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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

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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	27/4*	27/5**			
10.30am – St James'			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)

1.5 Bankers

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

HSBC UK
5 Great Underbank
Stockport
Cheshire
SK1 1LH

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

Barclays Bank UK plc
Leicester
LE87 2BB

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

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.

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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

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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 Communion

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

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- 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

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- 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

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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.
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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.

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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

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- 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 diaconate 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

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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.

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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.

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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:

A handwritten signature in blue ink, appearing to read 'N J Bundock'.

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.

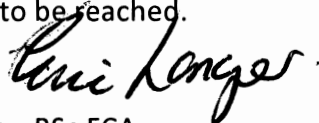
Independent examiner's statement

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 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: 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.

St James' and Emmanuel Church: Annual Report 2022

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2022

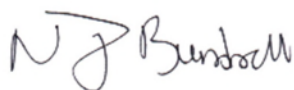
		Unrestricted	Restricted	Endowment	Total	Unrestricted	Restricted	Endowment	Total
		Funds	Funds	Funds	Funds	Funds	Funds	Funds	Funds
		2022	2022	2022	2022	2021	2021	2021	2021
Note		£	£	£	£	£	£	£	£
INCOMING RESOURCES									
Voluntary income	2a	306,180	18,493	-	324,673	305,860	20,825	-	326,685
Activities 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

St James' and Emmanuel Church: Annual Report 2022

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

St James' and Emmanuel Church: Annual Report 2022

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.

St James' and Emmanuel Church: Annual Report 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.

St James' and Emmanuel Church: Annual Report 2022

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

St James' and Emmanuel Church: Annual Report 2022

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

St James' and Emmanuel Church: Annual Report 2022

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).

St James' and Emmanuel Church: Annual Report 2022

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

St James' and Emmanuel Church: Annual Report 2022

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

St James' and Emmanuel Church: Annual Report 2022

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

St James' and Emmanuel Church: Annual Report 2022

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.

	2022 £	2021 £
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

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.

St James' and Emmanuel Church: Annual Report 2022

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.