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## Section 1: Parish Details

### 1.1 Status

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

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

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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 Canon Dr Nicholas Bundock	Chair
<b>Team Vicar</b>	Revd Canon Lisa Battye	Retired 1 December 2024
<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 Christine Sandiford	Ordained Local Minister (OLM)
<b>Curate</b>	Revd Patrick Thom	Self-Supporting Minister (SSM)
<b>Wardens</b>	Andrea Dunkerley	PCC Secretary
	Vicki Long	
	Rosy Martin	
	Jon Parkin	
<b>Deanery Synod Representatives</b>	Jeff Dunkerley	Diocesan Synod
	Irena Grugulis	Vice Chair
	Hilary Lowe	PCC Treasurer
	Steve Penny	
	Alexander Sims	
	Louise Smail	

## St James & Emmanuel Church: Annual Report 2024

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

### 1.3 Standing Committee

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

### 1.4 Electoral Roll & Average Sunday Service Attendance

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

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

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

## St James & Emmanuel Church: Annual Report 2024

- \* 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

### 1.6 Independent Examiner

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

### 1.7 Related Charities

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

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

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

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

During the year the following served as trustees:

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

## Section 2: Parish Report

### 2.1 Objects

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

### 2.2 Aims and Objectives

#### **Belonging**

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

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

#### **Believing**

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

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

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

#### **Becoming**

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

# St James & Emmanuel Church: Annual Report 2024

## Church Governance

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

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

## 2.3 Review Of the Year: Its Objectives and Achievements

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

### Clergy

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

**Nick Bundock** (*Rector*): Priest for 10.30 am congregation, overall vision and strategy lead, supervision of staff, Thrive CE Academy Trust Member and Trustee, No.6 Trustee, Fabric, SAS & Staff Teams, Founder of Church for Everyone, vocations

**Mark Hewerdine** (*Vicar designate; from 1 Sept 2024*): Priest for 11 am and 6.15 pm congregations, home group support, enquirer courses, pastoral care and pastoral offices

**Lisa Battye** (*0.5 Team Vicar; retired 1 Dec 2024*): Shared responsibility with Rector, Priest for 11 am congregation, personal journey, supervision of learners, pastoral care, General Synod

**Cate Allison** (*Curate*): Fulltime Priest at St Paul's, Withington

**Augustine Ihm Tanner** (*Curate*): Priest for St Nicholas', Burnage

**Alexa McDonnell** (*Curate*): Priest for 6.15 pm congregation, young adult mission, Hands Across the Mersey Project

**Katrin Alldavoodi** (*Curate*): Priest for 12.30 pm Farsi Community

**Patrick Thom** (*Curate, SSM*): Discipleship

**Christine Sandiford** (*Curate, OLM*): Clergy support for worship and preaching, Home Communions

### Ordinands

**Vicky McQuarrie**: Leading, preaching, welcome ministry

# St James & Emmanuel Church: Annual Report 2024

## Lay Staff

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

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

**Wendy Brown** (*Parish Administrator*): Supporting the Parish Manager

**Rachel Bundock** (*Children and Youth Team Leader*): Leader for all children and youth work

**Lewis Meaden** (*Shared Director of Worship; resigned 30 Jan 2024*): Worship vision, rotas, recruitment and training of musicians

**Catrin Meaden** (*Shared Director of Worship; resigned 30 Jan 2024*): Worship vision, rotas, recruitment and training of musicians

**Andy Silver** (*Director of Worship; from 1 Mar 2024*): Worship vision, rotas, recruitment and training of musicians

**Alison Steadman** (*Finance Officer*): Supporting the Treasurer

**John Conibear** (*Communications*): eNews, Website, Worship Broadcasting, Graphic Design, Publicity

**Jayne Hince** (*Gardener; from 1 May 2024*): Garden maintenance

## Readers

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

**Chris Martin**: Focal Minister 11 am congregation, St James Consort,

**Mandy Mullins**: Focal Minister 6.15 pm congregation

**Ray Shaw** (*Retired Oct 2024*): Focal Minister 10.30 am congregation

**Steve Penny**: Focal Minister 11 am congregation, Men's Ministry

**Mark Vermes** (*Licensed 7 July 2024*): Reader Coordinator, general worship leading and preaching

**Maggie Jackson** (*Licensed 7 July 2024*): Focal Minister 11 am, general worship leading and preaching, Monthly Prayer coordinator, Parish Anchorite

## Associated Ministers

**Revd Philip Dobson** (*Retired Priest*): Leading, preaching, occasional offices, pastoral care, home group

**Revd Virginia Alvarez** (*Retired Baptist Minister*): Preaching

## Authorised Lay Ministry (ALM)

**José Hacking** (*Mission, Pastoral Care*): Courses, Discipleship.

**Catherine Parkin** (*Pastoral Care*): Coffee and Communion/Chat, Home Communion Support

**Helen Denham** (*Pastoral Care*): Coffee and Communion/Chat, Dementia Care

**Jenny Courtney** (*Mission*): Farsi Ministry

**Fara Salemi** (*Mission*): Farsi Ministry

**Alex Sims** (*Worship and Liturgy; licensed 30 Sept 2024*): Focal Minister 10.30am congregation

## Associated Ministry Leaders

**Michael Pollard** (*Home Community Café Manager*): Direction, oversight and operational management, diversity and inclusion work

**Pascal Bouguechiche** (*Parish Hermit*): Intercessory Prayer, Clothing4Africa

**Benjamin Irakiza** (*T5 Visa Volunteer*): Preaching, Home Café Support, Clothing4Africa, Youth Ministry



# St James & Emmanuel Church: Annual Report 2024

## **‘Belonging’ in an inclusive and diverse parish**

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

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

# St James & Emmanuel Church: Annual Report 2024

## **‘Believing’ in an inclusive and diverse parish**

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

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

# St James & Emmanuel Church: Annual Report 2024

## **‘Becoming’ in an inclusive and diverse parish**

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

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

## **Associated Ministry in the Local Community**

### Home Community Cafe

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

### The Parish Hall Charity (No. 6)

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

# St James & Emmanuel Church: Annual Report 2024

## The Global Community

### Mission Team

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

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

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

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

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

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

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

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

# St James & Emmanuel Church: Annual Report 2024

## Parochial Church Council (PCC)

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

<b>January</b>	<p><b>Health &amp; Safety, Safeguarding</b> – new “traffic light system” in use. 2 amber cases with one becoming red and Social Services giving support. 1 incident reported to Diocese.</p> <p><b>Finance</b> – Hilary Lowe primary administrator and contact for the new Charity Commission portal. Update on 2023 financial position. Main concern fabric costs as quinquennial inspections still outstanding. SAS minutes.</p> <p><b>Rector's Update</b> – New Team Ministry discussed as a joint meeting to be held in February. Statement received from CPAS (Patrons) highlighting process of appointing a new team rector when that situation arises.</p> <p><b>Congregations</b> – New ministry – Hermits, Anchorites and Holy People ministry profile. Trustee vacancy No.6.</p> <p><b>Fabric</b> – Emmanuel Artwork, St James Vestry Project and Boundary Wall. No.6 Sale of land.</p> <p><b>Inclusion</b> – plans for Conference in September.</p>
<b>March</b>	<p><b>Election</b> – 1 vacancy for No. 6 trustee filled and approved.</p> <p><b>Health &amp; Safety, Safeguarding</b> – 2 cases still ongoing. PCC members requirement to complete Domestic Violence Course.</p> <p><b>Finance</b> – General Fund update. Approval of Annual Report, Accounts &amp; Letter of Representation. Parish Share - meeting with Diocese to agree reduction. SAS minutes. Charity Commission new requirements. Policies agreed – Complaints, Policy and Procedure, Data Privacy Notice, Health &amp; Safety Statement of Intent, Internal Financial Control, PCC Code of Conduct, Reserves.</p> <p><b>Congregations</b> - APCM arrangements.</p> <p><b>Rector's Update</b> - New Team Ministry update – Benefice name.</p> <p><b>Fabric</b> – St James Vestry Project and Boundary wall - Cedar Tree. Emmanuel Artwork.</p> <p><b>Inclusion</b> - Radical Love Conference – September. Prayers of Love and Faith – approval for the use of by General Synod.</p>
<b>April</b>	<p><b>APCM meeting</b></p>
<b>May</b>	<p><b>Additional meeting</b> - required discussion and vote as to the joining of the benefice.</p>
<b>May</b>	<p><b>Health &amp; Safety, Safeguarding</b> – 2 new cases. 1 is a recurrence - referred to Diocese. Second case is a pastoral concern.</p> <p><b>Elections</b> – Lay Officers and Standing Committee. SAS. Staffing.</p> <p><b>Finance</b> – General Fund update, especially income and expenditure. New policies – Risk Management, PCC Terms and Reference, social media and Comms. SAS minutes.</p> <p><b>Rector's Update</b> – New Team Ministry update.</p> <p><b>Fabric</b> – St James- Vestry Project update and Boundary wall. Emmanuel – Artwork.</p> <p><b>Inclusion</b> – Songs of Praise from our Parish. Conference.</p>

## St James & Emmanuel Church: Annual Report 2024

<b>July</b>	<p><b>Health &amp; Safety, Safeguarding</b> – 2 ongoing cases and 3 new incidents, 1 straight to the Diocese. Parish Dashboard work started. Report received regarding the National Church situation. Weekend away in November – risk assessment received.</p> <p><b>Finance</b> – General Fund update. Repair of party wall responsibility with Aldi. Policies – Conflict of Interest. Bank Signatory for current and mission accounts. Home Cafe lease. SAS minutes.</p> <p><b>Rector's update</b> – New Team Ministry update.</p> <p><b>Fabric</b> – St James Vestry Project update, Boundary wall and Bell Tower. Emmanuel Artwork – faculty and fundraising.</p> <p><b>Inclusion</b> – Conference details.</p>
<b>September</b>	<p><b>Elections</b> – 1 vacancy on SAS Committee and 1 vacancy on Standing Committee filled and approved.</p> <p><b>Health, Safety and Safeguarding</b> – 1 case improving, 1 no further action but pastoral oversight. Bell ringers do not require DBS check. Parish Dashboard ongoing. Fire Reports for all buildings completed. Event – book launch in September. National Church Safeguarding issue update.</p> <p><b>Finance</b> – General Fund update showing deficit at year end. Gift Day in November. Policies – Data Privacy and Retention. SAS minutes.</p> <p><b>Congregations</b> – Summer services feedback. Farsi services.</p> <p><b>Rector's update</b> – New Team Ministry update. Lisa Battye – date of retirement.</p> <p><b>Fabric</b> – St James Vestry Project update and boundary wall. Emmanuel Art installation and external grounds work.</p> <p><b>Inclusion</b> – Songs of Praise feedback. Didsbury Pride Event. Church for Everyone Conference.</p>
<b>November</b>	<p><b>Health &amp; Safety, Safeguarding</b> – 3 ongoing cases – 1 green now amber. Ten DBSs completed. Stephanie Vass – deputy safeguarding officer. National Learning and Development document adopted but certain sections will need updating.</p> <p><b>Finance</b> – General Update and Gift Day. Budget 2025. Wedding and Funeral Fees. SAS minutes.</p> <p><b>Rector's Update</b> – New Team Ministry update. Mission Action plan for Farsi service.</p> <p><b>Fabric</b> – St James Vestry Project and bell tower. No. 6 – land sale.</p> <p><b>Congregations</b> – ALM training information circulated.</p> <p><b>Inclusion</b> – possibility of using Parish Centre for a Deaf Church service.</p>

## 2.4 Plans for the New Year (2025)

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

## **St James & Emmanuel Church: Annual Report 2024**

Key priorities for the coming year include:

### **Marking the Transition Well**

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

### **Ensuring Stability in Leadership**

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

### **Navigating the Interregnum**

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

### **The United Benefice Process**

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

### **Youth and Children's Ministry**

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

### **Sustaining Vision and Ministry**

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

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

### 2.5 Financial Review

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

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

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

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

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

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

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

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

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



# St James & Emmanuel Church: Annual Report 2024

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

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

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

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

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

## 2.6 Grant Making Policy

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

## 2.7 Reserves Policy

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

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

## 2.8 Risk Management

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

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

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

## St James & Emmanuel Church: Annual Report 2024

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

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

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

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

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

## 2.9 Statement of PCC Responsibilities

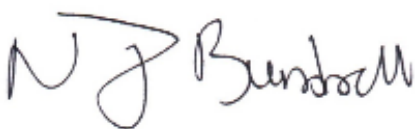
The PCC are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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

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

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

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



Revd Canon Dr Nick Bundock, Rector

## **Section 3: Independent Examiner's Report**

### **Independent Examiner's report to the members of St James and Emmanuel PCC**

I report on the accounts of the Charity for the year ended 31 December 2024.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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

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

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

Date:

## Section 4: Financial Statements

### SUMMARY OF FUNDS FOR THE YEAR ENDED 31 DECEMBER 2024

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

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

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

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

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

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

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

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

# St James & Emmanuel Church: Annual Report 2024

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2024

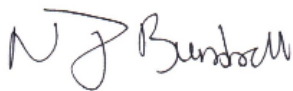
		Unrestricted	Restricted	Endowme nt	Total	Unrestricted	Restricted	Endowme nt	Total
		Funds	Funds	Funds	Funds	Funds	Funds	Funds	Funds
		2024	2024	2024	2024	2023	2023	2023	2023
Note		£	£	£	£	£	£	£	£
<b>INCOMING RESOURCES</b>									
Voluntary income	2a	309,509	27,219	-	<b>336,728</b>	311,743	15,513	-	327,256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

# St James & Emmanuel Church: Annual Report 2024

## BALANCE SHEET AT 31 DECEMBER 2024

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

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



Revd Canon Dr Nick Bundock, Rector



Mrs Hilary A Lowe, Treasurer

# St James & Emmanuel Church: Annual Report 2024

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

### 1. ACCOUNTING POLICIES

#### Basis of preparation and assessment of going concern

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

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

The financial statements include all transactions, assets, and liabilities for which the PCC is responsible by law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

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

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

#### Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. Collections are recognised when received on behalf of the PCC. Planned giving receivable that is gift aided is recognised only when received. Income tax recoverable on gift aid donations is recognised when the income is recognised.

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

Interest on fund held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared, and notification has been received of the dividend due.

Funds raised by events are shown gross.

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

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

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

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

# St James & Emmanuel Church: Annual Report 2024

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024 (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 except for the Walker organ which is valued at purchase cost and will not be subject to depreciation in view of its deemed market value being significantly more than cost. Items of equipment that cost less than £2,500 are written off in the period in which they are acquired.

#### **Financial Instruments**

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



# St James & Emmanuel Church: Annual Report 2024

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

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

# St James & Emmanuel Church: Annual Report 2024

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

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

# St James & Emmanuel Church: Annual Report 2024

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

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

## 4 GRANTS RECEIVED

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

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

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

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

# St James & Emmanuel Church: Annual Report 2024

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

### 5 CHURCH ACTIVITIES

5a	<b>Expenditure on church activities is as follows:</b>	<b>2024</b>
		<b>£</b>
	Activities undertaken directly	421,981
	Grant funding and donations	42,587
	Support costs (see note 5b)	30,237
		<b>494,805</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>2024</b>
	<b>£</b>
Support staff salary costs	21,924
Office expenses and bank charges	4,658
Depreciation: Fixtures & Fittings	3,655
	<b>30,237</b>

5c	<b>Total staff costs</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
	Salaries	86,862	74,377
	Employer's contributions to defined contribution pension schemes	2,089	1,786
	Social security costs	-	-
		<b>88,951</b>	<b>76,163</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>2024</b>	<b>2023</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 & Emmanuel Church: Annual Report 2024

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

### 5d Trustees' expenses

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

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

# St James & Emmanuel Church: Annual Report 2024

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

### 7 FUND TRANSFERS

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

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

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

### 9 FIXED ASSETS FOR THE USE BY THE PCC

#### 9a Investments

The investments are endowment funds.

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

# St James & Emmanuel Church: Annual Report 2024

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

9b	Tangible Fixed Assets	Freehold land and Buildings £	Fixtures, fittings & Equipment £	Total £
	<b>Cost or Valuation</b>			
	At 1 January 2024	1,045,922	150,019	1,195,941
	Additions during the year	-	-	-
	At 31 December 2024	<b>1,045,922</b>	<b>150,019</b>	<b>1,195,941</b>
	<b>Depreciation</b>			
	At 1 January 2024	550,922	76,397	627,319
	Charge for the year	-	3,655	3,655
	At 31 December 2024	<b>550,922</b>	<b>80,075</b>	<b>630,997</b>
	<b>Net Book Value</b>			
	<b>At 1 January 2024</b>	495,000	73,622	568,622
	<b>At 31 December 2024</b>	<b>495,000</b>	<b>69,944</b>	<b>564,944</b>

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

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

### 10a DEBTORS

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

### 10b STOCK

	2024 £	2023 £
Book stock held for sale	768	-
	<b>768</b>	<b>-</b>

# St James & Emmanuel Church: Annual Report 2024

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

### 11 LIABILITIES: amounts falling due within one year

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

### 12 FUNDS

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

### 13 FINANCIAL COMMITMENTS

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

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

### 14 CAPITAL COMMITMENTS

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

At 31 December 2023 – None.