

**Parochial Church Council of St Margaret, Burnage**

**Financial Statements for the Year Ended 31 December 2024**

**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 A Foulkes  
Mrs J Franklin  
Mrs H Hardy (from April 2024)  
Mrs P Hardy (to April 2024)  
Mrs C Iddin  
Mr P Miller  
Mrs P R Massey  
Mrs R Miller  
Mr T Musgrove  
Miss K Palmer (from April 2024)  
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

Independent Examiner: Mr M Palmer  
31 Marina Drive  
Marple  
Cheshire

## **Annual Report for the year ending 31st December 2024**

### **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 2024 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	4 out of 6
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C Rogers	Jan to Dec	6 out of 6
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#### **Representatives of Deanery Synod**

A Foulkes	Jan to Dec	2 out of 6
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M Stansfield	Jan to Dec	6 out of 6
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#### **Elected members for 3 years** (1/3rd of membership elected each year)

##### **From January to December 2024**

H Hardy	April to Dec	3 out of 4
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P Hardy	Jan to April	2 out of 2
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C Iddin	Jan to Dec	6 out of 6
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R Massey	July to Dec	5 out of 6
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P Miller	Jan to Dec	4 out of 6
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R Miller	Jan to Dec	3 out of 6
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T Musgrove	Jan to Dec	4 out of 6
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K Palmer	April to Dec	4 out of 4
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A Stansfield	Jan to Dec	6 out of 6
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D Stansfield	Jan to Dec	5 out of 6
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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 2025, the terms of office for Ruth Massey, Angela Stansfield and Duncan Stansfield come to an end.

## Church Attendance

At the APCM in April 2024 there were 92 names on the Church Electoral Roll, of whom 22 were not resident within the Parish. In 2025, there will be a full revision of the electoral roll. The average Sunday attendance in October 2024 (the period used for Parish Share statistics) was 64 (5 of whom were under 16). The services were also being live streamed and made available on YouTube. The average weekly views during October was 47; most of these were from England. 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 2023 (the period used for Parish Share statistics) was 73 (6 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 6 occasions during the year. The level of attendance at meetings has been good.

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. A group was set up to draw up a calendar of events to celebrate the church's 150th anniversary in 2025. Another group worked on compiling the history of the church from 2000 to 2025, a follow up to the Celebration 125 book published in 2000. The book, Continuing His-Story, was published at the end of the year.

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 some local schools visited the church during the year and attended the Experience Easter and Experience Christmas events, each run over a week. Both Experience Easter and Experience Christmas were visited by other groups, such as the abc and visitors to the Bud Garden Centre's Winter Warmer event. 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 mission partners around the world. The Pearts, working with CMS, visited the church during the year.

The relocated Bud Garden Centre opened at the start of the year in the corner of the church field. The church offered hospitality, serving refreshments in the Parish Centre, for the official opening of the garden centre and when it held its annual Winter Warmer event.

During the year, a small group led by Tony Hardy, explored the possibility of building and equipping a workshop (The Shed) in the church car park with facilities to support a wide range of art and craft-based activities for the benefit of the community. The PCC wholly support the proposed project and have put forward the funds to pay for an architect to provide plans that need to be submitted as part of a planning application to Manchester City Council.

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. Safeguarding is an agenda item at every PCC meeting.

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

- Finance reports and the budget
- Property, including improving energy efficiency
- Safeguarding
- Feedback from Deanery Synod
- Follow up from the APCM 2024

Calendar of events including special or seasonal services

- Strategic Mission Outreach
- Preparation for the 150<sup>th</sup> anniversary of the church in 2025 including special events, church history book and stained-glass installation
- Children and families work

Review of giving to mission partners

- Roles and responsibilities in the church
- Training opportunities including follow up from mental health first aid and domestic abuse training

Parish visitation by Archdeacon

Bud Garden Centre

Development of prayer in the church

Extension of Children and Family Worker's contract

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 met on two occasions during the year.

Other teams, which also met to support the work of St Margaret's include the 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 £137,171 of which £82,037 was unrestricted planned giving. The planned giving (restricted and unrestricted) through envelopes, payroll giving and standing orders decreased by 0.5% but the church continues to be well supported by committed giving. Over the year total unrestricted expenditure exceeded unrestricted income by £301 (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 2024 was £83,216 which was 21% higher than six month's income of £68,586. Future plans including work on the quinquennial report will 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. The quinquennial visit has taken place and the report has identified significant works to be carried out in the next five years. We continue to make changes to improve the energy efficiency of the buildings and significant work has been carried out to monitor energy usage to identify areas of concern. The green working group will continue to work on this as a priority.

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

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31st December 2024, which are set out on pages 7 to 12.

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

As the charity's 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**

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

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.

Signed: *Martin Palmer*

Date: 20<sup>th</sup> April 2025

Martin Palmer  
31 Marina Drive  
Marple  
SK6 6JL

## Statement of Financial Activities

	Unrestricted	Restricted	2024	2023
<b>Income from:</b>				
Donations and legacies	115,583	23,695	139,278	149,230
Income from charitable activities	12,856	—	12,856	6,395
Investments	2,780	1,234	4,014	2,372
Other income	5,950	—	5,950	5,876
<b>Total income</b>	<b>137,171</b>	<b>24,929</b>	<b>162,100</b>	<b>163,874</b>
<b>Expenditure on:</b>				
Raising funds	—	—	—	2,463
Expenditure on charitable activities	122,434	28,734	151,169	157,751
Other expenditure	15,184	—	15,184	15,363
<b>Total expenditure</b>	<b>137,618</b>	<b>28,734</b>	<b>166,353</b>	<b>175,577</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>(447)</b>	<b>(3,805)</b>	<b>(4,252)</b>	<b>(11,702)</b>
<b>Transfers</b>				
Gross transfers between funds - in	3,283	669	3,953	20,794
Gross transfers between funds - out	(3,137)	(815)	(3,953)	(20,794)
<b>Other recognised gains / losses</b>				
<b>Net movement in funds</b>	<b>(301)</b>	<b>(3,951)</b>	<b>(4,252)</b>	<b>(11,702)</b>
<b>Total funds brought forward</b>	<b>540,200</b>	<b>47,623</b>	<b>587,824</b>	<b>599,527</b>
<b>Total funds carried forward</b>	<b>539,899</b>	<b>43,672</b>	<b>583,571</b>	<b>587,824</b>
<b>Represented by</b>				
<b>Unrestricted</b>				
General fund	503,150	—	503,150	504,168
<b>Designated</b>				
Kids Club	38	—	38	38
Legacies	32,684	—	32,684	32,710
Live Streaming	402	—	402	500
Tuesday Group	2,320	—	2,320	1,532
YHA(Des)	270	—	270	175
abc	1,033	—	1,033	1,075
<b>Restricted</b>				
Alpha	—	4	4	4
Children & Family Worker	—	39,077	39,077	42,027
Christopher Roberts Memorial Fund	—	3,008	3,008	3,008
Grounds	—	562	562	1,000
Holiday at Home	—	631	631	749
Mission	—	378	378	833
Missionary Giving	—	0	0	0
SHED (Men in)	—	10	10	—

## Balance sheet

	2024	2023
<b>Fixed assets</b>		
Tangible assets	419,934	432,029
	<b>419,934</b>	<b>432,029</b>
<b>Current assets</b>		
Debtors	5,074	46,868
Cash at bank and in hand	165,178	111,691
	<b>170,252</b>	<b>158,560</b>
<b>Liabilities</b>		
Provision for liabilities and charges due within one year	6,615	2,764
	<b>6,615</b>	<b>2,764</b>
<b>Net current assets less current liabilities</b>	<b>163,637</b>	<b>155,795</b>
<b>Total assets less current liabilities</b>	<b>583,571</b>	<b>587,824</b>
<b>Total net assets less liabilities</b>	<b>583,571</b>	<b>587,824</b>
<b>Represented by</b>		
<b>Unrestricted</b>		
General fund	503,150	504,168
<b>Designated</b>		
Live Streaming	402	500
abc	1,033	1,075
Kids Club	38	38
Legacies	32,684	32,710
Tuesday Group	2,320	1,532
YHA(Des)	270	175
<b>Restricted</b>		
Grounds	562	1,000
Mission	378	833
SHED (Men in)	10	—
Alpha	4	4
Children & Family Worker	39,077	42,027
Christopher Roberts Memorial Fund	3,008	3,008
Holiday at Home	631	749
<b>Funds of the church</b>	<b>583,571</b>	<b>587,824</b>



## Analysis of income and expenditure

Unrestricted   Designated   Restricted   2024   2023

### INCOME AND ENDOWMENTS

#### Donations and legacies

Gift Aid - Bank	75,872	—	14,890	90,762	90,701
Other planned giving	6,165	—	10	6,175	6,770
Loose plate collections	8,946	—	—	8,946	6,805
One-off Gift Aid gifts	125	—	2,505	2,630	10,510
Donations appeals etc	1,065	94	1,500	2,659	2,638
Tax recoverable on Gift Aid	23,104	—	3,941	27,045	30,062
Legacies	—	—	—	—	500
Non-recurring one-off grants	450	—	400	850	1,030
Earmarked Donations	(240)	—	448	208	212
Total	115,488	94	23,695	139,278	149,230

#### Income from charitable activities

Fees for weddings and funerals	3,075	—	—	3,075	1,910
Premises lettings	9,781	—	—	9,781	4,485
Total	12,856	—	—	12,856	6,395

#### Investments

Bank and building society interest	2,780	—	1,234	4,014	2,372
Total	2,780	—	1,234	4,014	2,372

#### Other income

Sundry Income (Photocopier)	—	—	—	—	52
abc income	—	465	—	465	285
Tuesday Group Income	—	5,484	—	5,484	5,459
From other church groups	—	—	—	—	80
Total	—	5,950	—	5,950	5,876

<b>INCOME TOTAL</b>	<b>131,126</b>	<b>6,044</b>	<b>24,929</b>	<b>162,100</b>	<b>163,874</b>
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### EXPENDITURE

#### Raising funds

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

#### Expenditure on charitable activities

Rectory Housing	3,751	—	—	3,751	3,168
Rector Expenses	572	—	—	572	427
C & F Worker Salary	—	—	26,141	26,141	25,289
C & F Worker Expenses	637	—	267	905	946
Administrator Salary	8,010	—	—	8,010	6,807
Staff Salaries (Verger/Cleaner)	5,867	—	—	5,867	4,231
Visiting Speakers	—	—	—	—	100
Parish share	46,301	—	—	46,301	47,020

Missionary Giving	12,622	702	960	14,284	12,916
Church Heat Light & Water	8,506	—	—	8,506	2,684
Insurance	5,046	—	—	5,046	4,970
Repairs-General	6,401	—	—	6,401	5,502
Repairs-Major	—	—	—	—	2,328
Churchyard	1,875	—	437	2,312	2,725
Cleaning Materials	532	—	—	532	594
Hall running - maintenance	—	—	—	—	25
Hall running - heating, lighting & water	6,545	—	—	6,545	8,085
Upkeep of Services	1,626	—	—	1,626	1,536
Organ Repair	1,536	—	—	1,536	348
ICT/Sound System	444	98	—	542	719
Flowers	627	—	—	627	713
Evangelism	311	—	454	766	278
Adult Education	—	—	—	—	34
Under 18s	648	—	—	648	654
Administration	3,073	—	—	3,073	2,884
Bookstall costs	2,471	—	—	2,471	—
Training	151	—	—	151	—
Refreshments	464	—	—	464	202
Earmarked Expenditure	—	—	—	—	14,527
abc expenses	—	357	—	357	—
Kids Club Expenditure	—	—	—	—	332
Tuesday Group	—	3,224	—	3,224	3,179
Legacy Spending	—	25	—	25	3,978
Holiday at Home	—	—	472	472	535
Total	118,026	4,408	28,734	151,169	157,751

#### Other expenditure

Depreciation	12,095	—	—	12,095	12,095
To other church groups	—	120	—	120	80
Fees to Diocese	2,969	—	—	2,969	3,188
Total	15,064	120	—	15,184	15,363
<b>EXPENDITURE TOTAL</b>	<b>133,090</b>	<b>4,528</b>	<b>28,734</b>	<b>166,353</b>	<b>175,577</b>
<b>GRAND TOTAL</b>	<b>(1,964)</b>	<b>1,516</b>	<b>(3,805)</b>	<b>(4,252)</b>	<b>(11,702)</b>

## **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 31<sup>st</sup> 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

	2024	2023
Wages and salaries	£40,018	£36,328

During the year the PCC employed a children & family worker, an administrator and contracted a verger and a cleaner on a contract for services. Mrs C Iddin who is a member of PCC was paid £2,121 as the church verger.

## 3. Missionary and Charitable Giving

	2024 Unrestricted	2024 Restricted	2024 Total	2023 Total
Barnabus	600	141	741	714
Boaz Trust	600	0	600	760
Burnage Foodbank	600	819	1,419	680
Children in Need	21	0	21	0
CMS	1,704	0	1,704	2,600
Dignity	600	0	600	600
Indian Evangelical Mission	1,704	0	1,704	1,300
Message Trust	1,704	0	1,704	1,300
MIND	9	0	9	0
Open Doors	1,704	0	1,704	1,442
St Anns Hospice	0	0	0	58
Tear Fund	1,704	0	1,704	1,437
The Falconer Trust	1,704	0	1,704	1,300
Water Aid	672	0	672	726
	<u>13,324</u>	<u>960</u>	<u>14,284</u>	<u>12,917</u>