

Parochial Church Council of St Margaret, Burnage

Financial Statements for the Year Ended 31 December 2022

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 (to April 22) Miss K Dring Mr A Foulkes Mrs D Foulkes Mrs J Franklin Mrs P Hardy Mrs C Iddin Mr P Miller Mrs R Miller Mr C Rogers (from April 2022) Mrs A Stansfield Mr D Stansfield Mr M Stansfield
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 2022

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 2022 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	Jan to Dec	6 out of 6
M Stansfield	Jan to April	2 out of 2

Representatives of Deanery Synod

A Foulkes	Jan to Dec	5 out of 6
M Stansfield	April to Dec	3 out of 4

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

From January to December 2022

R Baker	Jan to Apr	2 out of 2
K Dring	Jan to Dec	3 out of 6
D Foulkes	Jan to Dec	4 out of 6
P Hardy	Jan to Dec	6 out of 6
C Iddin	Jan to Dec	5 out of 6
P Miller	Jan to Dec	6 out of 6
R Miller	Jan to Dec	6 out of 6
C Rogers	April to Dec	4 out of 4
A Stansfield	Jan to Dec	5 out of 6
D Stansfield	Jan to Dec	6 out of 6

Since the APCM in 2014 St. Margaret's has been allocated 3 representatives on the Deanery Synod. This year the terms of office for Andrew Foulkes & Mark Stansfield come to an end and elections will need to be held for the three vacancies.

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 Debbie Foulkes, Peter Miller and Ruth Miller come to an end.

Church Attendance

At the APCM in May 2022 there were 90 names on the Church Electoral Roll, of whom 21 were not residents within the Parish. The average Sunday attendance in October 2022 (the period used for Parish Share statistics) was 81 (10 of whom were under 16). The services were also being live streamed and made available on Youtube. It is estimated that attendance via these media was about 30 based on the number of hits on the services on Youtube. 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.

Review of the year

The full PCC met on 6 occasions during the year. The level of attendance at meetings has been good. Since the APCM 2022, there has only been one Churchwarden. The PCC are very aware of the demands the role places on one person.

At the start of 2022 the Covid 19 pandemic continued to have some impact on the life of St. Margaret's. The PCC have continued to consult the relevant government and Diocesan regulations and guidance to ensure arrangements for meetings, activities and services are adapted accordingly. Ensuring the church is Covid safe continued to be a priority and, while it was still required, the church's Risk Assessment was regularly evaluated and amended in line with the latest regulations. The PCC considered carefully the arrangements for the administration of Communion in the light of the Covid pandemic. Members agreed that individual cups as well as the Common cup should be available at all Communion services.

The feasibility of accepting one off bookings for the Parish Centre again was discussed. An advertisement for the role of a Parish Centre keyholder did not result in any interest. Therefore, the PCC decided not to accept any ad hoc one-off bookings, unless a church member was willing to act as a keyholder for the event.

The Church of England's 'Living in Love and Faith' course was used to encourage church members to consider and discuss some of the issues relating to inclusion and diversity. There was good attendance from church members with many interesting and open discussions. In 2023 the PCC will be considering appropriate follow up to the course.

The PCC are keen for the church to reduce its carbon footprint. A small group was set up to consider how to make the church more environmentally friendly. Several measures were suggested and are starting to be implemented. This work will continue in 2023.

The PCC are keen to develop the social media presence of the church and are interested to hear from any church member who would be willing to lead in the development of this area of church life.

During the year, new Mission Communities were formed across the Manchester Diocese. Matt Calladine was appointed as the leader of the local Mission Community. Strategic mission outreach was considered at each PCC meeting. Three task groups (Mission Community, Pastoral and Children and Families) were set up to draw up plans for mission outreach over the next 3 years. Matt Calladine chaired all three groups and is collating the ideas to draw up a Mission Outreach plan for the church. It is hoped this will be shared with the church at the start of 2023.

In October, the church hosted the 'I am Mark' production, which was well attended by church members and visitors. At Christmas, members of the church visited Dahlia House, the extra care facility next to the church, for carol singing which was well received. In the Autumn, an Alpha course was organised over a series of Monday evenings and one longer session on a Saturday. 14 people, including leaders, regularly attended. People who live in the parish; members of St. Margaret's and other churches in the Mission Community and contacts via the Alpha national network attended.

There continues to be an emphasis on reaching out to families and young people in the parish, with Steph O'Hanlon, as the Children and Families Worker, co-ordinating this work. Links with several local schools continued to be fostered. Children from several local schools attended the Experience Easter and Christmas events. Over the summer holidays, a holiday club with a science theme was organised, which was thoroughly enjoyed by the young people who attended.

Towards the end of the year, the church was approached by the owner of the Bud Garden Centre who is interested in relocating the garden centre into the church grounds, when the lease on the current premises expired. The PCC acknowledged the opportunities this might provide and the benefit it would bring to the local community to keep it in Burnage. The PCC have started negotiations with the owner and are seeking advice from the relevant professionals, before deciding whether to agree to the proposal.

The PCC continues to comply with its duty to have regard to the House of Bishops' guidance on safeguarding children and vulnerable adults. The safeguarding report for 2022 was shared with PCC members at the March 2023 PCC meeting.

Among the items for discussion by the PCC over the year were:

- Diocesan guidance and regulations related to Covid 19 pandemic
- Live streaming
- Social media
- Finance reports and the budget
- Property reports
- Safeguarding
- Inclusion and diversity
- Data protection regulations
- Insurance
- Calendar of events including special or seasonal services
- Strategic Mission Outreach and the work of the 3 task groups
- Children and families work
- Mission links and missionary giving
- Roles and responsibilities in the church
- Training opportunities including first aid, food hygiene and safeguarding
- Church fees
- Suggestions from Independent Examiner
- Making the church more environmentally friendly
- Refurbishment of the church kitchen
- Development of social media
- Parish Centre bookings
- Appointment of Parish Centre keyholder
- Extension of Children and Family Worker's contract
- Planting trees as part of Green Canopy project

Donation of votive stand

The PCC regularly reviewed and evaluated church events and services.

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 has not met this year.

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

The agendas and minutes of the PCC meetings are available on the notice board at the back of church.

Financial Review

Total receipts on unrestricted funds was £121,009 of which £81,196 was unrestricted planned giving. The planned giving (restricted and unrestricted) through envelopes, payroll giving and standing orders increased by 1.6% and the church continues to be well supported by committed giving. Over the year total expenditure exceeded income by £8,894.

Reserves Policy

It is PCC policy to try and maintain a balance on free reserves (unrestricted and undesignated current assets) that equates to six months income. The balance of the free reserves at 31 December 2022 was £55,965 which was only slightly less than six month's income of £57,883 . 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. This includes the children & families worker who started in November 2020 and whose contract has been extended to November 2024. Activities have been fully operational for 2022, looking forward energy costs are a significant risk due to escalating costs. A working party is currently looking at ways to reduce our energy consumption.

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 2022, 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: *Martin Palmer*

Date: 16/04/23

Martin Palmer
31 Marina Drive
Marple
SK6 6JL

Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
Income and endowments from:				
Donations and legacies	106,112	38,833	144,945	141,885
Income from charitable activities	9,197	—	9,197	3,832
Investments	377	245	622	22
Other income	5,323	—	5,323	1,915
Total income	121,009	39,078	160,088	147,656
Expenditure on:				
Expenditure on charitable activities	128,476	28,331	156,808	130,355
Other expenditure	12,175	—	12,175	1,169
Total expenditure	140,651	28,331	168,983	131,524
Net income / (expenditure) resources before transfer	(19,642)	10,747	(8,894)	16,132
Transfers				
Gross transfers between funds – in	5,722	4,779	10,501	22,194
Gross transfers between funds – out	(5,722)	(4,779)	(10,501)	(22,194)
Other recognised gains / losses				
Net movement in funds	(19,642)	10,747	(8,894)	16,132
Total funds brought forward	562,993	45,428	608,421	592,289
Total funds carried forward	543,351	56,176	599,527	608,421
Represented by				
Unrestricted				
General fund	499,977	—	499,977	518,686
Designated				
Elizabeth Shuttleworth Fund	—	—	—	448
Kids Club	370	—	370	409
Legacies	41,075	—	41,075	42,074
Pathfinders	—	—	—	33
Tuesday Group	881	—	881	493
YHA(Des)	175	—	175	175
Abc	870	—	870	671
Restricted				
Alpha	—	4	4	100
Children & Family Worker	—	41,500	41,500	40,937
Christopher Roberts Memorial Fund	—	3,075	3,075	3,075
Holiday at Home	—	595	595	1,315
Kitchen Fund	—	10,000	10,000	—
Mission	—	1,000	1,000	—

Balance sheet

	2022	2021
Fixed assets		
Tangible assets	444,124	456,219
	444,124	456,219
Current assets		
Debtors	40,719	32,581
Cash at bank and in hand	116,492	122,741
	157,212	155,322
Liabilities		
Creditors: Amounts falling due in one year	—	293
Provision for liabilities and charges due within one year	1,808	2,826
	—	293
	1,808	2,826
Net current assets less current liabilities	155,403	152,202
Total assets less current liabilities	599,527	608,421
Total net assets less liabilities	599,527	608,421
Represented by		
Unrestricted		
General fund	499,977	518,686
Designated		
Abc	870	671
Elizabeth Shuttleworth Fund	—	448
Fabric Fund	—	—
Kids Club	370	409
Legacies	41,075	42,074
Pathfinders	—	33
Tuesday Group	881	493
YHA(Des)	175	175
Restricted		
Kitchen Fund	10,000	—
Mission	1,000	—
Alpha	4	100
Children & Family Worker	41,500	40,937
Christopher Roberts Memorial Fund	3,075	3,075
Holiday at Home	595	1,315
Funds of the church	599,527	608,421

Analysis of income and expenditure

INCOME

Donations and legacies

	Unrestricted	Designated	Restricted	Total 2022	Total 2021
Gift Aid - Bank	73,240	—	21,570	94,810	95,706
Gift Aid - Envelopes	—	—	—	—	144
Other planned giving	7,956	—	—	7,956	5,323
Loose plate collections	6,072	—	—	6,072	4,641
One-off Gift Aid gifts	185	—	750	935	1,085
Donations appeals etc	1,419	—	10,045	11,464	2,378
Tax recoverable on Gift Aid	15,483	—	5,932	21,415	25,160
Legacies	505	—	—	505	1,445
Non-recurring one-off grants	1,250	—	—	1,250	5,065
Earmarked Donations	—	—	535	535	936
Total	106,112	—	38,833	144,945	141,885

Income from charitable activities

Fees for weddings and funerals	4,662	—	—	4,662	1,749
Premises lettings	4,535	—	—	4,535	2,083
Total	9,197	—	—	9,197	3,832

Investments

Bank and building society interest	377	—	245	622	22
Total	377	—	245	622	22

Other income

abc income	—	542	—	542	169
Tuesday Group Income	—	4,656	—	4,656	1,668
Kids Club Income	—	43	—	43	77
From other church groups	80	—	—	80	—
Total	80	5,243	—	5,323	1,915
INCOME TOTAL	115,766	5,243	39,078	160,088	147,656

EXPENDITURE

Expenditure on charitable activities

	Unrestricted	Designated	Restricted	Total 2022	Total 2021
Rectory Housing	3,151	—	—	3,151	3,139
Rector Expenses	449	—	—	449	693
C & F Worker Salary	—	—	25,997	25,997	23,150
Administrator Salary	6,456	—	—	6,456	6,332
Staff Salaries (Verger/Cleaner)	4,075	—	—	4,075	4,166
Parish share	52,385	—	—	52,385	51,358
Missionary Giving	11,596	705	1,392	13,695	12,826
Timon Fund	—	—	—	—	50
Church Heat Light & Water	6,156	—	—	6,156	2,689
Insurance	4,076	—	—	4,076	4,295
Repairs-General	1,437	—	—	1,437	2,000
Repairs-Major	16,281	—	—	16,281	5,131
Churchyard	1,395	—	—	1,395	1,710
Cleaning Materials	373	—	—	373	334
Hall running - heating, lighting & water	6,920	—	—	6,920	3,949
Upkeep of Services	1,609	—	—	1,609	1,741
Organ Repair	237	448	—	686	312
ICT/Sound System	65	131	—	196	563
Flowers	663	—	—	663	390
Evangelism	1,025	—	95	1,121	471
Adult Education	—	—	—	—	26
Under 18s	331	33	—	364	373
Administration	3,083	—	—	3,083	2,802
Publicity & Communication	—	—	—	—	228
Bookstall costs	—	—	—	—	46
Training	1,144	—	—	1,144	—
Refreshments	735	—	—	735	39
Earmarked Expenditure	—	—	—	—	556
abc expenses	—	249	—	249	68
Kids Club Expenditure	—	82	—	82	18
Tuesday Group	—	2,304	—	2,304	889
Legacy Spending	—	868	—	868	—
Holiday at Home	—	—	845	845	—
Total	123,652	4,824	28,331	156,808	130,355

Other expenditure

Depreciation	12,095	—	—	12,095	—
To other church groups	—	80	—	80	—
Fees to Diocese	—	—	—	—	1,169
Total	12,095	80	—	12,175	1,169
EXPENDITURE TOTAL	135,747	4,904	28,331	168,983	131,524

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 is not depreciated. Until 2022 no depreciation had been provided on the parish centre which had been completed in September 2005. The PCC has decided to depreciate the building over the remainder of an estimated 50 year life (34 years including 2022).

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

	2022	2021
Wages and salaries	£36,528	£33,649

During the year the PCC employed a children & family worker, 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 £6,456 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

	2022 Unrestricted	2022 Restricted	2022 Total	2021 Total
Barnabus	600	0	600	600
Boaz Trust	700	0	700	1,017
Burnage Foodbank	600	650	1,250	600
Care for the Family	0	0	0	25
Children in Need	0	0	0	9
CMS	1,300	0	1,300	1,300
DEC-Ukraine	1,513	655	2,168	0
Dignity	600	0	600	600
Francis House	0	0	0	205
Indian Evangelical Mission	1,300	0	1,300	2,763
Message Trust	1,300	0	1,300	1,300
Open Doors	1,300	0	1,300	1,300
Red Nose Day	14	0	14	0
St Anns Hospice	0	0	0	381
Tear Fund	1,300	0	1,300	1,320
The Falconer Home	1,300	38	1,338	1,312
Water Aid	525	0	525	314
Womens World				
Day of Prayer	0	0	0	55
	<u>12,352</u>	<u>1,343</u>	<u>13,695</u>	<u>12,826</u>