

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST PAUL, WITHINGTON

England & Wales · Charity number 1132858

Details

Other names	ST PAUL'S PCC, WITHINGTON
Status	Registered
Legal form	Previously excepted
Registered	2009-11-21
Register	View on the Charity Commission register

Contact

Address	491 Wilmslow Road Manchester M20 4AW
Phone	07498495944
Email	stpaulschurchwithington@gmail.com
Website	www.stpaulswithington.org.uk

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: Regular public worship and sacred space open to all. Pastoral work including visiting the elderly Teaching of Christianity through sermons, courses and small groups Taking of religious assemblies in school. Promotion of Christianity through meetings, events,music and literature. Outreach through provision for carers, toddlers and other groups. Supporting other charities in the UK and overseas.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£83,206	£89,312	-	-
2023-12-31	£80,582	£97,754	-	-
2022-12-31	£68,437	£55,634	-	-
2021-12-31	£48,975	£44,181	-	-
2020-12-31	£55,288	£49,668	-	-

Trustees

Name	Role	Appointed
Craig Porteus	Chair	2014-04-01
DAVID MCEWEN		2012-04-30
David Cane		2022-01-01
ELIZABETH JANE MCKNIGHT RIGBY		
ESTHER PLATT		
Eleanor Williams		2022-01-01
HANNAH JOYCE CUNLIFFE HADWEN-WRIGHT		
Jennifer Hewitt		2022-01-01
Michael Thompson		2022-01-01
Noel Tu		2022-01-01
PAUL NICHOLAS BARRY MBE		
Philip Webb		2015-04-01
TOM HENNELL		

Accounts

Date: 16th January 2023

Treasurer's Report

2023 was a year in which the church completed on its Boiler Replacement project which came in at £20,517 within expected budget. This is identified under the large increase for Utilities for 2023.

The deficit for the year is £17,172, which is solely down to the Boiler Replacement.

The Hall has been in great use during 2023 increasing our income significantly, this income has allowed for the payment our Parish Share in full during 2023 of £28,661 increased from £12,000 during the covid period.

The church is account is now fully online and mobile allowing quicker payments to our suppliers and removing the burden of uses Cheques.

The accounts have been provided prior to a formal Audit having occurred and so are subject to change post Audit.

Looking forward to 2024 should see the church expand as the Hall and Church buildings are utilised further and the activities of fulfilling our mission expand.

Best Regards

C M PORTEUS
Treasurer

D McEWEN
Assistant Treasure

**St Paul's
WITHINGTON**

Deanery of Withington, Diocese of Manchester

**Annual Report & Financials Statements
of the Parochial Church Council
for the year ended 31 December 2023**

**Independent examiner's report to the trustees of
The Parochial Church Council of the Ecclesiastical Parish of St Paul, Withington
FINANCIAL YEAR ENDED 31 DECEMBER 2023**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2023 which are set out on pages 3 to 9

Respective responsibilities of trustees and the Independent examiner:

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 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 Examiners Statement

I have completed my examination. I confirm that no 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.

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.

Peter Smith ACPA
106-108 Reddish Lane, Gorton, Manchester M18 7JL

30/04/2024

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Statement of financial activities for the year ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES					
Voluntary Income	2a	25,332	0	25,332	32,979
Activities for Generating Funds	2b	40,815	0	40,815	21,578
Income from Investments	2c	1,025	0	1,025	571
Income from charitable and ancillary t	2d	1,410	0	1,410	1,309
Other incoming resources	2e	12,000	0	12,000	12,000
TOTAL INCOME		80,582	0	80,582	68,437
RESOURCES USED					
Church Activities	3a	0	0	0	0
Activities directly related to the work o	3b	97,754	0	97,754	55,634
Generation of voluntary income	3c	0	0	0	0
Fundraising costs	3d	0	0	0	0
Governance costs	3e	0	0	0	0
TOTAL EXPENDITURE		97,754	0	97,754	55,634
NET INCOMING RESOURCES / (USED)		-17,172	0	-17,172	12,803
Transfers between funds	4	0	0	0	0
Gains/(losses) on investments and re	5b	0	0	0	0
NET MOVEMENT IN FUNDS		-17,172	0	-17,172	12,803
Balances brought forward at 31.12.2022		308,112	4,062	312,174	299,371
BALANCES CARRIED FORWARD AT 31st DECEMBER 2023		290,940	4,062	295,002	312,174

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON

BALANCE SHEET AT 31ST DECEMBER 2023

		2023	2022
		£	£
	Note		
FIXED ASSETS			
Tangible Fixed Assets	5a	240,806	243,893
Investments	5b	<u>16,577</u>	<u>16,105</u>
Total Fixed Assets		<u>257,383</u>	<u>259,998</u>
CURRENT ASSETS			
Stock	6a	0	0
Debtors	6b	2,000	4,000
Cash at Bank etc		<u>35,619</u>	<u>48,176</u>
Total Current Assets		<u>37,619</u>	<u>52,176</u>
LIABILITIES			
Amounts falling due within one year	7	<u>0</u>	<u>0</u>
NET CURRENT ASSETS		37,619	52,176
NET ASSETS	0	<u>295,002</u>	<u>312,174</u>
FUNDS			
Unrestricted	8	290,940	308,112
Restricted		4,062	4,062
		<u>295,002</u>	<u>312,174</u>

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

Craig Porteus, Chairman of the PCC

Elizabeth Rigby, Church Warden

The notes 1 to 8 form part of these accounts.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2023

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), The Charities Act 2011, UK Generally Accepted Accounting Practice and the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

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

The PCC members have made no key judgements which have a significant effect on the accounts.

The PSS members do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) in the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of the probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified reserve is deferred until the criteria for income recognition are met.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2023

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds 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.

f fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the PCC members have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2023

h Tangible fixed assets

Individual fixed assets costing £20,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold land and buildings	100 years
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i Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at the fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and deposits throughout the year.

The Charity does not acquire options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk and changes in sentiment concerning equities and within particular sectors or sub sectors

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

k Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is an unincorporated charity, registered as a charity in England & Wales on 21 November 2009.

THE PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON NOTES TO THE FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
2 INCOMING RESOURCES				
2a Voluntary income				
Tax Efficient Planned Giving	£9,330.28	£0.00	£9,330.28	£13,132.26
One off Gift Aid Donations	£4,252.00	£0.00	£4,252.00	£7,664.50
Tax Recovered	£4,271.69	£0.00	£4,271.69	£2,000.00
Other Regular Planned Giving	£3,476.81	£0.00	£3,476.81	£1,370.00
Loose Collections	£3,350.22	£0.00	£3,350.22	£2,454.40
Sundry Donations	£650.99	£0.00	£650.99	£3,469.03
Donations for special appeals	£0.00	£0.00	£0.00	£0.00
Legacies	£0.00	£0.00	£0.00	£0.00
Regular Grants	£0.00	£0.00	£0.00	£0.00
One Off Grants	£0.00	£0.00	£0.00	£2,889.00
	£25,331.99	£0.00	£25,331.99	£32,979.19
2b Activities for generating funds				
Fundraising (inc Choir/recitals)	£2,659.06	£0.00	£2,659.06	£1,461.15
Contribution for use of Church building	£38,155.77	£0.00	£38,155.77	£20,117.09
	£40,814.83	£0.00	£40,814.83	£21,578.24
2c Income from investments				
Dividends & Interest - Gross	£1,025.00	£0.00	£1,025.00	£570.46
	£1,025.00	£0.00	£1,025.00	£570.46
2d Income from charitable and ancillary trading				
Magazine	£0.00	£0.00	£0.00	£0.00
Fees	£1,410.02	£0.00	£1,410.02	£1,309.00
Traidcraft	£0.00	£0.00	£0.00	£0.00
Income from church organisations	£0.00	£0.00	£0.00	£0.00
	£1,410.02	£0.00	£1,410.02	£1,309.00
2e Other incoming resources				
Building	£12,000.00	£0.00	£12,000.00	£12,000.00
Flower fund	£0.00	£0.00	£0.00	£0.00
Total Other RESOURCES (sub total)	£12,000.00	£0.00	£12,000.00	£12,000.00
TOTAL INCOMING RESOURCES	£80,581.84	£0.00	£80,581.84	£68,436.89
3 RESOURCES USED				
3a Church activities				
Missionary and charitable giving	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£0.00
3b Activities directly relating to the work of the church				
Parish Share	£28,661.04	£0.00	£28,661.04	£12,000.00
Staff working expenses	£10,161.14	£0.00	£10,161.14	£3,600.93
Rectory expense	£0.00	£0.00	£0.00	£2,794.00
Church Insurance and Utilities	£44,847.78	£0.00	£44,847.78	£22,662.88
Church Maintenance	£1,296.64	£0.00	£1,296.64	£714.00
Upkeep of Services	£1,445.59	£0.00	£1,445.59	£1,520.76
Upkeep of Churchyard	£0.00	£0.00	£0.00	£0.00
Magazine Expenditure	£0.00	£0.00	£0.00	£0.00
Hall Running Costs	£3,094.37	£0.00	£3,094.37	£4,119.27
Upkeep of Curate's House	£510.00	£0.00	£510.00	£460.00
Repairs/replacements of installations	£0.00	£0.00	£0.00	£0.00
Major Building work	£0.00	£0.00	£0.00	£0.00
Salaries and Honoraria split	£4,400.04	£0.00	£4,400.04	£4,400.04
Support and Education Costs	£0.00	£0.00	£0.00	£0.00
Miscellaneous	£250.00	£0.00	£250.00	£275.00
Flower fund	£0.00	£0.00	£0.00	£0.00
Depreciation	£3,087.00	£0.00	£3,087.00	£3,087.00
	£97,753.60	£0.00	£97,753.60	£55,633.88
3c Generation of Voluntary income				
Direct Giving envelopes	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£0.00
3d Fundraising costs				
Costs of fund-raising projects	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£0.00
3e Governance costs				
PCC administration and professional c	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£0.00
TOTAL RESOURCES USED	£97,753.60	£0.00	£97,753.60	£55,633.88

PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON

NOTES TO THE FINANCIAL STATEMENTS

4 Transfers of Funds

Certain investments have been transferred from Restricted Funds to Unrestricted Funds during the year

5 Fixed Assets for Use by the PCC

5a Tangible Fixed Assets

	Freehold Land and buildings	Equipment	Total
Cost or Valuation			
At 1 January 2023	308,724	10,958	319,682
Additions	0	0	0
Disposals	0	0	0
At 31 December 2023	308,724	10,958	319,682
Depreciation			
At 1 January 2023	64,831	10,958	75,789
charge for the year	3,087	0	3,087
At 31 December 2023	67,918	10,958	78,876
Net book value			
At 31 December 2023	240,806	0	240,806
At 31 December 2022	243,893	0	243,893

The freehold land and buildings comprise the Curate's house at 5 Westbourne Grove and the Parish Hall. They are included at their 2002 insured value.

The equipment comprises the organ, scaffolding and the piano in church, all items being fully written down as at 31st December 2023

5b Investment Fixed Assets

Market Value 1 January 2022	16,105
Disposals	0
Profit on Valuation	472
Market value at 31 December 2022	16,577

6 Current Assets

	2023	2022
6a Stock	0	0
6b Debtors		
Income Tax Recoverable	2,000	4,000
Unpaid cheques		0
Total	2,000	4,000

7 Liabilities

Amounts falling due within one year	0	0
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8 Analysis of Net Assets by Fund

	Unrestricted	Restricted	Total
Tangible Fixed Assets	240,806	0	240,806
Investment Fixed Assets	16,577	0	16,577
Current Assets	37,819	4,062	41,881
Liabilities	0	0	0
Total	295,002	4,062	299,064

9 Staff Costs

	2023	2022
Wages and Salaries	4,400	4,400
Social Security Costs	0	0
Pension Costs	0	0
Total	4,400	4,400

During the year the PCC engaged an organist and a cleaner, neither earned more than £50,000 p.a.

There were no discloseable transactions in respect of PCC members, persons closely connected with them or other related parties.

10 Designated Funds

	2023	2022
Flower Fund	4,062	4,062
General Fund	290,940	308,112
Total	295,002	312,174

11 Restricted Funds

	2023	2022
Choral Development fund	4,062	4,062
Miscellaneous Restricted	0	0
Other	0	0
Total	4,062	4,062

**St Paul's
WITHINGTON**

Deanery of Withington, Diocese of Manchester

**Annual Report & Financials Statements
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RESOURCES USED					
Church Activities	3a	0	0	0	0
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Generation of voluntary income	3c	0	0	0	0
Fundraising costs	3d	0	0	0	0
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PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON

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

Craig Porteus, Chairman of the PCC

Elizabeth Rigby, Church Warden

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The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

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c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) in the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of the probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified reserve is deferred until the criteria for income recognition are met.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2023

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds 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.

f fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the PCC members have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2023

h Tangible fixed assets

Individual fixed assets costing £20,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold land and buildings	100 years
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i Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at the fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and deposits throughout the year.

The Charity does not acquire options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk and changes in sentiment concerning equities and within particular sectors or sub sectors

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

k Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is an unincorporated charity, registered as a charity in England & Wales on 21 November 2009.

THE PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON NOTES TO THE FINANCIAL
STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
2 INCOMING RESOURCES				
2a Voluntary income				
Tax Efficient Planned Giving	£9,330.28	£0.00	£9,330.28	£13,132.26
One off Gift Aid Donations	£4,252.00	£0.00	£4,252.00	£7,664.50
Tax Recovered	£4,271.69	£0.00	£4,271.69	£2,000.00
Other Regular Planned Giving	£3,476.81	£0.00	£3,476.81	£1,370.00
Loose Collections	£3,350.22	£0.00	£3,350.22	£2,454.40
Sundry Donations	£650.99	£0.00	£650.99	£3,469.03
Donations for special appeals	£0.00	£0.00	£0.00	£0.00
Legacies	£0.00	£0.00	£0.00	£0.00
Regular Grants	£0.00	£0.00	£0.00	£0.00
One Off Grants	£0.00	£0.00	£0.00	£2,889.00
	£25,331.99	£0.00	£25,331.99	£32,979.19
2b Activities for generating funds				
Fundraising (inc Choir/recitals)	£2,659.06	£0.00	£2,659.06	£1,461.15
Contribution for use of Church building	£38,155.77	£0.00	£38,155.77	£20,117.09
	£40,814.83	£0.00	£40,814.83	£21,578.24
2c Income from investments				
Dividends & Interest - Gross	£1,025.00	£0.00	£1,025.00	£570.46
	£1,025.00	£0.00	£1,025.00	£570.46
2d Income from charitable and ancillary trading				
Magazine	£0.00	£0.00	£0.00	£0.00
Fees	£1,410.02	£0.00	£1,410.02	£1,309.00
Traidcraft	£0.00	£0.00	£0.00	£0.00
Income from church organisations	£0.00	£0.00	£0.00	£0.00
	£1,410.02	£0.00	£1,410.02	£1,309.00
2e Other incoming resources				
Building	£12,000.00	£0.00	£12,000.00	£12,000.00
Flower fund	£0.00	£0.00	£0.00	£0.00
Total Other RESOURCES (sub total)	£12,000.00	£0.00	£12,000.00	£12,000.00
TOTAL INCOMING RESOURCES	£80,581.84	£0.00	£80,581.84	£68,436.89
3 RESOURCES USED				
3a Church activities				
Missionary and charitable giving	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£0.00
3b Activities directly relating to the work of the church				
Parish Share	£28,661.04	£0.00	£28,661.04	£12,000.00
Staff working expenses	£10,161.14	£0.00	£10,161.14	£3,600.93
Rectory expense	£0.00	£0.00	£0.00	£2,794.00
Church Insurance and Utilities	£44,847.78	£0.00	£44,847.78	£22,662.88
Church Maintenance	£1,296.64	£0.00	£1,296.64	£714.00
Upkeep of Services	£1,445.59	£0.00	£1,445.59	£1,520.76
Upkeep of Churchyard	£0.00	£0.00	£0.00	£0.00
Magazine Expenditure	£0.00	£0.00	£0.00	£0.00
Hall Running Costs	£3,094.37	£0.00	£3,094.37	£4,119.27
Upkeep of Curate's House	£510.00	£0.00	£510.00	£460.00
Repairs/replacements of installations	£0.00	£0.00	£0.00	£0.00
Major Building work	£0.00	£0.00	£0.00	£0.00
Salaries and Honoraria split	£4,400.04	£0.00	£4,400.04	£4,400.04
Support and Education Costs	£0.00	£0.00	£0.00	£0.00
Miscellaneous	£250.00	£0.00	£250.00	£275.00
Flower fund	£0.00	£0.00	£0.00	£0.00
Depreciation	£3,087.00	£0.00	£3,087.00	£3,087.00
	£97,753.60	£0.00	£97,753.60	£55,633.88
3c Generation of Voluntary income				
Direct Giving envelopes	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£0.00
3d Fundraising costs				
Costs of fund-raising projects	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£0.00
3e Governance costs				
PCC administration and professional c	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£0.00
TOTAL RESOURCES USED	£97,753.60	£0.00	£97,753.60	£55,633.88

PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON

NOTES TO THE FINANCIAL STATEMENTS

4 Transfers of Funds

Certain investments have been transferred from Restricted Funds to Unrestricted Funds during the year

5 Fixed Assets for Use by the PCC

5a Tangible Fixed Assets

	Freehold Land and buildings	Equipment	Total
Cost or Valuation			
At 1 January 2023	308,724	10,958	319,682
Additions	0	0	0
Disposals	0	0	0
At 31 December 2023	308,724	10,958	319,682
Depreciation			
At 1 January 2023	64,831	10,958	75,789
charge for the year	3,087	0	3,087
At 31 December 2023	67,918	10,958	78,876
Net book value			
At 31 December 2023	240,806	0	240,806
At 31 December 2022	243,893	0	243,893

The freehold land and buildings comprise the Curate's house at 5 Westbourne Grove and the Parish Hall. They are included at their 2002 insured value.

The equipment comprises the organ, scaffolding and the piano in church, all items being fully written down as at 31st December 2023

5b Investment Fixed Assets

Market Value 1 January 2022	16,105
Disposals	0
Profit on Valuation	472
Market value at 31 December 2022	16,577

6 Current Assets

	2023	2022
6a Stock	0	0
6b Debtors		
Income Tax Recoverable	2,000	4,000
Unpaid cheques		0
Total	2,000	4,000

7 Liabilities

Amounts falling due within one year	0	0
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8 Analysis of Net Assets by Fund

	Unrestricted	Restricted	Total
Tangible Fixed Assets	240,806	0	240,806
Investment Fixed Assets	16,577	0	16,577
Current Assets	37,819	4,062	41,881
Liabilities	0	0	0
Total	295,002	4,062	299,064

9 Staff Costs

	2023	2022
Wages and Salaries	4,400	4,400
Social Security Costs	0	0
Pension Costs	0	0
Total	4,400	4,400

During the year the PCC engaged an organist and a cleaner, neither earned more than £50,000 p.a.

There were no discloseable transactions in respect of PCC members, persons closely connected with them or other related parties.

10 Designated Funds

	2023	2022
Flower Fund	4,062	4,062
General Fund	290,940	308,112
Total	295,002	312,174

11 Restricted Funds

	2023	2022
Choral Development fund	4,062	4,062
Miscellaneous Restricted	0	0
Other	0	0
Total	4,062	4,062

Accounts

St Paul's

WITHINGTON



***Deanery of Manchester South & Stretford
Diocese of Manchester***

**Annual Report & Financial Statements of the
Parochial Church Council for the year ended
31 December 2022**

Incumbent

Vacancy pending creation of Team Ministry

Assistant Curate

From 21st September 2022

Rev Cate Allison

Bank

*Royal Bank of Scotland
Drummond House Branch
1 Redheughs Avenue
Edinburgh EH12 9JN*

Independent Examiner

*Peter Smith Peter Smith ACPA
6 Garreg Wen Estate
Rhosybol
Amlwch
Anglesey LL68 9RL*

Insurer

*Ecclesiastical Insurance Group
Beaufort House
Brunswick Road
Gloucester GL1 1JZ*

Administrative Information

St. Paul's church is situated in Withington, Manchester.

It is part of the Diocese of Manchester within the Church of England.

The correspondence address is 34 Mauldeth Road, Withington, Manchester M20 4WD.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission.

Charity registration number 1132858.

PCC members who have served from 1st January 2022 until the date this report was approved:

<i>Incumbent</i>	N/A pending the creation of Team Ministry
<i>Assistant Curate</i>	Cate Allison (<i>from 21st September 2022</i>)
<i>Readers</i>	Tom Hennell
<i>Warden</i>	Tom Hennell (<i>from August 2021</i>) Elizabeth Rigby (<i>April 2015 - October 2020 & from September 2021</i>)

Deanery Synod Representatives (from May 2022):

Hannah Hadwen-Wright (*re-elected*)
Elizabeth Rigby (*re-elected*)
Eleanor Williams

Elected PCC members who served during 2022:

To serve for three years from April 2019
David McEwan (*re-elected May 2022*)
Noel Tu (*re-elected May 2022*)
Amin Qamar (*until May 2022*)

To serve for three years from October 2020
Craig Porteus
Michael Thompson

To serve for three years from April 2021
Paul Barry
Philip Webb

To serve for three years from August 2021
Esther Platt

To serve for three years from December 2021
Eleanor Williams

To serve for three years from November 2022
Jen Hewitt

Structure, governance and management

The Parochial Church Council of the Ecclesiastical Parish of St Paul, Withington

Reference and administrative information for the year ended 31st December 2022.

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period, and of its financial position at the end of the period.

In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently

- Observe the methods and principles in the Charities SORP

- Make judgments and estimates that are reasonable and prudent

- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Parochial Church Council is a corporate body established by the Church of England. It operates under the Parochial Church Council Measure.

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC operates through a number of committees which meet between full meetings of the PCC:

Standing Committee has the power to transact the business of the PCC between full meetings of the PCC.

Finance Committee: oversees the general financial dimension of the work of St Paul's by budgeting, monitoring income and expenditure and all matters relating to financial stewardship.

Buildings and Health & Safety Committee: plans and initiates a suitably prioritised schedule of work required to be done on the church (following the recommendations of the Quinquennial report) as well as on the Hall and Grounds. The committee oversees the management of the Hall and all aspects of Health & Safety.

Objects and Activities

St Paul's PCC has responsibility for co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church, pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church Hall and the house at 5 Westbourne Grove, Withington.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities.

Our Value Statement

St Paul's is a friendly, inclusive worshipping community, where we can explore our faith, experience God's love and find a sense of belonging.

Parish Statistics 2022

Parish Population		15,412
Households (latest known figure)		6,282
Number on Electoral Roll at December 2022	86	
Communicants at Easter		45
<i>Total number of worshippers</i>		<i>50</i>
Communicants at Christmas Eve / Morning		58
<i>Total number of worshippers</i>		<i>100</i>
Baptisms		1
Children admitted to Communion		0
Marriages		0
Funerals		5
Burials of Ashes in the Garden of Remembrance		2

Report of Parochial Church Council Meetings in 2022

The PCC usually meets every 2 months in a calendar year, although during periods of interregnum meetings are held each month. Full copies of minutes can be viewed by request to the PCC Secretary.

PCC meetings held during 2022:

31st January 2022

28th February 2022

22nd March 2022

25th April 2022

22nd May 2022 – Vestry Meeting & APCM

27th June 2022 – Special meeting of parishioners with Archdeacon Karen Lund

18th July 2022

26th September 2022

30th November 2022

Elizabeth Rigby, Warden & PCC Secretary

April 2023

Safeguarding

Noel Tu continued to serve as our safeguarding lead throughout 2022. In all its activities the PCC gave due regard to the House of Bishops guidance on safeguarding children and vulnerable adults.

The PCC of St Paul, Withington have adopted the House of Bishops' Safeguarding Policy 'Promoting a Safer Church' and follow the guidance contained in the 'Parish Safeguarding Handbook'. A hard copy of the handbook is available on the Church Noticeboard. The most up-to-date version of the handbook will always be available on the Church of England website at www.churchofengland.org/safeguarding.

Parish Priest's Report

It has been a joy to serve at St Paul's over the past 12 months. Withington is a wonderful, diverse, and creative area with a wonderful, diverse and creative church community. I have been made enormously welcome here and I hope you will see from this report that we have had a busy and fruitful 12 months. Things have really begun to come back to life after lockdown.

However, there have been challenges and there will be new ones ahead. The impact of Covid and of two vacancies in 5 years is still being felt. Attendance at services in 2022 was much higher than in 2021, attendance at Christmas was almost double the previous year, but we are not back to lockdown levels and many familiar faces are missing, for a range of reasons. I have been appointed to St Paul's as a part time post. We have got lots of great ideas about sharing the good news of the Gospel and loving and serving our community, but the reduced numbers can make that a challenge. Of course, we pray that more people will come to faith and join our worship, but we also have to recognise that the church in 2023 will look very different to the church many of us grew up in.

The key is not to look back but to find new ways of doing things. We need to build partnerships, not trying to do everything ourselves but looking outwards and joining in with what God is already doing. For example, we have already have good links with L'Arche, and the Foodbank and with other churches such as Withington Methodists. We were able to put on a wonderful Christmas Fair this year because we did it in partnership with St Paul's School PTA.

The fair brought lots of children and families into St Paul's and work with them will be a big priority in the next few years. This too will be a partnership as part of the Manchester Diocese Growing Faith project we will be working closely with the diocese, neighbouring schools, and churches to support children and families on their faith journeys and develop new worship opportunities.

We are also going to be working more and more closely with our neighbouring parishes. There are proposals for a new team ministry where we would join up more formally with St James and Emmanuel, St Nicolas Burnage, and St Chad's as a "Multi Parish Benefice". You may remember that this was mentioned at the last APCM. We are currently waiting to hear more. Whether or not a formal team is created I think we will benefit greatly from working with our sister churches, sharing our gifts, and learning from each other.

Talk of Multi Parish Benefices can feel distant from day to day parish life but the principle of partnership working is central here too. As previously mentioned St Paul's no longer has a full time priest. And for practical reasons we need to develop a culture where everyone contributes to life at St Paul's. It's not just because it's practical though, it's because it's right. Think about what St Paul says in 1 Corinthians:

"7 Now you are the body of Christ, and each one of you is a part of it".

And in Ephesians he talks about the different roles needed:

"11 So Christ himself gave the apostles, the prophets, the evangelists, the pastors and teachers, 12 to equip his people for works of service, so that the body of Christ may be built up "

You might not think of yourself as a prophet or a pastor but lots of you are and every one of you is part of the body of Christ, what gifts have *you* been given to serve our community and build up the body of Christ in Withington in 2023?

Cate Allison, April 2023

Worship

We have continued to meet at 10.30 each Sunday morning. Our usual service is a sung Eucharist. In 2022 we have been able to return to pre covid practices including the reintroduction of the common cup, offertory and gospel procession.

Throughout 2022 we have had an inclusive service "Bible and Butties" at 5pm on the fourth Sunday of each month. This informal and interactive service is a partnership with the L'Arche Community and is particularly suitable for people with learning disabilities. At the beginning of the year L'Arche were still feeling the impact of Covid and attendance was modest. As the year went on the numbers grew and we now have a thriving worshipping community.

Thanks to the choir and our Reader Tom Hennell we have been able to introduce a service of Choral Evensong at 5pm on the second Sunday of the month.

2022 also saw a number of special services. Our service for Pentecost included a celebration of the Platinum Jubilee of Her Majesty the Queen and in September we marked the death of her majesty.

Also in September we had a wonderful service in partnership with St James and Emmanuel Churches to celebrate Cate Allison's licensing at both churches. There was music from Emmanuel as well as our choir, singing in both English and Farsi and friends from L'Arche signed the Lord's Prayer for us.

In November we marked Remembrance Sunday at our 10.30 service, and we also held a simple service including the Act of Remembrance on Armistice Day. We were pleased to welcome local councillors to both services.

Mission

Proclaiming the Good News

At the beginning of the year, we ran the "Being With" a 10 week online course exploring Christianity in an accepting & inclusive way.

Music has always been important at St Pauls with many wonderful concerts bringing people into church. June saw the first of two "Great Sacred Music" performances by the HeartEdge Choral Scholars. These made an intentional link between beautiful music and the Christian faith. We were delighted when the Choral Scholars also put on a concert of Christmas music for us and broadcast an Advent Service of Compline on Radio 3 from St Paul's.

Loving Service

In June we established a new Place of Welcome. Withington Welcomes takes place every Tuesday morning. Free refreshments a warm welcome and signposting to further support are on offer. In addition, we are grateful to be joined by Mojgan from the Taban project enabling support to be offered in Farsi as well as in English. It has been fascinating to see how many people come into church if we simply open the doors. We have continued to collect for Fallowfield and Withington Foodbank and are able to make referrals to them. We are having discussions with the Foodbank and Greater Together Manchester about using the Parish Hall, including the kitchen to provide a regular meal to people who may have experienced homelessness.

Caring for Creation

In September the PCC formally committed to becoming an Eco Church and we are grateful to Eleanor Williams for taking on the role of Eco Champion. We have continued to care for our churchyard in a way which encourages biodiversity whilst also offering a beautiful green space for the whole community. Particular thanks are due to the volunteers from Manchester University who have helped with this and above all to Paul Barry.

Annual Report on Fabric, Inventory and Terrier

During the interregnum, management and co-ordination for maintaining the church buildings, as well as overseeing the health and safety audit and risk assessments, was undertaken through the Standing Committee. From 21st September 2022, responsibility for chairing the Standing Committee passed to the Revd Cate Allison as Assistant Curate licensed to St Paul Withington.

Annual service checks have continued through-out the year (fire extinguishers, security alarm, sound system and heating). Health and Safety checks to the residential property at 5 Westbourne Grove are supervised for the PCC by Noel Tu.

The Standing Committee would like to especially thank Les Hixon for his help with minor repairs to both the church and church hall during the year.

Church

In January 2022 Repairs were undertaken to the chancel roof, and to the mastic sealing around the northside nave windows.

Following rainwater penetration into the Song School the wall plaster has been stripped back from the internal wall to allow it to dry out. A Faculty has been obtained, and quotations received, for replastering work.

Church Heating

In 2021 the PCC decided to proceed with an upgrade of the burner on the existing boiler to use mains gas supply. Moving from oil to gas will significantly reduce our carbon footprint and a new burner will be fitted, which will be capable of further upgrading to use environmentally sustainable fuel in future.

The PCC obtained a Faculty (Diocesan planning permission) to carry out the consequent works in the churchyard and crypt. Unfortunately, the original plan proved unworkable. A new contract was agreed with a different supplier and plans revised so that the supply will now be taken from the gas main running along the opposite side of Wilmslow Road, and into a meter box beside the lych gate; and then alongside the main church entrance path into the western end of the crypt. By the end of 2022 contracts had been agreed with Fulcrum for these works; and the Diocesan Faculty approval accordingly amended.

Churchyard

During the year, Paul Barry – with support from his son and volunteers – has cleared back excessive shrubbery from around the paths in the churchyard and the church walls, begun the reclamation of the flower beds which had become overgrown during lockdown and ensured good access to the Gardens of Remembrance and War Graves. At the beginning of November we held a very successful grounds day with the support of volunteers from Manchester University.

Our thanks go to Paul Barry; and to Michael Thompson, Mark Vincent, Philip Jones, Esther Platt and Elizabeth Rigby, for their hard work in maintaining the church yard through-out the year.

Parish Hall

We continue to be grateful to Philip Webb for his work in managing the Parish Hall, This has included ensuring the building is kept clean and in good repair. In this he has been ably supported by Les Hixon and Bridget our cleaner. We are grateful to all of them.

5 Westbourne Grove

The house is let as a joint tenancy on a commercial basis. Our thanks Noel Tu for his hard work in managing the transfer of the tenancy, arranging a new lease contract, and managing the tenancy. In July 2022, urgent repairs were made to refix the toilet .

Parish Office (situated in the former Rectory)

St Paul's continues to pay L'Arche an annual amount of £600 for the use of the church office. The photocopier has been increasingly unreliable and it is intended to dispose of it in 2023.

We continue to give thanks to God for all of our church buildings that continue to be used in the mission and ministry of St Paul's church.

Tom Hennell, Warden April 2023

Children & Young People 2022

2022 saw the beginning of a very intentional approach to reengaging with children and families, in worship, the use of the parish hall, links with St Paul's school and outreach to the wider community.

In July we introduced Pew Bags to our 10.30 service. Beautifully designed by our church warden Elizabeth these contain craft activities, books and bubbles. Whilst we continue to offer a child-friendly space outside the main worship areas we do hope to encourage families to stay in church and not feel anxious about their little ones running around or making a bit of noise!

Christmas was a wonderful opportunity to engage with families. We joined forces with St Paul's PTA to put on a hugely successful Christmas Fair. Lots of families attended, many of whom had never been to St Paul's before. Santa's Grotto was a particular draw. Our choir sang at the Withington Lights Switch On and we were involved in the wonderful outdoor nativity put on by Withington Baths. All of these events provided opportunities to let people know about our Christmas services and we saw a real increase in attendance. Our Christmas Eve Christingle Service was the first for several years and we were delighted by the number of families who came along to hear the Christmas story.

The lifting of lockdown restrictions meant that we could be fully engaged with St Paul's school again. In addition to Revd. Cate regularly leading assemblies 2022 saw the first "full set" of school services in church since before the pandemic. A wonderful Easter Service was followed by the Year 6 Leavers Service, the autumn brought Harvest Festival and it was a joy to celebrate Christmas with the school for the first time since 2019. We were also delighted to welcome more than 100 children from St Paul's School back into church for the first Experience Easter in several years. The children were very engaged and enthusiastic. Following her licensing to St Paul's Revd. Cate was appointed to the school governing body.

We continue to look for opportunities to share the story of our faith and to encourage families and children in their own faith journeys. We were thrilled to hear that the new Diocesan Growing Faith Worker for our deanery will initially be placed in our Mission Community and based at St Paul's. This will bring exciting opportunities to build on existing links with local schools and to create new worship opportunities for families.

Elizabeth Rigby, Cate Allison & Tom Hennell

April 2023

Manchester South & Stretford Deanery Synod 2022

Area Dean: Rev. Nick Watson

Deanery Synod met as follows;

29th March 2022 at Christ Church Brunswick, with some members joining via Zoom.

At this meeting we were joined by Paul Berry, the Diocesan Giving Adviser who informed us about the Generosity and Thankfulness initiative and shared resources.

We received the General and Diocesan Synod Reports.

Information was also shared about Eco-church and the Energy Footprint tool and it was hoped net zero would be achieved by the Diocese by 2030.

Towards the end of the meeting there was an opportunity to meet in small groups to share what was going on in our churches and Mission Communities.

29th June 2022 (via Zoom)

At this meeting our Area Dean outlined 'The Deanery Story' so far. It is now one year since the new deanery structure came into effect.

There was also an update on the Mission Communities.

There was a breakout Session in which members were asked how best to engage PCCs and congregations with the changes taking place in the Diocese

Parish Share and Parish Finances. Rev. Nick commented that the parish share is not coming in at the level at which the Board of Finance set the Diocesan budget. It was encouraging to hear that our Deanery's parish share contribution is relatively better than most other deaneries.

There was an update on the Energy Tool Footprint with churches encouraged to use this in order to provide the diocese with the information it needs as it seeks to achieve its carbon net zero target.

17th October 2022 at Emmanuel Church Didsbury

Bishop Mark Middleton joined us for our meeting and gave an update on the Transformation Programme.

Work was also done on the Deanery Mission Action Plan, setting out our medium-term targets and key short-term actions as a deanery.

Rob Chilton spoke about the 'Warm welcome' initiative, in a bid to co-ordinate offers for warm spaces during the coming winter.

Information was also given about the Income Survey, October Count and authorising of Eucharistic Assistants.

Mission Community

Our mission community continues to meet, with Richard Young acting as our co-ordinator.

Experience Easter training sessions were planned by Capt. Phil and Rev. Anne. These were opened up to the wider Deanery.

There will be a Eucharist for Ascension Day (18th May 2023) at Christ Church, West Didsbury at 7.30 p.m. with input from other churches in our Mission Community

Rev Anne Pilkington, Christchurch & St Christopher April 2023 on behalf of Deanery Synod Representatives Elizabeth Rigby, Hannah Hadwen Wright & Eleanor Williams

St Paul's Choir & Music Report 2022

The past year has been a busy and exciting one for the choir. With covid restrictions thankfully behind us, we have finally been able to get back into the swing of things. Two joint concerts throughout the year were particular highlights: our summer Gala concert with the Sale Male Voice Choir, the Urmston and Flixton Women's institute Choir, and the Manchester Philharmonic Chorus, in July, and a performance with Schola Apium in October were both hugely enjoyable and successful evenings.

We were delighted to give our official welcome to Rev. Cate at her licensing service on 21st September. Since her arrival, Cate has been such a support to the choir and we are excited to continue working with her to fill St Paul's with music each week. Since October, the choir have been leading a Choral Evensong service every second Sunday of the month. This has been a wonderful opportunity for us to explore some of the greatest treasures of the Anglican choral repertoire. Our thanks go to churchwarden and Reader Tom for presiding over these services.

Over the Christmas period, it was fantastic for the choir to be able to lead our Community Carol Service in church again this year (after two years' wait)!! There were some exceedingly beautifully sung moments throughout the service and the choir successfully tackled some very challenging carols indeed this year. The service began wonderfully with Katie's superb singing of the solo verse of the traditional carol, 'Once in Royal David's City'.

Whilst this year has, overall been, a successful one for the music at St Paul's, it has not been without its fair share of hiccoughs. Just as we were preparing for Holy Week and Easter Services in 2022, the organ and piano both came down with faults, rendering them unplayable! Happily, though, we were temporarily able to move the choir vestry digital piano into church whilst we awaited repairs to the church's instruments.

We are delighted to have welcomed Mia, an alto, to the ranks of the choir this year and it is also wonderful that Betty is often able to join us again at choir rehearsals and on a Sunday morning too.

The choir and I are especially grateful to Rosanna Fulford for donating volumes of sheet music and a new music stand to St Paul's in memory of her late husband, Paul.

Thank you to Elizabeth and Rev. Cate for all your support in planning the music lists for services; thank you to Sam for your fantastic accompanying of the choir in my absence; thank you to Jen and Sing for all your support with conducting the choir; and thank you to Fran for all your support with the choir library and also for your kind donation of sheet music to the choir! Thank you to everyone in the choir for all your singing and warm friendship - I am so grateful for everything that you do!

Dr David Cane, Director of Music, April 2023

Church Hall Report 2022

At the start of 2022 the use of the parish hall was still impacted, to a certain extent, by the direct and indirect consequences of the COVID-19 pandemic. However, by the end of March 2022 most of the coronavirus restrictions in the UK had been lifted.

Following the step-by-step relaxation of the various restrictions in 2021, two of our regular users – L'Arche and the AA - had already resumed their activities prior to the start of year. However, there were no other regular users hiring the hall at the beginning of 2022, but private one-off bookings had begun to slowly resume. Indeed, it was soon evident as the year went on that there was a pent-up demand for children's parties in particular.

In April we were delighted to welcome back another long-term user of the parish hall. The NHS Active Therapy Group who, prior to lockdown, used the hall every Friday, resumed their normal activities. The Group, based at Withington Hospital, use the hall to hold weekly support groups for stroke survivors and people living with dementia, and their carers.

Also in April, L'Arche launched its L'Bee Tea Room in the hall on Monday mornings offering teas, coffees, cakes and other small breakfast snacks. This has proved to be another great opportunity for us to show to the wider community how the hall can be used as a welcoming and fun place to use for regular events.

In October, Hartbeeps, which provides musical development classes for babies and toddlers, became regular weekly users of the hall on Thursday mornings. This meant that

all our daytime Monday to Friday sessions were booked out, except Thursday afternoons when the hall is cleaned.

In December we were able to sign-up a professional yoga group which began its Monday and Wednesday evening classes in the hall at the beginning of 2023.

We have continued our spending to ensure the hall's existing facilities are kept in good order and well maintained, and we remain extremely grateful to Les Hixon for the voluntary repair and maintenance work he has carried out during 2022.

We would also like to thank our cleaner Bridget for her continued dedication in keeping the hall spick and span.

Philip Webb, Volunteer Church & Hall Bookings co-ordinator, April 2023

Treasurer's Report

2022 was a year in which the financial processes and procedures were re-instated following the handover to Craig Porteus as Treasurer. Payments were transferred to being processed online, quickening the payment processes and improving the satisfaction to our suppliers.

The accounts have been provided prior to a formal Audit having occurred and so are subject to change post Audit.

During 2022 the church made a surplus of £12,803 of which £2000 is estimated as unclaimed Gift Aid. (This is yet to be validated.) Subject to Claim. This has been achieved due to the expected payments for the replacement boiler not materialising during 2022 and being delayed into 2023.

Insurance & Utilities has increased during 2022, further from the increases seen in 2021 to £22,663, which is a £9,000 increase over 2021.

Looking forward to 2023 will see the significant cost of the replacement/adaptation of the Church Boiler, for which payments of circa £20,000 is expected. The Parish Share contribution will return to a more normalised level together with the large utility costs are expected to continue and put pressure upon our budget.

C M PORTEUS
Treasurer

D McEWEN
Assistant Treasure

April 2023

***The Parochial Church Council of the Ecclesiastical Parish of
St Paul, Withington***

***Statement of Financial Activities for the year ending 31st
December 2022***

**St Paul's
WITHINGTON**

Deanery of Withington, Diocese of Manchester

**Annual Report & Financials Statements
of the Parochial Church Council
for the year ended 31 December 2022**

**Independent examiner's report to the trustees of
The Parochial Church Council of the Ecclesiastical Parish of St Paul, Withington
FINANCIAL YEAR ENDED 31 DECEMBER 2022**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 3 to 9

Respective responsibilities of trustees and the Independent examiner:

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 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 Examiners Statement

I have completed my examination. I confirm that no 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.

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.

Peter Smith ACPA
106-108 Reddish Lane, Gorton, Manchester M18 7JL

25/04/2023

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Statement of financial activities for the year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES					
Voluntary Income	2a	32,979	0	32,979	27,199
Activities for Generating Funds	2b	21,578	0	21,578	10,213
Income from Investments	2c	571	0	571	486
Income from charitable and ancillary	2d	1,309	0	1,309	631
Other incoming resources	2e	12,000	0	12,000	10,445
TOTAL INCOME		68,437	0	68,437	48,975
RESOURCES USED					
Church Activities	3a	0	0	0	0
Activities directly related to the work of the church	3b	55,634	0	55,634	44,181
Generation of voluntary income	3c	0	0	0	0
Fundraising costs	3d	0	0	0	0
Governance costs	3e	0	0	0	0
TOTAL EXPENDITURE		55,634	0	55,634	44,181
NET INCOMING RESOURCES / (USED)		12,803	0	12,803	4,794
Transfers between funds	4	0	0	0	0
Gains/(losses) on investments and re	5b	0	0	0	0
NET MOVEMENT IN FUNDS		12,803	0	12,803	4,794
Balances brought forward at 31.12.2021		295,309	4,062	299,371	294,577
BALANCES CARRIED FORWARD AT 31st DECEMBER 2022		308,112	4,062	312,174	299,371

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON

BALANCE SHEET AT 31ST DECEMBER 2021

			2022		2021
			£	£	£
	Note				
FIXED ASSETS					
Tangible Fixed Assets	5a		243,893		246,980
Investments	5b		<u>16,105</u>		<u>16,105</u>
Total Fixed Assets			259,998		263,085
CURRENT ASSETS					
Stock	6a		0		0
Debtors	6b		4,000		8,752
Cash at Bank etc			<u>48,176</u>		<u>27,553</u>
Total Current Assets			52,176		36,305
LIABILITIES					
Amounts falling due within one year	7		<u>0</u>		<u>19</u>
NET CURRENT ASSETS					
			52,176		36,286
NET ASSETS					
0			<u>312,174</u>		<u>299,371</u>
FUNDS					
Unrestricted	8		308,112		295,309
Restricted			4,062		4,062
			<u>312,174</u>		<u>299,371</u>

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

Craig Porteus, Chairman of the PCC

Elizabeth Rigby, Church Warden

The notes 1 to 8 form part of these accounts.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2022

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), The Charities Act 2011, UK Generally Accepted Accounting Practice and the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

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

The PCC members have made no key judgements which have a significant effect on the accounts.

The PSS members do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) in the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of the probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified reserve is deferred until the criteria for income recognition are met.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2022

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds 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.

f fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the PCC members have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2022

h Tangible fixed assets

Individual fixed assets costing £20,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold land and buildings	100 years
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i Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at the fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and deposits throughout the year.

The Charity does not acquire options, derivatives or other complex financial instruments. The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk and changes in sentiment concerning equities and within particular sectors or sub sectors

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

k Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is an unincorporated charity, registered as a charity in England & Wales on 21 November 2009.

THE PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
2 INCOMING RESOURCES				
2a Voluntary income				
Tax Efficient Planned Giving	£13,132.26	£0.00	£13,132.26	£12,166.00
One off Gift Aid Donations	£7,664.50	£0.00	£7,664.50	£2,585.00
Tax Recovered	£2,000.00	£0.00	£2,000.00	£2,000.00
Other Regular Planned Giving	£1,370.00	£0.00	£1,370.00	£1,845.00
Loose Collections	£2,454.40	£0.00	£2,454.40	£5,701.73
Sundry Donations	£3,469.03	£0.00	£3,469.03	£448.88
Donations for special appeals	£0.00	£0.00	£0.00	£2,452.50
Legacies	£0.00	£0.00	£0.00	£0.00
Regular Grants	£0.00	£0.00	£0.00	£0.00
One Off Grants	£2,889.00	£0.00	£2,889.00	£0.00
	£32,979.19	£0.00	£32,979.19	£27,199.11
2b Activities for generating funds				
Fundraising (inc Choir/recitals)	£1,461.15	£0.00	£1,461.15	£50.00
Contribution for use of Church building	£20,117.09	£0.00	£20,117.09	£10,163.03
	£21,578.24	£0.00	£21,578.24	£10,213.03
2c Income from Investments				
Dividends & Interest - Gross	£570.46	£0.00	£570.46	£486.03
	£570.46	£0.00	£570.46	£486.03
2d Income from charitable and ancillary trading				
Magazine	£0.00	£0.00	£0.00	£0.00
Fees	£1,309.00	£0.00	£1,309.00	£631.00
Traidcraft	£0.00	£0.00	£0.00	£0.00
Income from church organisations	£0.00	£0.00	£0.00	£0.00
	£1,309.00	£0.00	£1,309.00	£631.00
2e Other incoming resources				
Building	£12,000.00	£0.00	£12,000.00	£10,445.40
Flower fund	£0.00	£0.00	£0.00	£0.00
Total Other RESOURCES (sub total)	£12,000.00	£0.00	£12,000.00	£10,445.40
TOTAL INCOMING RESOURCES	£68,436.89	£0.00	£68,436.89	£48,974.57
3 RESOURCES USED				
3a Church activities				
Missionary and charitable giving	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£0.00
3b Activities directly relating to the work of the church				
Parish Share	£12,000.00	£0.00	£12,000.00	£12,000.00
Staff working expenses	£3,600.93	£0.00	£3,600.93	£3,811.11
Rectory expense	£2,794.00	£0.00	£2,794.00	£2,197.14
Church Insurance and Utilities	£22,662.88	£0.00	£22,662.88	£13,668.60
Church Maintenance	£714.00	£0.00	£714.00	£666.40
Upkeep of Services	£1,520.76	£0.00	£1,520.76	£620.87
Upkeep of Churchyard	£0.00	£0.00	£0.00	£0.00
Magazine Expenditure	£0.00	£0.00	£0.00	£0.00
Hall Running Costs	£4,119.27	£0.00	£4,119.27	£3,869.64
Upkeep of Curate's House	£460.00	£0.00	£460.00	£0.00
Repairs/replacements of installations	£0.00	£0.00	£0.00	£0.00
Major Building work	£0.00	£0.00	£0.00	£0.00
Salaries and Honoraria split	£4,400.04	£0.00	£4,400.04	£4,200.06
Support and Education Costs	£0.00	£0.00	£0.00	£0.00
Miscellaneous	£275.00	£0.00	£275.00	£60.00
Flower fund	£0.00	£0.00	£0.00	£0.00
Depreciation	£3,087.00	£0.00	£3,087.00	£3,087.00
	£55,633.88	£0.00	£55,633.88	£44,180.82
3c Generation of Voluntary income				
Direct Giving envelopes	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£0.00
3d Fundraising costs				
Costs of fund-raising projects	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£0.00
3e Governance costs				
PCC administration and professional c	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£0.00
TOTAL RESOURCES USED	£55,633.88	£0.00	£55,633.88	£44,180.82

PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON

NOTES TO THE FINANCIAL STATEMENTS

4 Transfers of Funds

Certain investments have been transferred from Restricted Funds to Unrestricted Funds during the year

5 Fixed Assets for Use by the PCC

5a Tangible Fixed Assets

	Freehold Land and buildings	Equipment	Total
Cost or Valuation			
At 1 January 2022	308,724	10,958	319,682
Additions	0	0	0
Disposals	0	0	0
At 31 December 2022	<u>308,724</u>	<u>10,958</u>	<u>319,682</u>
Depreciation			
At 1 January 2022	61,744	10,958	72,702
charge for the year	3,087	0	3,087
At 31 December 2022	<u>64,831</u>	<u>10,958</u>	<u>75,789</u>
Net book value			
At 31 December 2022	<u>243,893</u>	<u>0</u>	<u>243,893</u>
At 31 December 2021	<u>246,980</u>	<u>0</u>	<u>246,980</u>

The freehold land and buildings comprise the Curate's house at 5 Westbourne Grove and the Parish Hall. They are included at their 2002 insured value

The equipment comprises the organ, scaffolding and the piano in church, all items being fully written down as at 31st December 2021

5b Investment Fixed Assets

Market Value 1 January 2022	16,105
Disposals	0
Profit on Valuation	0
Market value at 31 December 2022	16,105

6 Current Assets

	2022	2021
6a Stock	0	0
6b Debtors		
Income Tax Recoverable	4,900	6,900
Unpaid cheques		1,852
Total	<u>4,900</u>	<u>8,752</u>

7 Liabilities

Amounts falling due within one year	0	19
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8 Analysis of Net Assets by Fund

	Unrestricted	Restricted	Total
Tangible Fixed Assets	243,893	0	243,893
Investment Fixed Assets	16,105	0	16,105
Current Assets	52,176	4,062	56,238
Liabilities	0	0	0
Total	<u>312,174</u>	<u>4,062</u>	<u>316,236</u>

9 Staff Costs

	2022	2021
Wages and Salaries	4,400	4,200
Social Security Costs	0	0
Pension Costs	0	0
Total	<u>4,400</u>	<u>4,200</u>

During the year the PCC engaged an organist and a cleaner: neither earned more than £50,000 p a

There were no discloseable transactions in respect of PCC members, persons closely connected with them or other related parties

10 Designated Funds

	2022	2021
Flower Fund	4,062	4,012
General Fund	308,112	295,309
Total	<u>312,174</u>	<u>299,321</u>

11 Restricted Funds

	2022	2021
Robes Fund	4,000	4,000
Choir Fund	62	62
Miscellaneous Restricted	0	0
Other	0	0
Total	<u>4,062</u>	<u>4,062</u>

**St Paul's
WITHINGTON**

Deanery of Withington, Diocese of Manchester

**Annual Report & Financials Statements
of the Parochial Church Council
for the year ended 31 December 2022**

**Independent examiner's report to the trustees of
The Parochial Church Council of the Ecclesiastical Parish of St Paul, Withington
FINANCIAL YEAR ENDED 31 DECEMBER 2022**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2022 which are set out on pages 3 to 9

Respective responsibilities of trustees and the Independent examiner:

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 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 Examiners Statement

I have completed my examination. I confirm that no 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.

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.

Peter Smith ACPA
106-108 Reddish Lane, Gorton, Manchester M18 7JL

25/04/2023

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Statement of financial activities for the year ended 31 December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOMING RESOURCES					
Voluntary Income	2a	32,979	0	32,979	27,199
Activities for Generating Funds	2b	21,578	0	21,578	10,213
Income from Investments	2c	571	0	571	486
Income from charitable and ancillary	2d	1,309	0	1,309	631
Other incoming resources	2e	12,000	0	12,000	10,445
TOTAL INCOME		68,437	0	68,437	48,975
RESOURCES USED					
Church Activities	3a	0	0	0	0
Activities directly related to the work of the church	3b	55,634	0	55,634	44,181
Generation of voluntary income	3c	0	0	0	0
Fundraising costs	3d	0	0	0	0
Governance costs	3e	0	0	0	0
TOTAL EXPENDITURE		55,634	0	55,634	44,181
NET INCOMING RESOURCES / (USED)		12,803	0	12,803	4,794
Transfers between funds	4	0	0	0	0
Gains/(losses) on investments and re	5b	0	0	0	0
NET MOVEMENT IN FUNDS		12,803	0	12,803	4,794
Balances brought forward at 31.12.2021		295,309	4,062	299,371	294,577
BALANCES CARRIED FORWARD AT 31st DECEMBER 2022		308,112	4,062	312,174	299,371

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON

BALANCE SHEET AT 31ST DECEMBER 2021

			2022		2021
			£	£	£
	Note				
FIXED ASSETS					
Tangible Fixed Assets	5a		243,893		246,980
Investments	5b		<u>16,105</u>		<u>16,105</u>
Total Fixed Assets			259,998		263,085
CURRENT ASSETS					
Stock	6a		0		0
Debtors	6b		4,000		8,752
Cash at Bank etc			<u>48,176</u>		<u>27,553</u>
Total Current Assets			52,176		36,305
LIABILITIES					
Amounts falling due within one year	7		<u>0</u>		<u>19</u>
NET CURRENT ASSETS			52,176		36,286
NET ASSETS	0		<u>312,174</u>		<u>299,371</u>
FUNDS					
Unrestricted	8		308,112		295,309
Restricted			<u>4,062</u>		<u>4,062</u>
			<u>312,174</u>		<u>299,371</u>

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

Craig Porteus, Chairman of the PCC

Elizabeth Rigby, Church Warden

The notes 1 to 8 form part of these accounts.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2022

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), The Charities Act 2011, UK Generally Accepted Accounting Practice and the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

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

The PCC members have made no key judgements which have a significant effect on the accounts.

The PSS members do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) in the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of the probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified reserve is deferred until the criteria for income recognition are met.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2022

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds 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.

f fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the PCC members have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2022

h Tangible fixed assets

Individual fixed assets costing £20,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold land and buildings	100 years
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i Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at the fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and deposits throughout the year.

The Charity does not acquire options, derivatives or other complex financial instruments. The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk and changes in sentiment concerning equities and within particular sectors or sub sectors

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

k Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is an unincorporated charity, registered as a charity in England & Wales on 21 November 2009.

THE PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
2 INCOMING RESOURCES				
2a Voluntary income				
Tax Efficient Planned Giving	£13,132.26	£0.00	£13,132.26	£12,166.00
One off Gift Aid Donations	£7,664.50	£0.00	£7,664.50	£2,585.00
Tax Recovered	£2,000.00	£0.00	£2,000.00	£2,000.00
Other Regular Planned Giving	£1,370.00	£0.00	£1,370.00	£1,845.00
Loose Collections	£2,454.40	£0.00	£2,454.40	£5,701.73
Sundry Donations	£3,469.03	£0.00	£3,469.03	£448.88
Donations for special appeals	£0.00	£0.00	£0.00	£2,452.50
Legacies	£0.00	£0.00	£0.00	£0.00
Regular Grants	£0.00	£0.00	£0.00	£0.00
One Off Grants	£2,889.00	£0.00	£2,889.00	£0.00
	£32,979.19	£0.00	£32,979.19	£27,199.11
2b Activities for generating funds				
Fundraising (inc Choir/recitals)	£1,461.15	£0.00	£1,461.15	£50.00
Contribution for use of Church building	£20,117.09	£0.00	£20,117.09	£10,163.03
	£21,578.24	£0.00	£21,578.24	£10,213.03
2c Income from Investments				
Dividends & Interest - Gross	£570.46	£0.00	£570.46	£486.03
	£570.46	£0.00	£570.46	£486.03
2d Income from charitable and ancillary trading				
Magazine	£0.00	£0.00	£0.00	£0.00
Fees	£1,309.00	£0.00	£1,309.00	£631.00
Traidcraft	£0.00	£0.00	£0.00	£0.00
Income from church organisations	£0.00	£0.00	£0.00	£0.00
	£1,309.00	£0.00	£1,309.00	£631.00
2e Other incoming resources				
Building	£12,000.00	£0.00	£12,000.00	£10,445.40
Flower fund	£0.00	£0.00	£0.00	£0.00
Total Other RESOURCES (sub total)	£12,000.00	£0.00	£12,000.00	£10,445.40
TOTAL INCOMING RESOURCES	£68,436.89	£0.00	£68,436.89	£48,974.57
3 RESOURCES USED				
3a Church activities				
Missionary and charitable giving	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£0.00
3b Activities directly relating to the work of the church				
Parish Share	£12,000.00	£0.00	£12,000.00	£12,000.00
Staff working expenses	£3,600.93	£0.00	£3,600.93	£3,811.11
Rectory expense	£2,794.00	£0.00	£2,794.00	£2,197.14
Church Insurance and Utilities	£22,662.88	£0.00	£22,662.88	£13,668.60
Church Maintenance	£714.00	£0.00	£714.00	£666.40
Upkeep of Services	£1,520.76	£0.00	£1,520.76	£620.87
Upkeep of Churchyard	£0.00	£0.00	£0.00	£0.00
Magazine Expenditure	£0.00	£0.00	£0.00	£0.00
Hall Running Costs	£4,119.27	£0.00	£4,119.27	£3,869.64
Upkeep of Curate's House	£460.00	£0.00	£460.00	£0.00
Repairs/replacements of installations	£0.00	£0.00	£0.00	£0.00
Major Building work	£0.00	£0.00	£0.00	£0.00
Salaries and Honoraria split	£4,400.04	£0.00	£4,400.04	£4,200.06
Support and Education Costs	£0.00	£0.00	£0.00	£0.00
Miscellaneous	£275.00	£0.00	£275.00	£60.00
Flower fund	£0.00	£0.00	£0.00	£0.00
Depreciation	£3,087.00	£0.00	£3,087.00	£3,087.00
	£55,633.88	£0.00	£55,633.88	£44,180.82
3c Generation of Voluntary income				
Direct Giving envelopes	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£0.00
3d Fundraising costs				
Costs of fund-raising projects	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£0.00
3e Governance costs				
PCC administration and professional c	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£0.00
TOTAL RESOURCES USED	£55,633.88	£0.00	£55,633.88	£44,180.82

PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON

NOTES TO THE FINANCIAL STATEMENTS

4 Transfers of Funds

Certain investments have been transferred from Restricted Funds to Unrestricted Funds during the year

5 Fixed Assets for Use by the PCC

5a Tangible Fixed Assets

	Freehold Land and buildings	Equipment	Total
Cost or Valuation			
At 1 January 2022	308,724	10,958	319,682
Additions	0	0	0
Disposals	0	0	0
At 31 December 2022	<u>308,724</u>	<u>10,958</u>	<u>319,682</u>
Depreciation			
At 1 January 2022	61,744	10,958	72,702
charge for the year	3,087	0	3,087
At 31 December 2022	<u>64,831</u>	<u>10,958</u>	<u>75,789</u>
Net book value			
At 31 December 2022	<u>243,893</u>	<u>0</u>	<u>243,893</u>
At 31 December 2021	<u>246,980</u>	<u>0</u>	<u>246,980</u>

The freehold land and buildings comprise the Curate's house at 5 Westbourne Grove and the Parish Hall. They are included at their 2002 insured value

The equipment comprises the organ, scaffolding and the piano in church, all items being fully written down as at 31st December 2021

5b Investment Fixed Assets

Market Value 1 January 2022	16,105
Disposals	0
Profit on Valuation	0
Market value at 31 December 2022	<u>16,105</u>

6 Current Assets

	2022	2021
6a Stock	0	0
6b Debtors		
Income Tax Recoverable	4,900	6,900
Unpaid cheques		1,852
Total	<u>4,900</u>	<u>8,752</u>

7 Liabilities

Amounts falling due within one year	0	19
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8 Analysis of Net Assets by Fund

	Unrestricted	Restricted	Total
Tangible Fixed Assets	243,893	0	243,893
Investment Fixed Assets	16,105	0	16,105
Current Assets	52,176	4,062	56,238
Liabilities	0	0	0
Total	<u>312,174</u>	<u>4,062</u>	<u>316,236</u>

9 Staff Costs

	2022	2021
Wages and Salaries	4,400	4,200
Social Security Costs	0	0
Pension Costs	0	0
Total	<u>4,400</u>	<u>4,200</u>

During the year the PCC engaged an organist and a cleaner: neither earned more than £50,000 p a

There were no discloseable transactions in respect of PCC members, persons closely connected with them or other related parties

10 Designated Funds

	2022	2021
Flower Fund	4,062	4,012
General Fund	308,112	295,309
Total	<u>312,174</u>	<u>299,321</u>

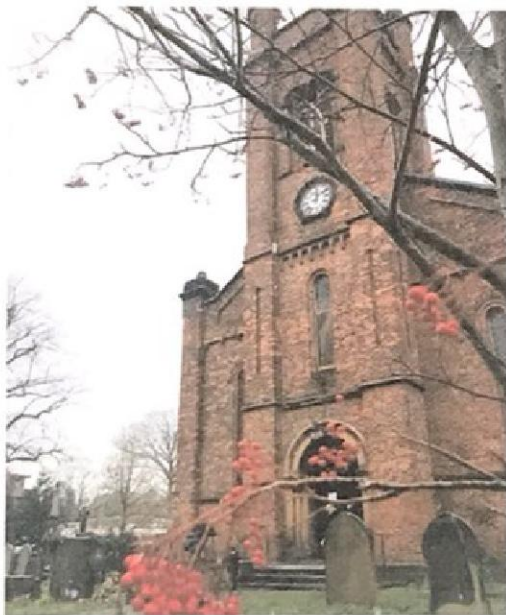
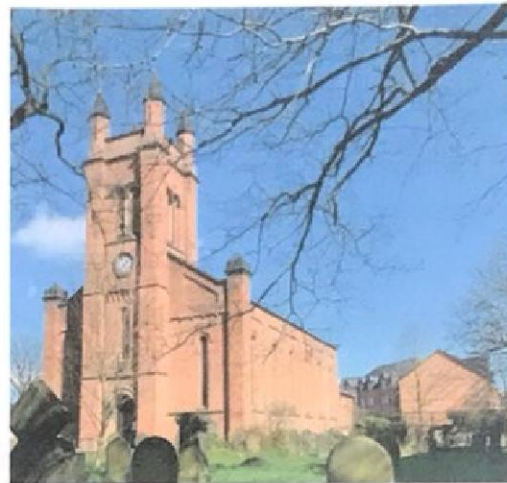
11 Restricted Funds

	2022	2021
Robes Fund	4,000	4,000
Choir Fund	62	62
Miscellaneous Restricted	0	0
Other	0	0
Total	<u>4,062</u>	<u>4,062</u>

Accounts

St Paul's

WITHINGTON



***Deanery of Manchester South & Stretford
Diocese of Manchester***

**Annual Report & Financial Statements of the
Parochial Church Council for the year ended
31 December 2021**

Incumbent

Until 15th August 2021

Rev Hils Corcoran

34 Mauldeth Road

Withington

M20 4WD

Assistant Priest

Until 15th August 2021

Rev Mike Corcoran

Bank

Royal Bank of Scotland

Drummond House Branch

1 Redheughs Avenue

Edinburgh EH12 9JN

Independent Examiner

Peter Smith Peter Smith ACPA

6 Garreg Wen Estate

Rhosybol

Amlwch

Anglesey LL68 9RL

Insurer

Ecclesiastical Insurance Group

Beaufort House

Brunswick Road

Gloucester GL1 1JZ

Administrative Information

St. Paul's church is situated in Withington, Manchester.

It is part of the Diocese of Manchester within the Church of England.

The correspondence address is 34 Mauldeth Road, Withington, Manchester M20 4WD.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission.
Charity registration number 1132858.

PCC members who have served from 1st January 2016 until the date this report was approved:

<i>Incumbent</i>	Revd Hils Corcoran, (until 15 th August 2021)
<i>Assistant priest</i>	Revd Mike Corcoran, (until 15 th August 2021)
<i>Readers</i>	Mr Tom Hennell
<i>Warden</i>	Miss Esther Platt (April 2014 until August 2021) Mr Tom Hennell (from August 2021) Mrs Elizabeth Rigby (April 2015 - October 2020 & from September 2021)

Deanery Synod Representatives (re-elected April 2021):

Mrs Hannah Hadwen-Wright,
Mrs Elizabeth Rigby

Elected PCC members who served during 2021:

To serve for three years from April 2018

Paul Barry (re-elected April 2021)

Philip Webb (re-elected 2021)

Leonora Appleby (stepped down April 2021)

To serve for three years from April 2019

David McEwan

Noel Tu

Amin Qamar

To serve for three years from October 2020

Craig Porteus

Michael Thompson

To serve for three years from August 2021

Esther Platt

To serve for three years from December 2021

Eleanor Williams

Structure, governance and management

The Parochial Church Council of the Ecclesiastical Parish of St Paul, Withington

Reference and administrative information for the year ended 31st December 2021.

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period, and of its financial position at the end of the period.

In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently
- Observe the methods and principles in the Charities SORP
- Make judgments and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The Parochial Church Council is a corporate body established by the Church of England. It operates under the Parochial Church Council Measure.

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC operates through a number of committees which meet between full meetings of the PCC:

Standing Committee: has the power to transact the business of the PCC between full meetings of the PCC

Finance Committee: oversees the general financial dimension of the work of St Paul's by budgeting, monitoring income and expenditure and all matters relating to financial stewardship.

Buildings and Health & Safety Committee: plans and initiates a suitably prioritised schedule of work required to be done on the church (following the recommendations of the Quinquennial report) as well as on the Hall and Grounds. The committee oversees the management of the Hall and all aspects of Health & Safety.

Objects and Activities

St Paul's PCC has responsibility for co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church; pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church Hall and the house at 5 Westbourne Grove, Withington.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Our Value Statement

St Paul's is a friendly, inclusive worshipping community, where we can explore our faith, experience God's love and find a sense of belonging.

St Paul's Mission Action Plan Summary

Growing in Faith & Belonging

We want to strengthen old ways and develop new ways of caring for our members and welcoming new people into our church.

We want to be an inclusive church that seeks to welcome all who come,

We want to offer members opportunities to explore their faith, to find ways to be involved and form supportive relationships that help them to belong.

Music

We want to make the most of the wonderful acoustic in our church and to continue our strong choral tradition by recruiting new choir members and supporting choral scholars. We want to give children the opportunity to discover the joy of singing and develop skills that will remain with them for life.

The Hive

Working with L'Arche we want the Hive to become a flourishing place of welcome with a focus on diversity, breaking down barriers and valuing the gifts of everyone.

St Paul's School

We want to build on our relationship with the school and offer additional opportunities for children to learn more about the Christian faith through organised activities including Messy Church and other interactive events.

Parish Statistics 2021

Parish Population	14,737
Households (latest known figure)	6,278
Number on Electoral Roll at December 2021	86
Communicants at Easter	37
<i>Total number of worshippers</i>	37
Communicants at Christmas Eve / Morning	52
<i>Total number of worshippers</i>	54
Baptisms	2
Children admitted to Communion	0
Marriages	1
Funerals	6
Burials of Ashes in the Garden of Remembrance	2

Report of Parochial Church Council Meetings in 2021

The PCC usually meets every 2 months in a calendar year, although during periods of interregnum meetings are held each month. Full copies of minutes can be viewed by request to the acting PCC Secretary.

PCC meetings held during 2021:

19th January 2021

12th April 2021

25th May 2021 – Vestry Meeting and APCM

22nd June 2021

8th August 2021 – Special meeting of parishioners

6th September 2021

26th September 2021 – Special meeting of parishioners

11th October 2021

15th November 2021

13th December 2021

Elizabeth Rigby, Warden & Acting PCC Secretary

April 2022

Annual Report on Fabric, Inventory and Terrier

During the interregnum, management and co-ordination for maintaining the church buildings, as well as overseeing the health and safety audit and risk assessments, has been undertaken through the Standing Committee. The Committee is chaired by Tom Hennell and Elizabeth Rigby as Wardens, with support from Esther Platt, Craig Porteus, Philip Webb, and Les Hixon.

Annual service checks have continued through-out the year (fire extinguishers, security alarm, sound system and heating). Health and Safety checks to the residential property at 5 Westbourne Grove are supervised for the PCC by Noel Tu.

The Standing Committee would like to especially thank Les Hixon for his help with minor repairs to both the church and church hall during the year.

Church

In November 2021, water penetration damage was identified in the ceiling over the choir stalls, and in the north wall of the nave. For January 2022, Fogarty were contracted undertake repairs to the slates on the chancel roof, and to the mastic sealing around the northside nave windows.

A faculty was applied for, and granted, in 2021 in respect of the upgrade to the church heating, and the provision of mains gas access across the churchyard. There were no additions either to the Inventory or Terrier.

In line with other places of worship in Greater Manchester, St Paul's Church was closed during the second Coronavirus Lockdown (November 2020 to March 2021, but re-opening for Advent and Christmas Services in December 2021). During that time Revs Mike and Hils

Corcoran undertook weekly health and safety checks to ensure that the church buildings were safe, and the Communion Plate was removed for safe storage. After the development of detailed risk assessments in line with Government and Church of England guidelines, St Paul's Church has continued to be open for public worship from 14th March 2021. Measures were continued to ensure that gatherings were safe (e.g. the wearing of face-masks, social distancing and hand washing, Test & Trace procedures, a limit on numbers attending and the cordoning off of certain areas). Our inability to host music recitals and to enable the Philharmonic Choir to use our church facilities for much of the year 2021 has meant a loss of income for the church. The Philharmonic Choir resumed use of the church in September 2021.

Church Heating Solutions

Following extensive considerations of alternative options for a solution to the current unreliability of the Church Heating, and the continuing high costs oil supply; the PCC agreed on 2 June 2021 to proceed with Option 2, an upgrade of the burner on the existing boiler to use mains gas supply, the supply being taken from the gas main on St Paul's Road to the South of the Church, with a gas pipe run immediately inside the eastern boundary of the churchyard. This will require two phases of work; the establishment of a metered connection to the existing gas main outside the churchyard, and then the excavation of a trench through the churchyard (behind an existing WWII Commonwealth War Grave) to take the supply to the existing boiler in the crypt. A new burner will be fitted, which will be capable of further upgrading to use environmentally sustainable fuel. The existing oil tank will then be decommissioned and emptied.

The PCC applied in October 2021 for a Faculty (Diocesan planning permission) from the Manchester Diocese in respect of works in the churchyard and crypt. This was granted in December 2021, subject to a notice period until February 2022, after which the works can be put in hand. The PCC agreed that British Gas should be chosen as supplier.

The PCC are continuing to pursue options for raising funds to support this work; but initially approved the review of our reserve policy to release money from the savings account to allow work to proceed.

Churchyard

We continue to find that the churchyard is being used for regular drug taking and drinking; and in October two rough sleepers moved into a tent pitched directly next to the Garden of Remembrance. The intrusion was reported to local Withington Community Policing Team and Manchester City Council's Rough Sleepers Team; who were not immediately able to resolve alternative accommodation for the couple. However, by mid-November, both had moved on; leaving behind a large suitcase of personal belongings which have been kept in the West Gallery.

Thanks goes to Michael Thompson, Paul Barry, Mark Vincent, Philip Jones, Esther Platt and Elizabeth Rigby for their hard work in maintaining the church yard through-out the year.

Church Hall

In line with Government guidelines on the operation of church halls, the church hall had reopened on 22nd September 2020, and we were able to welcome L'Arche Manchester and

Alcoholics Anonymous (AA) back to resume their use, given that they were providing support to vulnerable groups.

Other regular church hall users, including The Hive Community Café, did not feel able at the time to return to use the hall in 2020 given the health vulnerabilities of some of their service users. Consequently, a short-term agreement was made with L'Arche to allow them to use the full space of the hall for 5 days a week at a reduced rate. These interim arrangements continued through 2021. The waste disposal contract with Biffa (in support of the former Hive Community Café use) has been terminated.

A roof leak was observed in September 2021 in the church hall above the serving hatch; and Duddy's attended in December 2021 to repair the leak under guarantee; and to clear the guttering.

When open, the church hall has continued to provide an important income stream for St Paul's especially during the Coronavirus restrictions. The NHS group have indicated their intention to resume use, subject to advice from infection control. The Standing Committee remain extremely thankful to Philip Webb for his hard work in co-ordinating the hiring of our premises to a variety of hall users, to Les Hixon for his assistance in maintaining our buildings, and to Bridget for cleaning.

5 Westbourne Grove

In January 2021, the rent for 5 Westbourne Grove was increased, in accordance with the PCC decision to £1,000 pcm.

In September 2021 the existing tenant gave notice to quit, through the Management Agent Lewis Phipps. The PCC were extremely unhappy with the quality of service provided by Lewis Phipps in respect of the change of tenancy, and accordingly gave notice to discontinue the agency contract forthwith. The replacement tenancy was consequently advertised directly by the PCC, and Noel Tu has offered to manage the tenancy arrangements on behalf of the PCC. New tenants have been able to move in almost immediately – inspection of the property indicating that it was in good order – at the existing rent of £1,000 pcm; subject to review after 2 years.

Our thanks Noel Tu for his hard work in managing the transfer of the tenancy, arranging a new lease contract, and managing the tenancy.

Parish Office (situated in the former Rectory)

A replacement photocopier was purchased early in 2021 and remains an important resource to St Paul's church. Photocopying costs are shared with L'Arche, and St Paul's continues to pay L'Arche an annual amount of £600 for the use of the church office.

We continue to give thanks to God for all of our church buildings that continue to be used in the mission and ministry of St Paul's church.

Tom Hennell, Warden

April 2022

Noel Tu, Parish-Relinquishing Officer

April 2022

Report by the Parish Safeguarding Officer

St Paul's follows the commitments outlined by the House of Bishops Safeguarding Policy for Children, Young People & Adults to promote a safer church:

- Promoting a safer environment and culture
- Safely recruiting and supporting all those with any responsibility related to children and vulnerable adults
- Responding promptly to every safeguarding concern or allegation.
- Caring pastorally for victims/survivors of abuse or other affected persons
- Caring pastorally for those who are the subject of concerns/allegations of abuse and other affected persons
- Responding to those that may pose a present risk

We agree that the care and protection of everyone who is involved and included in church activities is the responsibility of all who participates in the life of the church. As part of those procedures we use Churches' Child Protection Advisory Service (CCPAS) for our Disclosing and Barring Service (DBS). Under this policy, I have secure computer access to the DBS service and carry out enhanced checks on people who volunteer to work with children, and pastoral visitors to vulnerable adults in order that Holy Communion can be administered in the home.

Equally, we are all committed to providing a safe environment for our children and vulnerable adults who will be supported as they grow in faith and we endeavour to confirm that everyone is an important part of our church. We all have as much to give as to receive. St Paul's continues to be recognised as an inclusive church and we constantly seek to widen our responsibilities, to learn how to both protect the needs of individuals and progress our welcome to anyone who feels marginalised or on the outskirts of ministry and church life.

Throughout the year a key focus has been on ensuring all PC members have a current DBS. No access to face to face training was available due to COVID 19. Safeguarding training had been identified as an area of concern for us and we recognise the need to evidence compliance as a Parish. Sessions to access online training with support from the safeguarding officer and incumbent could not progress due to the national and then local lockdown situation but this is being kept under constant review.

Safeguarding can bring many challenges and I'd like to thank for their support all those of our members who continue to work directly with our children and vulnerable adults and who do so, with integrity, grace and compassion.

Noel Tu, Parish Safeguarding Officer

April 2022

Health & Safety Report

The Health & Safety of the congregation, staff and Church Hall Users is a central concern of the PPC.

The main issues to report this year are:

Covid – Changes to the format of services were implemented in line with Government and Diocesan guidance during the year with updates to the Risk Assessment. These changes were monitored and any concerns addressed. Parish Hall use continues and until Government removed all restrictions, Parish Hall Users operated using Risk Assessments that followed all guidance. As the country now moves into the 'Living with Covid' phase no restrictions are in place but should any be required under Government or Diocesan advice moving forward the PCC will ensure they are implemented.

Churchyard – There have been ongoing concerns about rough sleepers setting up camp in the Churchyard. The Churchwardens have been engaging with Greater Manchester Police, local councillors and Manchester City Council about this. Worshippers and regular users of the Church facilities have advised of the situation and the need to take extra care around personal safety in the churchyard. The Health & safety implications for the rough sleepers have been raised with the external agencies involved.

Building Inspection – A Building inspection took place on June 20th 2021. A number of minor issues were identified and have/are being addressed. Issues have continued to be addressed as they arise.

Accidents – no accidents have been reported in the Church or Parish Hall.

Health & Safety Policy – The Health & Safety Policy has been reviewed and no changes are proposed.

Lone Worker Policy – The Lone Worker Policy has been reviewed and no changes are proposed.

Risk Assessments – Risk Assessments will continue to be produced on an ad hoc basis as required.

Brendon Jones
PCC Health & Safety Officer

April 2022

Young People's Worship 2021

Unfortunately, continuing social distancing restrictions during much of 2021 did not permit continuing separate young people's worship in the church hall; and currently we have no regularly attending families with younger children. From September 2021 we have maintained resources for young people and toddlers in the narthex; and visiting families with children were able to use these on several occasions during the 10:30 a.m. Sunday services.

Until March 2020 the Young People had met for worship at 10.30 a.m. on Sundays during term-time in the small hall. Except when the main service was one of all-age worship, we withdrew for our own activities at the first hymn; and rejoined the main congregation at the peace. Activities were planned for children of junior school age (or nearing that age). Space for younger children and their parents is provided in the narthex. We seek to provide both an opportunity to share the story of our faith; and also to illustrate that story in craft activities, games, drama and music.

Tom Hennell

April 2022

Manchester South & Stretford Deanery Synod 2021

Our Ascension Day Eucharist was held at St. Michael and All Angels on the 13th May, when our preacher was our former Area Dean Stephen Edwards. It was good, if somewhat sad, to meet together as Withington Deanery for the final time, and give thanks to God for all we have shared together over many a long year.

The Rev Nick Watson was appointed our New Area Dean and the first meeting of our new Deanery Synod was held via Zoom on the 28th April. It was an informal meeting with the aim of getting to know one another. I, for one, began to realise the size and scale of our new Deanery.

Our next meeting, also via Zoom, was on the 30th June and at this meeting some appointments were made.

Canon Addy Lazz-Onyenobi from St. Edmund's Whalley Range had previously been appointed Lay Chair

Silvestre During from The Cathedral was appointed Lay Secretary.

Yvonne Mackereth from St. Mary's Davyhulme was appointed Treasurer

The Standing Committee includes Jeff Dunkerley, Andrew Bradley and Nigel Ashworth (Clergy Secretary)

We met again, via Zoom on the 30th September and more information was shared about the new Deaneries and Mission Communities.

Mission Community

Our own Mission Community comprises:

St Paul's

Christ Church and St. Christopher

St. Clement's and St. Barnabas

St. James and Emmanuel

St. Chad's

St. Nicholas

Holy Innocents

We have had a joint meeting of clergy and lay representatives at Holy Innocents and the Incumbents have met regularly. We are delighted that Rev. Richard Young from Holy Innocents has been appointed our Mission Community Leader.

Rev Anne Pilkington, Christchurch & St Christopher

Elizabeth Rigby & Hannah Hadwen Wright – Deanery Synod Representatives

April 2022

St Paul's Choir & Music Report 2021

2021 was another challenging year for us, affected by the ever-changing guidelines about what choirs were and weren't allowed to do. At the start of the year, we were still using Zoom to rehearse online, and choristers continued to record themselves singing their individual parts at home. These were then put together to form 'virtual' performances of hymns and anthems which could then be played over the sound system for the weekly services in church.

In the spring, as covid restrictions began to be loosened, we started to look forward to being able to sing together once again in person. And on Easter Sunday, a small group of us were finally able to sing in person (albeit maximally socially distanced) for the service – Alleluia!

Thankfully, in July, we were able to resume choir rehearsals back in church on Thursday evening (taking care to follow the guidance on group singing). Happily, with the return of choir singing in church, we were able to welcome some new members: Archie, Eleanor and Ankita! Indeed, since the start of 2022, we have continued to grow, with Katie, Frankie and Judith joining us too! The choir is really going from strength to strength!

Each year, our Community Carol Service is a real highlight – this year, the choir had put in considerable effort to prepare what was no-doubt going to be a real triumph of a service! Unfortunately, just one week before the service was supposed to happen, I came down with covid! It is testament to the dedication and determination of the choir, though, that they were initially determined to go ahead with plans for the service, nonetheless. Special mention must of course go to Sam who had prepared to accompany the service on the organ at extremely short notice (and he certainly would have done it with aplomb!). However, due to growing numbers of covid cases nationally, and indeed further illness within the choir, the service sadly had to be cancelled. In spite of the cancelled carol service, though, the choir finished off 2021 with some very lovely singing for the Christmas Eve Midnight Mass and Christmas Day services. Here's to a smoother 2022!

Sadly, one of our longstanding members of the choir, Betty, became very unwell in 2021 and we continue to keep her in our thoughts and prayers. Betty has always been a lively and joyful presence within the choir. We are sending her and her husband, Bill, all of our love and best wishes at this difficult time.

A huge thank you to everyone in the choir for all of your hard work – I am so grateful for all that you do!

David Cane, Director of Music

April 2022

Philip White, Mail Booking co-ordinator

April 2022

Church Hall Report 2021

During 2021, the use of the church hall was again restricted due to government Covid-19 regulations. This again severely impacted our finances as the hiring out of the hall is our prime source of income.

However, L'Arche and the AA Thursday evening group were allowed to continue to meet because there were specific exemptions in the regulations - introduced by the government in September 2020, - which permitted certain community activities to carry on. This was under the strict condition that they followed all aspects of regulations at the time, including social distancing, cleaning of surfaces, hygiene and face coverings etc. L'Arche and AA fell within this category.

This meant the hall was still able to generate some income during 2021.

There was a further easing of government restrictions in May 2021 which allowed for up to 30 people to meet in support group setting, such as church halls. This was still conditional on the maintenance of the measures we already had in place with regard to cleaning, the wearing of face masks and gelling hands.

In July 2021, there was a further relaxation of the Covid-19 regulations announced by the Government. In September, taking in to account the official guidance of the government, the Church of England, and the Manchester Diocese, the PCC took the decision to reopen the hall to our regular users, and for the hiring of the building for one-off events. This meant that a number of one-off bookings were able to take place.

Unfortunately, when the hall did reopen fully, some of our regular users were not able to resume their pre-lockdown activities and did not return to the hall. This included the Jazz Club, which had previously used the hall on Wednesday evenings, the Thursday lunchtime "Chorlton Drop-in Group", the Monday evening Tai Chi class and the Saturday morning Weight Watchers sessions. This was a great disappointment to us, but we are hopeful that we can secure new long-term regular users in the future.

During the year, L'Arche did report to the police a small number of incidences of youth nuisance around the hall and other anti-social behaviour. In October 2021, a glass door panel was smashed by a group of male youths which happened, coincidentally, when our cleaner Bridget was in the hall. She was also verbally abused by the youths. The police were called immediately, but the youths ran off before they arrived. The police did search the area but were unable to apprehend the people responsible. The lower pane was replaced with laminated safety glass without a claim being made against our insurance.

A roof leak was discovered in the hall and was repaired in December by our roofing contractor. At the same time the hall's roof guttering was cleared.

We remain grateful to L'Arche and the AA for their continued support during 2021, and also to our cleaner Bridget and Les Hixon for the repair and maintenance work he has carried out in the hall during 2021.

Philip Webb, Hall Bookings co-ordinator

April 2022

Treasurer's Report

Craig Porteus took over Treasuring at the end of 2021. It was clear that the financial processes of the church and its interactions with Slade and Cooper had fallen down. The Gift Aid submissions had failed to be actioned and now a large backlog of Gift Aid is due to the Church.

The accounts had been provided prior to a formal Audit having occurred and so are subject to change post Audit.

During 2021 the church made a surplus of £4,794 of which £2000 is estimated as unclaimed Gift Aid. (This is yet to be validated.) Subject to Claim.

Insurance & Utilities has increased to £13,669, an increase of over £2,500 from 2020.

Looking forward to 2022 will see the significant cost of the replacement/adaptation of the Church Boiler, for which the payment of circa £20,000 is expected. This will put significant pressure upon the already stretched church budget.

C M PORTEUS
Treasurer

D McEWEN
Assistant Treasure

April 2022

***The Parochial Church Council of the Ecclesiastical
Parish of St Paul, Withington***

***Statement of Financial Activities for the year ending
31st December 2021***

PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON

BALANCE SHEET AT 31ST DECEMBER 2021

		2021	2020	
		£	£	
	Note			
FIXED ASSETS				
Tangible Fixed Assets	5a	£246,979.66	£250,066.65	
Investments	5b	£16,105.00	£16,105.00	
Total Fixed Assets		£263,084.66	£266,171.65	-£3,086.99
CURRENT ASSETS				
Stock	6a	£0.00	£0.00	
Debtors	6b	£8,751.90	£9,357.00	
Cash at Bank etc		£27,553.04	£36,556.00	
Total Current Assets		£36,304.94	£45,913.00	-£9,608.06
LIABILITIES				
Amounts falling due within one year	7	£18.85	£17,508.00	-£17,489.15
NET CURRENT ASSETS				
		£36,286.09	£28,405.00	
NET ASSETS				
	0	£299,370.75	£294,576.65	£4,794.10
FUNDS				
	8			
Unrestricted		£295,308.75	£290,564.65	
Restricted		£4,062.00	£4,012.00	
		£299,370.75	£294,576.65	£4,794.10
Approved by the Parochial Church Council on and signed on its behalf by:				
Craig Porteus, Chairman of the PCC				
Elizabeth Rigby, Church Warden				
The notes 1 to 8 form part of these accounts.				
Check balance (should be zero):				
		£0.00	£0.00	Delete when finalised

THE PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
2 INCOMING RESOURCES				
2a Voluntary income				
Tax Efficient Planned Giving	£12,166.00	£0.00	£12,166.00	£15,006.00
One off Gift Aid Donations	£2,585.00	£0.00	£2,585.00	£1,005.00
Tax Recovered	£2,000.00	£0.00	£2,000.00	£2,800.00
Other Regular Planned Giving	£1,845.00	£0.00	£1,845.00	£0.00
Loose Collections	£5,701.73	£0.00	£5,701.73	£436.00
Sundry Donations	£448.88	£0.00	£448.88	£2,242.00
Donations for special appeals	£2,452.50	£0.00	£2,452.50	£368.00
Legacies	£0.00	£0.00	£0.00	£0.00
Regular Grants	£0.00	£0.00	£0.00	£0.00
One Off Grants	£0.00	£0.00	£0.00	£0.00
	£27,199.11	£0.00	£27,199.11	£21,854.00
2b Activities for generating funds				
Fundraising (inc Choir/recitals)	£0.00	£50.00	£50.00	£5,018.00
Contribution for use of Church buildings	£10,163.03	£0.00	£10,163.03	£0.00
	£10,163.03	£50.00	£10,213.03	£5,018.00
2c Income from Investments				
Dividends & Interest - Gross	£486.03	£0.00	£486.03	£516.00
	£486.03	£0.00	£486.03	£516.00
2d Income from charitable and ancillary trading				
Magazine	£0.00	£0.00	£0.00	£0.00
Fees	£631.00	£0.00	£631.00	£879.00
Traidcraft	£0.00	£0.00	£0.00	£0.00
Income from church organisations	£0.00	£0.00	£0.00	£0.00
	£631.00	£0.00	£631.00	£879.00
2e Other incoming resources				
Building	£10,445.40	£0.00	£10,445.40	£27,021.00
Flower fund	£0.00	£0.00	£0.00	£0.00
Total Other RESOURCES (sub total)	£10,445.40	£0.00	£10,445.40	£27,021.00
TOTAL INCOMING RESOURCES	£48,924.57	£50.00	£48,974.57	£55,288.00
3 RESOURCES USED				
3a Church activities				
Missionary and charitable giving	£0.00	£0.00	£0.00	£15.00
	£0.00	£0.00	£0.00	£15.00
3b Activities directly relating to the work of the church				
Parish Share	£12,000.00	£0.00	£12,000.00	£10,000.00
Staff working expenses	£3,811.11	£0.00	£3,811.11	£2,353.00
Rector's expense	£2,197.14	£0.00	£2,197.14	£2,288.00
Church Insurance and Utilities	£13,668.60	£0.00	£13,668.60	£11,081.00
Church Maintenance	£866.40	£0.00	£866.40	£5,786.00
Upkeep of Services	£620.87	£0.00	£620.87	£600.00
Upkeep of Churchyard	£0.00	£0.00	£0.00	£0.00
Magazine Expenditure	£0.00	£0.00	£0.00	£0.00
Hall Running Costs	£3,869.64	£0.00	£3,869.64	£4,167.00
Upkeep of Curate's House	£0.00	£0.00	£0.00	£2,383.00
Repairs/replacements of installations	£0.00	£0.00	£0.00	£0.00
Major Building work	£0.00	£0.00	£0.00	£0.00
Salaries and Honoraria split	£4,290.06	£0.00	£4,290.06	£4,000.00
Support and Education Costs	£0.00	£0.00	£0.00	£579.00
Miscellaneous	£80.00	£0.00	£80.00	£408.00
Flower fund	£0.00	£0.00	£0.00	£0.00
Depreciation	£3,067.00	£0.00	£3,067.00	£3,067.00
	£44,180.82	£0.00	£44,180.82	£48,733.00
3c Generation of Voluntary income				
Direct Giving envelopes	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£0.00
3d Fundraising costs				
Costs of fund-raising projects	£0.00	£0.00	£0.00	£0.00
	£0.00	£0.00	£0.00	£0.00
3e Governance costs				
PCC administration and professional costs	£0.00	£0.00	£0.00	£2,860.00
	£0.00	£0.00	£0.00	£2,860.00
TOTAL RESOURCES USED	£44,180.82	£0.00	£44,180.82	£49,626.00

THE PARISH CHURCH OF ST PAUL, WITTINGTON
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

4. Transfers of Funds

Certain investments have been transferred from Restricted Funds to Unrestricted Funds during the year.

5. Fixed Assets for Use by the PCC

5a. Tangible Fixed Assets

	Freehold Land and buildings	Equipment	Total
Cost or Valuation			
At 1 January 2021	£308,723.66	£10,958.00	£319,681.66
Additions	£0.00	£0.00	£0.00
Disposals	£0.00	£0.00	£0.00
At 31 December 2021	£308,723.66	£10,958.00	£319,681.66
Depreciation			
At 1 January 2021	£58,657.00	£10,958.00	£69,615.00
charge for the year	£3,087.00	£0.00	£3,087.00
At 31 December 2021	£61,744.00	£10,958.00	£72,702.00
Net book value	£246,979.66	£0.00	£246,979.66

The freehold land and buildings comprise the Curate's house at 5 Westbourne Grove and the Parish Hall. They are included at their 2002 insured value and no depreciation has been charged.
The equipment comprises the organ, scaffolding and the piano in church, all items being fully written down as at 31st December 2021.

5b. Investment Fixed Assets

Market Value 1 January 2021	£16,105.00
Disposals	£0.00
Profit on Valuation	£0.00
Market value at 31 December 2021	£16,105.00

6. Current Assets

	2021	2020
6a. Stock	£0.00	£0.00
6b. Debtors		
Income Tax Recoverable	£8,900.00	£4,900.00
Unpaid cheques	£1,651.90	£4,457.00
Total	£8,751.90	£9,357.00

7. Liabilities

Amounts falling due within one year	£18.85	£17,508.00
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8. Analysis of Net Assets by Fund

	Unrestricted	Restricted	Total
Tangible Fixed Assets	£246,979.66	£0.00	£246,979.66
Investment Fixed Assets	£16,105.00	£0.00	£16,105.00
Current Assets	£8,304.94	£4,062.00	£40,366.94
Liabilities	£18.85	£0.00	£18.85
Total	£299,408.45	£4,062.00	£303,470.45

9. Staff Costs

	2021	2020
Wages and Salaries	£4,200.00	£4,000.00
Social Security Costs	£0.00	£0.00
Pension Costs	£0.00	£0.00
Total	£4,200.00	£4,000.00

During the year the PCC engaged an organist and a diarist, neither earned more than £50,000 p.a. There were no disclosable transactions in respect of PCC members, persons closely connected with them or other related parties.

10. Designated Funds

	2021	2020
Flower Fund	£4,062.00	£4,012.00
General Fund	£0.00	£290,565.00
Total	£4,062.00	£294,577.00

11. Restricted Funds

	2021	2020
Rubes Fund	£4,000.00	£4,000.00
Choir Fund	£62.00	£12.00
Miscellaneous Restricted	£0.00	£0.00
Other	£0.00	£0.00
Total	£4,062.00	£4,012.00

THE PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON
NOTE TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DEC 2021

Total of Cash Balances as per Bank as at 31 December 2021

			Per CB
This is made up of	Deposit Acc		£12,500.00
	Current Act		£14,434.21
	Treasurer's Act		£0.00
	Rectors Dis.Fund		£618.83
	Cash		£0.00
			£27,553.04
Bank Accounts2021	Expenditure	Income	
Deposit Account			
Opening Balance			£12,500.00
TOTAL - Year 20	£0.00	£0.00	
Closing Balance			£12,500.00
Current account			
Opening Balance			£23,437.37
TOTAL - Year 20	£58,253.93	£49,250.77	
Closing Balance			£14,434.21
Rectors Discretionary			
Opening Balance			£618.51
TOTAL - Year 20	£0.00	£0.32	
Closing Balance			£618.83
Totals			
Opening Balance			£36,555.88
TOTAL - Year 20	£58,253.93	£49,251.09	
Closing Balance			£27,553.04

Funds at 31 December 2021		2020	2021
Flower Fund	B/F	£0.00	£0.00
	In	£0.00	£0.00
	Out	£0.00	£0.00
	C/F	£0.00	£0.00
CHOIR FUND	B/F	-£193.00	£12.00
	In	£365.00	£50.00
	Out	£160.00	£0.00
	C/F	£12.00	£62.00
Robes Fund	B/F	£4,000.00	£4,000.00
	In	£0.00	£0.00
	Out	£0.00	£0.00
	C/F	£4,000.00	£4,000.00
Designated Funds		£4,012.00	£4,062.00
Restricted Funds		£4,012.00	£4,062.00

POST TO	SUM of Paid In	SUM of Withdrawn
ADMIN	£0.00	£0.00
CHURCH	£652.00	£0.00
CHURCH MAINTAINANCE	£0.00	£666.40
DIV & INTEREST	£486.03	£0.00
DONATIONS	£448.88	£0.00
FEES	£631.00	£0.00
GIVING	£16,011.00	£0.00
HALL	£9,511.03	£3,869.64
INCOME	£11,255.23	£0.00
INSURANCE	£0.00	£4,937.74
Last Year	£0.00	£0.00
MINISTRY EXP	£0.00	£3,811.11
PARISH SHARE	£0.00	£12,000.00
RECTORY	£0.00	£2,197.14
SALARY	£0.00	£4,200.06
SERVICES	£0.00	£620.87
UTILITIES	£0.00	£8,730.86
WESTBOURNE GROVE	£9,979.40	£0.00
Grand Total	£48,974.57	£41,093.82

£12,166.00 GIFT AID
1845 NON GIFT AID
2000 TAX RECOVERED ESTIMATE

Loose Collection
GA Donations
Music Fund
RENT HALL
Special Events

TOTAL

£5,701.73
£2,595.00
£50.00
£466.00
£2,452.50

£11,255.23

£16,011.00

Depreciation

3087

MOVEMENT OF FUNDS
£4,793.75

£48,974.57

£44,180.82

St Paul's WITHINGTON

Deanery of Withington, Diocese of Manchester

**Annual Report & Financials Statements
of the Parochial Church Council
for the year ended 31 December 2021**

**Independent examiner's report to the trustees of
The Parochial Church Council of the Ecclesiastical Parish of St Paul, Withington
FINANCIAL YEAR ENDED 31 DECEMBER 2021**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 3 to 9

Respective responsibilities of trustees and the Independent examiner:

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 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 Examiners Statement

I have completed my examination. I confirm that no 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.

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.

Peter Smith ACPA
106-108 Reddish Lane, Gorton, Manchester M18 7JL

30/09/2022

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Statement of financial activities for the year ended 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES					
Voluntary Income	2a	27,199	0	27,199	21,854
Activities for Generating Funds	2b	10,163	50	10,213	27,900
Income from Investments	2c	486	0	486	516
Income from charitable and ancillary	2d	631	0	631	5,018
Other incoming resources	2e	10,445	0	10,445	0
TOTAL INCOME		48,925	50	48,975	55,288
RESOURCES USED					
Church Activities	3a	0	0	0	49,628
Activities directly related to the work of the church	3b	44,181	0	44,181	0
Generation of voluntary income	3c	0	0	0	0
Fundraising costs	3d	0	0	0	40
Governance costs	3e	0	0	0	0
TOTAL EXPENDITURE		44,181	0	44,181	49,668
NET INCOMING RESOURCES / (USED)		4,744	50	4,794	5,620
Transfers between funds	4	0	0	0	0
Gains/(losses) on investments and revaluations	5b	0	0	0	3,752
NET MOVEMENT IN FUNDS		4,744	50	4,794	9,372
Balances brought forward at 31.12.2020		290,565	4,012	294,577	285,205
BALANCES CARRIED FORWARD AT 31st DECEMBER 2021		295,309	4,062	299,371	294,577

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON

BALANCE SHEET AT 31ST DECEMBER 2021

		2021		2020	
		£	£	£	£
	Note				
FIXED ASSETS					
Tangible Fixed Assets	5a		246,980		250,067
Investments	5b		<u>16,105</u>		<u>16,105</u>
Total Fixed Assets			<u>263,085</u>		<u>266,172</u>
CURRENT ASSETS					
Stock	6a	0		0	
Debtors	6b	8,752		9,357	
Cash at Bank etc		<u>27,553</u>		<u>36,556</u>	
Total Current Assets		<u>36,305</u>		<u>45,913</u>	
LIABILITIES					
Amounts falling due within one year	7	<u>19</u>		<u>17,508</u>	
NET CURRENT ASSETS			36,286		28,405
NET ASSETS	0		<u><u>299,371</u></u>		<u><u>294,577</u></u>
FUNDS					
Unrestricted	8		295,309		290,565
Restricted			4,062		4,012
			<u><u>299,371</u></u>		<u><u>294,577</u></u>

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

Craig Porteus, Chairman of the PCC

Elizabeth Rigby, Church Warden

The notes 1 to 8 form part of these accounts.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2021

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition -October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), The Charities Act 2011, UK Generally Accepted Accounting Practice and the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

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

The PCC members have made no key judgements which have a significant effect on the accounts.

The PSS members do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of the probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified reserve is deferred until the criteria for income recognition are met.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2021

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds 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.

f fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the PCC members have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2021

h Tangible fixed assets

Individual fixed assets costing £20,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold land and buildings	100 years
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i Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at the fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and deposits throughout the year.

The Charity does not acquire options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk and changes in sentiment concerning equities and within particular sectors or sub sectors

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

k Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is an unincorporated charity, registered as a charity in England & Wales on 21 November 2009.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the financial statements for the year ended 31 December 2021

	Funds		Funds		Funds		Funds
	2021		2021		2021		2020
2 INCOMING RESOURCES							
2a Voluntary income							
Tax Efficient Planned Giving	12,166	0	12,166	15,006			
One off Gift Aid Donations	2,585	0	2,585	1,005			
Tax Recovered	2,000	0	2,000	2,800			
Other Regular Planned Giving	1,845	0	1,845	0			
Loose Collections	5,702	0	5,702	436			
Sundry Donations	449	0	449	2,242			
Donations for special appeals	2,453	0	2,453	365			
Legacies	0	0	0	0			
Regular Grants	0	0	0	0			
One Off Grants	0	0	0	0			
	27,199	0	27,199	21,854			
2b Activities for generating funds							
Fundraising (inc Choir/recitals)	0	50	50	5,018			
Contribution for use of Church building	10,163	0	10,163	0			
	10,163	50	10,213	5,018			
2c Income from Investments							
Dividends & Interest - Gross	486	0	486	516			
	486	0	486	516			
2d Income from charitable and ancillary trading							
Magazine	0	0	0	0			
Fees	631	0	631	879			
Traidcraft	0	0	0	0			
Income from church organisations	0	0	0	0			
	631	0	631	879			
2e Other incoming resources							
Building	10,445	0	10,445	27,021			
Flower fund	0	0	0	0			
Total Other RESOURCES (sub total)	10,445	0	10,445	27,021			
TOTAL INCOMING RESOURCES	48,926	50	48,975	55,288			
3 RESOURCES USED							
3a Church activities							
Missionary and charitable giving	0	0	0	15			
	0	0	0	15			
3b Activities directly relating to the work of the church							
Parish Share	12,000	0	12,000	10,000			
Staff working expenses	3,811	0	3,811	2,353			
Rectory expense	2,197	0	2,197	2,289			
Church Insurance and Utilities	13,669	0	13,669	11,081			
Church Maintenance	666	0	666	5,786			
Upkeep of Services	621	0	621	600			
Upkeep of Churchyard	0	0	0	0			
Magazine Expenditure	0	0	0	0			
Hall Running Costs	3,870	0	3,870	4,167			
Upkeep of Curate's House	0	0	0	2,383			
Repairs/replacements of installations	0	0	0	0			
Major Building work	0	0	0	0			
Salaries and Honoraria split	4,200	0	4,200	4,000			
Support and Education Costs	0	0	0	579			
Miscellaneous	60	0	60	408			
Flower fund	0	0	0	0			
Depreciation	3,087	0	3,087	3,087			
	44,181	0	44,181	46,733			
3c Generation of Voluntary income							
Direct Giving envelopes	0	0	0	0			
	0	0	0	0			
3d Fundraising costs							
Costs of fund-raising projects	0	0	0	0			
	0	0	0	0			
3e Governance costs							
PCC administration and professional c	0	0	0	2,880			
	0	0	0	2,880			
TOTAL RESOURCES USED	44,181	0	44,181	49,628			

PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON

NOTES TO THE FINANCIAL STATEMENTS

4 Transfers of Funds

Certain investments have been transferred from Restricted Funds to Unrestricted Funds during the year

5 Fixed Assets for Use by the PCC
5a Tangible Fixed Assets

	Freehold Land and buildings	Equipment	Total
Cost or Valuation			
At 1 January 2021	308,724	10,958	319,682
Additions	0	0	0
Disposals	0	0	0
At 31 December 2021	308,724	10,958	319,682
Depreciation			
At 1 January 2021	58,857	10,958	69,815
charge for the year	3,087	0	3,087
At 31 December 2021	61,744	10,958	72,702
Net book value			
At 31 December 2021	246,980	0	246,980
At 31 December 2020	250,067	0	250,067

The freehold land and buildings comprise the Curate's house at 5 Westbourne Grove and the Parish Hall. They are included at their 2002 insured value.

The equipment comprises the organ, scaffolding and the piano in church, all items being fully written down as at 31st December 2021

5b Investment Fixed Assets	
Market Value 1 January 2021	16,105
Disposals	0
Profit on Valuation	0
Market value at 31 December 2021	16,105

6 Current Assets

	2021	2020
6a Stock	0	0
6b Debtors		
Income Tax Recoverable	6,900	4,900
Unpaid cheques	1,852	4,457
Total	8,752	9,357

7 Liabilities

Amounts falling due within one year	19	17,508
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8 Analysis of Net Assets by Fund

	Unrestricted	Restricted	Total
Tangible Fixed Assets	246,980	0	246,980
Investment Fixed Assets	16,105	0	16,105
Current Assets	36,305	4,062	40,367
Liabilities	19	0	19
Total	299,408	4,062	303,470

9 Staff Costs

	2021	2020
Wages and Salaries	4,200	4,000
Social Security Costs	0	0
Pension Costs	0	0
Total	4,200	4,000

During the year the PCC engaged an organist and a cleaner, neither earned more than £50,000 p.a.

There were no disclosable transactions in respect of PCC members, persons closely connected with them or other related parties.

10 Designated Funds

	2021	2020
Flower Fund	4,062	4,012
General Fund	0	290,565
Total	4,062	294,577

11 Restricted Funds

	2021	2020
Robes Fund	4,000	4,000
Choir Fund	62	12
Miscellaneous Restricted	0	0
Other	0	0
Total	4,062	4,012

St Paul's WITHINGTON

Deanery of Withington, Diocese of Manchester

**Annual Report & Financials Statements
of the Parochial Church Council
for the year ended 31 December 2021**

**Independent examiner's report to the trustees of
The Parochial Church Council of the Ecclesiastical Parish of St Paul, Withington
FINANCIAL YEAR ENDED 31 DECEMBER 2021**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 December 2021 which are set out on pages 3 to 9

Respective responsibilities of trustees and the Independent examiner:

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 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 Examiners Statement

I have completed my examination. I confirm that no 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.

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.

Peter Smith ACPA
106-108 Reddish Lane, Gorton, Manchester M18 7JL

30/09/2022

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Statement of financial activities for the year ended 31 December 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOMING RESOURCES					
Voluntary Income	2a	27,199	0	27,199	21,854
Activities for Generating Funds	2b	10,163	50	10,213	27,900
Income from Investments	2c	486	0	486	516
Income from charitable and ancillary	2d	631	0	631	5,018
Other incoming resources	2e	10,445	0	10,445	0
TOTAL INCOME		48,925	50	48,975	55,288
RESOURCES USED					
Church Activities	3a	0	0	0	49,628
Activities directly related to the work of	3b	44,181	0	44,181	0
Generation of voluntary income	3c	0	0	0	0
Fundraising costs	3d	0	0	0	40
Governance costs	3e	0	0	0	0
TOTAL EXPENDITURE		44,181	0	44,181	49,668
NET INCOMING RESOURCES / (USED)		4,744	50	4,794	5,620
Transfers between funds	4	0	0	0	0
Gains/(losses) on investments and re	5b	0	0	0	3,752
NET MOVEMENT IN FUNDS		4,744	50	4,794	9,372
Balances brought forward at 31.12.2020		290,565	4,012	294,577	285,205
BALANCES CARRIED FORWARD AT 31st DECEMBER 2021		295,309	4,062	299,371	294,577

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON

BALANCE SHEET AT 31ST DECEMBER 2021

		2021		2020	
		£	£	£	£
	Note				
FIXED ASSETS					
Tangible Fixed Assets	5a		246,980		250,067
Investments	5b		<u>16,105</u>		<u>16,105</u>
Total Fixed Assets			<u>263,085</u>		<u>266,172</u>
CURRENT ASSETS					
Stock	6a	0		0	
Debtors	6b	8,752		9,357	
Cash at Bank etc		<u>27,553</u>		<u>36,556</u>	
Total Current Assets		<u>36,305</u>		<u>45,913</u>	
LIABILITIES					
Amounts falling due within one year	7	<u>19</u>		<u>17,508</u>	
NET CURRENT ASSETS			36,286		28,405
NET ASSETS	0		<u><u>299,371</u></u>		<u><u>294,577</u></u>
FUNDS					
Unrestricted	8		295,309		290,565
Restricted			4,062		4,012
			<u><u>299,371</u></u>		<u><u>294,577</u></u>

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

Craig Porteus, Chairman of the PCC

Elizabeth Rigby, Church Warden

The notes 1 to 8 form part of these accounts.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2021

1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition -October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), The Charities Act 2011, UK Generally Accepted Accounting Practice and the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

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

The PCC members have made no key judgements which have a significant effect on the accounts.

The PSS members do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of the probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified reserve is deferred until the criteria for income recognition are met.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2021

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds 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.

f fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the PCC members have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.

Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2021

h Tangible fixed assets

Individual fixed assets costing £20,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold land and buildings	100 years
-----------------------------	-----------

i Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at the fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and deposits throughout the year.

The Charity does not acquire options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk and changes in sentiment concerning equities and within particular sectors or sub sectors

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

k Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is an unincorporated charity, registered as a charity in England & Wales on 21 November 2009.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the financial statements for the year ended 31 December 2021

	Funds		Funds		Funds		Funds
	2021		2021		2021		2020
2 INCOMING RESOURCES							
2a Voluntary income							
Tax Efficient Planned Giving	12,166	0	12,166	15,006			
One off Gift Aid Donations	2,585	0	2,585	1,005			
Tax Recovered	2,000	0	2,000	2,800			
Other Regular Planned Giving	1,845	0	1,845	0			
Loose Collections	5,702	0	5,702	436			
Sundry Donations	449	0	449	2,242			
Donations for special appeals	2,453	0	2,453	365			
Legacies	0	0	0	0			
Regular Grants	0	0	0	0			
One Off Grants	0	0	0	0			
	27,199	0	27,199	21,854			
2b Activities for generating funds							
Fundraising (inc Choir/recitals)	0	50	50	5,018			
Contribution for use of Church building	10,163	0	10,163	0			
	10,163	50	10,213	5,018			
2c Income from Investments							
Dividends & Interest - Gross	486	0	486	516			
	486	0	486	516			
2d Income from charitable and ancillary trading							
Magazine	0	0	0	0			
Fees	631	0	631	879			
Traidcraft	0	0	0	0			
Income from church organisations	0	0	0	0			
	631	0	631	879			
2e Other incoming resources							
Building	10,445	0	10,445	27,021			
Flower fund	0	0	0	0			
Total Other RESOURCES (sub total)	10,445	0	10,445	27,021			
TOTAL INCOMING RESOURCES	48,926	50	48,975	55,288			
3 RESOURCES USED							
3a Church activities							
Missionary and charitable giving	0	0	0	15			
	0	0	0	15			
3b Activities directly relating to the work of the church							
Parish Share	12,000	0	12,000	10,000			
Staff working expenses	3,811	0	3,811	2,353			
Rectory expense	2,197	0	2,197	2,289			
Church Insurance and Utilities	13,669	0	13,669	11,081			
Church Maintenance	666	0	666	5,786			
Upkeep of Services	621	0	621	600			
Upkeep of Churchyard	0	0	0	0			
Magazine Expenditure	0	0	0	0			
Hall Running Costs	3,870	0	3,870	4,167			
Upkeep of Curate's House	0	0	0	2,383			
Repairs/replacements of installations	0	0	0	0			
Major Building work	0	0	0	0			
Salaries and Honoraria split	4,200	0	4,200	4,000			
Support and Education Costs	0	0	0	579			
Miscellaneous	60	0	60	408			
Flower fund	0	0	0	0			
Depreciation	3,087	0	3,087	3,087			
	44,181	0	44,181	46,733			
3c Generation of Voluntary income							
Direct Giving envelopes	0	0	0	0			
	0	0	0	0			
3d Fundraising costs							
Costs of fund-raising projects	0	0	0	0			
	0	0	0	0			
3e Governance costs							
PCC administration and professional c	0	0	0	2,880			
	0	0	0	2,880			
TOTAL RESOURCES USED	44,181	0	44,181	49,628			

PAROCHIAL CHURCH COUNCIL OF ST PAUL, WITHINGTON

NOTES TO THE FINANCIAL STATEMENTS

4 Transfers of Funds

Certain investments have been transferred from Restricted Funds to Unrestricted Funds during the year

5 Fixed Assets for Use by the PCC
5a Tangible Fixed Assets

	Freehold Land and buildings	Equipment	Total
Cost or Valuation			
At 1 January 2021	308,724	10,958	319,682
Additions	0	0	0
Disposals	0	0	0
At 31 December 2021	<u>308,724</u>	<u>10,958</u>	<u>319,682</u>
Depreciation			
At 1 January 2021	58,857	10,958	69,815
charge for the year	<u>3,087</u>	<u>0</u>	<u>3,087</u>
At 31 December 2021	<u>61,744</u>	<u>10,958</u>	<u>72,702</u>
Net book value			
At 31 December 2021	<u>246,980</u>	<u>0</u>	<u>246,980</u>
At 31 December 2020	<u>250,067</u>	<u>0</u>	<u>250,067</u>

The freehold land and buildings comprise the Curate's house at 5 Westbourne Grove and the Parish Hall. They are included at their 2002 insured value.

The equipment comprises the organ, scaffolding and the piano in church, all items being fully written down as at 31st December 2021

5b Investment Fixed Assets	
Market Value 1 January 2021	16,105
Disposals	0
Profit on Valuation	0
Market value at 31 December 2021	16,105

6 Current Assets

	2021	2020
6a Stock	0	0
6b Debtors		
Income Tax Recoverable	6,900	4,900
Unpaid cheques	1,852	4,457
Total	<u>8,752</u>	<u>9,357</u>

7 Liabilities

Amounts falling due within one year	19	17,508
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8 Analysis of Net Assets by Fund

	Unrestricted	Restricted	Total
Tangible Fixed Assets	246,980	0	246,980
Investment Fixed Assets	16,105	0	16,105
Current Assets	36,305	4,062	40,367
Liabilities	19	0	19
Total	<u>299,408</u>	<u>4,062</u>	<u>303,470</u>

9 Staff Costs

	2021	2020
Wages and Salaries	4,200	4,000
Social Security Costs	0	0
Pension Costs	0	0
Total	<u>4,200</u>	<u>4,000</u>

During the year the PCC engaged an organist and a cleaner, neither earned more than £50,000 p.a.

There were no disclosable transactions in respect of PCC members, persons closely connected with them or other related parties.

10 Designated Funds

	2021	2020
Flower Fund	4,062	4,012
General Fund	0	290,565
Total	<u>4,062</u>	<u>294,577</u>

11 Restricted Funds

	2021	2020
Robes Fund	4,000	4,000
Choir Fund	62	12
Miscellaneous Restricted	0	0
Other	0	0
Total	<u>4,062</u>	<u>4,012</u>

Accounts

St Paul's

WITHINGTON



Deanery of Withington, Diocese of Manchester

**Annual Report & Financial Statements
of the Parochial Church Council
for the year ended 31 December 2020**

Incumbent

From 2nd April 2019
Revd. Hils Corcoran (Rector) & Revd. Mike Corcoran (Associate Priest)
34 Mauldeth Road
Withington
Manchester M20 4WD

Bank

Royal Bank of Scotland
Drummond House Branch
1 Redheughs Avenue
Edinburgh EH12 9JN

Independent Examiner

Christy Lau FCCA CTA DChA
Slade & Cooper Ltd
Beehive Mill,
Jersey Street,
Manchester,
M4 6JG
t: 0161 701 1349

Insurers

Ecclesiastical Insurance Group
Beaufort House
Brunswick Road
Gloucester GL1 1JZ

Administrative Information

St. Paul's church is situated in Withington, Manchester. It is part of the Diocese of Manchester within the Church of England.

The correspondence address is 34 Mauldeth Road, Withington, Manchester M20 4WD.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission.

Charity registration number 1132858.

<i>Incumbent</i>	Revd Hils Corcoran (<i>from 2nd April 2019</i>)
<i>Associate Priest</i>	Revd Mike Corcoran (<i>from 2nd April 2019</i>)
<i>Readers</i>	Tom Hennell
<i>Warden</i>	Esther Platt (<i>from April 2014</i>) Elizabeth Rigby (<i>April 2015 - October 2020</i>)

Deanery Synod Representatives (elected April 2017)

Jane Norton (*stepped down October 2020*)
Hannah Hadwen-Wright, (*Re-elected October 2020*)
Elizabeth Rigby (*Re-elected October 2020*)

PCC members who have served until the date this report was approved are:

Elected PCC members who served during 2020:

To serve for three years from April 2017:
Craig Porteus (*re-elected October 2020*)
Michael Thompson (*re-elected October 2020*)

To serve for two years, from April 2018
Penny Lane (*stepped down October 2020*)

To serve for three years from April 2018:
Leonora Appleby
Paul Barry
Eve Waterside (*resigned October 2020*)
Philip Webb

To serve for three years from April 2019:
David McEwen

Trevor Jones (*resigned October 2020*)
Noel Tu
Amin Qamar

Structure, governance and management

The Parochial Church Council of The Ecclesiastical Parish of St Paul,
Withington
Reference and administrative information for the year ended 31st December
2020.

Statement of responsibilities of the trustees

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the period and of its financial position at the end of the period.

In preparing financial statements giving a true and fair view, the trustees should follow best practice and:

Select suitable accounting policies and then apply them consistently

Observe the methods and principles in the Charities SORP

Make judgements and estimates that are reasonable and prudent

State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The trustees are responsible for keeping proper accounting records that 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website.

Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Structure, governance and management

The Parochial Church Council is a corporate body established by the Church of England. It operates under the Parochial Church Council Measure.

The method of appointment of PCC members is set out in the Church Representation Rules. All church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC operates through a number of committees which meet between full meetings of the PCC:

Standing Committee: Has the power to transact the business of the PCC between its meetings, subject to any directions given by the council.

Finance Committee: Oversees the general financial dimension of the work of St. Paul's by budgeting, monitoring income and expenditure and all matters relating to financial stewardship.

Buildings and Health and Safety Committee: Plans and initiates a suitably prioritised schedule of work required to be done on the Church (following the recommendations of the Quinquennial report) as well as on the Hall and Grounds. The committee oversees the management of the Hall and all aspects of Health and Safety.

Objects and Activities

St Paul's PCC has the responsibility of co-operating with the incumbent in promoting in the ecclesiastical parish the whole mission of the church; pastoral, evangelistic, social and ecumenical. It also has maintenance responsibilities for the Church Hall and the house at 5 Westbourne Grove, Withington.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Our Value Statement

St Paul's is a friendly inclusive worshipping community, where we can explore our faith,
experience God's love and find a sense of belonging.

St Paul's Mission Action Plan Summary

Growing in Faith & Belonging

We want to strengthen old ways and develop new ways of caring for our members and welcoming new people into our church.

We want to be an inclusive church that seeks to welcome all who come.

We want to offer members opportunities to explore their faith, to find ways to be involved and form supportive relationships that help them to belong.

Music

We want to make the most of the wonderful acoustic in our Church and to continue our strong choral tradition by recruiting new choir members and supporting a number of choral scholars. We want to give children the opportunity to discover the joy of singing and develop skills that will remain with them for life.

The Hive

Working with L'Arche and the Foodbank we want The Hive to become a flourishing place of welcome with a focus on diversity, breaking down barriers and valuing the gifts of everyone. We currently offer delicious food and in the longer term have ambitions to use the grounds around the hall to grow some veg!

St Paul's School

We want to continue to build on our relationship with the school and offer additional opportunities for children to learn more about the Christian faith through organised activities including Messy Church and other interactive events.

Parish Statistics 2020

Parish population	14,737
Households (latest known figure)	6,278
Number on electoral roll at Dec 2020	82
Communicants at Easter	0
Communicants at Christmas Eve/morning	36
<i>Total number of worshippers</i>	38
Baptisms	1
Children admitted to Communion	0
Marriages	1
Funerals	4
Burial of Ashes in the Garden of Remembrance	0

(Building closed at Easter 2020 due the Coronavirus Pandemic)

Rector's Report

*God is our refuge and strength,
a very present help in trouble.
Therefore we will not fear, though the earth should change,
though the mountains shake in the heart of the sea;
though its waters roar and foam,
though the mountains tremble with its tumult.
"Be still and know that I am God!
I am exalted among the nations,
I am exalted in the earth."
(Psalm 46 – said in our Morning Prayer Services through-out 2020).*

In March 2020, notices were pinned to church doors across the UK stating, 'Covid-19 -The Church continues to be alive and active, but our buildings must close.'

People were being informed that following Government instructions, places of worship, along with many other public buildings, had to close their doors to prevent the spread of the deadly Coronavirus as cases began to rise at the start of 2020. This first national lockdown was followed later in the year by another, but shorter one, just before Christmas.

During 2020, we all had to re-adjust to a new reality. Every one of us, young and old, was forced to remain in our homes with doors closed for many months on end. When we could leave our homes for work, shopping or exercise, new and uncomfortable restrictions were in place to limit social contact with others.

The appearance of the Risen Christ on the evening of the first Easter Day to his disciples behind locked doors, reminds us that nothing (not even closed doors because of lockdown) can separate us from the love of God in Christ Jesus our Lord. And along with the worldwide Church, St Paul's in Withington has remained alive and active through-out 2020.

In the past year, many of us had to change the way we did things we often took for granted. In particular we made more use of the internet for work, on-line shopping or keeping in touch with friends and family. Churches across the country had to reimagine the way we gathered for worship and prayer. Thanks to the hard work and dedication of David Cane our Music Director, we have been able to maintain a worshipping presence in our community and maintain a sense of normalcy for the congregation. David has worked hard to

keep the choir together and motivated via Zoom, putting together recorded choral arrangements, and audio recordings and videos of prayers, readings and reflections. This has taken a great deal of time and skill, and we all greatly appreciate it. From the feedback we have received we know that some of you have found our weekly on-line services on Facebook to have been a source of help and encouragement during these challenging times.

Over the past year as pastors, we have maintained contact by telephone, letter or email with the St Paul's family. We have given particular attention to those who were vulnerable or shielding because of the pandemic. With the help of others, 2020 has been a time to re-order our finances, review Safeguarding practices, explore options for a new heating system and continue to oversee the management and maintenance of our church buildings.

With the opportunity to re-open our church buildings again from the Summer of 2020, we put a great deal of energy into leading the development and implementation of our risk assessments. With the support of others, these ensured that our buildings were safe to re-open and remain open. Our measures are likely to be with us for some time to come as the Coronavirus Pandemic slowly becomes more manageable.

Looking back on 2020 we want to acknowledge the sadness of this time as well as the challenges of the past 12 months. Some members of our community have regrettably lost their lives to Covid-19 and others have lost close loved ones. We continue to remember them and all those affected by the pandemic in our thoughts and prayers.

On a personal level, stress and anxiety sadly forced us to step back from parish ministry for a time at the start of the year. Our housing situation, (which included long standing problems with repairs) did not help the situation. We would like to thank everyone who has given us support, a sympathetic ear and positive feedback during our second year with you.

As Mike reflected in his Christmas Eve sermon no year is ever 100% bad and we have plenty to be grateful for. Here are some highlights.

At the start of the year there was a well organised churchyard tidy up in partnership with Manchester University Student Volunteers, Lancashire Wildlife Trust, L'Arche and members of our congregation.

As we re-opened for worship in the Summer, we saw a couple of new people joining our church for services, some of whom have continued their journey with us. We were also able to welcome Revs Sam and Felicity Cowling-Green

who were supporting the local L'Arche community during 2020. On several occasions they lead, preached and presided at Communion and we were all very grateful for their ministry with us. We also continue to deeply appreciate the ministry of Tom Hennell our Reader.

We also wish to thank Esther Platt and Elizabeth Rigby, our serving Churchwardens in 2020 for all their work during the year. And thanks also goes to Mark Vincent who joined the Wardens' Team in October 2020 as Assistant Warden.

Even though the Hive Community Kitchen was closed during the year, we have still been able to offer a space to a number of community support groups in our church hall especially during the second lockdown.

In September it was our privilege to host a small wedding at St Paul's, the first in a number of years. Although the numbers who could attend the ceremony were restricted, the couple nevertheless very much enjoyed their memorable day. A few weeks later we were happy to welcome their baby daughter into our church community at her baptism.

We have of course continued our on-going contact with St Paul's School. Like our services, our support has gone "on-line" with both of us leading assemblies, the end of year leavers' service as well as Harvest and Christmas services. Hils, together with Anita Amin and Brendon Jones have continued to serve on the Governing Body.

A group of us have also benefitted greatly from meditating on the Psalms together on a Wednesday evening via Zoom. The Psalms have been a great inspiration to many for thousands of years, and we have found ourselves echoing many of the emotions captured by this ancient poetry.

As 2020 drew to a close, our popular online Carol Service was an opportunity for us to reflect through prayer, readings and song on the Christmas story, recalling light shining in the darkness offering hope for the future. It was also a pleasure to have students from St Paul's School, members of Manchester L'Arche, local councillors and the Civic Society contribute to our Carol Service.

Looking forward, we hope that we will be able to resume some of our normal patterns of worship once restrictions are eased.

As we write this report, we are looking ahead to the formation of new Deaneries in Manchester Diocese, with the Withington Deanery joining with our neighbours to form “Manchester South and Stretford” Deanery. We will have a dedicated Area Dean to oversee the parishes in the new deanery, as we say goodbye to Rachel Mann as she becomes Area Dean of Bury and Rossendale.

Over the coming months and into 2022 we also look forward to the formation of new Mission Communities. As things currently stand St Paul’s will be formally joining our friends at St Nicholas, Burnage, St Chad’s Ladybarn, Christchurch and St Christophers, and St James and Emmanuel Didsbury, to form a Team ministry, as we seek to reach out to our local area. We do not yet know the finer details of what this is likely to look like but we are excited to explore how the churches can share resources, including their clergy, to further the mission and outreach of the church.

As important roles in the oversight of the church remain vacant, (which include churchwarden, PCC Secretary and Treasurer), we continue to cover much of their responsibilities. However, this inevitably means we have less time and resources for engagement with pastoral care, local community engagement and church growth. Therefore, we will continue to encourage everyone to share in the oversight of the life of St Paul’s. The formation of the missional communities will see us working across our parish boundaries, and so we do need people to come forward to fulfil these important roles. No doubt you will have your own positive stories to share of the past year. Many of you responded to the pandemic with your own small acts of kindness and support to others or you may well have been on the receiving end of that ministry yourselves.

We would like to take this opportunity to thank everyone who has continued to support the life and work of St Paul’s during 2020, in so many different and varied ways (from selling face masks to helping to clean after our church services). There have been difficulties behind us and there will undoubtedly be challenges ahead in the future, but we can be assured that God will remain our refuge and strength!

With love and prayers,

Hils and Mike Corcoran, April 2021

Report of Parochial Church Council Meetings in 2020

The PCC usually meets every 2 months in a calendar year. In 2020, however “in-person” PCC meetings were not possible due to the Coronavirus Pandemic. PCC business was conducted via email and PCC meetings took place online via Zoom.

When PCC members were unable to be present at an online meeting, they were contacted afterwards about key decisions so that they could participate in discussions and vote when appropriate. Full copies of minutes can be viewed by contacting Revs Hils or Mike Corcoran.

Dates of PCC meetings during 2020:

Tuesday 14th January 2020

Tuesday 23rd June 2020 (via Zoom)

Tuesday 8th September 2020 (via Zoom)

Monday 16th November 2020. (via Zoom)

Rev Hils Corcoran, Rector.

Annual Report on Fabric, Inventory and Terrier for 2020

The Church Buildings’ Committee co-ordinates and manages the maintenance of the church buildings as well as overseeing the health and safety audit and risk assessments. The Committee is chaired by Rev Mike Corcoran with support from Esther Platt, Brendon Jones, Philip Webb, Les Hixon, Michael Thompson and Eve Waterside. The Committee met twice in 2020 (18th February 2020 and 10th November 2020).

Annual service checks have continued through-out the year (fire extinguishers, security alarm, sound system and heating). Health and Safety checks to the residential property at 5 Westbourne Grove are carried out by the Management Agent, Lewis Phipps.

The Buildings Committee would like to especially thank Les Hixon for his help with minor repairs to both the church and church hall during the year. Thanks also goes to Pete Johnson for his support in maintaining the church hall.

Church

No Faculties were applied for in 2020 and there were no additions either to the Inventory or Terrier.

There was a problem with rodent infestation at the beginning of the year which was successfully dealt with by the help of Manchester City Council Pest Control Services.

Smartwater anti-vandal paint was applied to accessible drainpipes and roofs to deter lead theft. The relevant signage was also put on display.

In line with other places of worship across the UK, St Paul's Church was closed during the first Coronavirus Lockdown (March to July 2020). During that time Revs Mike and Hils Corcoran undertook weekly health and safety checks to ensure that the church buildings were safe, and the Communion Plate was removed for safe storage.

After the development of detailed risk assessments in line with Government and Church of England guidelines, St Paul's Church re-opened for public worship on 4th July 2020. Measures were put in place to ensure that gatherings were safe (e.g. the wearing of face-masks, social distancing and hand washing, Test & Trace procedures, a limit on numbers attending and the cordoning off of certain areas).

Sadly, the Church had to close again because of the second national Lockdown in November 2020 but re-opened in time for Advent and Christmas services.

Our inability to host music recitals and to enable the Philharmonic Choir to use our church facilities has meant a loss of income for the church over the past year.

Church Heating Solutions

Towards the end of 2019, whilst the oil powered boiler was being serviced, it is discovered that the fittings to the oil storage tank had severely corroded over time and that action was now needed to address the problem. There was a high risk that these fittings will fail, and the church heating system will be unable to function. Unfortunately, the fittings cannot just be replaced and a new storage tank is required. Because of new health and safety regulations, any new oil tank would have to be located outside of the church building in the churchyard. Minor repairs to the boiler have been carried out during the year which have provided a temporary remedy to the problem.

Given the need for major expenditure on our heating system, it was agreed by the Buildings' Committee and the PCC that we should use the opportunity to explore a range of heating solutions other than a replacement oil tank, especially those that are both more financially and environmentally sustainable.

Since the beginning of 2020, Rev Mike Corcoran has been working with John Book of JRB Environmental Design Ltd. He sits on the Manchester Diocesan Advisory Committee for the Care of Churches (or DAC) that enables parishes to care for and develop their church buildings. Over the year, John Book has developed several heating options for the Buildings' Committee and PCC to consider. These include: the installation of a new oil storage tank in the churchyard with the addition of security fencing to deter theft, the provision of a new gas supply to the existing boiler (it is estimated that the current boiler has an operational lifespan of another 6-10 years), the installation of a new gas boiler with new gas supply.

Having gone out to tender for these proposed works, John Book reported an estimate for anyone of these options costing somewhere in the region of £13,500-£18,000 (excluding VAT). In addition, consultancy costs of 15% of the project would also be required. It is hoped that VAT costs could be recovered through an application to the Government's Listed Places of Worship Scheme, (this scheme has been extended to March 2022).

These estimates pose a challenge for St Paul's Church given the condition of the church finances which have been severely impacted by the Coronavirus Pandemic. Prospects for future fundraising are uncertain given the possible on-going Coronavirus restrictions. Opportunities for grant support are also limited especially because major church funders tend to focus their resources on those church buildings which are regularly being used by community groups, especially those tackling social deprivation or supporting vulnerable people.

Before any work could commence, the PCC would need to apply for a Faculty (Diocesan planning permission) from the Manchester Diocese which could take at least 3 months to complete.

The PCC are continuing to consider these and other possible heating solutions taking into account the budget forecasting for 2021. Once an appropriate way forward is agreed, a fundraising and project management strategy will need to be developed for this major piece of work.

Churchyard

A full tree survey of the churchyard and church hall trees was carried out at the beginning of the year. However, given the condition of the church finances any work to the trees had to be put on hold. No urgent health and safety issues were identified by the survey but if any become apparent, the Tree Surgeon will be contacted again.

In February 2020, the Lancashire Wildlife Trust organised a group of student volunteers from Manchester University to help tidy up our churchyard. The event involved litter picking, cutting back undergrowth and pruning shrubs. People from our congregation and members from the Manchester L'Arche community also gave their support on the day.

Towards the end of the first Lockdown, it came to light that the churchyard was being used for regular rough sleeping, drug taking and drinking. These issues were referred to local Withington Community Policing Team and Manchester City Council's Rough Sleepers Team who began to include the churchyard in their regular patrols.

Thanks goes to Michael Thompson, Paul Barry, Mark Vincent, Philip Jones, Esther Platt and Elizabeth Rigby for their hard work in maintaining the church yard through-out the year.

Church Hall

In line with other church halls and community venues across the UK, St Paul's church hall was closed during the first Coronavirus Lockdown (March to July 2020). During that time Revs Mike and Hils Corcoran undertook weekly health and safety checks to ensure that the church buildings were safe.

In line with Government guidelines on the operation of church halls, the church hall re-opened on 22nd September and we were able to welcome L'Arche Manchester, Alcoholics Anonymous (AA) and a new Tia Chi exercise group. Due to changes in restrictions, the Tia Chi group had to stop using the hall in November but L'Arche and AA could continue given that they were providing support to vulnerable groups.

Other regular church hall users, including The Hive Community Café, did not feel able at the time to return to use the hall in September given the health vulnerabilities of some of their service users.

At the beginning of October 2020, St Paul's Church obtained a £5,000 grant from the National Lottery (The Coronavirus Community Support Fund) to help with 6 months running costs of re-opening the church hall. When open, the church hall has continued to provide an important income stream for St Paul's especially during the Coronavirus restrictions. The Buildings' Committee remain extremely thankful to Philip Webb for his hard work in co-ordinating the hiring of our premises to a variety of hall users.

5 Westbourne Grove

In January 2020, Brendon Jones met with the Management Agent Lewis Phipps to discuss the current relationship between the church and the Letting Agent. The meeting clarified inspection arrangements, health and safety checks and arrangement for a possible rent increase. The PCC discussed these matters in early 2020 and agreed that an inspection of the property should take place to assess its condition before any rent increase was decided.

Noel Tu and Rev Mike Corcoran visited the property in September 2020 and had a conversation with the tenant. A modest rent increase was implemented towards the end of the year and the tenant was informed that due to the condition of the church finances only essential health and safety repairs would be funded for the time being.

Parish Office (situated in the former Rectory)

The replacement photocopier purchased early in 2016 remains an important resource to St Paul's church. It continues to be used regularly used by L'Arche with whom costs are shared. St Paul's continues to pay L'Arche an annual amount of £600 for the use of the church office.

We continue to give thanks to God for all of our church buildings that continue to be used in the mission and ministry of St Paul's church.

*Rev Mike Corcoran
March 2021*

Report by Parish Safeguarding Officer

St Paul's follows the commitments outlined by the House of Bishops Safeguarding Policy for Children, Young People & Adults to promote a safer church:

Promoting a safer environment and culture

Safely recruiting and supporting all those with any responsibility related to children and vulnerable adults

Responding promptly to every safeguarding concern or allegation.

Caring pastorally for victims/survivors of abuse or other affected persons

Caring pastorally for those who are the subject of concerns/allegations of abuse and other affected persons

Responding to those that may pose a present risk

We agree that the care and protection of everyone who is involved and included in church activities is the responsibility of all who participates in the life of the church. As part of those procedures we use Churches' Child Protection Advisory Service (CCPAS) for our Disclosing and Barring Service (DBS). Under this policy, I have secure computer access to the DBS service and carry out enhanced checks on people who volunteer to work with children and pastoral visitors to vulnerable adults in order that Holy Communion can be administered in the home.

Equally, we are all committed to providing a safe environment for our children and vulnerable adults who will be supported as they grow in faith and we endeavour to confirm that everyone is an important part of our church; we all have as much to give as to receive. As we consider how we might consider what it means to be an inclusive church, we also need to learn how to both protect the needs of individuals and progress our welcome to anyone who feels marginalised or on the outskirts of ministry and church life.

Throughout the year a key focus has been on ensuring all PCC members have a current DBS, and this continues into 2021. No access to face to face training was available due to COVID 19. Safeguarding training had been identified as an area of concern for us evidence compliance as a Parish. Sessions to access online training with support from the safeguarding officer and incumbent could not progress due to the national and then local lockdown situation. This is

likely to continue into 2021, however we will continue to promote online training via the Church of England Website.

Safeguarding can bring many challenges and I'd like to thank those for their support and our members who continue to work directly with our children, and vulnerable adults and, who do so, with integrity, grace and compassion.

*Lea Appleby, Parish Safeguarding Officer
Rev Hils Corcoran, Rector, April 2021*

Health & Safety Report

The Health & Safety of the congregation, staff and Church Hall Users is a central concern of the PCC.

The Buildings Committee met on 18th February and 10th November 2020. This Committee discusses all matters related to the church buildings (the church, church hall and the rented property at 5 Westbourne Grove), both externally and internally and all matters related to Health & Safety.

Due to the series of national Lockdowns in 2020 and the restrictions in place because of the Coronavirus pandemic, the annual Health and Safety Audit was postponed in 2020. The action plan arising from the 2019 audit has been kept under review and most of the issues have now been addressed.

It will be a priority for the Buildings Committee to carry out a Health and Safety Audit in 2021. Fire risk assessments will also need to be carried on the church and church hall.

It has been necessary to suspend public worship during the periods of national lockdown. The Church has been open outside these periods following a rigorous Risk Assessment to ensure the Church Building and services are covid secure. Similarly, the Parish Hall has been closed for periods during the national lockdowns except for certain support groups as proscribed by the Government. Outside periods of national lockdown and for support groups during lockdown Hall Users have been able to utilise the facilities providing they agree to follow a rigorous Risk Assessment to ensure the building is covid secure and produce their own specific covid Risk Assessment which address the issues relating to the operation of their specific groups.

No accidents have been reported since the last APCM in October 2020.

The Health & Safety Policy has been reviewed and some minor changes are proposed. The draft policy for 2021-22 is attached to this report.

The lone worker policy has been reviewed and no changes are proposed.

Risk assessments continue to be produced on an ad hoc basis as required, particular as Government advice is released in relation to the Coronavirus pandemic.

Brendon Jones
PCC Health & Safety Officer

Young People's Worship - Annual Report: 2020 .

Unfortunately during 2020, continuing social distancing restrictions have not permitted restarting separate young people's worship – although we did seek to cast one of the Facebook lockdown services for all-age worship.

Until March 2020 the Young People had met for worship at 10.30 a.m. on Sundays during term-time in the small hall. Except when the main service was one of all-age worship, we withdrew for our own activities at the first hymn; and rejoined the main congregation at the peace. Activities were planned for children of junior school age (or nearing that age). Space for younger children and their parents is provided in the narthex. We seek to provide both an opportunity to share the story of our faith; and also to illustrate that story in craft activities, games, drama and music.

At present, there are two adult leaders able to lead young people's worship; In addition, a further four adult members of the congregation regularly provide help and support in young people's worship; ensuring that we are always working within the parishes' Child Protection Policy.

As a matter of policy, St Paul's Church offers to young people the opportunity (if they and their parents wish it) to follow a course of preparation for regularly receiving Holy Communion.

Tom Hennell

Withington Deanery Synod

Withington Deanery Synod met on the 9th March at St. Paul's (just prior to lockdown), and via zoom on the 21st May for an Ascension Day service when we welcomed back our former Area Dean Ian McVeety, 9th July, 3rd November and with our final meeting of the Withington Deanery Synod planned for the 23rd March.

We continued to celebrate becoming the first Inclusive Deanery in the Church of England.

On the 9th March (our last face to face Deanery Synod) we met at St. Paul's Withington and our main agenda item was "What does evangelism mean for Withington Deanery". This was led by Richard from St. John's, Brooklands.

Our Ascension Day Eucharist on the 21st May was a joint effort, co-ordinated by St. James and Emmanuel, and it was good to welcome back former Area Dean Ian McVeety.

On the 8th July (host parish St. Nic's) our main agenda item was and update on the Super Deaneries. Bishop Mark and Bishop David sent greetings to every parish to thank everyone for what we had been doing over the previous three and a half months (since lockdown began).

On the 3rd November (host parish St. Luke's) our congratulations went to Abby Ogier, who had been appointed Lay Member to General Synod for Manchester, and who now becomes Ex-officio to our Deanery. Our main item was the 'Mission Communities' each parish will be part off as part of the new Super Deanery arrangements.

Our final meeting of the Withington Deanery Synod (host parish St. Wilfrid's) is planned for 23rd March.

Our Ascension Day Eucharist will be at St. Michael's on the 13th May, when our preacher will be our former Area Dean Stephen Edwards.

Anne Pilkington.

Hannah Hadwen-Wright, Elizabeth Rigby, Synod Reps

Annual report – St Paul's Choir

Over what has been an extremely challenging year, to say that the choir have excelled themselves would be an understatement! With news of the first lockdown last spring, and the closure of the church building, we decided to try out rehearsing online; we haven't looked back since! Each week, the choir have been meeting over Zoom on a Thursday evening. Choristers have been recording themselves singing their individual parts at home which could then be put together to form 'virtual choir' performances of hymns and anthems for the weekly online services. The choir have barely had a week off, having taken part in well over 50 online rehearsals, and having recorded somewhere in the region of 200 pieces of music over the year!

A particular highlight was, as in previous years, the Community Carol Service – the choir rose to challenge of learning and recording a large programme with some challenging new music thrown in for good measure. The choir produced some really exciting and committed sounds and there were some very poignant and sensitive moments too.

Earlier in the year, we said goodbye to Isla our choral scholar who moved to London to begin a Masters course in singing at the Royal Academy of Music and to Bea, who has embarked upon her degree course in midwifery. We will miss both of them and their fabulous singing voices – wishing them both all the very best!

Outside the rehearsal setting, we have met up on Zoom for quiz nights – Fran and Tom remain undefeated champions (despite Heidi's impossible music round)! We are looking forward to the year ahead, especially now that we have begun to be able to sing together again, socially distanced, in church!

Sadly, one of our longstanding members of the choir, Betty, has been very unwell over the past months and we continue to keep her in our thoughts and prayers. Betty has always been a lively and joyful presence within the choir. We are sending her and her husband, Bill, all of our love and best wishes at this difficult time.

A huge thank you to everyone in the choir for all of your hard work, and a special thank you to Elizabeth for your help with organising and co-ordinating the music lists!

David Cane, Director of Music

Church Hall Users / The Hive

On the 1st January, 2020 the PCC increased the Hall's hourly room hire charge. This was the first increase in two years. The rent for the main Hall was increased by £2, from £23 per hour to £25. The Committee Room charge was increased from £17 to £19 per hour. The rent paid by our regular hall users was also increased accordingly.

In March 2020, following the instructions of the Diocese of Manchester, and in accordance with Government guidance at the start of the COVID-19 pandemic, we were required to close the Hall with immediate effect, and for the foreseeable future. This meant our regular, weekly users - including The Hive Community Kitchen - had to suspend their use of the Hall until further notice. This also applied to all other future existing bookings.

The impact of the closure has been significant and with the loss of rent from the Hall, the affect on our finances over the year has been considerable.

From the start of the closure, we had no requirement for the services of our weekly Hall cleaner, Bridget, but we were very grateful to her for all the hard work she had done in keeping the building 'spick and span' up until that point.

During the first lockdown the Hall was regularly inspected and we remained in contact with our regular users to keep them up to date with any change in the regulations which would have allowed us to reopen the building.

In mid-August the Government introduced a limited easing of the national regulations regarding the reopening of 'multi-use community facilities', which included church halls. Following this guidance, and the guidelines of the Church of England and the Diocese of Manchester, we were able to plan for the reopening of the Hall by the end of September.

As part of this reopening process, the PCC was required to carry out a full COVID-19 Risk Assessment in accordance with Government and Church of England guidelines. In addition, we were required to produce a specific set of Coronavirus related 'Conditions of Hire' which had to include actions we would take regarding social distancing, cleaning of surfaces, hygiene and face coverings, use of toilet facilities, and NHS Test and Trace (collecting attendee data). In addition, all hirers of the Hall also had to produce their own specific Risk Assessment.

Our Risk Assessment was completed by September and then circulated to our regular Hall users.

However, on the 14th September the Government introduced new measures to suppress the virus and keep the number of new infections down. These measures introduced the so-called 'Rule of six' regulation whereby social gatherings of more than six people became illegal in England. These new regulations directly impacted our plans to reopening the Hall.

However, there were a few specific exemptions including 'Support groups (such as victim support and mental health groups) can take place in gatherings of any number (subject to capacity) in a COVID-19 secure community facility' if organised by a business, a charitable, benevolent or philanthropic institution or a public body to provide mutual aid, therapy or any other form of support to its members or those who attend its meetings.'

Most of our regular users did not fall within this exemption category and were, therefore, still not allowed to resume their use of the Hall. However, under the 'support groups' regulations, L'Arche was able to return for limited activities in early October, and likewise, the AA group was able to resume its Thursday evening meetings. This was under the strict condition that they followed all aspects of our Risk Assessment, including social distancing, cleaning of surfaces, hygiene and face coverings etc.

Because the regulations allowed for this specific and limited use, Bridget was able to resume her cleaning duties prior to the reopening of the Hall.

This limited reopening did allow us to once again generate some rent from the hire of the Hall, but the overall loss of income to our annual fund has been significant.

In May the Government pledged £750 million to ensure financial support for voluntary, community and social enterprise (VCSE) organisations could continue their vital work supporting the country during the coronavirus (COVID-19) outbreak. This included a special £200 million for a Coronavirus Community Support Fund, distributed by The National Lottery Community Fund.

We applied to the Fund for funding support and in September we were delighted to be told our application had been successful. We were awarded £5,000 towards the costs of heating, lighting, cleaning and other expenses relating to the reopening of the Hall.

We are very grateful to the National Lottery Community Fund and the Government for making this money available to us so that we are able to continue to provide this important community facility.

We now look forward with optimism to fully reopening of the Hall as soon as Government regulations allow, and to welcoming back our regular weekly users, and, hopefully, other potential groups who might wish to hire the Hall in the future.

Philip Webb, Hall Manager, April 2021

Financial Review 2020

2020 Statement of Accounts

The total income during 2020 for St Paul's Church decreased from £79,316 in 2019 to £55,288.

This loss can be accounted for the impact of the Coronavirus pandemic in 2020. Two national Lockdowns imposed by the Government meant that our church was closed between the middle of March to the end of June and then again in November to early December. Our church hall was fully closed from March to September because of Coronavirus restrictions. From September 2020, Manchester L'Arche and Alcoholics Anonymous were able to use our church hall during the week. For a short period, a local Tai Chi Group also held light exercise classes.

Given the national events in 2020, both giving and receipts from church hall rental were down in 2020. Rental income from the property at 5 Westbourne Grove has however remained stable.

The overall net movement on the church accounts for 2020 was a credit of £9,372 compared with a deficit of £16,900 in 2019. The closure of our buildings has meant that utility and maintenance costs have been reduced.

Furthermore, given the impact of Coronavirus on our accounts, the PCC agreed that we were unable to pay our Parish Share commitment in full during 2020. A £10,000 Parish Share payment was made towards the end of the year.

We were grateful to have also received a £2,500 contribution towards our Parish Share shortfall from the Withington Deanery Contingency Fund. In total 47% of our Parish Share was paid in 2020.

Similar to last year depreciation costs have been included in the accounts for our fixed assets (the property at 5 Westbourne Grove and the church hall) in order to comply with current statutory accountancy guidelines. Once these assets have been properly valued (which will be undertaken in 2021) a review of these depreciation costs can take place that will more accurately reflect current values.

Finally, in the absence of a Church Treasurer, we continue to pay for the professional accountancy services of Slade and Cooper Ltd to compile these accounts and manage the monthly book-keeping activities.

Reserves at the year-end were £294,577 (2019 £285,205) comprising restricted funds of £4,012 (2019 £3,807) and unrestricted funds of £290,565 (2019 £281,398).

The reserves policy in 2020 for St Paul's Church is that a £30,000 reserve be maintained for use only when agreed by the PCC.

No Bequests were received during 2020.

The PCC would like to give special thanks to Craig Porteus, David McEwan, Esther Platt and Susan Salmon for their help and support with queries about the church finances during 2020.

For further details, please refer to the Statement of Financial Activities for 2020 which can be found elsewhere in this Annual Trustees Report.

Looking forward into 2021

Like many churches, the Coronavirus pandemic continues to have a huge impact on the finances of St Paul's Church.

Our Parish Share for 2021 is £31,221. The PCC feel that a prudent approach is to pay £1,000 pcm toward the Parish Share until June 2021, when the situation will be reviewed.

Our reserves policy will also be reviewed in early 2021 to more realistically reflect our current financial situation.

At the point of writing, we are still restricted in the number of people we can welcome back to our Sunday services and we are unsure if and when all of our regular hall users (some of whom support very vulnerable people) will be able to return.

We would again like to take this opportunity to thank everyone who has continued with their giving during these challenging times.

For the foreseeable future we shall continue to be supported by Slade and Cooper Ltd with our monthly book-keeping activities and the provision of regular financial statements.

As outlined in the Fabric Report, urgent work to the church boiler will be required in 2021. Solutions continue to be explored by the PCC. Once these have been agreed, a fundraising and project management strategy will need to be developed for this major piece of work.

A more up to date valuation of our fixed assets (the property at 5 Westbourne Grove and the church hall) is also required as this has been outstanding for a number of years. A review of rental income from 5 Westbourne Grove was undertaken towards the end of 2020 and this modest increase will continue to have beneficial impact on our church finances.

Revs Hils and Mike Corcoran

Independent examiner's report

to the trustees of

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31st December 2020 which are set out on pages 28 to 42.

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 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 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.

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.

Christy Lau FCCA CTA DChA

Slade & Cooper Limited, Chartered Certified Accountants
Beehive Mill, Jersey Street
Manchester, M4 6JG

Date _____

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Statement of Financial Activities
for the year ended 31 December 2020

	Note	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	21,489	365	21,854	43,526
Charitable activities: Church activities	4	-	5,018	5,018	-
Other trading activities	5	27,900	-	27,900	35,126
Investments	6	516	-	516	664
Total income		49,905	5,383	55,288	79,316
Expenditure on:					
Raising funds	7	40	-	40	-
Charitable activities: Church activities	8	44,450	5,178	49,628	96,216
Total expenditure		44,490	5,178	49,668	96,216
Net income / (expenditure) before net gains / (losses) on investments		5,415	205	5,620	(16,900)
Unrealised gains/(losses) on investments		3,752	-	3,752	-
Net income / (expenditure) for the year	10	9,167	205	9,372	(16,900)
Net movement in funds for the year		9,167	205	9,372	(16,900)
Reconciliation of funds					
Total funds brought forward as previously reported		281,398	3,807	285,205	354,588
Prior year adjustment	22	-	-	-	(52,483)
Total funds brought forward as restated		281,398	3,807	285,205	302,105
Total funds carried forward		290,565	4,012	294,577	285,205

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Balance Sheet
as at 31 December 2020

	Note	2020	2019
		£	£
Fixed assets			
Tangible assets	14	250,067	253,154
Investments	15	16,105	12,353
Total fixed assets		266,172	265,507
Current assets			
Debtors	16	9,357	2,100
Cash at bank and in hand	17	36,556	20,593
Total current assets		45,913	22,693
Liabilities			
Creditors: amounts falling due in less than one year	18	(17,508)	(2,995)
Net current assets		28,405	19,698
Total assets less current liabilities		294,577	285,205
Net assets		294,577	285,205
Funds of the charity:			
Restricted income funds	19	4,012	3,807
Unrestricted income funds	20	290,565	281,398
Total charity funds		294,577	285,205

The notes on pages 31 to 42 form part of these accounts.

Approved by the PCC on ____/____/2021 and signed on their behalf by:

.....

Rev. Hils Corcoran (Chairman of the PCC)

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Statement of Cash Flows
for the year ending 31 December 2020

	Note	2020 £	2019 £
Cash provided by/ (used in) operating activities	23	15,447	(9,237)
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		516	664
Cash provided by/ (used in) investing activities		516	664
Increase/(decrease) in cash and cash equivalents in the year		15,963	(8,573)
Cash and cash equivalents at the beginning of the year		20,593	29,166
Cash and cash equivalents at the end of the year		36,556	20,593

Notes to the accounts for the year ended 31 December 2020

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, UK Generally Accepted Accounting Practice and the Church Accounting Regulations 2006 governing the individual accounts of PCCs.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

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

The PCC members have made no key judgments which have a significant effect on the accounts.

The PCC members do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

e Interest receivable

Interest on funds 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.

f Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the PCC members have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

g Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h Tangible fixed assets

Individual fixed assets costing £20,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold land and building	100 years
----------------------------	-----------

i Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

j Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

k Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

m Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2 Legal status of the charity

The charity is an unincorporated charity, registered as a charity in England & Wales on 21 November 2009.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2020 (continued)

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2020 £
Regular planned giving	15,006	-	15,006
One off donations	1,005	-	1,005
Tax recovered	2,800	-	2,800
Loose collections	436	-	436
Sundry donations	2,242	-	2,242
Fundraising (inc Choir/recitals)	-	365	365
Total	21,489	365	21,854

Previous reporting period	Unrestricted £	Restricted £	Total 2019 £
<i>Regular planned giving</i>	18,768	-	18,768
<i>One off donations</i>	2,589	-	2,589
<i>Tax recovered</i>	3,362	-	3,362
<i>Other regular planned giving</i>	3,699	-	3,699
<i>Loose collections</i>	2,860	-	2,860
<i>Sundry donations</i>	8,947	-	8,947
<i>Fundraising (inc Choir/recitals)</i>	2,910	391	3,301
Total	43,135	391	43,526

4 Income from charitable activities

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Big Lottery Covid fund	-	5,018	5,018	-
Total	-	5,018	5,018	-

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2020 (continued)

5 Income from other trading activities

	2020 £	2019 £
Contribution for use of the church building	15,621	19,271
Rent from 5 Westbourne Grove	11,400	12,228
Magazine	-	715
Fees	879	2,912
	27,900	35,126

All income from other trading activities is unrestricted.

6 Investment income

	Total 2020 £	Total 2019 £
Dividends and interest-gross	516	664
	516	664

All investment income is unrestricted.

7 Cost of raising funds

	Unrestricted £	Restricted £	2020 £	2019 £
Fund-raising costs	40	-	40	-
	40	-	40	-

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2020 (continued)

8 Analysis of expenditure on charitable activities

	Total 2020 £	Total 2019 £
Missionary and charitable giving	15	686
Parish shares	10,000	40,800
Staff working expenses	1,397	2,688
Rectory expenses	2,289	1,441
Church insurance and utilities	11,081	16,868
Church maintenance	5,786	16,549
Upkeep of services	440	1,602
Hall running costs	4,167	309
Hall maintenance	-	2,089
Salaries and honoraria split	4,000	6,080
Support and education costs	579	70
Choir expenditure	160	837
Fees	956	938
Miscellaneous	408	972
Management fees for 5 Westbourne Grove	2,383	-
Depreciation (see note 13)	3,087	3,087
Governance costs (see note 9)	2,880	1,200
	49,628	96,216
	2020 £	2019 £
Restricted expenditure	5,178	837
Unrestricted expenditure	44,450	95,379
	49,628	96,216

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2020 (continued)

9 Analysis of governance and support costs

Current reporting period	Governance £	Total 2020 £
PCC administration and professional costs	2,880	2,880
	2,880	2,880
Previous reporting period	Governance £	Total 2019 £
PCC administration and professional costs	1,200	1,200
	1,200	1,200

10 Net income / (expenditure) for the year

This is stated after charging/(crediting):	2020 £	2019 £
Depreciation	3,087	3,087
Independent examiner's fees		
Bookkeeping	1,680	-
Accountancy fees	750	750
Independent examination	250	250

11 Staff costs

Staff costs during the year were as follows:

	2020 £	2019 £
Wages and salaries	4,000	6,080
	4,000	6,080

No employees has employee benefits in excess of £60,000 (2019: Nil).

The average number of staff employed during the period was 1 (2019: 2).

The key management personnel of the church comprises the PCC members and the Vicar. There were no employee benefits paid to the key management personnel of the church in 2020 (2019: £Nil).

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2020 (continued)

12 PCC members' remuneration and expenses, and related party transactions

Neither members of the PCC nor any persons connected with them received any remuneration or reimbursed expenses during the year (2019: Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No PCC member or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2019: nil).

13 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

14 Fixed assets: tangible assets

Cost	Freehold land and building £	Equipment £	Total £
At 1 January 2020	308,724	10,958	319,682
Additions	-	-	-
Disposals	-	-	-
At 31 December 2020	308,724	10,958	319,682
Depreciation			
At 1 January 2020	55,570	10,958	66,528
Charge for the year	3,087	-	3,087
Disposals	-	-	-
At 31 December 2020	58,657	10,958	69,615
Net book value			
At 31 December 2020	250,067	-	250,067
At 31 December 2019	253,154	-	253,154

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2020 (continued)

15 Investments

	2020 £	2019 £
Market value at the start of the year	12,353	12,353
Add net gain/(loss) on revaluation	3,752	-
Market value at the end of the year	16,105	12,353
Investments at fair value comprised:		
Income Units held by Manchester Diocese	16,105	12,353
	16,105	12,353

The Income Units are carried at fair value.

16 Debtors

	2020 £	2019 £
Income in tax recoverable	4,900	2,100
Other debtors	4,457	-
	9,357	2,100

17 Cash at bank and in hand

	2020 £	2019 £
Cash at bank and on hand	35,937	20,593
Rectors Fund	619	-
	36,556	20,593

18 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors and accruals	17,508	2,995
	17,508	2,995

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2020 (continued)

19 Analysis of movements in restricted funds

Current reporting period	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2020 £
Robes Fund	4,000	-	-	-	4,000
Choir Fund	(193)	365	(160)	-	12
Big Lottery Covid Fun	-	5,018	(5,018)	-	-
Total	3,807	5,383	(5,178)	-	4,012
Previous reporting period	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 December 2019 £
Robes Fund	4,000	-	-	-	4,000
Choir Fund	253	391	(837)	-	(193)
Total	4,253	391	(837)	-	3,807

Name of restricted fund	Description, nature and purposes of the fund
Robes Fund	The Robes fund covers expenditure for replacement robes for the choir.
Choir Fund	The Choir fund has covered payment for a choir scholar, sheet music and paying for extra choir members for big events.
Big Lottery Covid Fund	This is to support the reopening of the church hall.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2020 (continued)

20 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	Prior year adjustments	As at 31 December 2020 £
General fund	280,874	53,657	(44,490)	-	-	290,041
Flower Fund	524	-	-	-	-	524
	<u>281,398</u>	<u>53,657</u>	<u>(44,490)</u>	<u>-</u>	<u>-</u>	<u>290,565</u>
Previous reporting period	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers £	Prior year adjustments	As at 31 December 2019 £
General fund	349,811	78,925	(95,379)	-	(52,483)	280,874
Flower Fund	524	-	-	-	-	524
	<u>350,335</u>	<u>78,925</u>	<u>(95,379)</u>	<u>-</u>	<u>(52,483)</u>	<u>281,398</u>

Name of	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Flower Fund	The Flower fund covers expenditure for floral displays at church.

The Parochial Church Council of The Ecclesiastical Parish of St Paul, Withington

Notes to the accounts for the year ended 31 December 2020 (continued)

21 Analysis of net assets between funds

Current Reporting Period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	250,067	-	-	250,067
Fixed asset investments	16,105	-	-	16,105
Other net current assets/(liabilities)	23,869	524	4,012	28,405
Total	290,041	524	4,012	294,577
Previous Reporting Period	General fund £	Designated funds £	Restricted funds £	Total £
<i>Tangible fixed assets</i>	<i>253,154</i>	<i>-</i>	<i>-</i>	<i>253,154</i>
<i>Fixed asset investments</i>	<i>12,353</i>	<i>-</i>	<i>-</i>	<i>12,353</i>
<i>Other net current assets/(liabilities)</i>	<i>15,367</i>	<i>524</i>	<i>3,807</i>	<i>19,698</i>
Total	280,874	524	3,807	285,205

22 Prior year adjustments (previous reporting period)

The charity had not previously depreciated its land and buildings as required by applicable laws and standards. Depreciation is now charged at a rate of 1% per annum straight line. This change in accounting policy resulted in an adjustment to reserves of £49,395 as at 1 January 2018 and £52,483 as at 1 January 2019. The adjustment is calculated from the latest valuation for insurance purposes in 2002.

23 Reconciliation of net movement in funds to net cash flow from operating activities

	2020 £	2019 £
Net income / (expenditure) for the year	9,372	(16,900)
Adjustments for:		
Depreciation charge	3,087	3,087
(Gains)/losses on investments	(3,752)	-
Dividends, interest and rents from investments	(516)	(664)
Decrease/(increase) in debtors	(7,257)	4,843
Increase/(decrease) in creditors	14,513	397
Net cash provided by / (used in) operating	15,447	(9,237)