

Parochial Church Council of St Margaret, Burnage

Financial Statements for the Year Ended 31 December 2020

Charity Registration Number 1132549

Governing Document:	The trustees are incorporated as a body
Incumbent:	Revd. M Calladine The Rectory 250 Burnage Lane Burnage Manchester
Trustees:	Mr R Baker Miss S Brannen Mr A Foulkes Mrs D Foulkes Mrs J Franklin Mrs P Hardy Mrs C Iddin Mrs A Maher (Jan to Oct) Mr P Miller Mrs R Miller Mrs A Stansfield Mr D Stansfield Mr M Stansfield Mr A Wilkinson (Jan to Oct)
Bankers	Barclays Didsbury Branch 753/755 Wilmslow Rd, Didsbury, Manchester M20 6RN CAF Bank 25 Kings Hill Ave, West Malling, Kent, ME19 4JQ CBF Church of England Deposit Fund 80 Cheapside, London, EC2V 6DZ Alliance & Leicester Commercial Bank 62 Hagley Rd, Birmingham, B16 8PE
Independent Examiner:	Mr M Palmer 31 Marina Drive Marple Cheshire

Annual Report for the year ending 31st December 2020

BACKGROUND

St. Margaret's Parochial Church Council has the responsibility in co-operation with the incumbent, Rev. Matt Calladine in promoting the following:

"Together we aim to: "Worship God, grow in the Spirit, proclaim Jesus and serve the world."

It also has responsibility for the maintenance of St. Margaret's Church, Parish Centre and grounds.

MEMBERSHIP

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 2020 the following served as members of the PCC and attended as follows:

Incumbent

Rev. M Calladine	Jan to Dec	6 out of 6
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Wardens (elected annually)

J Franklin	Oct to Dec	1 out of 1
R Miller	Jan to Oct	5 out of 5
M Stansfield	Jan to Dec	6 out of 6

Representatives of Deanery Synod (election due in 2023)

A Maher	Jan to Oct	2 out of 5
A Wilkinson	Jan to Oct	5 out of 5
A Foulkes	Jan to Dec	5 out of 6

Elected members for 3 years (1/3rd of membership elected each year)

From January to December 2020

R Baker	Jan to Dec	5 out of 6
S Brannen	Jan to Dec	6 out of 6
D Foulkes	Jan to Dec	3 out of 6
J Franklin	Jan to Oct	5 out of 5
P Hardy	Jan to Dec	5 out of 6
C Iddin	Jan to Dec	6 out of 6
P Miller	Jan to Dec	6 out of 6
R Miller	Oct to Dec	1 out of 1
A Stansfield	Jan to Dec	6 out of 6
D Stansfield	Jan to Dec	4 out of 6

Since the APCM in 2014 St. Margaret's has been allocated 3 representatives on the Deanery Synod. Currently there are 2 vacancies on the Deanery Synod; only one representative was elected at the APCM in October 2020.

In accordance with the resolution passed at the AGM in 1996, each year the terms of office for 3 members of the PCC come to an end creating 3 vacancies on the PCC. This year the terms of office for Sheila Brannen, Pearl Hardy and Catherine Iddin come to an end.

Church Attendance

At the APCM in October 2020 there were 87 names on the Church Electoral Roll, of whom 20 were not residents within the Parish. The average Sunday attendance in October 2020 (the period used for Parish Share statistics) was 31 (none of whom were under 16). By this date the services were being live streamed and made available on Youtube. It is estimated that attendance via these media was about 48 based on the number of hits on the services on Youtube as at 12th January 2021. However it is not possible to know how many people each hit represents, if the same person accesses the service multiple times or if people who attend in person also access the service on Youtube.

The average Sunday attendance in October 2019 (the period used for Parish Share statistics) was 93 (12 of whom were under 16).

Review of the year

In 2020 the Covid 19 pandemic had a significant impact on the life of St. Margaret's. Many events were cancelled or postponed and arrangements for worship and meetings were adapted, in line with government and Diocesan regulations and guidance.

Ensuring the church was Covid safe was a priority for the PCC; the church's Risk Assessment continues to be regularly evaluated and amended in line with the latest regulations. It is displayed in church and published on the church website.

Another priority has been keeping in touch with members of the church family and ensuring everyone has access to resources for worship. The PCC are very aware of those members who are particularly isolated because they live alone, are shielding or have no internet access. The 'buddy system' was set up pairing up members of the congregation for support and encouragement. The St. Margaret's Facebook page has helped to keep church members in touch with each other and provide information about events; prayer requests can be posted on the St. Margaret's Just Prayer Facebook page. Each week members of the congregation are provided with a copy of the notice sheet 'In Contact' and the liturgy for the services either by email or as a hard copy, for those who don't have internet access. In Contact contains a shortened version of the week's sermon, points for prayer, notices and contact details for services on radio and television. Links to the services on Youtube and In Contact are provided on the church's website and Facebook page.

There have been rapid developments in technology with the services initially being recorded and, following investment in the appropriate technology and training of operators, live streamed on Youtube. Many people contribute to services either in person in church or by providing recordings of prayers, readings and music from home.

Many church meetings and some social events were held remotely via Zoom including after service coffee time, prayer times, some house groups and PCC meetings. In accordance with Diocesan regulations related to the Covid 19 pandemic, the APCM was postponed in 2020 until October. The meeting was held in church with people having the choice to attend in person or remotely via Zoom. Questions could be submitted prior to the meeting by those who preferred not to attend in person and did not have internet access.

From May to August Manchester Vineyard used the church hall to make up food parcels to be distributed to the local community. Between September and November 2020, according to the government regulations at the time, some activities were able to reassume in the church hall.

The PCC acknowledge the increasing importance of developing a presence on social media. A small group was set up to specifically to consider the development of the church's social media presence and will report back to the PCC in 2021.

The 'Seeing Clearly Vision 2020' and strategic mission outreach was considered at each PCC meeting. There were 3 aims to the 'Seeing Clearly Vision 2020':

- The need to encourage the involvement of people in the 20 to 40 age group within the church
- The organisation of social events to gather the church family together and to attract other people
- The need to have a focus on discipleship.

Part of this vision has been developing the work amongst children and young families. Following a month of prayer, a pledge day was organised on Sunday 15th March to raise money for the appointment of a Children and Families worker; the pledges, including gift aid, amounted to £117,000. Following this very generous response from members of the congregation, Stephanie O'Hanlon was appointed in August and started work in November.

Links with several local schools continued to be fostered over the year. At the start of the pandemic Experience Easter 2020 was cancelled due to the start of the national lockdown in March. A series of Experience Christmas videos were produced and distributed to the schools. A nativity trail with the theme of Light and Hope was organised round the parish in December. .

The full PCC met on 6 occasions during the year. The meetings were held remotely from April onwards due to the Covid 19 pandemic. The level of attendance at meetings has been good.

Among the items for discussion by the PCC were:

Appointment of Children and Families Worker

Government and Diocesan guidance and regulations related to Covid 19 pandemic

Risk assessment and making the church Covid safe

Opening the church for worship during the pandemic

Live streaming

Keeping in touch with members of church family

Arrangements for APCM

Deanery Synod reports

Finance reports

Property reports

Calendar of events including special or seasonal services

Seeing clearly vision 2020 and Strategic Mission Outreach

Mission links and missionary giving

Roles and responsibilities in the church

PCC Away Day

Training opportunities including inclusion and diversity, first aid and dementia awareness

Data protection legislation
Development of social media
Development of In Touch, In Contact and website

Appointment of Parish Centre cleaner

The PCC regularly reviewed and evaluated church events and services.

The PCC continues to comply with its duty to have regard to the House of Bishops' guidance on safeguarding children and vulnerable adults. Members are regularly updated about matters relating to safeguarding and the annual safeguarding report is presented at the PCC meeting prior to the APCM.

Throughout the year the church buildings and grounds have continued to be kept clean and in a state of good repair; in particular there was significant investment in the repair of masonry on parts of the church.

Committees

The Standing Committee is the only committee required by law. It has the power to transact the business of the PCC between its meetings, subject to any directions given by the Council. The Standing Committee met three times in March to discuss and make arrangements related to the first national lockdown, supporting members of the church and the organisation of worship.

Other teams which also meet to support the work of St. Margaret's include the Strategic Mission Outreach team, Celebration Planning team, Prayer Ministry team, Creative Prayer team and the Home Group Leaders group.

The agendas and minutes of the PCC meetings are available on request and are normally displayed in church.

Financial Review

Total receipts on unrestricted funds was £143,333 of which £78,328 was unrestricted planned giving. The planned giving through envelopes, payroll giving and standing orders increased by 0.3% and the church continues to be well supported by committed giving. Over the year income exceeded expenditure by £12,768.

Reserves Policy

It is PCC policy to try and maintain a balance on free reserves (cash and bank balances) that equates to six months income. The balance of the free reserves at 31 December 2020 was £61,402 which was less than this but higher than in 2019. It is our policy to invest the short term investment fund balances with the CCLA Church of England Deposit Fund or in a CAF deposit account.

Plans for the Future

The PCC sets an annual budget that incorporates their plans for the next 12 months. Due to the pandemic this has been harder to establish than usual. The budget for 2021 allows for provision for the children and families worker to help fulfil the vision of the church.

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS/TRUSTEES OF ST MARGARET BURNAGE, PAROCHIAL CHURCH COUNCIL

I report on the accounts for the year ended 31st December 2020, which are set out on pages 7 to 12

Respective responsibilities of Trustees and Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 ("The 2011 Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the accounts.

Independent Examiner's statement

In the course of my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in, any material respect, the requirements
·to keep proper accounting records in accordance with s.130 of the 2011 Act); or
·to prepare accounts which accord with these accounting records
have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Signed: 

Date: 11.4.2021

Martin Palmer
31 Marina Drive
Marple
SK6 6JL

Statement of Financial Activities

	Unrestricted	Restricted	2020	2019
	Funds	Funds		
Income and endowments from:				
Donations and legacies	133,237	37,533	170,770	111,306
Income from charitable activities	6,725	—	6,725	11,297
Other trading activities	—	—	—	30
Investments	269	—	269	135
Other income	3,100	—	3,100	10,255
Total income	143,333	37,533	180,866	133,026
Expenditure on:				
Expenditure on charitable activities	131,997	5,216	137,214	117,169
Other expenditure	3,987	—	3,987	2,584
Total expenditure	135,985	5,216	141,201	119,753
Net income / (expenditure) resources before transfer	7,348	32,316	39,665	13,272
Transfers				
Gross transfers between funds - in	94,050	3,526	97,577	7,323
Gross transfers between funds - out	(94,050)	(3,526)	(97,577)	(7,323)
Other recognised gains / losses				
Net movement in funds	7,348	32,316	39,665	13,272
Total funds brought forward	548,367	4,257	552,624	539,352
Total funds carried forward	555,715	36,574	592,289	552,624
Represented by				
Unrestricted				
General fund	512,200	—	512,200	531,435
Designated				
Elizabeth Shuttleworth Fund	760	—	760	760
Fabric Fund	—	—	—	859
Kids Club	350	—	350	379
Legacies	41,229	—	41,229	13,577
Pathfinders	365	—	365	388
Tuesday Group	28	—	28	458
YHA(Des)	175	—	175	—
abc	604	—	604	507
Restricted				
Alpha	—	100	100	100
Children & Family Worker	—	32,083	32,083	—
Christopher Roberts Memorial Fund	—	3,075	3,075	3,075
Holiday at Home	—	1,315	1,315	565
Missionary Giving	—	—	—	516

Balance sheet

		2020	2019
Fixed assets			
6430	Parish Centre	411,218	411,218
FIXFIT	Fixtures & Fittings	1	1
LAND	Land (Field)	45,000	45,000
	Total Fixed assets	456,219	456,219
Current assets			
6501	CAF current account	9,375	23,133
6505	Barclays Current account	3,661	2,211
6510	CCLA (CBF) deposit account	27,893	27,670
6515	CAF Deposit account	88,364	20,667
6520	CCLA (CBF) Organ account	—	—
6530	CCLA (CBF) Fabric account	—	—
6540	abc current account	555	370
6550	abc deposit account	—	—
6555	abc cash	48	137
6560	Kids club cash	16	45
6570	Tuesday Group Cash	28	560
6585	Petty Cash (Church & Treasurer)	154	147
6590	Cash in hand	—	—
6600	Stock	46	46
Z06	IR Debtor	7,421	21,416
Z07	Prepayments	—	—
	Total Current assets	137,564	96,405
Liabilities			
6650	Accruals	—	—
6699	Agency collections	(20)	—
Z04	Accounts Payable	1,514	—
	Total Liabilities	1,494	—
	Net Asset surplus(deficit)	592,289	552,624
Reserves			
	Excess / (deficit) to date	39,665	36,242
Z01	Starting balances	552,624	516,381
	Total Reserves	592,289	552,624
	Represented by funds		
	Unrestricted	517,620	531,435
	Designated	43,514	16,931
	Restricted	31,154	4,257
	Endowment	—	—
	Total	592,289	552,624

Analysis of income and expenditure

INCOME AND ENDOWMENTS

Donations and legacies

	Unrestricted	Designated	Restricted	2020	2019
Gift Aid - Bank	72,091	—	2,860	74,951	68,986
Gift Aid - Envelopes	195	—	30	225	780
Other planned giving	5,033	—	—	5,033	6,257
Loose plate collections	2,908	—	—	2,908	5,712
Payroll Giving	1,009	—	—	1,009	2,025
One-off Gift Aid gifts	735	—	21,495	22,230	1,556
Donations appeals etc	160	—	3,445	3,605	1,181
Tax recoverable on Gift Aid	19,378	—	5,667	25,045	19,787
Legacies	5	30,711	—	30,716	—
Non-recurring one-off grants	—	—	3,750	3,750	1,000
Earmarked Donations	—	1,008	286	1,295	4,019
Total	101,516	31,720	37,553	170,770	111,306

Income from charitable activities

Fees for weddings and funerals	3,031	—	—	3,031	3,976
Bookstall sales	156	—	—	156	146
Premises lettings	3,538	—	—	3,538	7,175
Total	6,725	—	—	6,725	11,297

Other trading activities

Bookstall sales - fund raising	—	—	—	—	30
Total	—	—	—	—	30

Investments

Bank and building society interest	269	—	—	269	135
Total	269	—	—	269	135

Other income

Sundry Income (Photocopier)	42	—	—	42	18
Insurance claims	1,086	—	—	1,086	2,672
abc income	—	186	—	186	1,010
Tuesday Group Income	—	820	—	820	3,865
Coffee Morning Income	—	92	—	92	405
Kids Club Income	—	48	—	48	193
From other church groups	824	—	—	824	2,091
Total	1,953	1,146	—	3,100	10,255
INCOME TOTAL	110,466	32,867	37,533	180,866	133,026

EXPENDITURE

Expenditure on charitable activities

	Unrestricted	Designated	Restricted	2020	2019
Rectory Housing	3,048	—	—	3,048	2,971
Rector Expenses	754	—	—	754	553
Yothworker Salary	—	—	3,666	3,666	—
Youthworker Expenses	—	—	75	75	—
Administrator Salary	6,254	—	—	6,254	6,161
Staff Salaries (Verger/Cleaner)	3,492	—	—	3,492	3,656
Visiting Speakers	—	—	—	—	50
Parish share	51,358	—	—	51,358	47,404
Missionary Giving	11,200	—	1,475	12,675	17,614
Church Heat Light & Water	3,748	—	—	3,748	4,789
Insurance	4,267	—	—	4,267	4,246
Repairs-General	2,725	—	—	2,725	2,405
Repairs-Major	30,145	859	—	31,005	2,449
Churchyard	1,230	—	—	1,230	1,128
Cleaning Materials	349	—	—	349	390
Hall running - maintenance	135	—	—	135	—
Hall running - heating, lighting & water	3,107	—	—	3,107	4,237
Parish Centre - Opening Up Fee	130	—	—	130	410
Upkeep of Services	1,294	—	—	1,294	1,269
Organ Repair	—	—	—	—	624
ICT/Sound System	79	—	—	79	979
Flowers	340	—	—	340	392
Evangelism	78	—	—	78	282
Love Burnage	—	—	—	—	2,211
Messy Church	—	—	—	—	48
Adult Education	—	—	—	—	39
Under 18s	44	22	—	66	213
Administration	2,484	—	—	2,484	2,767
Publicity & Communication	215	—	—	215	1,095
Bookstall costs	—	—	—	—	475
Training	—	—	—	—	300
Refreshments	126	—	—	126	445
Affiliation Fees	—	—	—	—	50
Earmarked Expenditure	—	512	—	512	1,034
abc expenses	—	89	—	89	560
Kids Club Expenditure	—	77	—	77	347
Tuesday Group	101	664	—	766	3,059
Legacy Spending	—	3,059	—	3,059	908
Holiday at Home	—	—	—	—	1,593
Total	126,712	5,285	5,216	137,214	117,169

Other expenditure

To other church groups	—	678	—	678	1,591
Fees to Diocese	3,309	—	—	3,309	993
Total	3,309	678	—	3,987	2,584
EXPENDITURE TOTAL	130,021	5,964	5,216	141,201	119,753
GRAND TOTAL	(19,554)	26,903	32,316	39,665	13,272

Notes to the accounts

1. Accounting policies

The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, with reference made to the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102))

The financial statements have been prepared under the historical cost convention except for investment assets, which are shown at market value. 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 affiliation to another body, nor those that are informal gatherings of church members.

Fund Accounting

Restricted funds comprise revenue donations or grants for a specific PCC activity intended by the donor.

Unrestricted funds are income funds which are to be spent on PCC's general purposes.

Designated funds are general funds set aside by PCC for use in the future. Project funds are designated for particular projects for administration purposes only. Designated funds remain unrestricted and the PCC will move any surplus to other general funds.

Incoming Resources

Planned giving, collections and similar donations are recognised when received. Tax refunds are recognised when the incoming resources to which they relate is received. Grants and legacies are accounted for when the PCC is entitled to the use of the resources, their ultimate receipt is considered reasonably certain and the amounts due are reliably quantifiable. Dividends are accounted for when declared receivable, interest as and when accrued by the payer. All incoming resources are accounted for gross.

Resources Expended

Grants and donations are accounted for when paid over, or when awarded, if that award creates a binding obligation on the PCC. The diocesan parish share is accounted for when due.

All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011. Land and buildings are not depreciated.

Moveable church furnishings held by the Rector and Churchwardens on special trust for the PCC, and which require a faculty for disposal, are inalienable property, listed in the church inventory, which can be inspected (at any reasonable time). For anything acquired prior to 2000 there is insufficient cost information available and therefore such assets are not valued in the financial statements. Items acquired since 1st January 2000 have been capitalised and depreciated in the accounts over their currently anticipated useful economic life (initially over 20 years) on a straight line basis.

All expenditure incurred during the year on consecrated or beneficed buildings, individual items under £500 or on the repair of moveable church furnishings acquired before 1st January 2000 is written off. Other fixtures, fittings and office equipment, equipment used within the church premises is depreciated on a straight line basis over 4 years. Individual items of equipment with a purchase price of £500 or less are written off when the asset is acquired.

Investments are valued at market value at 31st December

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

Short-term deposits include cash held on deposit either with the CBF Church of England Funds or at the bank.

2. Staff Costs

	2020	2019
Wages and salaries	£13,413	£9,817

During the year the PCC employed an administrator and contracted a verger and a cleaner on a contract for services. Mr P Miller who is a member of PCC was paid £6,254 as church administrator and Mrs C Iddin who is a member of PCC was paid £1,976 as the church verger.

3. Missionary and Charitable Giving

	2020 Unrestricted	2020 Restricted	2020 Total	2019 Total
Barnabus	600	0	600	500
Boaz Trust	600	275	875	1364
Booth Centre		235	235	0
BRF (Messy Church)	00	0	0	500
Burnage Foodbank	1,100	235	1335	500
Care for the Family	60	0	60	60
Comic Relief	0	0	0	29
Christians Against Poverty(CAP)	0	0	0	500
CMS	1,300	0	1,300	1,940
Dignity	600	0	600	1,940
Indian Evangelical Mission	1,300	0	1,300	1,940
Message Trust	1,300	0	1,300	1,940
N Stansfield	0	0	0	300
Open Doors	1,300	0	1,300	1000
Tear Fund	1,300	230	1,530	2,311
The Falconer				
Home	1,800	10	1810	1,940
Water Aid	490		490	850
	<u>11,750</u>	<u>985</u>	<u>12,735</u>	<u>17,614</u>