, Safety and Safeguarding** – one incident passed to the Diocese. Members must complete online training.
Finance – General Fund update showing a deficit at year end. Utility costs a concern. Gift Day in November. Harvest Offering for "Hands across the Mersey" project. SAS minutes.
Congregations – Summer services and Garden Parties feedback. New Youth Group.
Local Community – "Garden of Contemplation" design consultation for cenotaph area.
Rector's update – Rev. Cate Allison induction date. Remembrance Sunday service update. Baptism – motion to Deanery Synod to pass to Diocesan Synod the inclusion of an additional question. Pastoral reorganisation update.
Fabric – Emmanuel – lighting and decorating update. St. James vestry project update.

November **Health, Safety and Safeguarding** – three ongoing cases. All PCC members completed Course. 60DBS applications completed.
Rector's Update – proposal for a questionnaire requesting information from church members being circulated. Hannah Curran involved in Farsi community, Andrew Isaacs seeking ordination and Louisa Moreton considering being an interfaith representative role in parish. Deep Waters – excellent pastoral climate/journey course.
Finance –General Fund update -pay Parish Share in full but still concern of a deficit at year end, 2023 Budget. Vaccine centre in Emmanuel gives notice. Wedding and Funeral fees. Gift Day. SAS minutes.
Fabric – Emmanuel - decorating complete, lighting project still needs parts. St. James vestry project – costings being prepared.
Congregations – New lay assistants appointed. New Farsi service structure.

2.4 Plans for the New Year (2023)

In 2023 there will be significant changes if the PCCs of St James and Emmanuel, St Paul's, St Nicholas's, and St Chad's agree to the formation of a multi-parish benefice. This will require a significant investment of time and a change in roles and expectations.

'Belonging' to an inclusive and diverse parish in the year ahead

- Meetings of the stipendiary clergy for a series of facilitated conversations to establish new roles, expectations and culture in a multi-parish benefice
- Work with local PCCs to listen and consult over the multi-parish benefice
- Establish a unified vision and purpose for the new benefice as well as an agreed name
- Complete the legal process and cross-licensing
- Work with our mission community leader to help establish focal ministry across the new benefice

- Create new structures to support multi-parish working
- Continue to offer specific ministry to men and women including breakfasts, social events and walking opportunities

'Believing' in an inclusive and diverse parish in the year ahead

- Deliver a new inclusive marriage preparation course and make it available nationally if successful
- Create and deliver change in congregations through focal ministry and their teams
- Strengthen Home Group participation and engagement
- Focus on Climate Change: Deep Waters, Lent Course on Talking Climate Justice, and Climate Fresk workshops
- Life-long learning for through the vicar's 'Companions' course, and inviting charitable organisations such as St George's to input to Staff meetings

'Becoming' in an inclusive and diverse parish in the year ahead

- There will be one ordination to the deaconate and one to the priesthood this summer
- We anticipate sending several new ordinands to theological college and at least one new Reader in training
- Advance the vestry redevelopment at St James to the delivery phase
- Enable our youth to contribute more fully to the life of the church community

2.5 Financial Review

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and FRS102 SORP 2016.

2022 has seen a decrease in our giving to the **General Fund** of almost £14k (5%) compared with 2021. Our rental income however has grown by £20k as a result of our parish centre being fully utilised for the complete year returning to 2019 income levels of £48k. Our church continued to host a vaccine centre meaning that church rental income was maintained at £30k. Our occasional service fees increased by £6k on 2021 due to additional weddings (£4k) and funerals (£2k). Our grant funding income reduced by £3k as no staff were furloughed. Instead, a grant of £2.5k was gratefully received for the hike in our energy costs. Toddler group income returned to 2019 levels of £5k, an increase of £3k on 2021. Expenditure has increased, notably in the area of building expenses due to the hike in our energy costs

from October 2022 onwards of some £10k and with an increase of almost £4k on our cleaning costs. Ministry costs grew by £5k with some essential maintenance required on our website, an Alpha course and digital communication generally. However, this has generated a saving on our administration costs. Parish Share of £153k has been paid in full. Overall, we managed to maintain our level of free reserves (general reserves not committed to specific projects or invested in assets for the use of the Parish). Our General Fund at the end of the year was £40k having transferred £12k to our fabric fund to help provide necessary finance for essential maintenance in 2023. The Stewardship and Strategy Team continue to focus on growing our giving. We have and continue to pay close attention on our expenditure so that we balance the books by the year end.

In 2022 the **Fabric Fund** benefitted by donations of £5k, a VAT refund of £16k and transfers of £87k from the Legacy and General Funds. £110k was spent; split £91k on the Emmanuel toilet refurbishment, decorating and lighting system, £3k on tree pruning at Emmanuel, £12k on roof repairs, noticeboard, and feasibility study at St James and £3k on radiators in the Parish Centre. The balance at the year end on this fund amounted to £18k of which £16k is for general purposes.

Of the **Legacy fund** established in 2019, interest of £1.5k was received and £77k was spent in 2022; split £69k on Emmanuel toilet refurbishment, decorating and lighting system and £8k on missional activities, supporting mainly the South East Asia ministry newly established in 2021. This fund had a balance at the year end of £122k.

The **Mission Account** has a balance at the end of the year of £4k having received an allocation from the General Fund of £30k of which £28k was given to mission partners.

Turning to the **Restricted Funds** which are amounts not available for general purposes:

The **Coffee Concert Fund** benefitted from donations for concert performances of £11k and this was given predominately to St James and Emmanuel and the Royal Northern College of Music Awards Fund with the remainder spent on the usual concert expenses. The balance on this fund at the year end was £3k.

The **Emmanuel NIF Fund** benefitted from two further grants totalling £3k from Manchester City Council for the installation of a defibrillator and bike stands outside the Parish Centre. The grant monies were spent in the year, leaving a balance on the fund of £2k for maintenance of the changing places facility.

The **Lizzie Lowe Legacy** raised funds in 2022 of £20k, and spent £20k. Of the balance on this fund at the end of the year of £17k, £4k related to Didsbury Pride, £5k for a new “Youth café” and £8k for general purposes of this restricted fund.

The **Parish Project Fund** which essentially represents the value of the Parish Centre, including fixtures and fittings, has a year end balance of £930k, as a result of the building being valued in 2018 in accordance with the accounting policy agreed by the PCC.

The **Poverty Action Fund** continues for the Farsi speaking community predominately. In 2022, donations of £7k were received and £7k was spent on the Farsi mission, leaving a balance at the year end of £9k.

There was no movement on the **St James Organ Fund**, as this represents the asset value of £49k.

Finally, we hold **Endowment Funds** of £15k, which represent the market value of these investments as at 31 December 2022.

Overall, the net deficit in 2022 amounted to £80k leaving a total fund balance at the year end of £1,227k; split £200k unrestricted, £1,011k restricted and £15k endowment funds.

2.6 Grant Making Policy

Gifts to external organisations and individuals are considered by the Mission Team, who is allocated at least 10% of our voluntary general income each year. The priority is to meet the financial commitments to the mission partners with whom we are linked. Other issues are considered including financial support for development projects associated with our mission links.

2.7 Reserves Policy

The PCC has formalised a policy of holding reserves sufficient for the foreseeable needs of the Parish. A Fabric Fund is topped up by any surplus funds on the General Fund such that an amount is set aside to meet capital expenditure. The level of free reserves (general reserves not committed to specific projects or invested in assets for the use of the Parish) are anticipated to be between two- and three-months' budgeted expenditure, which currently equates to somewhere between £68k and £101k. At the year end the free reserves of £56k were below the desired range.

The PCC has the power to invest the church's available funds. Any changes to the Investment Policy must be approved and minute by the PCC.

2.8 Risk Management

The PCC has considered and identified the key risks affecting the charity, which are believed to be:

- Failure to maintain the two listed church buildings in a good state of repair;
- Balancing the needs of members of the church and the wider community;
- Financial risks associated with the economic climate and its effect on unrestricted giving.

In order to minimise these risks, the PCC or a subcommittee thereof hold regular meetings to address those risks identified concentrating on building issues, development of policies and regular reviews of financial information. In addition, a major Health and Safety audit of our buildings was undertaken in 2021 and the risks identified will continue to be addressed as an on-going exercise with a view to balance maintenance expenditure with retention of funds for longer-term projects.

All major insurable risks are subject to normal Churches and employers' insurance.

We formally adopted the National Safeguarding Policy in March 2022 to replace our Child Protection Policy. Safeguarding training is undertaken in accordance with this Policy.

Joyce Thom continued as Safeguarding lead and as from September 2022 has been supported by Catriona Arundale, replacing Rachel Bundock who had been deputy prior to this. Appointment of new deputy has yet to be formalised by PCC.

2.9 Statement of PCC Responsibilities

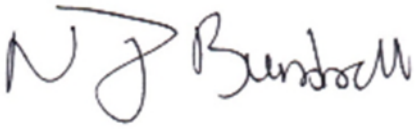
The PCC are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the PCC to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) together with Update Bulletin 1;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approved by the PCC on 20 March 2023 and signed on its behalf by:



Revd Dr Nick Bundock, Rector

Section 3: Independent Examiner's Report

Independent Examiner's report to the members of St James and Emmanuel PCC
I report on the accounts of the Charity for the year ended 31 December 2022.

Responsibilities and basis of report
As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 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
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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 this report in order to enable a proper understanding of the accounts to be reached.

Eric Langer

Eric Langer, BSc FCA
Chartered Accountant
Independent Examiner
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Date: 11 April 2023

Section 4: Financial Statements

SUMMARY OF FUNDS FOR THE YEAR ENDED 31 DECEMBER 2022

	Opening Balance	Income	Expenditure	Gains and losses	Transfers	Surplus (Deficit)	Closing Balance
	£	£	£	£	£	£	£
Unrestricted Funds							
General Fund	40,224	434,770	(391,327)		(43,203)	360	40,464
General-Asset Fund	16,680	-	(2,944)		2,950	6	16,686
Fabric Fund	20,076	21,394	(110,112)		86,565	(2,153)	17,923
Legacy Fund	196,765	1,478	-		(76,732)	(75,254)	121,511
Mission Account	1,291	4	(27,971)		30,420	2,453	3,744
Total Unrestricted	275,036	457,646	(532,354)	-	-	(74,708)	**200,328**
Restricted Funds							
Coffee Concert Fund	2,735	10,755	(10,607)		-	148	2,883
Emmanuel NIF Fund	4,985	2,868	(5,395)		-	(2,527)	2,458
Lizzie Lowe Legacy	17,345	19,719	(19,607)		-	112	17,457
Parish Project Fund	931,368	-	(955)		-	(955)	930,413
Poverty Action Fund	8,377	7,335	(6,975)		-	360	8,737
St James Organ Fund	49,256	-	-		-	-	49,256
		-	-		-	-	
Total Restricted	1,014,066	40,677	(43,539)	-	-	(2,862)	**1,011,204**
Endowment Funds	17,318	-	-	(2,029)	-	(2,029)	**15,289**
Total	**1,306,420**	**498,323**	**(575,893)**	**(2,029)**	**-**	**(79,599)**	**1,226,821**

Unrestricted 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.

The **General Fund** is used to record all other income and expenditure of the PCC other than that noted below and is used to fund the general running costs of the Parish. The **General–Asset** Fund represents the General Fund assets held.

The **Fabric Fund** is maintained to allocate and monitor expenditure on the fabric of the buildings. Other than specific donations, funds are transferred from the General Fund to meet these costs.

The **Legacy Fund** represents a bequest received and is designated to ensure that monies are distributed in accordance with PCC policy.

The **Mission Account** is an allocation of General Fund income and this is spent supporting mission activities in the UK and overseas.

Restricted funds represent monies given by a donor with a specific restriction on their future use.

The **Coffee Concert Fund** records the monies raised, expenses incurred and donations given towards St James and Emmanuel and Royal Northern College of Music Awards Fund.

The **Emmanuel NIF Fund** is to manage the expenditure of grants received from the Manchester City Council Neighbourhood Investment Fund – see note 4.

The **Lizzie Lowe Legacy** represents monies raised and spent on working towards inclusion in its widest aspect, predominately amongst young adults.

The **Parish Project Fund** records the monies raised and expenses incurred towards the building of the Parish Centre.

The **Poverty Action Fund** represents monies raised and expenses incurred on hardship projects.

The **St James Organ Fund** represents the funds raised towards the replacement of St James' organ and its further use on an ongoing basis.

Endowment Funds are funds, the capital of which must be maintained; only the income arising from the investment of the endowment may be used.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

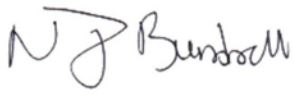
	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	*Unrestricted Funds 2021 £*	*Restricted Funds 2021 £*	*Endowment Funds 2021 £*	Total Funds 2021 £
INCOMING RESOURCES									
Voluntary income	2a	306,180	18,493	-	**324,673**	*305,860*	*20,825*	-	*326,685*
Activities for generating funds	2b	86,900	1,244	-	**88,144**	*68,187*	*1,653*	-	*69,840*
Income from investments	2c	2,342	-	-	**2,342**	*2,316*	-	-	*2,316*
Income from church activities	2d	45,077	20,940	-	**66,017**	*24,398*	*10,420*	-	*34,818*
Other incoming resources	2e	17,147	-	-	**17,147**	*6,472*	*3*	-	*6,475*
TOTAL INCOMING RESOURCES		**457,646**	**40,677**	-	**498,323**	*407,233*	*32,901*	-	*440,134*
RESOURCES USED									
Fundraising costs	3a	48,908	2,508	-	**51,417**	*37,211*	*1,092*	-	*38,303*
Church Activities (see note 5a)	3b	479,548	41,031	-	**520,578**	*505,711*	*23,149*	-	*528,860*
Governance costs	3c	3,898	-	-	**3,898**	*3,794*	-	-	*3,794*
TOTAL RESOURCES USED		**532,354**	**43,539**	-	**575,893**	*546,716*	*24,241*	-	*570,957*
NET INCOMING RESOURCES BEFORE TRANSFERS		(74,708)	(2,862)	-	**(77,570)**	*(139,483)*	*8,660*	-	*(130,823)*
Transfers between funds	7	-	-	-	**-**	-	-	-	-
NET INCOMING RESOURCES		**(74,708)**	**(2,862)**	-	**(77,570)**	*(139,483)*	*8,660*	-	*(130,823)*
GAINS ON INVESTMENT ASSETS									
On revaluation	8	-	-	(2,029)	(2,029)	-	-	*2,177*	*2,177*
NET MOVEMENT IN FUNDS		**(74,708)**	**(2,862)**	**(2,029)**	**(79,599)**	*(139,483)*	*8,660*	-	*(128,646)*
Balances brought forward at 1 January 2022		*275,036*	*1,014,066*	*17,318*	*1,306,420*	*414,519*	*1,005,406*	*15,141*	*1,453.066*
BALANCES CARRIED FORWARD AT 31 DECEMBER 2022		**200,328**	**1,011,204**	**15,289**	**1,226,821**	*275,036*	*1,014,066*	*17,318*	*1,306,420*

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BALANCE SHEET AT 31 DECEMBER 2022

	Note	2022 £	2021 £
FIXED ASSETS			
Investments	9a	15,289	*17,318*
Tangible Fixed Assets	9b	1,000,159	*1,001,780*
Total Fixed Assets		**1,015,448**	***1,019,098***
CURRENT ASSETS			
Debtors	10a	35,068	*26,456*
Concessionary Loans	10b	-	*2,000*
Cash at bank and in hand		214,968	*280,374*
Total Current Assets		**250,036**	***308,830***
LIABILITIES: amounts falling due within one year	11	**(38,663)**	***(21,508)***
NET CURRENT ASSETS		**211,373**	***287,322***
NET ASSETS		**1,226,821**	***1,306,420***
FUNDS			
Unrestricted	12	200,328	*275,036*
Restricted	12	1,011,204	*1,014,066*
Endowment	12	15,289	*17,318*
TOTAL FUNDS		**1,226,821**	***1,306,420***

Approved by the Parochial Church Council on 20st March 2023 and signed on its behalf by:



Revd Dr Nick Bundock, Rector



Mrs Hilary A Lowe, Treasurer

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011, 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 (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value except for the valuation of investments and fixed assets which are shown at their market value at 31 December 2022.

The financial statements include all transactions, assets, and liabilities for which the PCC is responsible by 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.

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

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

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. Collections are recognised when received on behalf of the PCC. Planned giving receivable that is gift aided is recognised only when received. Income tax recoverable on gift aid donations is recognised when the income is recognised.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

Interest on fund 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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Funds raised by events are shown gross.

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

Income from government grants and other grants, whether capital or revenue, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable the income will be received and the amount can be measured reliably and is not deferred.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted as a liability and shown on the balance sheet as deferred income.

Realised gains or losses are recognised when investments are sold. They are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired after the first day of the financial year. Unrealised gains or losses are taken to the Statement of Financial Activities on revaluation of investments at 31 December 2022.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

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 measure reliably.

All expenditure is accounted for on an accrual's basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings as described in the relevant note to the accounts.

Pensions

The PCC offers a stakeholder pension scheme to all employees. The insurers of the scheme hold the assets of the scheme separately from those of the PCC. The pension cost charge represents contributions payable by the Church to the fund for qualifying staff. The PCC has no further liability to the pension funds beyond these contributions.

Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Fixed assets

Consecrated land and buildings and moveable church furnishings

Consecrated and benefited property is excluded from the financial statements by the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and require a faculty for disposal, since the PCC considers this to be inalienable property. All expenditure incurred during 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 (SOFA).

Other land and buildings

The Parish Centre is valued every 5 years and stated at its revalued amount. It is therefore not deemed necessary to depreciate the building. Any expenditure on maintenance or improvement is written off as incurred.

Fixtures and fittings

Fixtures and fittings are depreciated at 15% on a reducing balance basis with the exception of the Walker organ which is valued at purchase cost and will not be subject to depreciation in view of its deemed market value being significantly more than cost. Items of equipment that cost less than £2,500 are written off in the period in which they are acquired.

Financial Instruments

The PCC has made a concessionary loan. This is initially recognised at transaction value and subsequently measured at settlement value.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

2	INCOMING RESOURCES	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
2a	**Voluntary income**				
	Giving:				
	Gift Aid donations	207,598	13,454	221,052	223,594
	Tax recoverable	51,662	3,391	55,053	56,249
	Other giving	36,460	798	37,258	35,273
	Donations:				
	For specific causes	4,900	850	5,750	11,569
	Bequest	5,560	-	5,560	-
		306,180	**18,493**	**324,673**	**326,685**
2b	**Activities for generating funds**				
	Church Hall rental income	47,544	-	47,544	31,501
	Church rental income	29,514	-	29,514	29,188
	Office income	4,854	-	4,854	3,857
	Fundraising income	4,988	1,244	6,232	5,294
		86,900	**1,244**	**88,144**	**69,840**
2c	**Income from investments**	**2,342**	**-**	**2,342**	**2,316**
2d	**Income from church activities**				
	Occasional service fees	16,092	-	16,092	10,312
	Grants received (see note 4)	2,500	10,082	12,582	14,962
	Toddler groups	4,650	-	4,650	1,970
	Other activities and events	21,835	10,858	32,693	7,574
		45,077	**20,940**	**66,017**	**34,818**
2e	**Other incoming resources**				
	Insurance claims	-	-	-	335
	Grants received (see note 4)	17,147	-	17,147	6,140
		17,147	**-**	**17,147**	**6,475**
	TOTAL INCOMING RESOURCES	**457,646**	**40,677**	**483,459**	**440,134**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

3	RESOURCES USED	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
3a	**Fundraising costs**				
	Staff costs:				
	Wages & salaries	14,308	-	14,308	11,037
	Church hall running and maintenance costs	33,796	1,635	35,431	25,808
	Depreciation				
	Parish Centre - Fixtures and Fittings	-	819	819	963
	Fundraising costs	805	54	859	496
		48,908	**2,508**	**51,417**	**38,303**
3b	**Church Activities (see note 5a)**				
	Church giving to mission (see note 6)	27,890	-	27,890	30,540
	Poverty Action Group	-	5,713	5,713	5,351
	Parish Share (Diocesan costs)	153,000	-	153,000	150,000
	Buildings:				
	Premises Maintenance	115,593	3,487	119,080	175,498
	Cleaning, insurance Council tax & utilities	36,599	-	36,599	28,907
	Church Hall running and maintenance	5,633	273	5,906	4,301
	Clergy expenses	5,200	-	5,200	4,984
	Occasional service expenses	8,863	-	8,863	6,379
	Ministry team expenses	35,671	3,634	39,305	31,023
	Youth and children's work	953	-	953	1,002
	Toddler groups	710	-	710	516
	Staff costs:				
	Wages & salaries	51,961	3,590	55,551	49,483
	Expenses	3,127	-	3,127	6,380
	Training	736	-	736	1,362
	Office expenses	8,241	-	8,241	8,175
	Refreshments	755	-	755	408
	Depreciation				
	Fixtures and Fittings	183	136	319	376
	Equipment	2,761	672	3,433	3,518
	Bank and card processing charges	352	96	448	315
	Other activities and events	20,180	23,430	43,610	19,446
	Flowers	1,139	-	1,139	895
		479,548	**41,031**	**520,578**	**528,860**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

3	RESOURCES USED (Cont.)	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
3c	**Governance costs**				
	Independent Examiners Fee	1,388	-	1,388	1,344
	Finance costs	90	-	90	89
	Staff costs:				
	Wages & salaries	2,420	-	2,420	2,361
		3,898	-	**3,898**	**3,794**
	TOTAL RESOURCES USED	**532,354**	**43,539**	**575,893**	**570,957**

4 GRANTS RECEIVED

4a		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
	Revenue grants from government and public bodies				
	HMRC - Coronavirus Job Retention Scheme	-	-	**-**	**6,962**
	Manchester City Council Neighbourhood Investment Fund	-	8,997	**8,997**	**8,000**
	The Listed Places of Worship (LPW) Grant Scheme	17,146	-	**17,146**	**6,140**
	Total public sector revenue grants	**17,146**	**8,997**	**26,143**	**21,102**

Grants were received from the HMRC Coronavirus Job Retention Scheme towards wages of furloughed staff due to the Covid-19 pandemic.

The grants received from the Manchester City Council Neighbourhood Investment Fund were monies made available to communities to make neighbourhoods better places to live. In 2022 the following grants were received; £1,900 for the installation of a defibrillator, £960 for the installation of new bike racks and £6,129 for Didsbury Pride, which was managed through Lizzie Lowe Legacy fund. (2021 - £5,000 was towards the Changing Places installation at Emmanuel and £3,000 towards Didsbury Pride.)

The Listed Places of Worship (LPW) Grant Scheme gives grants that cover the VAT incurred in making repairs to listed buildings in use as places of worship. The PCC receives these funds as a reimbursement of VAT paid on eligible expenditure.

4b **Other Grants received** – 2022 £2,500 (2021 nil).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

5 CHURCH ACTIVITIES

5a **Expenditure on church activities is as follows:**

	2022
	£
Activities undertaken directly	491,180
Grant funding and donations	43,656
Support costs (see note 4b)	28,127
	562,963

5b **Support costs**

The allocation of support costs, including pension contributions to defined contribution plans, has been based on the estimated proportion of time costs of the individual members of staff and the expenditure related to their activity. The overall allocation is as follows:

	2022
	£
Support staff salary costs	18,988
Office expenses and bank charges	4,568
Depreciation: Fixtures & Fittings	4,571
	28,127

5c **Total staff costs**

	2022	2021
	£	£
Salaries	70,808	61,514
Employer's contributions to defined contribution pension schemes	1,471	1,367
Social security costs	-	-
	72,279	**62,881**

The clergy stipends are paid directly by the Diocese and are not included above. No employee received employee benefits excluding employer pension costs of more than £60,000 per annum.

	2022	2021
	Number	Number
The average number of employees was as follows:		
Support & Lay workers	1	1
Management & administration	2	2
	3	**3**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

5d **Trustees' expenses**

Members of the PCC receive no remuneration for acting as such. The expenses paid to the trustees in the year totalled £11,841 (2021-£12,493). 9 trustees were reimbursed. Clergy expenses (to 5 trustees) totalling £2,957 (2021-£2,429) for travel, hospitality, phone, internet, and mobile costs were paid. Other Clergy expenses (to 5 trustees) relating to expenses of office totalling £1,100 (2021-£1,221) for training, books, subscriptions, robes etc were paid. £7,784 (2021-£8,843) were reimbursed to 7 trustees to pay for materials and items for church activities and fundraising costs.

6 **MISSION GIVING**	**2022**	**2021**
	£	**£**
General Mission Fund:		
Christian Aid	-	500
Daniel Eswarappa - Evangelising Asia	5,000	5,350
L'Arche Manchester	4,190	4,540
L'Arche – Ukraine	500	-
Ozanne Foundation	2,500	2,850
Tom Twongweirwe for Universal Coalition of Affirming Africans	1,000	-
Potter's Village	5,000	5,350
K L Roberts - No Barriers Foundation	2,300	2,300
Samara's Aid Appeal	2,400	2,750
St James and Emmanuel - Harvest Care 4 Calais Afghan appeal	-	200
Tearfund	2,500	3,850
The Message Trust	2,500	2,850
Total Mission Giving (from Church Fund Tithe)	**27,890**	**30,540**
Admin, Expenses and Bank Charges	81	97
	27,971	**30,637**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

7 FUND TRANSFERS

	Transfer Amount 2022 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £
From General Fund to General-Asset Fund	2,950	-	-
From General Fund to Mission Fund	30,420	-	-
From General Fund to Fabric Fund	17,733	-	-
From Legacy Fund to General Fund	7,900	-	-
From Legacy Fund to Fabric Fund	68,832	-	-
		-	-

8 UNREALISED GAINS/LOSSES IN INVESTMENTS AND FIXED ASSETS

Unrealised gain on investments:	2022 £
Market value at 31 December 2022	15,289
Market value at 31 December 2021	17,318
Gain (details shown in note 8a)	**(2,029)**
Represented by:	
Unrealised gain arising from change in market value	**(2,029)**

9 FIXED ASSETS FOR THE USE BY THE PCC

9a Investments

The investments are endowment funds.

	Shares / Nominal Value	Cost £	Market Value 2022 £	Market Value 2021 £
CC & M Ellis Memorial Fund:				
CBF INV FUND 124001141S**	740.52	2,116	15,289	17,318
Total		**2,116**	**15,289**	**17,318**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

9b **Tangible Fixed Assets**

	Freehold land and Buildings	Fixtures, fittings & Equipment	Total
	£	£	£
Cost or Valuation			
At 1 January 2022	1,045,922	144,305	1,190,227
Additions during the year	-	2,950	2,950
At 31 December 2022	**1,045,922**	**147,255**	**1,193,177**
Depreciation			
At 1 January 2022	120,922	67,525	188,447
Charge for the year	-	4,571	4,571
At 31 December 2022	**120,922**	**72,096**	**193,018**
Net Book Value			
At 1 January 2022	925,000	76,780	1,001,780
At 31 December 2022	**925,000**	**75,159**	**1,000,159**

The land and buildings were valued by an independent valuer, Bentley Higgs LLP, on 1 November 2018 at £925k.

Freehold land and buildings included above:	2022 £	2021 £
Historical cost	1,045,922	1,045,922
Cumulative depreciation based on historical cost	120,922	120,922
	925,000	**925,000**

10 DEBTORS

10a **Debtors**

	2022 £	2021 £
Income tax recoverable on Gift Aid	19,474	13,484
Other debtors and prepayments	15,594	12,972
	35,068	**26,456**

10b **Concessionary Loans**

A concessionary loan of £12,000 was provided to The Parish Hall Charity (registered charity number 501253) in 2017 with the approval of the PCC for essential and substantial roof repairs required at No 6 Barlow Moor Road, Didsbury. The money was lent interest free and was repaid in full in 2022. This was a related party transaction.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2022 (continued)

11 LIABILITIES: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	**(38,663)**	**(21,508)**

12 FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	£	£	£	£
The Fund values are represented by:				
Investments	-	-	15,289	15,289
Tangible fixed assets	16,686	983,473	-	1,000,159
Assets	220,405	27,697	-	248,102
Liabilities	(36,763)	(1,900)	-	(38,663)
	200,328	**1,009,270**	**15,289**	**1,224,887**

13 FINANCIAL COMMITMENTS

At 31 December 2022, the PCC has annual commitment under non-cancellable operating leases as follows:

	2022	2021
	£	£
Expiry date:		
Within one year	**3,706**	**926**
Between one and five years	**14,825**	**-**

14 CAPITAL COMMITMENTS

At 31 December 2022 (and 2021), there were no capital commitments to report.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES & EMMANUEL,

England & Wales - Charity number 1131669

Accounts

Contents

1.	**Parish Details**	
1.1.	Status	2
1.2.	Structure, Governance and Membership	2
1.3.	The Standing Committee	3
1.4.	Electoral Roll/Average Sunday Service Attendance	3
1.5.	Bankers	4
1.6.	Independent Examiner	4
1.7.	Related Charities	4
2.	**Parish Report**	
2.1.	Objects	5
2.2.	Aims and Objectives	5
2.3.	Review of the Year: Its Objectives and Achievements	6
2.4	Plans for the New Year	13
2.5	Financial Review	15
2.6	Grant Making Policy	17
2.7	Reserves Policy	17
2.8	Risk Management	17
2.9	Statement of PCC Responsibilities	18
3.	**Independent Examiner's Report**	19
4.	**Financial Statements**	
	Summary of Funds	20
	Statement of Financial Activities (SOFA)	21
	Balance Sheet	22
	Notes to the Accounts	23

Section 1: Parish Details

1.1 Status

This Annual Report for the year ended 31 December 2021 is of the Parochial Church Council of the Ecclesiastical Parish of St James' and Emmanuel, Didsbury, known as St James' & Emmanuel PCC, Didsbury. The parish is in the Deanery of Manchester South and Stretford, in the Diocese of Manchester.

St James' Church is located on Stenner Lane. Emmanuel Church and the Parish Centre, in which the Parish Office is located, is at 6 Barlow Moor Road, Didsbury, Manchester M20 6TR

Telephone:	0161 446 4150
Email:	office@stjamesandemmanuel.org
Website:	www.stjamesandemmanuel.org

1.2 Structure, Governance and Membership

The Parochial Church Council (PCC) is a registered charity, number 1131669. and is constituted under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During the year the following served as members of the PCC:

Team Rector:	Rev Dr Nick Bundock	
Team Vicar:	Rev Canon Lisa Battye	
Curate:	Rev Cate Allison	
Curate:	Rev Augustine Ihm Tanner	
Curate (OLM):	Rev Christine Sandiford	
Curate (PTO):	Rev Jane Whittell	(from March 2021)
Wardens:	Andrea Dunkerley (Secretary)	
	Jeff Dunkerley	
	Vicki Long	
	James Wilson	
Representatives on The Deanery Synod	Jeff Dunkerley	
	Greg Mauchline	(Vice Chair)
	Steve Penny	
	Alexander Sims	
	Louise Smail	
	James Wilson	
Elected Members:	Jane Arcshavir	

Rev Philip Dobson	(coopted)
Linda Fildes	
Frankie Kataria	
Maggie Jackson	(from APCM 2021)
Jane Lee	
Hilary Lowe (Treasurer)	(from APCM 2021)
Alexa McDonnell	
Liz McKelvey	
Jon Parkin	(from APCM 2021)
Kate Sraha	
Joyce Thom	(from APCM 2021)
Tim Turvey	
Mark Vermes	(until APCM 2021)
Alison Whale	

1.3 Standing Committee

The Standing Committee is a sub-committee of the PCC as required by the Church of England. The Rector and Churchwardens are ex-officio. At St James and Emmanuel, the Team Vicar, Treasurer and PCC Secretary are also ex-officio. There are two further members who were elected by the PCC in May 2021 namely Jane Arschavir and Louise Smail to serve for one year.

1.4 Electoral Roll & Average Sunday Service Attendance

At the 2021 APCM there were 361 names on the newly formed electoral roll.

The average attendance at Sunday Services, based on October returns for **adults/children** who attended one or more services was:

	2021	2020	2019	2018	2017
9.00am – St James'	23/1*	47/2**	53/3	46/2	42/4
11.00am from April 2021 10.30am – St James'	27/5*	0**	45/11	68/24	***
10.30am – Emmanuel	143/32*	118/17**	170/36	117/47	145/51***
6.15pm	45/1*	38/0**	51/2	47/1	57/1

* All the services had lower than the normal attendance because of continuing Covid measures

** All the services had restrictions on numbers who could attend or able to take place (Covid) On line services were provided with an average of 242 participants.

*** United services at Emmanuel

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1.5 Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

CCLA Investment Management Ltd
Senator House
85 Queen Victoria Street
London EC4V 4ET

Methodist Chapel Aid Ltd
1 Telford Terrace
Albermarle Road
York YO24 1DQ

HSBC UK
760 Wilmslow Road
Didsbury
Manchester
M20 2DP

Barclays Bank UK plc
Leicester
LE87 2BB

1.6 Independent Examiner

Eric Langer, Langer & Co
Chartered Accountant
Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire SK8 1PY

1.7 Related Charities

There are a few Charities associated with St James' and Emmanuel, which do not form part of the PCC funds, as they are specific independent charities.

The main one is The Parish Hall Charity (No. 6), having charity number of 501253. This charity owns 6 Barlow Moor Road. For this reason, the building is not included amongst the assets of the Parish although it is a building used by the Parish and contains some of the Parish's assets. The trustees serving through the year were Nick Bundock, Paul Good (resigned 1 Oct 21), Hilary Lowe and Joyce Thom (appointed 1 Oct 21).

Another is Home Community Cafe, a charitable incorporated organisation, having charity number 1161501. This charity leases the kitchen, fellowship, foyer and former South Transept, now known as the "Living Room", areas of Emmanuel church. A requirement of the lease is that the governance of the charity is provided by PCC election. Otherwise, the charity is organisationally distinct from the PCC. During the year the following served as trustees:

Miriam Jones
Hilary Lowe
Cate Allison
Jason Leach
Katy Tebay (resigned 9 Sept 21)

Section 2: Parish Report

2.1 Objects

The primary aim of the parish is encompassed in our vision statement: "To grow a **diverse**, worshipping community, where we encourage **belonging** and nurture **believing**; together **becoming** followers of Jesus who share God's love with the world."

2.2 Aims and Objectives

Belonging

St James and Emmanuel church is a large and diverse church community consisting of four Sunday congregations and numerous mid-week groups. We have a close relationship with and responsibility for the St James and Emmanuel Academy Trust. Our Parish Centre and church buildings are used continually throughout the week by members of the church and the wider community. By fostering cohesion and bringing people together we find ourselves playing a significant community role in Didsbury.

Within the church community itself we seek to offer multiple places of belonging. We run a number of mid-week homegroups and numerous activities from youth and children's groups through to work with the disadvantaged. Each group, activity and congregation is being developed to offer the best possible welcome and to encourage a real sense of belonging.

Believing

We seek to offer numerous opportunities for growth in the Christian faith. We place a high value on good quality teaching appropriate for people of all ages. Children and young people have access to seven different Sunday groups in addition to a large range of mid-week activities.

The worship in each of our congregations is structured to encourage and foster spiritual growth and the journey of Christian discipleship, as are our homegroups.

We play a significant role in the life of the St James and Emmanuel Academy Trust and help to lead staff and pupils in their own journey of faith development and discipleship.

Becoming

We seek to nurture the unique potential present within each person we encounter. We believe that everyone has a part to play in fostering the wellbeing of their families, neighbourhoods and places of work. By encouraging belonging and believing, and in offering appropriate and timely pastoral care, occasional offices and prayer we can help to release people into the journey of 'becoming' and enable them to play an increasingly creative and positive role in their sphere of influence.

Church Governance

The life of the church is governed by the PCC, who are elected from church members. The new PCC members are informed of their responsibilities and the legal and financial framework in which the church operates. When planning activities for the year, the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. Day to day decisions on expenditure and activities are decided by the staff and volunteers in charge of different areas of the church, with budgets set and monitored by the PCC.

Whilst the church currently employs the equivalent of three full time staff, it is the work of every church member which will make the difference in the church achieving its vision, by "being salt and light" amongst the people they interact with each day; by praying, by visiting the sick and others in need, by serving, in being involved in training others, in public teaching and worship and in administration. The financial resources of the church are, predominately, given by the members and their assets and equipment are regularly used in the work of the church. Much of this work is done privately, without recognition, and the hours and value of that time cannot be quantified.

2.3 Review Of The Year: Its Objectives and Achievements

During 2021 the main ways the Church sought to achieve its vision were as follows:

Staff Team

The staff team, together with the PCC, have agreed the following areas of responsibility:

Clergy

Nick Bundock (*Rector*): Focal Minister 10.30 am congregation, vision and strategy, supervision of staff, St James and Emmanuel Academy Trust member and director, Occasional Offices, No.6 Trustee, Pastoral Care, Fabric, SAS & Staff Teams, Founder of Church for Everyone
Lisa Battye (*0.5 Team Vicar)*: Shared responsibility with rector, Focal Minister 11 am congregation, personal journey, supervision of learners, pastoral care, Occasional Offices, Diocesan links
Cate Allison *(Curate)* training for stipendiary ministry, preaching, leading, pastoral care, Occasional Offices, supervision of staff, particular responsibility for St Paul's, Withington
Augustine Ihm (*Curate, ordained deacon June 21*) Focal Minister for online broadcast and 6.15 congregation, student and young adult work, inclusion, mission and evangelism, Occasional Offices
Christine Sandiford (*OLM*): leading, preaching, worship rotas, vocations advisor, pastoral care, Occasional Offices

Lay Staff

Claire Mauchline (*Parish Manager*): parish management & administration, staff supervision.
Darrel Lowe (*Site Manager*): General duties and fabric management.
Rachel Bundock (*Children's Team Leader*): team leader for all children's work plus support of Child Protection Officer.
Jenny McLoughlin *(Youth Team Leader)*: team leader of Sunday youth provision.
Lewis Meaden (*Director of Worship*): worship vision, rotas, recruitment and training of musicians
Catrin Meaden (*Director of Worship*): worship vision, rotas, recruitment and training of musicians

Alison Steadman (*Finance Officer*): Support worker for Treasurer.

Readers
Chris Martin (*Reader*): Focal Minister 11 am congregation, preaching, St James Consort, home communions, hospital visiting
Mandy Mullins *(Reader)*: preaching, leading, pastoral care, 6.15 community.
Penny Mittler *(Reader, Emerita Nov 21)*: preaching, leading.
Ray Shaw *(Reader)*: Focal Minister 11 am congregation, leading, preaching, funerals
Steve Penny *(Reader, July 2021)*: Focal Minister 11 am congregation, leading and preaching, men's ministry

Ordinands
Alexa McDonnell (*Ordinand*): Focal Minister 6.15 congregation, training for stipendiary ministry, leading and preaching, LGBTQ+ work, student mission.
Katrin Alldavoodi (*Ordinand, Feb 21*): Focal Minister Farsi Community, leading, preaching, Zoom Farsi bible study, baptism preparation
Patrick Thom (*Ordinand*, *Sept 21*): Leading, Preaching, Discipleship and Mission

Associated Ministers
Revd Philip Dobson *(Retired Priest)*: Leading, preaching, pastoral care.
Revd Jane Whittell *(NSM Curate & ordained priest, PTO)*: Farsi community, preaching, leading, oversight of Pastoral Care Team, Occasional Offices

Authorised Lay Ministry (ALM)
José Hacking (Mission, Pastoral Care): courses, discipleship.
Catherine Parkin (Pastoral Care): Coffee and Communion/Chat, Pen pals
Helen Denham (Pastoral Care): Coffee and Communion/Chat, Dementia care
Sue Bruce (Pastoral Care): Pastoral Care

Associated Ministry Leaders
Michael Pollard (*Home Community Café Manager*): Direction, oversight and operational management, diversity and inclusion work.
Tom Twongyeirwe (*Oversees Placement*): inclusion and diversity, preaching, Home Café support

COVID-19 2021

No area of church life was left untouched by the global coronavirus pandemic which continued in 2021.

In response to the increase in the delta variant the PCC, together with clergy and wardens voted by email to suspend in-person worship and close the buildings except for private prayer and Occasional Offices from Monday 11th January. This was ratified by the PCC on Monday 18th January.

The PCC reviewed the decision to close the buildings on Monday 15th Feb (as required by the Bishop of Manchester) and after a full debate it was decided that buildings would continue to be closed until Sunday 14th March (Mothering Sunday) when the new 11 am congregation began in St James. There was a full reopening of Sunday worship on 4th April (Easter Day).

St James' and Emmanuel Church: Annual Report 2021

In response to the continuing global pandemic the clergy, wardens and PCC initiated the following measures:

Risk Assessment

- All activities were subject to individual and specific risk assessments which were kept under regular review

Online Sunday Broadcast

- The online broadcast continued to be filmed and broadcast weekly so that the vulnerable and shielding had access to worship even when church was open for worship
- An online broadcast team continued to steer the content and ethos of the worship and draw upon as wide a range of voices as possible each week
- The broadcast drew viewers from across the UK and other parts of the world
- Special broadcasts on Creation called 'Creation Awaits' were shown in Lent

Zoom Worship

- Morning Prayer (Mon-Fri) and occasional evening Zoom worship was provided
- Zoom was used extensively in Holy Week
- The Zoom Room in No.6 enabled mixed-mood meetings to begin to good effect
- Farsi language Bible study was provided each Tuesday evening and regularly attracted 70 or more attendees
- Zoom Sunday 6.15 worship was provided for periods during lockdown
- 'Words and Pictures' and 'Get to Know your Neighbour Thursday' were offered in lockdown

In-person Worship

- Risk-assessed in-person worship was conducted in accordance with government and diocesan guidance from Easter Day and was extended incrementally until it was possible to offer the following Sunday provision:
    - St James' 9 am
    - Emmanuel 10.30 am
    - Online Broadcast 10.30 am
    - St James' 11 am (new in 2021)
    - Farsi Worship (weekly from Easter Day to September, then monthly)
    - Emmanuel 6.15 pm
- Additionally, clergy and ministers from St James and Emmanuel were called upon to support weekly Sunday worship at St Paul's, Withington and St Nicholas', Burnage, due to interregna in those parishes
- Bubbles were created in both churches
- A ticketing system was employed until the end of June to control attendance and enable test and track
- St James' was opened for private prayer during Lent

Staff Away Day held at Sinderland Green Methodist Chapel – Group discussion as to how we proceed as a whole church community after Covid

Christmas 2021

We provided a mixture of in-person and online worship as follows:

- *Scratch Nativity (in person)*
- *Nine Lessons and Carols (live-stream and in person)*
- *Four Christingle services (in-person)*
- *Midnight Mass (in person)*
- *Christmas Day (in person) at both Emmanuel and St James*

Furlough

The furlough scheme was utilised to control costs during periods of lockdown

Pastoral Care

The Pastoral Care Team re-orientated their work towards caring for the elderly, housebound and vulnerable, including phone calls, doorstep visits where safe and appropriate, cards and flowers.

COVID-19 Recovery 2021

- From Easter Day 2021 the church entered a COVID-19 recovery phase. This was informed by a survey sent out in the eNews in July 21
- A vaccination centre was established in Emmanuel offering walk-in and pre-booked first, second and booster doses of Astra-Zeneca, Moderna and Pfizer Covid vaccines and flu vaccines from May 24th and remained in place throughout the year. Over 50,000 vaccinations have been carried out since
- Community groups and activities resumed in our buildings from Easter
- Parish picnics were held in the vicarage garden throughout August
- The Coffee and Chat Holiday Club resumed 3-5 August
- Men's breakfasts resumed in September and Women's breakfasts also resumed.
- Sunday Children and Youth work resumed after Easter 21

Fabric

- The garden in front of Emmanuel was completed with addition of wooden bees for children's play and picnic benches
- The remodelling of the toilets in Emmanuel began in January and was largely completed by the official opening on Sunday 3rd October. Problems with the automatic doors remained unresolved and consequently 24 hour monitoring was temporarily put on hold.
- The retaining wall at St James' was extensively rebuilt by Manchester City Council

Didsbury Pride and LGBTQ+

- Didsbury Pride 21 was a huge success and attracted well in excess of 3000 guests. The facilities were expanded to include a live staging area
- St James and Emmanuel led musical worship for the Manchester Open Table LGBTQ+ event on 29th August in Manchester Cathedral
- Cake sales were held in support of Lizzie Lowe's Legacy in June and November
- Tom Twongyeirwe joined us in March for one year from Kampala in Uganda with the aim of sharing our learning about inclusion

Courses, Learning, Spirituality

- Confirmations were held on 16th May following a course of preparation in English and in Farsi
- 'Revelation' a four-session course on the book of Revelation was run in July
- A pilgrimage to St David's in Wales was held from 23-28 September
- An Advent Course was held on Zoom and led by Hebrew scholar Jonathan Allen
- The monthly prayer intercession group continued to meet throughout the year
- Home Groups met in person and on Zoom throughout the year
- We attained our Bronze Eco-Church Award

Farsi Community and South Asian Community

- Our work among the Farsi community has grown significantly and attracted attendees from across the UK due to the use of Zoom
- Support for asylum claims continued and support was provided on Zoom
- The Farsi Language service was moved from a weekly to a monthly event and the English and Farsi speaking congregations were brought together from September 21
- In excess of 50 baptisms were conducted after catechetical instruction in Farsi
- A new ministry was established with worship and social activities for members of the South Asian community. This was led by Dasha and Daniel Mari, who are also Mission Partners. The tithe from the Legacy Fund was used to support this work

Local Community

Mission Communities

- St James and Emmanuel church was placed in a local mission community with Christ Church, West Didsbury with St Christopher, Withington; St Clement, Chorlton; St Paul's, Withington; St Nicholas, Burnage; St Chad, Ladybarn and Holy Innocent, Fallowfield
- Withington Deanery was abolished and the new Mission Community was placed in the newly formed and expanded deanery of South Manchester and Stretford
- Incumbents from the newly formed Mission Community met regularly in 2021 to discuss plans. Laity also met to discuss the start of the mission community

St James and Emmanuel Academy Trust

- A new Chief Executive of the Trust was appointed. John Barret will begin in September 22
- Clergy continued to provide Wednesday Worship via pre-recorded assemblies and in person

Together Magazine

- The St James and Emmanuel Academy Trust, together with St James and Emmanuel, wrote and published a 2021 edition of Together Magazine which was distributed to houses throughout Didsbury, Reddish and Northenden

Boaz Night Shelters

- Nightshelters did not resume in 2021

Occasional Offices

We conducted 11 weddings and 1 blessing, 15 funerals, 25 confirmations and 27 children and 54 adult baptisms in 2021 and a number of couples and families retain a connection with the church through the exercise of the occasional offices.

Associated Ministry in the Local Community

Home Community Cafe

Home Community Café is an independent organization with Trustees appointed by the PCC of the church. 2021 provided significant challenges for the Home Café team but were met with creativity and resourcefulness.

The Parish Hall Charity (No. 6)

Trustees of this separate charity are appointed by the PCC. The charity works for the benefit of St James and Emmanuel as well as renting out its rooms to local charities and other organisations.

The Global Community

Mission Team

2021 was the second year of our pledged support to the mission partners selected at the end of 2019.

The 8 partners are The Message, Tearfund, Samara's Aid, No Barriers Foundation, Evangelising Asia for Christ, Potter's Village, L'Arche and Ozanne Foundation. We have agreed with Tearfund, Jayne Ozanne and L'Arche that our financial support can be redirected where they feel necessary as their work has been affected by the pandemic.

We were able to give each partner a bonus of £350 above the financial pledge from money carried forward and an increase in our annual budget.

A single donation of £200 was given towards the church Harvest Appeal for support of Afghan refugees and £500 was donated to the Christian Aid appeal.

2022 will be the 3rd and final year of our partnership with the current partners and the process to recruit new partners is already underway.

We enter 2022 with an increased budget of £30.4K which is a blessing and encouragement to those we support.

Safeguarding

Joyce Thom was appointed as Safeguarding lead in September 2021 following the resignation of Lucy Jenkins.

Parochial Church Council (PCC)

The PCC met six times virtually and once on choice of in person or virtually. The Standing Committee did not meet but were consulted by email on three decisions to be made. A summary of the PCC's business is listed below:

January **Health, Safety and Safeguarding –** National Church Safeguarding Policy adopted.
Finance – Update on 2020 year end position. Wedding and Funeral Fees.
Rector's Update – Christmas. Mission Communities. St James future. Covid measures.
Fabric – Emmanuel toilets timetable as contractors ready to commence.
Inclusion – Website. Year of Hope.
Staffing – Furlough update. Tier 5 applicant Tom Twongyeirwe arriving in March from Uganda for 12 month placement.

February **Rector's Update –** Reopening of services.
Fit for Mission – Transforming Manchester Diocese - Mission communities.

March **Finance** – General Fund update. Approval of Annual Report, Accounts & Letter of Representation. SAS minutes.
Congregations - Opening church with restrictions. Online broadcast.
Rector's Update - Mission Communities observations/comments sent to the Diocese. New Area Dean appointment. Rev Canon Rachel Mann (Area Dean) moving to Rossendale and Bury. Ordinands – Katrin Alldavoodi (working with the Farsi group), Augustine Ihm Tanner to be curate from June. Tom's arrival.
Fabric – Emmanuel toilets – work has commenced and Forest Garden Project. St James vestry project update.
Staffing – Furlough update.

April **APCM meeting**

May **Elections –** Lay Officers & Standing Committee. SAS. Staffing. No. 6 Trustees.
Finance – General Fund update. SAS minutes.

Emmanuel – to be used as a vaccination centre. Terms agreed.
Congregations – Opening church but with some restrictions in place. Online broadcast has largest congregation.
Rector's Update – Mission Communities update. New Area Dean appointed (Revd Nick Watson). We will be in the Deanery of Manchester South and Stretford.
Fabric – Emmanuel toilets update- work on schedule. Emmanuel Forest Garden Project.
Home Café – Reappointment of Trustees. Grant received to restart

July

Finance – General Fund update. Usual rental income low, rent from vaccination centre has helped. SAS minutes.
Rector's update – Mission Communities update as to how it may look. Inclusive Church Statement reviewed.
Fabric – Emmanuel toilets delay in opening. Emmanuel Forest Garden Project proposals.
Academy Trust – School Foundation Governor for Didsbury C of E School.
Staffing – ALM proposal.

September

Health, Safety and Safeguarding – No incidents. Safeguarding Officer appointed.
Finance – General Fund update. Gift Day in November. Rental from vaccine centre very helpful. Allocation of remaining Tithe money from Legacy Fund. SAS minutes.
Congregations – Covid restrictions update. Risk assessments approved. St James Development Group – results of survey.
Rector's update – Mission Communities. New deanery has five included in it. Pride Event on 4th September. Vaccination centre to continue. St Paul's Withington – Rev Cate Allison (Curate) is assisting.
Fabric – Emmanuel toilets project still not complete. Emmanuel Forest Garden Project put in abeyance.
Academy Trust – Appointment of Foundation Governor by Standing Committee.
Home Café – AGM held. Work on the overhanging trees will hopefully benefit their trade. Volunteers needed.
Staffing – Katrin Alldavoodi accepted position as Curate in the parish from June 2022 Alex McDonnell, Ordinand, offered curacy at William Temple Church, Wythenshawe**.**

November

Health, Safety and Safeguarding – No incident reported. DBS new and renewal checks started. GDPR reminder. Installation of camera at St James.
Finance –General Fund update, 2022 Budget. Wedding and Funeral fees. SAS minutes. Cost of continuing with online broadcast. Hopeful to commence Emmanuel lighting and St James projects in 2022.
Rector's update – Covid update. Christmas. Mission Communities update.
Fabric – Emmanuel toilets project still not complete. Change of Church Architect.
Local Community – War Memorial Project. Memorial to be revamped.
Inclusion – Farsi provision. Colin Hardicre stepped down as coordinator and Jenny Courtney has taken on this role with help from Katrin Alldavoodi and Fara Salemi
Staffing – Changes to Supervision of the Staff Team. ALM proposals to be considered by Standing Committee.
AOB – South Asian Congregations. Daniel Mari received funding from tithe money for 12 months with intention will become self-sufficient to plant a new congregation.

2.4 Plans for the New Year (2022)

2022 will be a year of significant change for St James and Emmanuel as the consequences of the newly formed Mission Community are felt. This will result in some level of pastoral reorganisation and increased responsibilities for the PCC and ministry team.

Staff Team

- Katrin Alldavoodi will be ordained deacon and begin her curacy at St James and Emmanuel
- Alexa McDonnell will be ordained deacon and be licensed to the Wythenshawe Team Ministry (see below)
- Augustine Ihm will be ordained priest and continue his curacy at St James and Emmanuel
- The Parish Manager role will be split into two part time positions
- Jenny McLoughlin will leave her role as Youth Team Leader and be replaced by Rachel Bundock who will add this responsibility to her existing role as Children and Families Team Leader
- Nick Bundock will take a sabbatical in June, July and August
- Tom Twongyeirwe will return to Uganda in March
- Sulait Nizeyimana is hoping to join us from Kisoro, Uganda on a year placement in April

Vision and Values

Creation Awaits

- Begin working towards our silver Eco-church award and hold a special 'Creation Awaits' harvest event in October

Inclusion

- Continue to respond to invitations nationally to share our experiences.
- Develop the Church for Everyone website and hold a Founders Day in May
- Create a video for conservative churches on the missional value of inclusion in conjunction with the Bishop of Kensington
- Hold Didsbury Pride 22
- Hold a series of Living in Love and Faith evenings for PCC and invited guests and respond to the national church feedback mechanism
- Reflect on how we might help the housebound, Covid-vulnerable and people with disabilities to access worship remotely

Mission Communities

- Begin planning for the future shape of ministry in our mission community
- Continue to support St Paul's and St Nicholas while decisions are made

Congregations

- Form a 'Hands Across the Mersey' partnership with William Temple in Wythenshawe. This will involve sharing resources, people and opportunities on a long-term basis with the evening service at Emmanuel becoming a training and resource hub

- Hold a parish confirmation
- Continue to finesse the new 11 am St James service with the introduction of children's work and reaching a consensus around the use of liturgy and music
- Progress the vestry intervention at St James
- Re-light and redecorate Emmanuel

Personal Journey

- Hold a Parish Weekend Away in Derbyshire
- Hold Parish Pilgrimage to Israel for 2022
- Run an Alpha Course
- Run a 'Being With Course' with Mission Community partners

Local Community

- Continue to nurture, support and work with Home Community Café in Emmanuel, planning a number of joint events and working in areas such as mental health, suicide prevention, dementia support
- Promote and celebrate the St James and Emmanuel Academy Trust through increased partnership building on the two 'excellent' SIAMS inspections
- Support the Home Café Jubilee party in June
- Plan and host Didsbury Pride 2022 in September
- Marriage Preparation day to be held for the first time since Covid
- Nicholas Bundock to chair community group rejuvenating the area around Didsbury Cenotaph

Children, Youth and Families

- Consolidate youth and children under one post held by Rachel Bundock
- Build a mid-week youth programme
- Rebuild the children ministry after the disruption of Covid and the avoidance of worship by families with children
- Look to new opportunities arising from the CEO appointment at the St James and Emmanuel Academy Trust and the new head at Didsbury CE Primary School
- Nick Bundock to undertake sabbatical research project for the Church of England into the factors which enable children in year 5 or 6 to maintain church attendance in year 7 and 8

2.5 Financial Review

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and FRS102 SORP 2016.

2021 has seen a consolidation of our giving to the **General Fund** in that it has remained level with the previous year. Our rental income however has grown by £43k as a result of our buildings being allowed

to open up post lockdown and our church hosting a vaccine centre for the second half of the year. Our occasional service fees returned to 2019 levels of £10k, an increase of £6k on 2020. Expenditure has increased by £32k, notably in the area of staff costs of £17k as furlough of staff was much less in 2021 and building expenses of £9k with the additional cleaning requirements and maintenance of our buildings. Ministry costs were similar to 2020 as we continued with online services at a cost of £10k. Parish Share has been paid in full. Overall, we managed to maintain our level of free reserves (general reserves not committed to specific projects or invested in assets for the use of the Parish). Our General Fund at the year end stood at £40k having hived off our assets in 2021 to a newly established designated fund called the **General-Asset Fund** having a value of £17k at the year end. The Stewardship and Strategy Team continue to focus on growing our giving by predominately electronic means which continues to be of great benefit in this digital world with hybrid meetings and online services. We have and continue to pay close attention on our expenditure so that we achieve a balance by the year end.

In 2021 the **Fabric Fund** benefitted by donations of £4k, a VAT refund of £5k and transfers of £145k from the Legacy and General Funds. £157k was spent; split £151k on the Emmanuel toilet refurbishment, £3k on a new notice board and grounds at St James and £3k on ventilation in the Parish Centre. The balance at the year end on this fund amounted to £20k of which £18k is for general purposes.

Of the **Legacy fund** established in 2019, interest of £2k was received and £145k was spent in 2021; split £143k on Emmanuel toilet refurbishment and £2k on missional activities, supporting the South East Asia ministry newly established in 2021. This fund had a balance at the year end of £197k.

The **Mission Account** has a balance at the end of the year of £1k having received an allocation from the General Fund of £29k of which £31k was given to mission partners.

Turning to the **Restricted Funds** which are amounts not available for general purposes:

The **Coffee Concert Fund** benefitted from donations for concert performances of £6k and the £5k spent was given predominately to St James and Emmanuel and the Royal Northern College of Music Awards Fund and the remainder went towards the usual concert expenses. The balance on this fund at the year end was £3k.

The **Lizzie Lowe Legacy** raised funds in 2021 of £11k, and spent £12k. Of the balance on this fund at the end of the year of £17k, £5k related to Didsbury Pride, £5k for a new “Youth work” and £7k for general inclusion purposes of this restricted fund.

The **Parish Project Fund (PPF)** which essentially represents the value of the Parish Centre, including fixtures and fittings, has a year end balance of £931k, as a result of the building being valued in 2018 in accordance with the accounting policy agreed by the PCC.

The **Poverty Action Fund** continues for the Farsi speaking community predominately. In 2021, donations of £11k were received and £6k was spent on the Farsi mission, leaving a balance at the year end of £8k. Of the donations received, £10k was from The Message.

There was no movement on the **St James Organ Fund**, as this represents the asset value of £49k.

Finally, we hold **Endowment Funds** of £17k, which represent the market value of these investments as at 31 December 2021.

Overall, the net deficit in 2021 amounted to £129k leaving a total fund balance at the year end of £1,307k; split £275k unrestricted, £1,014k restricted and £17k endowment funds.

2.6 Grant Making Policy

Gifts to external organisations and individuals are considered by the Mission Team, who is allocated at least 10% of our voluntary general income each year. The first priority is to meet the financial commitments to the mission partners with whom we are linked. Other issues are considered including financial support for development projects associated with our mission links.

2.7 Reserves Policy

The PCC has formalised a policy of holding reserves sufficient for the foreseeable needs of the Parish. A Fabric Fund is topped up by any surplus funds on the General Fund such that an amount is set aside to meet capital expenditure. The level of free reserves (general reserves not committed to specific projects or invested in assets for the use of the Parish) are anticipated to be between two and three months' budgeted expenditure, which currently equates to somewhere between £66k and £98k. At the year end the free reserves of £57k were below the desired range.

The PCC has the power to invest the church's available funds. Any changes to the Investment Policy must be approved and minuted by the PCC.

2.8 Risk Management

The PCC has considered and identified the key risks affecting the charity, which are believed to be:

- Failure to maintain the two listed church buildings in a good state of repair;
- Balancing the needs of members of the church and the wider community;
- Financial risks associated with the economic climate and its effect on unrestricted giving.

In order to minimise these risks the PCC or a subcommittee thereof hold regular meetings to address those risks identified concentrating on building issues, development of policies and regular reviews of financial information. In addition, a major Health and Safety audit of our buildings was undertaken in 2020 and the risks identified will continue to be addressed as an on-going exercise with a view to balance maintenance expenditure with retention of funds for longer-term projects.

All major insurable risks are subject to normal Churches and employers' insurance.

We continue to monitor our Child Protection Policy in order to comply with the Diocesan Policy and make sure that we fulfil the requirements of the Disclosure and Barring Service. Regular Child Protection training is undertaken.

2.9 Statement of PCC Responsibilities

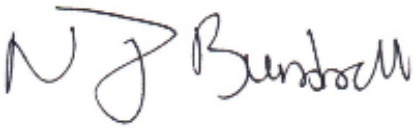
The PCC are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the PCC to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) together with Update Bulletin 1;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approved by the PCC on 21 March 2022 and signed on its behalf by:



Revd Dr Nick Bundock, Rector

Section 3: Independent Examiner's Report

Independent Examiner's report to the members of St James and Emmanuel PCC
I report on the accounts of the Charity for the year ended 31 December 2021.

Responsibilities and basis of report
As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 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
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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 this report in order to enable a proper understanding of the accounts to be reached.

Eric Langer, BSc FCA
Chartered Accountant
Independent Examiner
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY Date:

Section 4: Financial Statements

SUMMARY OF FUNDS FOR THE YEAR ENDED 31 DECEMBER 2021

	Opening Balance	Income	Expenditure	Gains and losses	Transfers	Surplus (Deficit)	Closing Balance
	£	£	£	£	£	£	£
Unrestricted Funds							
General Fund	47,218	396,776	(358,978)		(44,792)	(6,994)	40,224
General-Asset Fund	-	-	-		16,680	16,680	16,680
Fabric Fund	23,705	8,717	(157,101)		144,755	(3,629)	20,076
Legacy Fund	340,480	1,740	-		(145,455)	(143,715)	196,765
Mission Account	3,116	-	(30,637)		28,812	(1,825)	1,291
Total Unrestricted	414,519	407,233	(546,716)	-	-	(139,483)	275,036
Restricted Funds							
Coffee Concert Fund	2,150	5,795	(5,210)		-	585	2,735
Emmanuel NIF Fund	-	5,003	(18)		-	4,985	4,985
Lizzie Lowe Legacy	18,013	10,960	(11,628)		-	(668)	17,345
Parish Project Fund	932,491	-	(1,123)		-	(1,123)	931,368
Poverty Action Fund	3,496	11,143	(6,262)		-	4,881	8,377
St James Organ Fund	49,256	-	-		-	-	49,256
Total Restricted	1,005,406	32,901	(24,241)	-	-	8,660	1,014,066
Endowment Funds	15,141	-	-	2,177	-	2,177	17,318
Total	**1,435,066**	**440,134**	**(570,957)**	**2,177**	**-**	**(128,646)**	**1,306,420**

Unrestricted 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.

The **General Fund** is used to record all other income and expenditure of the PCC other than that noted below and is used to fund the general running costs of the Parish. This year we have stripped out the asset value from the General Fund and allocated to a separate designated fund, the **General–Asset** Fund.

The **Fabric Fund** is maintained to allocate and monitor expenditure on the fabric of the buildings. Other than specific donations, funds are transferred from the General Fund to meet these costs.

The **Legacy Fund** represents a bequest received and is designated to ensure that monies are distributed in accordance with PCC policy.

The **Mission Account** is an allocation of General Fund income and this is spent supporting mission activities in the UK and overseas.

Restricted funds represent monies given by a donor with a specific restriction on their future use.

The **Coffee Concert Fund** records the monies raised, expenses incurred and donations given towards St James and Emmanuel and Royal Northern College of Music Awards Fund.

The **Emmanuel NIF Fund** is to manage the expenditure of a grant from the Manchester City Council Neighbourhood Investment Fund towards the Changing Places installation at Emmanuel.

The **Lizzie Lowe Legacy** represents monies raised and spent on working towards inclusion in its widest aspect, predominately amongst young adults.

The **Parish Project Fund** records the monies raised and expenses incurred towards the building of the Parish Centre.

The **Poverty Action Fund** represents monies raised and expenses incurred on hardship projects.

The **St James Organ Fund** represents the funds raised towards the replacement of St James' organ and its further use on an ongoing basis.

Endowment Funds are funds, the capital of which must be maintained; only the income arising from the investment of the endowment may be used.

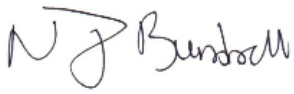
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £	*Unrestricted Funds 2020 £*	*Restricted Funds 2020 £*	*Endowment Funds 2020 £*	Total Funds 2020 £
INCOMING RESOURCES									
Voluntary income	2a	305,860	20,825	-	**326,685**	*315,749*	*10,484*	-	*326,233*
Activities for generating funds	2b	68,187	1,653	-	**69,840**	*24,710*	-	-	*24,710*
Income from investments	2c	2,316	-	-	**2,316**	*3,235*	-	-	*3,235*
Income from church activities	2d	24,398	10,420	-	**34,818**	*23,892*	*6,375*	-	*30,267*
Other incoming resources	2e	6,472	3	-	**6,475**	*3,371*	-	-	*3,371*
TOTAL INCOMING RESOURCES		**407,233**	**32,901**	-	**440,134**	*370,957*	*16,859*	-	*387,816*
RESOURCES USED									
Fundraising costs	3a	37,211	1,092	-	**38,303**	*45,088*	*1,133*	-	*46,221*
Church Activities (see note 5a)	3b	505,711	23,149	-	**528,860**	*356,887*	*16,421*	-	*373,308*
Governance costs	3c	3,794	-	-	**3,794**	*4,213*	-	-	*4,213*
TOTAL RESOURCES USED		**546,716**	**24,241**	-	**570,957**	*406,188*	*17,554*	-	*423,742*
NET INCOMING RESOURCES BEFORE TRANSFERS		(139,483)	8,660	-	**(130,823)**	*(35,231)*	*(695)*	-	*(35,926)*
Transfers between funds	7	-	-	-	**-**	-	-	-	-
NET INCOMING RESOURCES		**(139,483)**	**8,660**	-	**(130,823)**	*(35,231)*	*(695)*	-	*(35,926)*
GAINS ON INVESTMENT ASSETS									
On revaluation	8	-	-	2,177	**2,177**	-	-	*978*	*978*
NET MOVEMENT IN FUNDS		**(139,483)**	**8,660**	**-**	**(128,646)**	*(35,231)*	*(695)*	*978*	*(34,948)*
Balances brought forward at 1 January 2021		*414,519*	*1,005,406*	*15,141*	**1,453.066**	*449,750*	*1,006,101*	*14,163*	*1,470,014*
BALANCES CARRIED FORWARD AT 31 DECEMBER 2021		**275,036**	**1,014,066**	**17,318**	**1,306,420**	*414,519*	*1,005,406*	*15,141*	*1,453,066*

BALANCE SHEET AT 31 DECEMBER 2021

	Note	2021 £	2020 £
FIXED ASSETS			
Investments	9a	17,318	*15,141*
Tangible Fixed Assets	9b	1,001,780	*990,920*
Total Fixed Assets		**1,019,098**	***1,006,061***
CURRENT ASSETS			
Debtors	10a	26,456	*18,506*
Concessionary Loans	10b	2,000	*4,500*
Cash at bank and in hand		280,374	*424,517*
Total Current Assets		**308,830**	***447,523***
LIABILITIES: amounts falling due within one year	11	**(21,508)**	***(18,518)***
NET CURRENT ASSETS		**287,322**	***429,005***
NET ASSETS		**1,306,420**	***1,435,066***
FUNDS			
Unrestricted	12	275,036	*414,519*
Restricted	12	1,014,066	*1,005,406*
Endowment	12	17,318	*15,141*
TOTAL FUNDS		**1,306,420**	***1,435,066***

Approved by the Parochial Church Council on 21st March 2022 and signed on its behalf by:



Revd Dr Nick Bundock, Rector



Mrs Hilary A Lowe, Treasurer

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011, 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 (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value except for the valuation of investments and fixed assets which are shown at their market value at 31 December 2021.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible by 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.

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

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

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. Collections are recognised when received on behalf of the PCC. Planned giving receivable that is gift aided is recognised only when received. Income tax recoverable on gift aid donations is recognised when the income is recognised.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

Interest on fund 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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Funds raised by events are shown gross.

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

Income from government grants and other grants, whether capital or revenue, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable the income will be received and the amount can be measured reliably and is not deferred.

Any grant that is subject to performance-related conditions received in advance of delivering the goods and services required by that condition, or is subject to unmet conditions wholly outside the control of the recipient charity, is accounted as a liability and shown on the balance sheet as deferred income.

Realised gains or losses are recognised when investments are sold. They 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 or losses are taken to the Statement of Financial Activities on revaluation of investments at 31 December 2021.

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 measure 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 as described in the relevant note to the accounts.

Pensions

The PCC offers a stakeholder pension scheme to all employees. The insurers of the scheme hold the assets of the scheme separately from those of the PCC. The pension cost charge represents contributions payable by the Church to the fund for qualifying staff. The PCC has no further liability to the pension funds beyond these contributions.

Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Fixed assets

Consecrated land and buildings and moveable church furnishings

Consecrated and benefited property is excluded from the financial statements by the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and require a faculty for disposal, since the PCC considers this to be inalienable property. All expenditure incurred during 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 (SOFA).

Other land and buildings

The Parish Centre is valued every 5 years and stated at its revalued amount. It is therefore not deemed necessary to depreciate the building. Any expenditure on maintenance or improvement is written off as incurred.

Fixtures and fittings

Fixtures and fittings are depreciated at 15% on a reducing balance basis with the exception of the Walker organ which is valued at purchase cost and will not be subject to depreciation in view of its deemed market value being significantly more than cost. Items of equipment that cost less than £2,500 are written off in the period in which they are acquired.

Financial Instruments

The PCC has made a concessionary loan. This is initially recognised at transaction value and subsequently measured at settlement value.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

2	INCOMING RESOURCES	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
2a	**Voluntary income**				
	Giving:				
	Gift Aid donations	216,703	6,891	223,594	217,207
	Tax recoverable	54,553	1,696	56,249	55,069
	Other giving	33,035	2,238	35,273	42,407
	Donations:				
	For specific causes	1,569	10,000	11,569	1,550
	Bequest	-	-	-	10,000
		305,860	**20,825**	**326,685**	**326,233**
2b	**Activities for generating funds**				
	Church Hall rental income	31,501	-	31,501	14,199
	BBC rental income	-	-	-	1,251
	Church rental income	29,188	-	29,188	2,060
	Office income	3,857	-	3,857	3,411
	Fundraising income	3,641	1,653	5,294	3,789
		68,187	**1,653**	**69,840**	**24,710**
2c	**Income from investments**	**2,316**	**-**	**2,316**	**3,235**
2d	**Income from church activities**				
	Occasional service fees	10,312	-	10,312	4,521
	Grants received (see note 4)	6,962	8,000	14,962	13,145
	Toddler groups	1,970	-	1,970	1,549
	Other activities and events	5,154	2,420	7,574	11,052
		24,398	**10,420**	**34,818**	**30,267**
2e	**Other incoming resources**				
	Insurance claims	335	-	335	902
	Grants received (see note 4)	6,137	3	6,140	2,469
		6,472	**3**	**6,475**	**3,371**
	TOTAL INCOMING RESOURCES	**407,233**	**32,901**	**440,134**	**387,816**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

3	RESOURCES USED	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
3a	**Fundraising costs**				
	Staff costs:				
	Wages & salaries	11,037	-	11,037	9,388
	Church hall running and maintenance costs	25,705	103	25,808	33,393
	Depreciation				
	Parish Centre - Fixtures and Fittings	-	963	963	1,133
	Fundraising costs	470	26	496	2,307
		37,211	**1,092**	**38,303**	**46,222**
3b	**Church Activities (see note 5a)**				
	Church giving to mission (see note 6)	30,540	-	30,540	32,390
	Poverty Action Group	-	5,351	5,351	9,389
	Parish Share (Diocesan costs)	150,000	-	150,000	147,020
	Buildings:				
	Premises Maintenance	175,480	18	175,498	49,260
	Cleaning, insurance Council tax & utilities	28,907	-	28,907	26,179
	Church Hall running and maintenance	4,284	17	4,301	5,566
	Clergy expenses	4,984	-	4,984	3,783
	Occasional service expenses	6,379	-	6,379	2,925
	Ministry team expenses	29,879	1,144	31,023	28,158
	Youth and children's work	1,002	-	1,002	1,799
	Toddler groups	516	-	516	319
	Staff costs:				
	Wages & salaries	48,116	1,367	49,483	43,798
	Expenses	6,380	-	6,380	353
	Training	1,362	-	1,362	586
	Office expenses	8,175	-	8,175	7,628
	Refreshments	408	-	408	226
	Depreciation				
	Fixtures and Fittings	216	160	376	254
	Equipment	2,728	790	3,518	1,554
	Bank and card processing charges	282	33	315	625
	Other activities and events	5,177	14,269	19,446	11,496
	Flowers	895	-	895	-
		505,711	**23,149**	**528,860**	**373,307**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

3	**RESOURCES USED (Cont.)**	**Unrestricted Funds 2021 £**	**Restricted Funds 2021 £**	**Total Funds 2021 £**	**Total Funds 2020 £**
3c	**Governance costs**				
	Independent Examiners Fee	1,344	-	1,344	1,260
	Finance costs	89	-	89	636
	Staff costs:				
	Wages & salaries	2,361	-	2,361	2,317
		3,794	-	**3,794**	**4,213**
	TOTAL RESOURCES USED	**546,716**	**24,241**	**570,957**	**423,742**

4 GRANTS RECEIVED

4a		**Unrestricted Funds 2021 £**	**Restricted Funds 2021 £**	**Total Funds 2021 £**	**Total Funds 2020 £**
	Revenue grants from government and public bodies				
	HMRC - Coronavirus Job Retention Scheme	6,962	-	**6,962**	12,395
	Manchester City Council Neighbourhood Investment Fund	-	8,000	**8,000**	-
	The Listed Places of Worship (LPW) Grant Scheme	6,137	3	**6,140**	2,469
	Total public sector revenue grants	**13,099**	**8,003**	**21,102**	**14,864**

Grants were received from the HMRC Coronavirus Job Retention Scheme towards wages of furloughed staff due to the Covid-19 pandemic.

Two grants were received from the Manchester City Council Neighbourhood Investment Fund. These are funds available to communities to make their neighbourhoods better places to live. £5,000 was towards the Changing Places installation at Emmanuel and £3,000 towards Didsbury Pride.

The Listed Places of Worship (LPW) Grant Scheme gives grants that cover the VAT incurred in making repairs to listed buildings in use as places of worship. The PCC receives these funds as a reimbursement of VAT paid on eligible expenditure.

4b **Other Grants received** – 2021 nil (2020 £750).

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

5 CHURCH ACTIVITIES

5a **Expenditure on church activities is as follows:**

	2021
	£
Activities undertaken directly	500,928
Grant funding and donations	42,109
Support costs (see note 4b)	27,920
	570,957

5b **Support costs**

The allocation of support costs, including pension contributions to defined contribution plans, has been based on the estimated proportion of time costs of the individual members of staff and the expenditure related to their activity. The overall allocation is as follows:

	2021
	£
Support staff salary costs	18,660
Office expenses and bank charges	4,403
Depreciation: Fixtures & Fittings	4,857
	27,920

5c **Total staff costs**

	2021	2020
	£	£
Salaries	61,514	54,953
Employer's contributions to defined contribution pension schemes	1,367	550
Social security costs	-	-
	62,881	**55,503**

The clergy stipends are paid directly by the Diocese and are not included above. No employee received employee benefits excluding employer pension costs of more than £60,000 per annum.

	2021	2020
	Number	Number
The average number of employees was as follows:		
Support & Layworkers	1	1
Management & administration	2	2
	3	**3**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

5d **Trustees' expenses**

Members of the PCC receive no remuneration for acting as such. The expenses paid to the trustees in the year totalled £12,493 (2020-£6,660). 8 trustees were reimbursed. Clergy expenses (to 5 trustees) totalling £2,429 (2020-£2,359) for travel, hospitality, phone, internet and mobile costs were paid. Other Clergy expenses (to 3 trustees) relating to expenses of office totalling £1,221 (2020-£686) for training, books, subscriptions, robes etc were paid. £8,843 (2020-£3,615) were reimbursed to 7 trustees to pay for materials and items for church activities and fundraising costs.

6	**MISSION GIVING**	**2021**	**2020**
		£	**£**
	General Mission Fund:		
	Christian Aid	500	-
	DEC (Disasters Emergency Committee)- Coronavirus Appeal	-	1,000
	Daniel Eswarappa - Evangelising Asia	5,350	5,000
	L'Arche Manchester	4,540	4,190
	Ozanne Foundation	2,850	2,500
	Howie Pickering	-	2,000
	Potter's Village	5,350	5,000
	K L Roberts - No Barriers Foundation	2,300	2,300
	Samara's Aid Appeal	2,750	2,400
	St James and Emmanuel - Harvest Care 4 Calais Afghan appeal	200	-
	Team travel and expenses – Uganda	-	500
	Tearfund	2,850	2,500
	Tearfund – supporting work in Haiti	1,000	500
	The Message Trust	2,850	2,500
	Total Mission Giving (from Church Fund Tithe)	**30,540**	**30,390**
	Admin, Expenses and Bank Charges	97	60
		30,637	**30,450**
	Additional Mission giving		
	The Children's Society	-	1,000
	Salford Deanery Synod	-	500
	St Luke's Church Wythenshawe Deanery	-	250
	St Martin's Church Wythenshawe Deanery	-	250
	Total Mission Giving (from General Funds)	**-**	**2,000**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

7 FUND TRANSFERS

	Transfer Amount 2021 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £
From General Fund To General-Asset Fund	16,681	-	-
From General Fund To Mission Fund	28,812	-	-
From General Fund To Fabric Fund	12,000	-	-
From Fabric Fund to General Fund	10,450	-	-
From Legacy Fund to General Fund	2,250	-	-
From Legacy Fund to Fabric Fund	143,205	-	-

8 UNREALISED GAINS/LOSSES IN INVESTMENTS AND FIXED ASSETS

Unrealised gain on investments:	2021 £
Market value at 31 December 2021	17,318
Market value at 31 December 2020	15,141
Gain (details shown in note 8a)	2,177
Represented by:	
Unrealised gain arising from change in market value	**2,177**

9 FIXED ASSETS FOR THE USE BY THE PCC

9a Investments

The investments are endowment funds.

	Shares / Nominal Value	Cost £	Market Value 2021 £	Market Value 2020 £
CC & M Ellis Memorial Fund:				
CBF INV FUND 124001141S**	740.52	2,116	17,318	15,141
Total		**2,116**	**17,318**	**15,141**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

9b **Tangible Fixed Assets**

	Freehold land and Buildings	Fixtures, fittings & Equipment	Total
	£	£	£
Cost or Valuation			
At 1 January 2021	1,045,922	128,588	1,174,510
Additions during the year	-	15,717	15,717
At 31 December 2021	**1,045,922**	**144,305**	**1,190,227**
Depreciation			
At 1 January 2021	120,922	62,668	183,590
Charge for the year	-	4,857	4,857
At 31 December 2021	**120,922**	**67,525**	**188,447**
Net Book Value			
At 1 January 2021	925,000	65,920	990,920
At 31 December 2021	**925,000**	**76,780**	**1,001,780**

The land and buildings were valued by an independent valuer, Bentley Higgs LLP, on 1 November 2018 at £925k.

Freehold land and buildings included above:	2021 £	2020 £
Historical cost	1,045,922	1,045,922
Cumulative depreciation based on historical cost	120,922	120,922
	925,000	**925,000**

10 DEBTORS

10a **Debtors**

	2021 £	2020 £
Income tax recoverable on Gift Aid	13,484	10,844
Other debtors and prepayments	12,972	7,662
	26,456	**18,506**

10b **Concessionary Loans**

	2021 £
Amount repayable within one year	**2,000**
Amount repayable after more than one year	**-**

10c **Significance of Financial Instruments to the Charities Position**

A concessionary loan of £12,000 was provided to The Parish Hall Charity (registered charity number 501253) in 2017 with the approval of the PCC for essential and substantial roof repairs required at No 6 Barlow Moor Road, Didsbury. The money was lent interest free and whilst no formal arrangement of repayment terms have been stipulated it is expected that the loan will be repaid in 2022 dependent upon the cash flow requirements of No 6. This was a related party transaction.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021 (continued)

11 LIABILITIES: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	**(21,508)**	**(18,518)**

12 FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	£	£	£	£
The Fund values are represented by:				
Investments	-	-	17,318	17,318
Tangible fixed assets	16,681	985,099	-	1,001,780
Assets	277,963	30,867	-	308,830
Liabilities	(19,608)	(1,900)	-	(21,508)
	275,036	**1,014,066**	**17,318**	**1,306,420**

13 FINANCIAL COMMITMENTS

At 31 December 2021, the PCC has annual commitment under non-cancellable operating leases as follows:

	2021	2020
	£	£
Expiry date:		
Within one year	**926**	**750**
Between one and five years	**-**	**806**

14 CAPITAL COMMITMENTS

At 31 December 2021, there were no capital commitments to report.

At 31 December 2020, the PCC approved the Capital outlay for Emmanuel of £150k to refurbish the toilets, including the installation of a Changing Places toilet. This project will be substantially funded by the legacy received in 2019 and 10% from monies raised through fundraising.

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST JAMES & EMMANUEL,

England & Wales - Charity number 1131669

Accounts

Contents

1.	**Parish Details**	
1.1.	Status	2
1.2.	Structure, Governance and Membership	2
1.3.	The Standing Committee	3
1.4.	Electoral Roll/Average Sunday Service Attendance	3
1.5.	Bankers	4
1.6.	Independent Examiner	4
1.7.	Related Charities	4
2.	**Parish Report**	
2.1.	Objects	5
2.2.	Aims and Objectives	5
2.3.	Review of the Year: Its Objectives and Achievements	6
2.4	Plans for the New Year	13
2.5	Financial Review	14
2.6	Grant Making Policy	16
2.7	Reserves Policy	16
2.8	Risk Management	16
2.9	Statement of PCC Responsibilities	17
3.	**Independent Examiner's Report**	18
4.	**Financial Statements**	
	Summary of Funds	19
	Statement of Financial Activities (SOFA)	20
	Balance Sheet	21
	Notes to the Accounts	22

Section 1: Parish Details

1.1 Status

This Annual Report for the year ended 31 December 2020 is of the Parochial Church Council of the Ecclesiastical Parish of St James' and Emmanuel, Didsbury, known as St James' & Emmanuel PCC, Didsbury. The parish is in the Deanery of Withington, in the Diocese of Manchester.

St James' Church is located on Stenner Lane. Emmanuel Church and the Parish Centre, in which the Parish Office is located, is at 6 Barlow Moor Road, Didsbury, Manchester M20 6TR

Telephone:	0161 446 4150
Email:	office@stjamesandemmanuel.org
Website:	www.stjamesandemmanuel.org

1.2 Structure, Governance and Membership

The Parochial Church Council (PCC) is a registered charity, number 1131669. and is constituted under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During the year the following served as members of the PCC:

Team Rector:	Rev Dr Nick Bundock	
Team Vicar:	Rev Canon Lisa Battye	
Curate:	Rev Cate Allison	(from June 2020)
Curate (OLM):	Rev Christine Sandiford	
Curate:	Rev. Jane Whittell	(until Dec. 2020)
Wardens:	Mrs Andrea Dunkerley (Secretary)	
	Mr Jeff Dunkerley	
	Mrs Ann Hillier	(until APCM 2020)
	Ms Vicki Long	(from APCM 2020)
	Mr James Wilson	
Representatives on The Deanery Synod	Mr Jeff Dunkerley	
	Mr. Greg Mauchline (Vice Chair)	
	Mr Steve Penny	
	Mr Alexander Sims	(from APCM 2020)
	Mrs Louise Smail	(from APCM 2020)
	Mr James Wilson	(from APCM 2020)
Elected Members:	Mrs Jane Arschavir	

Mr Steve Barber	(until APCM 2020)
Mrs Laurence Bouguechiche	(until APCM 2020)
Rev Philip Dobson	(co-opted)
Mrs Sarah Dunbar	(resigned April 2020)
Mrs Linda Fildes	(from APCM 2020)
Ms Francis Kataria	(from APCM 2020)
Mrs Jane Lee	
Ms Vicki Long	(until APCM 2020)
Mrs Hilary Lowe (Treasurer)	
Ms Alexa McDonald	(from APCM 2020)
Mrs Liz McKelvey	
Mrs Louise Smail	(until APCM 2020)
Mrs Kate Sraha	
Mrs Joyce Thom	
Mr Tim Turvey	(from APCM 2020)
Mr Mark Vermes	
Ms Alison Whale	(from APCM2020)

1.3 Standing Committee

The Standing Committee is a sub-committee of the PCC as required by the Church of England. The Rector and Churchwardens are ex-officio. At St. James' and Emmanuel, the Team Vicar, Treasurer and PCC Secretary are also ex-officio. There are two further members who were elected by the PCC in November 2020 namely Jane Arschavir and Louise Smail to serve for one year.

1.4 Electoral Roll & Average Sunday Service Attendance

At the 2020 APCM there were 356 names on the newly formed electoral roll.

The average attendance at Sunday Services, based on October returns for **adults/children** who attended one or more services was:

	2020	2019	2018	2017	2016
9.00am – St James'	47/2*	53/3	46/2	42/4	34/5
10.30am – St James'	0*	45/11	68/24	**	60/15
10.30am – Emmanuel	118/17*	170/36	117/47	145/51**	112/44***
6.15pm	38/0*	51/2	47/1	57/1	59/1

* All services had restrictions on numbers who could attend or able to take place due to the Covid pandemic. On line services were provided with an average of 242 participants.

** United services at Emmanuel

*** United service 2nd October

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1.5 Bankers

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent ME19 4JQ

CCLA Investment Management Ltd
Senator House
85 Queen Victoria Street
London EC4V 4ET

Methodist Chapel Aid Ltd
1 Telford Terrace
Albermarle Road
York YO24 1DQ

HSBC UK
760 Wilmslow Road
Didsbury
Manchester
M20 2DP

Barclays Bank UK plc
Leicester
LE87 2BB

1.6 Independent Examiner

Eric Langer, Langer & Co
Chartered Accountant
Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire SK8 1PY

1.7 Related Charities

There are a few Charities associated with St James' and Emmanuel, which do not form part of the PCC funds, as they are specific independent charities.

The main one is The Parish Hall Charity (No. 6), having charity number of 501253. This charity owns 6 Barlow Moor Road. For this reason, the building is not included amongst the assets of the Parish although it is a building used by the Parish and contains some of the Parish's assets. The trustees serving throughout the year were Nick Bundock, Paul Good and Hilary Lowe.

Another is Home Community Cafe, a charitable incorporated organisation, having charity number 1161501. This charity leases the kitchen, fellowship, foyer and former South Transept, now known as the "Living Room", areas of Emmanuel church. A requirement of the lease is that the governance of the charity is provided by PCC election. Otherwise, the charity is organisationally distinct from the PCC. During the year the following served as trustees:

Miriam Jones
Hilary Lowe
Katy Tebay
Caroline Vermes (resigned Apr 20)
Jason Leach (appointed Jan 20)
Cate Allison (appointed Jun 20)

Section 2: Parish Report

2.1 Objects

The primary aim of the parish is encompassed in our vision statement: "To grow a **diverse**, worshipping community, where we encourage **belonging** and nurture **believing**; together **becoming** followers of Jesus who share God's love with the world."

2.2 Aims and Objectives

Belonging

St James & Emmanuel church is a large and diverse church community consisting of four Sunday congregations and numerous mid-week groups. We have a close relationship with and responsibility for The St James & Emmanuel Academy Trust. Our Parish Centre and church buildings are used continually throughout the week by members of the church and the wider community. By fostering cohesion and bringing people together we find ourselves playing a significant community role in Didsbury.

Within the church community itself we seek to offer multiple places of belonging. We run a number of mid-week homegroups and numerous activities from youth and children's groups through to work with the disadvantaged. Each group, activity and congregation is being developed to offer the best possible welcome and to encourage a real sense of belonging.

Believing

We seek to offer numerous opportunities for growth in the Christian faith. We place a high value on good quality teaching appropriate for people of all ages. Children and young people have access to seven different Sunday groups in addition to a large range of mid-week activities.

The worship in each of our four congregations is structured to encourage and foster spiritual growth and the journey of Christian discipleship, as are our homegroups.

We play a significant role in the life of the St James & Emmanuel Academy Trust and help to lead staff and pupils in their own journey of faith development and discipleship.

Becoming

We seek to nurture the unique potential present within each person we encounter. We believe that everyone has a part to play in fostering the wellbeing of their families, neighbourhoods and places of work. By encouraging belonging and believing, and in offering appropriate and timely pastoral care, occasional offices and prayer we can help to release people into the journey of 'becoming' and enable them to play an increasingly creative and positive role in their sphere of influence.

Church Governance

The life of the church is governed by the PCC, who are elected from church members. The new PCC members are informed of their responsibilities and the legal and financial framework in which the church operates. When planning activities for the year, the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. Day to day decisions on expenditure and activities are decided by the staff and volunteers in charge of different areas of the church, with budgets set and monitored by the PCC.

Whilst the church currently employs the equivalent of three full time staff, it is the work of every church member which will make the difference in the church achieving its vision, by "being salt and light" amongst the people they interact with each day; by praying, by visiting the sick and others in need, by serving, in being involved in training others, in public teaching and worship and in administration. The financial resources of the church are, predominately, given by the members and their assets and equipment are regularly used in the work of the church. Much of this work is done privately, without recognition, and the hours and value of that time cannot be quantified.

2.3 Review Of The Year: Its Objectives and Achievements

During 2020 the main ways the Church sought to achieve its vision were as follows:

Staff

The staff team, together with the PCC, have agreed the following areas of responsibility:
Nick Bundock (*Rector*): vision and strategy particularly Emmanuel, supervision of staff, St James & Emmanuel Academy Trust member and director, Occasional Offices, No.6 Trustee, Pastoral Care, Fabric, SAS & Staff Teams
Lisa Battye (*0.5 Team Vicar)*: vision and strategy particularly St James 10.30, personal journey, supervision of learners, pastoral care, Occasional Offices, Diocesan links
Cate Allison *(Curate, licensed 22nd June)* training for stipendiary ministry, preaching, leading, pastoral care, Farsi Ministry, Occasional Offices, oversee 6.15 Community
Christine Sandiford (*OLM*): leading, preaching, worship rotas, vocations advisor, pastoral care, Occasional Offices, Farsi community
Jane Whittell *(NSM Curate & ordained priest, left December 2020)*: Farsi community, preaching, leading, oversight of Pastoral Care Team, Occasional Offices
Chris Martin (*Reader*): preaching, St James Consort, home communions, hospital visiting.
Mandy Mullins *(Reader)*: preaching, leading, pastoral care, 6.15 community.
Penny Mittler *(Reader)*: preaching, leading.
Ray Shaw *(Reader, licensed 9th November)*: chair of online broadcasting team, leading and preaching.
Steve Penny *(Reader, licensed 4th November)*: leading and preaching, men's ministry.
Claire Mauchline (*Parish Manager*): parish management & administration, staff supervision.
Lewis Meaden (Director of Worship): worship vision, rotas, recruitment and training of musicians
Alexa McDonnell (Youth Worker, left May, Ordinand from September): training for stipendiary ministry, leading and preaching, LGBTQ+ work, 6.15 community, student mission.
Rachel Bundock (*Children's Team Leader*): team leader for all children's work plus support of Child Protection Officer.

Jenny McLoughlin *(Youth Team Leader, started September)*: team leader of Sunday youth provision.
Denis Mullins (*Caretaker, Retired September*): Building cleanliness and fabric management.
Alison Steadman (*Finance Officer*): Support worker for Treasurer.
Rob Eloff *(Ordinand, left March 2020)*: Mission and evangelism, preaching, leading.

Associated Ministers
Revd Philip Dobson *(Retired Priest)*: Leading, preaching, pastoral care.

Authorised Lay Ministry (ALM)
José Hacking (Mission, Pastoral Care): courses, discipleship.
Catherine Parkin (Pastoral Care): Coffee and Communion/Chat, Pen pals
Helen Denham (Pastoral Care): Coffee and Communion/Chat, Dementia care
Sue Bruce (Pastoral Care): Pastoral Care

Associated Ministry Leaders
Michael Pollard (*Home Community Café Manager and Inclusion and Diversity Lead*): Direction, oversight and operational management, diversity and inclusion work.

Covid-19

No area of church life was left untouched by the global coronavirus pandemic in 2020. The church buildings were closed for worship twice in the year to varying degrees. The key dates of government mandated closures were as follows:

24th March 2020 – total closure of churches including occasional offices
15th June 2020 – churches reopened for private prayer and funeral services
4th July 2020 – Sunday worship permitted, weddings with limited attendance resumed
1st November – churches closed for public worship
2nd December – churches permitted to reopen for public worship from Sunday 6th December

The unprecedented circumstances required a total review of activities and the response was as follows:

Risk Assessment

- All activities were subject to individual and specific risk assessments which were kept under regular review.

Online Sunday Broadcast

- Sunday worship was moved online with a weekly broadcast on our website.
- An online broadcast team was established to steer the content and ethos of the worship and draw upon as wide a range of voices as possible each week.
- The online broadcast has drawn viewers from across the UK and other parts of the world.
- Special broadcast on Black Lives Matter in August.
- The online broadcast continued throughout 2020 to cater for the vulnerable and shielding.
- Godly Play stories were provided on the website for Godly Play 1 and 2 from Sunday 22nd March until Sunday 24th May when staff furlough arrangements were enacted.

Zoom Worship

- Morning Prayer (Mon-Fri), Evening Prayer (occasional) and Compline (weekly) were provided throughout 2020.
- Occasional use of Zoom was made for key dates in Holy Week etc.
- A Zoom Room was installed in No.6 to enable mixed-mood meetings into the future
- Farsi language worship was provided each Sunday from first lockdown
- Farsi language Bible study was provided each Tuesday from first lockdown
- Zoom Sunday 6.15 worship was provided for periods during lockdown

In-person Worship

- Risk-assessed in-person worship was conducted in accordance with government and diocesan guidance when restrictions were lifted, primarily during the summer months.
- Bubbles were created in both churches
- A ticketing system was employed to control attendance and enable test and track
- At its greatest extent we provided in addition to Farsi Zoom and Online worship:
  - *9 am Prayer Book Communion, St James*
  - *10.30 am Acoustic Communion, Emmanuel*
  - *2 pm private baptism, St James*
  - *6.15 pm Community Worship, Emmanuel*
- St James was opened daily for private prayer from 15th June to 25th July, then weekly to August 29th, and on three Saturdays in November (Month of National Prayer)

Christmas

- We provided a mixture of in-person and online worship as follows:
  - *Scratch Nativity (online)*
  - *Nine Lessons and Carols (online)*
  - *Midnight Mass (in person) at both Emmanuel and St James simultaneously*
  - *Christmas Day (in person) at both Emmanuel and St James with live-streaming*
  - *The Christingles were cancelled, and a donation made to The Children's Society*

Furlough

- Parish Administrator, Children's Team leader, Youth Team Leader and Caretaker were placed on periods of furlough in an effort to control costs.

Pastoral Care

- The Pastoral Care Team re-orientated their work towards caring for the elderly, housebound and vulnerable. This included regular phone calls, doorstep visits where safe and appropriate, cards, and flowers.
- A midweek communion was provided when allowed.

Church for Everyone

- A Church for Everyone website (https://churchforeveryone.info) was launched in October 2020 to promote engagement with other Christian communities who are interested in developing an inclusive ethos across a range of issues.
- A Church for Everyone Team was developed to act as 'champions' for the following areas:
  - Dementia-friendly churches
  - Faith and Autism
  - LGBTQ+
  - Black Lives Matter
  - Welcoming Older People
  - Adults with Learning Difficulties
  - Farsi Community
  - Changing Places

Changing Places Facility and Emmanuel Toilets

- The project to remodelling of the toilets in Emmanuel church and establishment of a Changing Places facility received all necessary permission ready for a 2021 start.

St James' Vestry Project

- The project continued despite restrictions to seek consensus and agreement over proposals to convert the space vacated by the organ chamber.

Courses, Learning and Vocations

- A large group of adults were prepared for Confirmation and now await a service when allowed.
- Continued to explore ordained ministry with several members
- New 'Readers' Group' established to support licensed ministry
- Lent Course Weds 4th March to 8th April
- 'Aloneness' Booklet distribution in parish, especially to people living alone (May)
- 'Aloneness' Course, Seven sessions, June 9th - July 21st
- Deanery 'Think Tank' leaders' meetings (six sessions, June to August)
- Weekly Open Church Bible Studies (moved to Zoom in April and continued throughout year)

Farsi Community

- Our work among the Farsi community has grown significantly and now attracts attendees from across the UK due to the use of Zoom.
- Support for asylum claims continued and support is now provided on Zoom.

Music and Worship and Prayer

- The PCC made Emmanuel and St James church buildings available to musicians and artists for free (with donations accepted) to nurture this sector particularly hard hit by the pandemic.
- Sunday's musical input has been pre-recorded and added to Sunday online worship to great effect.
- Monthly Prayer Support group continued under new leadership.

Local Community

St James and Emmanuel Academy Trust

- New governors and trustees were appointed to trust schools by the PCC.
- Clergy continued to provide Wednesday Worship via pre-recorded assemblies.

Together Magazine

- The St James and Emmanuel Academy Trust, together with St James & Emmanuel, wrote and published a 2020 edition of Together Magazine which was distributed to houses throughout Didsbury, Reddish and Northenden.

Parish Centre

- There was a huge reduction in use in 2020 which became the single greatest pressure on budgets for 2020.
- The Parish Centre was opened to community use when allowed and with robust risk assessments in place.
- A new floor was laid in the lower hall.

Boaz Night Shelters

- Night shelters were suspended towards the end of the 2019/20 winter season and were not restarted in the 2020/21 period.

Occasional Offices

We have conducted 7 weddings, 14 funerals, 0 confirmations and 13 child and 20 adult baptisms in 2020 and a number of couples and families retain a connection with the church through the exercise of the occasional offices. A staff and lay team conducted a Marriage Preparation Day in January. The *Celebrating The Gift of a Child* as our baptism and thanksgiving preparation continued until March.

Associated Ministry in the Local Community

Home Community Cafe

Home Community Café is an independent organization with Trustees appointed by the PCC of the church. 2020 provided significant challenges for the Home Café team and trustees.

The Parish Hall Charity (No. 6)

Trustees of this separate charity are appointed by the PCC. The charity works for the benefit of St James & Emmanuel as well as renting out its rooms to local charities and other organisations.

The Global Community

Mission Team

2020 was the first year of our pledged support to the new mission partners selected at the end of 2019.

The 8 partners are The Message, Tear Fund, Samara's Aid, No Barriers Foundation, Evangelising Asia for Christ, Potter's Village, L'Arche and Jayne Ozanne. We have agreed with Tearfund, Jayne Ozanne and L'Arche that our financial support can be redirected where they feel necessary as their work has been affected by the pandemic.

Single donations of £500 were given to Tearfund for the Beirut crisis, £1K to the DEC towards the Corona Virus Appeal and £500 to support the official church visit to Uganda.

Our plans for 2020 have been put on hold until more normal times resume.

We enter 2021 with an increased budget of £27K which will enable us to fulfil our pledges to each mission partner.

Safeguarding

All youth and children's workers go through rigorous Disclosure and Barring Service checks, a process overseen by Lucy Jenkins, Safeguarding Officer.

Parochial Church Council (PCC)

The PCC met twice in person and four times virtually. The Standing Committee did not meet but were consulted by email on three decisions. A summary of the PCC's business is listed below:

January **Health, Safety and Safeguarding –** one incident reported.
Finance – Update on 2019 year end position, Parish Share. Wedding and Funeral Fees.
Fabric – St. James regarding the font**.** Emmanuel toilets timetable.
Global Community – Forthcoming trip to Uganda.

Local Community – Place of Welcome. Appointment of Academy Trustees. Appointment of Home Café Trustees.
Inclusion – Follow up from Conference.
Congregations – Lay Assistants.

March
Finance – Approval of Annual Report, Accounts & Letter of Representation.
Rectors Report – Covid 19 Strategy.
Fabric – Emmanuel toilets. St. James vestry project.
Staffing – OLM nomination. Reader appointment. Youth Worker.

July
Finance – General Fund update. Parish Share paid in full last year and intention same for this year. SAS minutes. Home Café closure and appointment of Trustee.
Rector's update – Covid planning.
Fabric – Emmanuel toilets. St. James vestry project.
Local Community – School Foundation Governors.
Staffing – Furlough of staff.
Congregations – Parish Risk Assessments.

Aug
Finance – General Fund update.
Health, Safety and Safeguarding -No incidents.
Rector's update –Covid update. Reflections on lockdown.
Fabric – St. James retaining wall. Emmanuel Toilets.
Local Community – appointment of School Foundation Governors.

September
Finance – General Fund update. SAS minutes. Home Café update.
Health, Safety and Safeguarding – No incidents.
Fabric – Parish Centre Lower Hall floor. Emmanuel Toilets.
Rector's update – Covid, Remembrance Sunday. Christmas.
Local Community – St. James Bells.
Congregations – St. James 10.30 service. Emmanuel 6.15 service. APCM.
Inclusion – Church for Everyone website.
Staffing – Youth Worker. Furlough Scheme.

October
APCM

November
Elections- Lay Officers and Standing Committee members, Team membership
Finance –General Fund update, 2021 Budget. Mission Account signatories. Wedding and Funeral fees. SAS minutes.
Health, Safety and Safeguarding – No incident reported.
Rector's update – Covid update. Christmas.
Local Community – Home Café funding.
Fabric – Emmanuel toilets upgrade. Parish Centre Lower Hall floor.
Inclusion – Church for Everyone website.
Congregations – Deanery – mission communities.
Staffing – Furlough scheme. Caretaking.

2.4 Plans for the New Year (2021)

Plans for 2021 remain highly fluid due to the ongoing pandemic. The key principles upon which decisions will be made are as follows:

- Re-establish in-person worship as soon as it's safe to do so and approved by the PCC.
- Re-open the parish centre and church buildings to user groups as allowed by statute.
- Re-build ministries and relationships if and when the pandemic recedes.
- Encourage and enable new, self-supporting and locally oriented ministries to ensure parish mission into the future.

Theme for 2021

- We plan to make 2021 a 'Year of Hope'.
- This will begin with the 'Creation Awaits' series in Lent looking at our relationship to creation.
- 'Creation Awaits' will continue to run beyond Lent in the run-up to the Climate Change Conference in Glasgow, but will become a permanent theme in the life of the church community, much as inclusion has over recent years.

Staff Team

- Send one church member to a Bishop's Advisory Panel for ordination discernment.

Vision and Values

Creation Awaits

- Lent Sermon series
- Possible Autumn course
- Establishment of Emmanuel grounds as sustainable community garden
- Explore renewables for our buildings

Inclusion

- Continue to respond to invitations nationally to share our experiences.
- Develop the Church for Everyone website and involve partner churches.
- Monthly ministry to Farsi speaking women in conjunction with Taban.
- Welcome Tom Twongyeirwe from Uganda on a Tier 5 placement for a year

Mission Communities

- Respond to diocesan briefing paper
- Communicate with deanery partners
- Begin planning for the future shape of ministry in our mission community

Congregations

- Hold a confirmation in May

- Build the Changing Places and toilet facilities in Emmanuel (Feb-May)
- Establish a new 11 am service in St James and experiment with lay-led congregation model
- Re-establish momentum in the St James vestry project under new chair and terms

Personal Journey

- Hold Lent course - 'Alongside; Reflections on Jesus' Struggles and how he meets us in Our Struggles' by Henry Martin
- Growing Leaders Course
- Creation Awaits course
- Retreat to St David's, Wales, in September
- Explore vocations with several church members
- Plan parish pilgrimage to Israel for 2022

Local Community

- Continue to nurture, support and work with Home Community Café in Emmanuel, planning a number of joint events and working in areas such as mental health, suicide prevention, dementia support
- Promote and celebrate the St James & Emmanuel Academy Trust through increased partnership building on the two 'excellent' SIAMS inspections
- Continue to resource the Boaz Night Shelters
- Plan and run Didsbury Pride 2021 if permitted

Children, Youth and Families

- Rebuild teams that haven't met since March 2020
- Re-establish children and youth ministry post-furlough
- Re-establish in-person links with trust schools
- Re-establish a creative youth venture building on the Youth Café and Caterpillar

2.5 Financial Review

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and FRS102 SORP 2016.

2020 has seen an increase in our giving to the **General Fund** of £11k (4%) boosted by regular appeals due to the closure of our buildings giving rise to a significant decrease in our rental income of £45k and occasional office fees of £6k. These reductions in income were mitigated by furlough claims of £13k. Expenditure has decreased, notably in the area of staff costs of £15k, clergy expenses £6k and building expenses of £4k. However, ministry costs have increased as we introduced online services for the best part of the year which cost £10k. Parish Share has been paid in full. Overall, we balanced the books on the General Fund achieving a deficit of £509 after transferring £5k to bolster the Fabric Fund which had been depleted in 2020. The Stewardship and Strategy Team continue to focus on growing our giving by

predominately electronic means which has been of great benefit in 2020 with the buildings closed and services being on line. We have and continue to pay close attention on our expenditure so that we achieve a balance by the year end.

In 2020 the **Fabric Fund,** over and above the general fund transfer, benefitted by donations of £10k and a VAT refund of £2k and £34k was spent; split £4k on the retention of the Emmanuel roof project, £14k on professional fees of the Emmanuel toilet refurbishment, £2k on an external gate at Emmanuel and £14k on the replacement floor of the lower hall of the Parish Centre. The balance at the year end on this fund amounted to £24k of which only some £8k is not earmarked for a specific purpose.

Of the **Legacy fund** established in 2019, interest of £3k was received and £16k was spent in 2020; split £12k on St James vestry and £4k on missional activities, including Home Community Café, The Children's Society and poorer parishes. This fund had a balance at the year end of £340k.

The **Mission Account** has a balance at the end of the year of £3k having received an allocation from the General Fund of £25k of which £30k was given to mission partners.

Turning to the **Restricted Funds** which are amounts not available for general purposes:

The **Coffee Concert Fund** benefitted from donations for concert performances of only £3k due to the limited performances throughout 2020 and the £5k spent was given predominately to St James and Emmanuel and the Royal Northern College of Music Awards Fund and the remainder went towards the usual concert expenses. The balance on this fund at the year end was £2k.

The **Lizzie Lowe Legacy** raised funds in 2020 of £11k, and spent only £2k. Of the balance on this fund at the end of the year of £18k, £7k related to Didsbury Pride, £5k for a new "Youth café" and £6k for general purposes of this restricted fund.

The **Parish Project Fund (PPF)** which essentially represents the value of the Parish Centre, including fixtures and fittings, has a year end balance of £932k, as a result of the building being valued in 2019 in accordance with the accounting policy agreed by the PCC.

The **Poverty Action Fund** continues for the Farsi speaking community predominately. In 2020, donations of £2k were received and £9k was spent on the Farsi mission, leaving a balance at the year end of £3k.

There was no movement on the **St James Organ Fund**, as this represents the asset value of £49k.

Finally, we hold **Endowment Funds** of £15k, which represent the market value of these investments as at 31 December 2020.

Overall, the net deficit in 2020 amounted to £35k leaving a total fund balance at the year end of £1,435k; split £415k unrestricted, £1,005k restricted and £15k endowment funds.

2.6 Grant Making Policy

Gifts to external organisations and individuals are considered by the Mission Team, who is allocated at least 10% of our voluntary general income each year. The first priority is to meet the financial commitments to the mission partners with whom we are linked. Other issues are considered including financial support for development projects associated with our mission links.

2.7 Reserves Policy

The PCC has formalised a policy of holding reserves sufficient for the foreseeable needs of the Parish. A Fabric Fund is topped up by any surplus funds on the General Fund such that an amount is set aside to meet capital expenditure. The level of free reserves (general reserves not committed to specific projects or invested in assets for the use of the Parish) are anticipated to be between two and three months' budgeted expenditure, which currently equates to somewhere between £64k and £96k. At the year end the free reserves of £55k were below the desired range.

The PCC has the power to invest the church's available funds. Any changes to the Investment Policy must be approved and minuted by the PCC.

2.8 Risk Management

The PCC has considered and identified the key risks affecting the charity, which are believed to be:

- Failure to maintain the two listed church buildings in a good state of repair;
- Balancing the needs of members of the church and the wider community;
- Financial risks associated with the economic climate and its effect on unrestricted giving.

In order to minimise these risks the PCC or a subcommittee thereof hold regular meetings to address those risks identified concentrating on building issues, development of policies and regular reviews of financial information. In addition, a major Health and Safety audit of our buildings was undertaken in 2019 and the risks identified will continue to be addressed as an on-going exercise with a view to balance maintenance expenditure with retention of funds for longer-term projects.

All major insurable risks are subject to normal Churches and employers' insurance.

We continue to monitor our Child Protection Policy in order to comply with the Diocesan Policy and make sure that we fulfil the requirements of the Disclosure and Barring Service. Regular Child Protection training is undertaken.

2.9 Statement of PCC Responsibilities

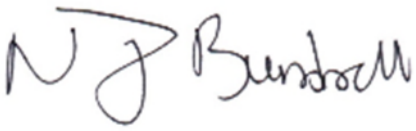
The PCC are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the PCC to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) together with Update Bulletin 1;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approved by the PCC on 15 March 2021 and signed on its behalf by:



Revd Dr Nick Bundock, Rector

Section 3: Independent Examiner's Report

Independent Examiner's report to the members of St James and Emmanuel PCC

I report on the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 19 to 31.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 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.

Basis of Independent Examiner's report

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

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



19th April 2021

Eric Langer, BSc FCA
Chartered Accountant
Independent Examiner
8-10 Gatley Road
Cheadle

Cheshire
SK8 1PY

Date:

Section 4: Financial Statements

SUMMARY OF FUNDS FOR THE YEAR ENDED 31 DECEMBER 2020

	Opening Balance	Income	Expenditure	Gains and losses	Transfers	Surplus (Deficit)	Closing Balance
	£	£	£	£	£	£	£
Unrestricted Funds							
General Fund	47,727	356,579	(329,299)		(27,789)	(509)	47,218
Fabric Fund	41,236	11,866	(34,397)		5,000	(17,531)	23,705
Legacy Fund	354,010	2,512	(12,042)		(4,000)	(13,530)	340,480
Mission Account	6,777	-	(30,450)		26,789	(3,661)	3,116
Total Unrestricted	**449,750**	370,957	(406,188)	-	-	(35,231)	414,519
Restricted Funds							
Coffee Concert Fund	3,359	3,404	(4,613)		-	(1,209)	2,150
Lizzie Lowe Legacy	9,136	11,107	(2,230)		-	8,877	18,013
Parish Project Fund	933,813	-	(1,322)		-	(1,322)	932,491
Poverty Action Fund	10,537	2,348	(9,389)		-	(7,041)	3,496
St James Organ Fund	49,256	-	-		-	-	49,256
Total Restricted	**1,006,101**	16,859	(17,554)	-	-	(695)	1,005,406
Endowment Funds	**14,163**	-	-	978	-	978	15,141
Total	**1,470,014**	**387,816**	**(423,742)**	**978**	**-**	**(34,948)**	**1,435,066**

Unrestricted 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.
The **General Fund** is used to record all other income and expenditure of the PCC other than that noted below and is used to fund the general running costs of the Parish.
The **Fabric Fund** is maintained to allocate and monitor expenditure on the fabric of the buildings. Other than specific donations, funds are transferred from the General Fund to meet these costs.
The **Legacy Fund** represents a bequest received and is designated to ensure that monies are distributed in accordance with PCC policy.
The **Mission Account** is an allocation of General Fund income and this is spent supporting mission activities in the UK and overseas.
Restricted funds represent monies given by a donor with a specific restriction on their future use.
The **Coffee Concert Fund** records the monies raised, expenses incurred and donations given towards St James and Emmanuel and Royal Northern College of Music Awards Fund.
The **Lizzie Lowe Legacy** represents monies raised and spent on working towards inclusion in its widest aspect, predominately amongst young adults.
The **Parish Project Fund** records the monies raised and expenses incurred towards the building of the Parish Centre.
The **Poverty Action Fund** represents monies raised and expenses incurred on hardship projects.
The **St James Organ Fund** represents the funds raised towards the replacement of St James organ and its further use on an ongoing basis.
Endowment Funds are funds, the capital of which must be maintained; only the income arising from the investment of the endowment may be used.

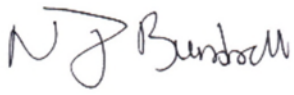
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Endowment Funds 2020 £	Total Funds 2020 £	*Unrestricted Funds 2019 £*	*Restricted Funds 2019 £*	*Endowment Funds 2019 £*	Total Funds 2019 £
INCOMING RESOURCES									
Voluntary income	2a	315,749	10,484	-	**326,233**	*651,893*	*19,536*	-	*671,429*
Activities for generating funds	2b	24,710	-	-	**24,710**	*67,806*	*6,977*	-	*74,783*
Income from investments	2c	3,235	-	-	**3,235**	*2,283*	*171*	-	*2,454*
Income from church activities	2d	23,892	6,375	-	**30,267**	*22,329*	*125,399*	-	*147,728*
Other incoming resources	2e	3,371	-	-	**3,371**	*3,378*	*28,726*	-	*32,104*
TOTAL INCOMING RESOURCES		**370,957**	**16,859**	-	**387,816**	*747,689*	*180,809*	-	*928,498*
RESOURCES USED									
Fundraising costs	3a	45,088	1,133	-	**46,221**	*38,739*	*1,333*	-	*40,072*
Church Activities (see note 4a)	3b	356,887	16,421	-	**373,308**	*350,828*	*244,336*	-	*595,164*
Governance costs	3c	4,213	-	-	**4,213**	*3,449*	-	-	*3,449*
TOTAL RESOURCES USED		**406,188**	**17,554**	-	**423,742**	*393,016*	*245,669*	-	*638,685*
NET INCOMING RESOURCES BEFORE TRANSFERS		(35,231)	(695)	-	**(35,926)**	*354,673*	*(64,860)*	-	*289,813*
Transfers between funds	6	-	-	-	**-**	*18,436*	*(18,436)*	-	-
NET INCOMING RESOURCES		**(35,231)**	**(695)**	-	**(35,926)**	*373,109*	*(83,296)*	-	*289,813*
GAINS ON INVESTMENT ASSETS									
On revaluation	7	-	-	978	**978**	-	-	*2,234*	*2,234*
NET MOVEMENT IN FUNDS		**(35,231)**	**(695)**	**978**	**(34,948)**	*373,109*	*(83,296)*	*2,234*	*292,047*
Balances brought forward at 1 January 2020		*449,750*	*1,006,101*	*14,163*	**1,470,014**	*76,641*	*1,089,397*	*11,929*	*1,177,967*
BALANCES CARRIED FORWARD AT 31 DECEMBER 2020		**414,519**	**1,005,406**	**15,141**	**1,453,066**	*449,750*	*1,006,101*	*14,163*	*1,470,014*

BALANCE SHEET AT 31 DECEMBER 2020

	Note	2020 £	2019 £
FIXED ASSETS			
Investments	8a	15,141	*14,163*
Tangible Fixed Assets	8b	990,920	*987,660*
Total Fixed Assets		**1,006,061**	***1,001,823***
CURRENT ASSETS			
Debtors	9a	18,506	*69,978*
Concessionary Loans	9b	4,500	*4,500*
Cash at bank and in hand		424,517	*426,113*
Total Current Assets		**447,523**	***500,591***
LIABILITIES: amounts falling due within one year	10	**(18,518)**	***(32,400)***
NET CURRENT ASSETS		**429,005**	***468,191***
NET ASSETS		**1,435,066**	***1,470,014***
FUNDS			
Unrestricted	11	414,519	*449,750*
Restricted	11	1,005,406	*1,006,101*
Endowment	11	15,141	*14,163*
TOTAL FUNDS		**1,435,066**	***1,470,014***

Approved by the Parochial Church Council on 15th March 2021 and signed on its behalf by:



Revd Dr Nick Bundock, Rector



Mrs Hilary A Lowe, Treasurer

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011, 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 (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value except for the valuation of investments and fixed assets which are shown at their market value at 31 December 2020.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible by 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.

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

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

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 and Grant Income are recognised when the charity has been notified in writing of both the amount and settlement date. Collections are recognised when received on behalf of the PCC. Planned giving receivable that is gift aided is recognised only when received. Income tax recoverable on gift aid donations is recognised when the income is recognised.

Legacy gifts are recognised on a case-by-case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

Interest on fund 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. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Funds raised by events are shown gross.

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

Realised gains or losses are recognised when investments are sold. They 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 or losses are taken to the Statement of Financial Activities on revaluation of investments at 31 December 2020.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

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 measure 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 as described in the relevant note to the accounts.

Pensions

The PCC offers a stakeholder pension scheme to all employees. The insurers of the scheme hold the assets of the scheme separately from those of the PCC. The pension cost charge represents contributions payable by the Church to the fund for qualifying staff. The PCC has no further liability to the pension funds beyond these contributions.

Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Fixed assets

Consecrated land and buildings and moveable church furnishings

Consecrated and benefited property is excluded from the financial statements by the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and require a faculty for disposal, since the PCC considers this to be inalienable property. All expenditure incurred during 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 (SOFA).

Other land and buildings

The Parish Centre is valued every 5 years and stated at its revalued amount. It is therefore not deemed necessary to depreciate the building. Any expenditure on maintenance or improvement is written off as incurred.

Fixtures and fittings

Fixtures and fittings are depreciated at 15% on a reducing balance basis with the exception of the Walker organ which is valued at purchase cost and will not be subject to depreciation in view of its deemed market value being significantly more than cost. Items of equipment that cost less than £2,500 are written off in the period in which they are acquired.

Financial Instruments

The PCC has made a concessionary loan. This is initially recognised at transaction value and subsequently measured at settlement value.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

2	**INCOMING RESOURCES**	**Unrestricted Funds 2020 £**	**Restricted Funds 2020 £**	**Total Funds 2020 £**	**Total Funds 2019 £**
2a	**Voluntary income**				
	Giving:				
	Gift Aid donations	209,384	7,823	217,207	211,117
	Tax recoverable	53,113	1,956	55,069	51,477
	Other giving (non tax efficient)	28,835	705	29,540	28,081
	Donations:				
	CAF donations	12,867	-	12,867	11,497
	For specific causes	1,550	-	1,550	7,646
	Bequest	10,000	-	10,000	361,611
		315,749	**10,484**	**326,233**	**671,429**
2b	**Activities for generating funds**				
	Church Hall rental income	14,199	-	14,199	45,241
	BBC rental income	1,251	-	1,251	3,466
	Church rental income	2,060	-	2,060	6,483
	Office income	3,411	-	3,411	7,101
	Fundraising income	3,789	-	3,789	12,492
		24,710	**-**	**24,710**	**74,783**
2c	**Income from investments**	**3,235**	**-**	**3,235**	**2,454**
2d	**Income from church activities**				
	Occasional service fees	4,521	-	4,521	10,413
	Grants received	12,395	750	13,145	109,710
	Toddler groups	1,549	-	1,549	5,004
	Other activities and events	5,427	5,625	11,052	22,601
		23,892	**6,375**	**30,267**	**147,728**
2e	**Other incoming resources**				
	Insurance claims	902	-	902	211
	Sundry income	2,469	-	2,469	31,893
		3,371	**-**	**3,371**	**32,104**
	TOTAL INCOMING RESOURCES	**370,957**	**16,859**	**387,816**	**928,498**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

3	**RESOURCES USED**	**Unrestricted Funds 2020 £**	**Restricted Funds 2020 £**	**Total Funds 2020 £**	**Total Funds 2019 £**
3a	**Fundraising costs**				
	Staff costs:				
	BBC attendants	-	-	-	4
	Wages & salaries	9,388	-	9,388	10,844
	Church hall running and maintenance costs	33,393	-	33,393	27,855
	Depreciation				
	Parish Centre - Fixtures and Fittings	-	1,133	1,133	1,333
	Fundraising costs	2,307	-	2,307	36
		45,088	**1,133**	**46,222**	**40,072**
3b	**Church Activities (see note 4a)**				
	Church giving to mission (see note 5)	32,390	-	32,390	23,400
	Poverty Action Group	-	9,389	9,389	13,637
	Parish Share (Diocesan costs)	147,020	-	147,020	146,080
	Buildings:				
	Premises Maintenance	49,260	-	49,260	243,718
	Cleaning, insurance Council tax & utilities	26,179	-	26,179	26,364
	Church Hall running and maintenance	5,566	-	5,566	4,643
	Clergy expenses	3,783	-	3,783	7,306
	Occasional service expenses	2,925	-	2,925	9,260
	Ministry team expenses	27,514	644	28,158	20,320
	Youth and children's work	1,799	-	1,799	5,622
	Toddler groups	319	-	319	1,091
	Staff costs:				
	Wages & salaries	43,365	433	43,798	53,725
	Expenses	353	-	353	1,984
	Training	396	190	586	1,678
	Office expenses	7,628	-	7,628	9,804
	Refreshments	226	-	226	1,215
	Depreciation				
	Fixtures and Fittings	1,619	189	1,808	1,032
	Bank and card processing charges	625	-	625	476
	Other activities and events	5,920	5,576	11,496	22,809
	Flowers	-	-	-	1,000
		356,887	**16,421**	**373,307**	**595,164**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

3	**RESOURCES USED (Cont.)**	**Unrestricted Funds 2020 £**	**Restricted Funds 2020 £**	**Total Funds 2020 £**	**Total Funds 2019 £**
3c	**Governance costs**				
	Independent Examiners Fee	1,260	-	1,260	1,260
	Finance costs	636	-	636	137
	Staff costs:				
	Wages & salaries	2,317	-	2,317	2,052
		4,213	-	**4,213**	**3,449**
	TOTAL RESOURCES USED	**406,188**	**17,554**	**423,742**	**638,685**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

4 CHURCH ACTIVITIES

4a Expenditure on church activities is as follows:

	2020
	£
Activities undertaken directly	351,582
Grant funding and donations	46,807
Support costs (see note 4b)	25,353
	423,742

4b Support costs

The allocation of support costs, including pension contributions to defined contribution plans, has been based on the estimated proportion of time costs of the individual members of staff and the expenditure related to their activity. The overall allocation is as follows:

	2020
	£
Support staff salary costs	17,973
Office expenses and bank charges	4,439
Depreciation: Fixtures & Fittings	2,941
	25,353

4c Total staff costs

	2020	2020
	£	£
Salaries	54,953	65,736
Employer's contributions to defined contribution pension schemes	550	889
Social security costs	-	-
	55,503	**66,625**

The clergy stipends are paid directly by the Diocese and are not included above. No employee received employee benefits excluding employer pension costs of more than £60,000 per annum.

	2020	2019
	Number	Number
The average number of employees was as follows:		
Support & Layworkers	1	1
Management & administration	2	2
	3	**3**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued) -

Trustees' expenses

4d

Members of the PCC receive no remuneration for acting as such. The expenses paid to the trustees in the year totalled £6,660 (2019-£14,457). 7 trustees were reimbursed. Clergy expenses (to 6 trustees) totalling £2,359 (2019-£4,000) for travel, hospitality, phone, internet and mobile costs were paid. Other Clergy expenses (to 4 trustees) relating to expenses of office totalling £686 (2019-£2,564) for training, books, subscriptions, robes etc were paid. £3,615 (2019-£7,893) were reimbursed to 7 trustees to pay for materials and items for church activities and fundraising costs.

5 MISSION GIVING	**2020**	**2019**
	£	**£**
General Mission Fund:		
Boaz Trust	-	1,200
DEC (Disasters Emergency Committee)- Coronavirus Appeal	1,000	-
DEC (Disasters Emergency Committee)- Cyclone Appeal	-	1,000
Diocese of Muhabura	-	2,700
Daniel Eswarappa - Evangelising Asia	5,000	2,700
L'Arche Manchester	4,190	-
Ozanne Foundation	2,500	-
Howie Pickering	2,000	3,700
Potter's Village	5,000	2,600
Prospect for people	-	1,200
Protem (Ron Finlay)	-	1,700
K L Roberts - No Barriers Foundation	2,300	-
Samara's Aid Appeal	2,400	2,600
St Thomas PCC	-	2,600
Team travel and expenses – Uganda	500	-
Tearfund	2,500	-
Tearfund – supporting work in Beirut	500	-
The Message Trust	2,500	-
Total Mission Giving (from Church Fund Tithe)	**30,390**	**22,000**
Potter's Village	-	1,400
Total Mission Giving (From Emmanuel HLF Project Tithe)	**-**	**1,400**
Admin, Expenses and Bank Charges	60	120
	30,450	**23,520**
Additional Mission giving		
The Children's Society	1,000	-
Salford Deanery Synod	500	-
St Luke's Church Wythenshawe Deanery	250	-
St Martin's Church Wythenshawe Deanery	250	-
Total Mission Giving (from General Funds)	**2,000**	-

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

6 FUND TRANSFERS

	Transfer Amount 2020 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £
From General Fund to Mission Fund	26,789	-	-
From General Fund to Fabric Fund	5,000	-	-
From Legacy Fund to General Fund	4,000	-	-
		-	-

7 UNREALISED GAINS/LOSSES IN INVESTMENTS AND FIXED ASSETS

Unrealised gain on investments:	**2020 £**
Market value at 31 December 2020	15,141
Market value at 31 December 2019	14,163
Gain (details shown in note 8a)	978
Represented by:	
Unrealised gain arising from change in market value	**978**

8 FIXED ASSETS FOR THE USE BY THE PCC

8a Investments

The investments are endowment funds.

	Shares / Nominal Value	Cost £	Market Value 2020 £	Market Value 2019 £
CC & M Ellis Memorial Fund:				
CBF INV FUND 124001141S**	740.52	2,116	15,141	14,163
Total		**2,116**	**15,141**	**14,163**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

8b	**Tangible Fixed Assets**	**Freehold land and Buildings**	**Fixtures, fittings & Equipment**	**Total**
		£	**£**	**£**
	Cost or Valuation			
	At 1 January 2020	1,045,922	122,387	1,168,309
	Additions during the year	-	6,201	6,201
	At 31 December 2020	**1,045,922**	**128,588**	**1,174,510**
	Depreciation			
	At 1 January 2020	120,922	59,727	180,649
	Charge for the year	-	2,941	2,941
	At 31 December 2020	**120,922**	**62,668**	**183,590**
	Net Book Value			
	At 1 January 2020	925,000	62,660	987,660
	At 31 December 2020	**925,000**	**65,920**	**990,920**

The land and buildings were valued by an independent valuer, Bentley Higgs LLP, on 1 November 2018 at £925k.

	2020	**2019**
Freehold land and buildings included above:	**£**	**£**
Historical cost	1,045,922	1,045,922
Cumulative depreciation based on historical cost	120,922	120,922
	925,000	**925,000**

9 DEBTORS

9a Debtors

	2020	**2019**
	£	**£**
Income tax recoverable on Gift Aid	10,844	28,155
Other debtors and prepayments	7,662	41,823
	18,506	**69,978**

9b Concessionary Loans

	2020
	£
Amount repayable within one year	**4,500**
Amount repayable after more than one year	**-**

Significance of Financial Instruments to the Charities Position

9c A concessionary loan of £12,000 was provided to The Parish Hall Charity (registered charity number 501253) in 2017 with the approval of the PCC for essential and substantial roof repairs required at No 6 Barlow Moor Road, Didsbury. The money was lent interest free and whilst no formal arrangement of repayment terms have been stipulated it is expected that the loan will be repaid by the end of 2021 dependent upon the cash flow requirements of No 6. This was a related party transaction.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2020 (continued)

10 LIABILITIES: amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	**(18,518)**	**(32,400)**

11 FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	£	£	£	£
The Fund values are represented by:				
Investments	-	-	15,141	15,141
Tangible fixed assets	9,175	981,745	-	990,920
Assets	421,855	25,668	-	447,523
Liabilities	(16,511)	(2,007)	-	(18,518)
	414,519	**1,005,406**	**15,141**	**1,435,066**

12 FINANCIAL COMMITMENTS

At 31 December 2020, the PCC has annual commitment under non-cancellable operating leases as follows:

	2020	2019
	£	£
Expiry date:		
Within one year	**750**	**750**
Between one and five years	**806**	**2,947**

13 CAPITAL COMMITMENTS

At 31 December 2020 (and 31 December 2019), the PCC approved the Capital outlay for Emmanuel of £150k to refurbish the toilets, including the installation of a Changing Places toilet. This project will be substantially funded by the legacy received in 2020 and 10% from monies raised through fundraising.