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## 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

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Email: [office@stjamesandemmanuel.org](mailto:office@stjamesandemmanuel.org)  
Website: [www.stjamesandemmanuel.org](http://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:

<b>Team Rector</b>	Revd Dr Nicholas Bundock	Chair
<b>Team Vicar</b>	Revd Canon Lisa Battye	Diocesan Synod, General Synod
<b>Curate</b>	Revd Cate Allison	Also, Curate of St Paul's, Withington
<b>Curate</b>	Revd Augustine Tanner Ihm	
<b>Curate</b>	Revd Katrin Alldavoodi	
<b>Curate</b>	Revd Jane Whittell	Permission to Officiate (PTO) until Sept 2023
<b>Wardens</b>	Andrea Dunkerley	PCC Secretary
	Vicki Long	
	Rosy Martin	From APCM 2023
	Jon Parkin	
	James Wilson	Until APCM 2023
<b>Deanery Synod Representatives</b>	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	

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	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

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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

HSBC UK  
5 Great Underbank  
Stockport  
Cheshire  
SK1 1LH

CCLA Investment Management Ltd  
One Angel Lane  
London EC4R 3BA

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 (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.

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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 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

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**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 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

### 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 Alvarez** (*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'

## **St James' and Emmanuel Church: Annual Report 2023**

- 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

## St James' and Emmanuel Church: Annual Report 2023

- 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.

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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 1<sup>st</sup> March. SAS minutes.
  - Congregations** -. Coronation Garden Party. APCM arrangements. Lay Assistant appointed.
  - Manchester Whit Walks 29<sup>th</sup> 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, 21<sup>st</sup> May. SAS minutes.
  - Congregations** – Andy Hurrell Questionnaire.



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**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

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- 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.

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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.

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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.

## St James' and Emmanuel Church: Annual Report 2023

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

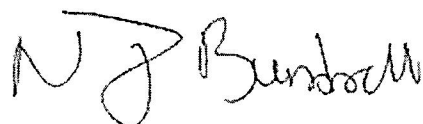
The PCC are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 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: 5<sup>th</sup> April 2024

# St James' and Emmanuel Church: Annual Report 2023

## Section 4: Financial Statements

### SUMMARY OF FUNDS FOR THE YEAR ENDED 31 DECEMBER 2023

	Opening			Gains and Losses		Surplus	Closing
	Balance	Income	Expenditure	s	Transfers	(Deficit)	Balance
	£	£	£	£	£	£	£
<b>Unrestricted Funds</b>							
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
<b>Total Unrestricted</b>	<b>200,328</b>	<b>432,250</b>	<b>(424,359)</b>	<b>-</b>	<b>(400)</b>	<b>7,491</b>	<b>207,819</b>
<b>Restricted Funds</b>							
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)		-	-	-
<b>Total Restricted</b>	<b>1,011,204</b>	<b>36,979</b>	<b>(479,086)</b>	<b>-</b>	<b>400</b>	<b>(441,707)</b>	<b>569,497</b>
<b>Endowment Funds</b>	<b>15,289</b>	<b>-</b>	<b>-</b>	<b>1,451</b>	<b>-</b>	<b>1,451</b>	<b>16,740</b>
<b>Total</b>	<b>1,226,821</b>	<b>469,229</b>	<b>(903,445)</b>	<b>1,451</b>	<b>-</b>	<b>(432,765)</b>	<b>794,056</b>

**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.

# St James' and Emmanuel Church: Annual Report 2023

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2023

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



# St James' and Emmanuel Church: Annual Report 2023

## BALANCE SHEET AT 31 DECEMBER 2023

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

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

# St James' and Emmanuel Church: Annual Report 2023

## 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.

# **St James' and Emmanuel Church: Annual Report 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.

# St James' and Emmanuel Church: Annual Report 2023

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

<b>2</b>	<b>INCOMING RESOURCES</b>	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
2a	<b>Voluntary income</b>				
	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
		<b>311,743</b>	<b>15,513</b>	<b>327,256</b>	<b>324,673</b>
2b	<b>Activities for generating funds</b>				
	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
		<b>76,906</b>	<b>4,794</b>	<b>81,700</b>	<b>88,144</b>
2c	<b>Income from investments</b>	<b>5,982</b>	<b>275</b>	<b>6,257</b>	<b>2,342</b>
2d	<b>Income from church activities</b>				
	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
		<b>33,860</b>	<b>16,281</b>	<b>50,141</b>	<b>66,017</b>
2e	<b>Other incoming resources</b>				
	Insurance claims	300	-	300	-
	Grants received (see note 4)	3,459	116	3,575	17,147
		<b>3,759</b>	<b>116</b>	<b>3,875</b>	<b>17,147</b>
	<b>TOTAL INCOMING RESOURCES</b>	<b>432,250</b>	<b>36,979</b>	<b>469,229</b>	<b>498,323</b>

# St James' and Emmanuel Church: Annual Report 2023

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

<b>3</b>	<b>RESOURCES USED</b>	<b>Unrestricted Funds 2023 £</b>	<b>Restricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
<b>3a</b>	<b>Fundraising costs</b>				
	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
		<b>75,729</b>	<b>433,476</b>	<b>509,205</b>	<b>51,417</b>
<b>3b</b>	<b>Church Activities (see note 5a)</b>				
	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
		<b>344,583</b>	<b>45,610</b>	<b>390,193</b>	<b>520,578</b>

# St James' and Emmanuel Church: Annual Report 2023

## 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	<b>Governance costs</b>				
	Independent Examiners Fee	1,318	-	1,318	1,388
	Finance costs	147	-	147	90
	Staff costs:				
	Wages & salaries	2,582	-	2,582	2,420
		<b>4,047</b>	<b>-</b>	<b>4,047</b>	<b>3,898</b>
	<b>TOTAL RESOURCES USED</b>	<b>424,359</b>	<b>479,086</b>	<b>903,445</b>	<b>575,893</b>

## 4 GRANTS RECEIVED

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

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).

# St James' and Emmanuel Church: Annual Report 2023

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

### 5 CHURCH ACTIVITIES

5a	<b>Expenditure on church activities is as follows:</b>	<b>2023</b>
		<b>£</b>
	Activities undertaken directly	826,984
	Grant funding and donations	46,730
	Support costs (see note 5b)	29,731
		<b>903,445</b>

### 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:

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

5c	<b>Total staff costs</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>
	Salaries	74,377	70,808
	Employer's contributions to defined contribution pension schemes	1,786	1,471
	Social security costs	-	-
		<b>76,163</b>	<b>72,279</b>

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.

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

# St James' and Emmanuel Church: Annual Report 2023

## 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
		£	£
	<b>General Mission Fund:</b>		
	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	-
	<b>Total Mission Giving (from Church Fund Tithe)</b>	<b>30,950</b>	<b>27,890</b>
	Admin, Expenses and Bank Charges	376	81
		<b>31,326</b>	<b>27,971</b>



# St James' and Emmanuel Church: Annual Report 2023

## 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
		<b>(400)</b>	<b>400</b>

### 8 UNREALISED GAINS/LOSSES IN INVESTMENTS AND FIXED ASSETS

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

### 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
<b>Total</b>		<b>2,116</b>	<b>16,740</b>	<b>15,289</b>

# St James' and Emmanuel Church: Annual Report 2023

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

9b	<b>Tangible Fixed Assets</b>	<b>Freehold land and Buildings</b>	<b>Fixtures, fittings &amp; Equipment</b>	<b>Total</b>
		<b>£</b>	<b>£</b>	<b>£</b>
	<b>Cost or Valuation</b>			
	At 1 January 2023	1,045,922	147,255	1,193,177
	Additions during the year	-	2,764	2,764
	At 31 December 2023	<b>1,045,922</b>	<b>150,019</b>	<b>1,195,941</b>
	<b>Depreciation</b>			
	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	<b>550,922</b>	<b>76,397</b>	<b>627,319</b>
	<b>Net Book Value</b>			
	At 1 January 2023	925,000	75,159	1,000,159
	At 31 December 2023	<b>495,000</b>	<b>73,622</b>	<b>568,622</b>

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

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

## 10 DEBTORS

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

# St James' and Emmanuel Church: Annual Report 2023

## 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)
	<b>207,792</b>	<b>569,497</b>	<b>16,740</b>	<b>794,056</b>

### 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.