

Parochial Church Council of St Margaret, Burnage

Financial Statements for the Year Ended 31 December 2023

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:	Miss K Dring (January to September 2023) Mr A Foulkes Mrs D Foulkes (January to April 2023) Mrs J Franklin Mrs P Hardy Mrs C Iddin Mrs P Massey (from July 2023) Mr P Miller Mrs R Miller Mr T Musgrove (from April 2023) Mr C Rogers 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 2023

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 2023 the following served as members of the PCC and attended as follows:

Incumbent

Rev. M Calladine	Jan to Dec	7 out of 7
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Wardens (elected annually)

J Franklin	Jan to Dec	5 out of 7
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C Rogers	April to Dec	4 out of 5
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Representatives of Deanery Synod

A Foulkes	Jan to Dec	3 out of 7
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M Stansfield	Jan to Dec	7 out of 7
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Elected members for 3 years (1/3rd of membership elected each year)

From January to December 2023

K Dring	Jan to Sept	4 out of 5
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D Foulkes	Jan to April	1 out of 2
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P Hardy	Jan to Dec	6 out of 7
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C Iddin	Jan to Dec	7 out of 7
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P Massey	July to Dec	4 out of 5
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P Miller	Jan to Dec	7 out of 7
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R Miller	Jan to Dec	7 out of 7
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T Musgrove	April to Dec	4 out of 5
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C Rogers	Jan to April	2 out of 2
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A Stansfield	Jan to Dec	7 out of 7
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D Stansfield	Jan to Dec	7 out of 7
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Since the APCM in 2014 St. Margaret's has been allocated 3 representatives on the Deanery Synod. Currently there is 1 vacancy on the Deanery Synod.

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. At the APCM 2024, the

terms of office for Pearl Hardy and Catherine Iddin come to an end. Karen Dring resigned from the PCC in September 2023 when she moved house; this is the third vacancy.

Church Attendance

At the APCM in April 2023 there were 89 names on the Church Electoral, of whom 22 were not residents within the Parish. The average Sunday attendance in October 2023 (the period used for Parish Share statistics) was 73 (6 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 12 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.

The average Sunday attendance in October 2022 (the period used for Parish Share statistics) was 81 (10 of whom were under 16).

Review of the year

In accordance with FRS 102 the PCC of St Margaret's Burnage has carried out its charitable purposes for the public benefit. The activities carried out included offering:

- services of worship aimed at the full range of ages present in the parish;
- ministry to those requesting it in the form of prayer, funeral, wedding, baptism services, communion at home, bereavement visits and pastoral visits;
- activities aimed at children (kids club and Youth Group), parents (abc) and the elderly (Tuesday Group); and
- subsidised rents for the use of the premises by guiding groups, AA and other charitable groups.

We consider we have complied with our duty to have due regard to the Charity Commission's public benefit guidance.

The full PCC met on 7 occasions during the year; one of them was an extraordinary meeting convened in December 2023 to agree the lease for the Bud Garden Centre. The level of attendance at meetings has been good. There was one Churchwarden, Jane Franklin, until the APCM in April 2023, when Jane Franklin and Chris Rogers were elected.

Strategic mission outreach continues to be a priority of the PCC and was discussed at every meeting; events and special services were planned and evaluated. 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. Children from several local schools have visited the church during the year and attended the Experience Easter and Christmas events. Over the summer holidays, a holiday club was organised, which was thoroughly enjoyed by the young people who attended. The church continues to support several missionary agencies around the world. Presentations by representatives from Open Doors, in May, and Barnabus, in June, provided insights into their work.

With a generous donation in memory of Bert and Grace Cooke, two longstanding members of the church, plus the use of other legacy funding the kitchen was refurbished with some new units, worksurfaces, flooring and appliances, so it is better equipped to meet the demands of the different groups who use it.

Negotiations with the owners of the Bud Garden Centre led to an agreement in December 2023 about leasing an area of the church field for their relocated garden centre. The centre is due to open in March 2024.

The Green Energy group met on several occasions and further improvements to the church and Parish Centre were made to reduce the church's carbon footprint.

Discussions continued about issues related to inclusion and diversity, with presentations by Jonathan Tallon (tutor at The Northern Baptist College) in July, and Andy Robinson (from Living Out) in October.

In August 2023, Peter Miller retired as the church administrator and was replaced by Fiyin Ariyo in November 2023.

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 2023 was shared with PCC members at the March 2024 PCC meeting.

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

Finance reports and the budget

Property reports

Safeguarding

Inclusion and diversity including a visit by Living Out

Data protection regulations

Insurance

Calendar of events including special or seasonal services

Strategic Mission Outreach and preparation for the 150th anniversary of the church in 2025

Children and families work

Mission links and missionary giving including a visit by Barnabus and Open Doors

Roles and responsibilities in the church

Vacancies on PCC

Training opportunities including mental health first aid and Masters Course for Children and Family Worker

Making the church more environmentally friendly

Improvements to the church environment

Refurbishment of the church kitchen

Live streaming and improvements to the sound desk

Development of prayer in the church

Church history and archives

Parish Centre bookings and hire charges

Appointment of administrator and cleaner

Extension of Children and Family Worker's contract

Pledges for the cost of the Children and Family Worker

Maintenance and planting of trees in church grounds

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 met on one occasion to discuss missionary giving.

Other teams, which also met to support the work of St. Margaret's, include the GDPR and Green Energy 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 £135,403 of which £82,466 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 £3,160 (after a depreciation charge of £12,095).

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 2023 was £72,139 which was 6% higher than six month's income of £67,559. Future plans will hope to reduce this to closer to 6 months income. 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. Following a pledge Sunday the PCC have been able to extend the contract for the Children & Families Worker to 31 December 2026. The quinquennial visit has taken place and we are awaiting the report from the architect, we continue to make changes to improve the energy efficiency of the buildings. Church has recently been successful in a bid to the Neighbourhood Investment Fund to finance the installation of TMVs on all the radiators in the parish centre to enable us to zone the heating. The green working group will continue to work on this as a priority.

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 2023, 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: 12th April 2024

Martin Palmer
31 Marina Drive
Marple
SK6 6JL

Statement of Financial Activities

	Unrestricted Funds	Restricted Funds	2023	2022
Income and endowments from:				
Donations and legacies	121,948	27,282	149,230	144,945
Income from charitable activities	6,395	—	6,395	9,197
Investments	1,183	1,188	2,372	622
Other income	5,876	—	5,876	5,323
Total income	135,403	28,470	163,874	160,088
Expenditure on:				
Raising funds	2,463	—	2,463	—
Expenditure on charitable activities	120,738	37,013	157,751	156,808
Other expenditure	15,363	—	15,363	12,175
Total expenditure	138,564	37,013	175,577	168,983
Net income / (expenditure) resources before transfer	(3,160)	(8,542)	(11,702)	(8,894)
Transfers				
Gross transfers between funds - in	10,652	10,142	20,794	10,501
Gross transfers between funds - out	(10,642)	(10,152)	(20,794)	(10,501)
Other recognised gains / losses				
Net movement in funds	(3,150)	(8,552)	(11,702)	(8,894)
Total funds brought forward	543,351	56,176	599,527	608,421
Total funds carried forward	540,200	47,623	587,824	599,527
Represented by				
Unrestricted				
General fund	504,168	—	504,168	499,977
Designated				
Kids Club	38	—	38	370
Legacies	32,710	—	32,710	41,075
Live Streaming	500	—	500	—
Tuesday Group	1,532	—	1,532	881
YHA(Des)	175	—	175	175
abc	1,075	—	1,075	870
Restricted				
Alpha	—	4	4	4
Children & Family Worker	—	42,027	42,027	41,500
Christopher Roberts Memorial Fund	—	3,008	3,008	3,075
Grounds	—	1,000	1,000	—
Holiday at Home	—	749	749	595
Kitchen Fund	—	—	—	10,000
Mission	—	833	833	1,000
Missionary Giving	—	0	0	0

Balance sheet

	Total funds	Prior year funds
Fixed assets		
Tangible assets	432,029	444,124
	432,029	444,124
Current assets		
Debtors	46,868	40,719
Cash at bank and in hand	111,691	116,492
	158,560	157,212
Liabilities		
Provision for liabilities and charges due within one year	2,764	1,808
	2,764	1,808
Net current assets less current liabilities	155,795	155,403
Total assets less current liabilities	587,824	599,527
Total net assets less liabilities	587,824	599,527
Represented by		
Unrestricted		
General fund	504,168	499,977
Designated		
Live Streaming	500	—
abc	1,075	870
Elizabeth Shuttleworth Fund	—	—
Fabric Fund	—	—
Kids Club	38	370
Legacies	32,710	41,075
Pathfinders	—	—
Tuesday Group	1,532	881
YHA(Des)	175	175
Restricted		
Grounds	1,000	—
Kitchen Fund	—	10,000
Mission	833	1,000
Alpha	4	4
Children & Family Worker	42,027	41,500
Christopher Roberts Memorial Fund	3,008	3,075
Holiday at Home	749	595
Missionary Giving	0	0
Youth Hostel Weekend	—	—
Funds of the church	587,824	599,527

Analysis of income and expenditure

	<u>Unrestricted</u>	<u>Designated</u>	<u>Restricted</u>	<u>2023</u>	<u>2022</u>
INCOME AND ENDOWMENTS					
Donations and legacies					
Gift Aid - Bank	75,696	—	15,005	90,701	94,810
Other planned giving	6,770	—	—	6,770	7,956
Loose plate collections	6,805	—	—	6,805	6,072
One-off Gift Aid gifts	5,210	—	5,300	10,510	935
Donations appeals etc	659	575	1,404	2,638	11,464
Tax recoverable on Gift Aid	25,401	—	4,661	30,062	21,415
Legacies	500	—	—	500	505
Non-recurring one-off grants	330	—	700	1,030	1,250
Earmarked Donations	—	—	212	212	535
Total	121,373	575	27,282	149,230	144,945
Income from charitable activities					
Fees for weddings and funerals	1,910	—	—	1,910	4,662
Premises lettings	4,485	—	—	4,485	4,535
Total	6,395	—	—	6,395	9,197
Investments					
Bank and building society interest	1,183	—	1,188	2,372	622
Total	1,183	—	1,188	2,372	622
Other income					
Sundry Income (Photocopier)	52	—	—	52	—
abc income	—	285	—	285	542
Tuesday Group Income	—	5,459	—	5,459	4,656
Kids Club Income	—	—	—	—	43
From other church groups	80	—	—	80	80
Total	132	5,744	—	5,876	5,323
INCOME TOTAL	129,083	6,319	28,470	163,874	160,088

EXPENDITURE

Raising funds

Bud Lease	2,463	—	—	2,463	—
Total	2,463	—	—	2,463	—

Expenditure on charitable activities

Rectory Housing	3,168	—	—	3,168	3,151
Rector Expenses	427	—	—	427	449
C & F Worker Salary	—	—	25,289	25,289	25,997
C & F Worker Expenses	682	—	263	946	—
Administrator Salary	6,807	—	—	6,807	6,456
Staff Salaries (Verger/Cleaner)	4,231	—	—	4,231	4,075
Visiting Speakers	100	—	—	100	—
Parish share	47,020	—	—	47,020	52,385
Missionary Giving	11,096	1,129	691	12,916	13,695
Church Heat Light & Water	2,684	—	—	2,684	6,156
Insurance	4,970	—	—	4,970	4,076
Repairs-General	5,502	—	—	5,502	1,437
Repairs-Major	2,328	—	—	2,328	16,281
Churchyard	2,725	—	—	2,725	1,395
Cleaning Materials	594	—	—	594	373
Hall running - maintenance	25	—	—	25	—
Hall running - heating, lighting & water	8,085	—	—	8,085	6,920
Upkeep of Services	1,536	—	66	1,602	1,609
Organ Repair	348	—	—	348	686
ICT/Sound System	719	—	—	719	196
Flowers	713	—	—	713	663
Evangelism	111	—	166	278	1,121
Adult Education	34	—	—	34	—
Under 18s	654	—	—	654	364
Administration	2,884	—	—	2,884	3,083
Training	—	—	—	—	1,144
Refreshments	202	—	—	202	735
abc expenses	—	—	—	—	249
Kids Club Expenditure	—	332	—	332	82
Tuesday Group	—	3,179	—	3,179	2,304
Legacy Spending	—	—	—	—	868
Kitchen Refurbishment	—	8,439	10,000	18,439	—
Holiday at Home	—	—	535	535	845
Total	107,657	13,080	37,013	157,751	156,808

Other expenditure

Depreciation	12,095	—	—	12,095	12,095
To other church groups	—	80	—	80	80
Fees to Diocese	3,188	—	—	3,188	—
Total	15,283	80	—	15,363	12,175
EXPENDITURE TOTAL	125,403	13,160	37,013	175,577	168,983

GRAND TOTAL	3,680	(6,840)	(8,542)	(11,702)	(8,894)
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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

	2023	2022
Wages and salaries	£36,328	£36,530

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 £3,957 as church administrator (until August 23) and Mrs C Iddin who is a member of PCC was paid £2,170 as the church verger.

3. Missionary and Charitable Giving

	2023 Unrestricted	2023 Restricted	2023 Total	2022 Total
Barnabus	600	114	714	600
Boaz Trust	600	160	760	700
Burnage Foodbank	600	80	680	1250
CMS	2,600	0	2,600	1,300
DEC-Ukraine		0	0	2168
Dignity	600	0	600	600
Indian Evangelical Mission	1,300	0	1,300	1,300
Message Trust	1,300	0	1,300	1,300
Open Doors	1,300	142	1,442	1,300
Royal British Legion	0	0	0	14
St Anns Hospice	0	58	58	0
Tear Fund	1,300	137	1,437	1,300
The Falconer				
Home	1,300	0	1,300	1,338
Water Aid	726	0	726	525
	<u>12,226</u>	<u>691</u>	<u>12,917</u>	<u>13,695</u>