

# 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 an 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 of 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 affect, 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 31<sup>st</sup> 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 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>49,905</b>	<b>5,383</b>	<b>55,288</b>	<b>79,316</b>
<b>Expenditure on:</b>					
Raising funds	7	40	-	40	-
Charitable activities: Church activities	8	44,450	5,178	49,628	96,216
<b>Total expenditure</b>		<b>44,490</b>	<b>5,178</b>	<b>49,668</b>	<b>96,216</b>
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		<b>5,415</b>	<b>205</b>	<b>5,620</b>	<b>(16,900)</b>
Unrealised gains/(losses) on investments		3,752	-	3,752	-
<b>Net income/(expenditure) for the year</b>	10	<b>9,167</b>	<b>205</b>	<b>9,372</b>	<b>(16,900)</b>
<b>Net movement in funds for the year</b>		<b>9,167</b>	<b>205</b>	<b>9,372</b>	<b>(16,900)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward as previously reported		281,398	3,807	285,205	354,588
Prior year adjustment	22	-	-	-	(52,483)
<b>Total funds brought forward as restated</b>		<b>281,398</b>	<b>3,807</b>	<b>285,205</b>	<b>302,105</b>
<b>Total funds carried forward</b>		<b>290,565</b>	<b>4,012</b>	<b>294,577</b>	<b>285,205</b>

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

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 £
<b>Cash provided by/(used in) operating activities</b>	23	<b>15,447</b>	<b>(9,237)</b>
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		516	664
<b>Cash provided by/(used in) investing activities</b>		<b>516</b>	<b>664</b>
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
<b>Cash and cash equivalents at the end of the year</b>		<b>36,556</b>	<b>20,593</b>

## **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.

#### **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**

<b>Current reporting period</b>	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
	<hr/>	<hr/>	<hr/>
<b>Total</b>	21,489	365	21,854
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

**4 Income from charitable activities**

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Big Lottery Covid fund	-	5,018	5,018	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	-	5,018	5,018	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>
	27,900	35,126
	<hr/>	<hr/>

All income from other trading activities is unrestricted.

**6 Investment income**

	Total 2020 £	Total 2019 £
Dividends and interest-gross	516	664
	<hr/>	<hr/>
	516	664
	<hr/>	<hr/>

All investment income is unrestricted.

**7 Cost of raising funds**

	Unrestricted £	Restricted £	2020 £	2019 £
Fund-raising costs	40	-	40	-
	<hr/>	<hr/>	<hr/>	<hr/>
	40	-	40	-
	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>
	49,628	96,216
	<hr/>	<hr/>
	2020 £	2019 £
Restricted expenditure	5,178	837
Unrestricted expenditure	44,450	95,379
	<hr/>	<hr/>
	49,628	96,216
	<hr/>	<hr/>

## 9 Analysis of governance and support costs

<b>Current reporting period</b>	Governance £	Total 2020 £
PCC administration and professional costs	2,880	2,880
	<hr/> 2,880	<hr/> 2,880
	<hr/> <hr/>	<hr/> <hr/>
<b>Previous reporting period</b>	Governance £	Total 2019 £
PCC administration and professional costs	1,200	1,200
	<hr/> 1,200	<hr/> 1,200
	<hr/> <hr/>	<hr/> <hr/>

## 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
	<hr/> <hr/>	<hr/> <hr/>

## 11 Staff costs

Staff costs during the year were as follows:

	2020 £	2019 £
Wages and salaries	4,000	6,080
	<hr/> 4,000	<hr/> 6,080
	<hr/> <hr/>	<hr/> <hr/>

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).

## 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	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2020	308,724	10,958	319,682
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 January 2020	55,570	10,958	66,528
Charge for the year	3,087	-	3,087
Disposals	-	-	-
	<hr/>	<hr/>	<hr/>
At 31 December 2020	58,657	10,958	69,615
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 December 2020	250,067	-	250,067
	<hr/>	<hr/>	<hr/>
<i>At 31 December 2019</i>	<i>253,154</i>	<i>-</i>	<i>253,154</i>
	<hr/>	<hr/>	<hr/>

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	-
	<hr/>	<hr/>
Market value at the end of the year	16,105	12,353
	<hr/> <hr/>	<hr/> <hr/>
Investments at fair value comprised:		
Income Units held by Manchester Diocese	16,105	12,353
	<hr/>	<hr/>
	16,105	12,353
	<hr/> <hr/>	<hr/> <hr/>

The Income Units are carried at fair value.

**16 Debtors**

	2020 £	2019 £
Income in tax recoverable	4,900	2,100
Other debtors	4,457	-
	<hr/>	<hr/>
	9,357	2,100
	<hr/> <hr/>	<hr/> <hr/>

**17 Cash at bank and in hand**

	2020 £	2019 £
Cash at bank and on hand	35,937	20,593
Rectors Fund	619	-
	<hr/>	<hr/>
	36,556	20,593
	<hr/> <hr/>	<hr/> <hr/>

**18 Creditors: amounts falling due within one year**

	2020 £	2019 £
Other creditors and accruals	17,508	2,995
	<hr/>	<hr/>
	17,508	2,995
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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**

<b>Current reporting period</b>	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)	-	-
<b>Total</b>	<b>3,807</b>	<b>5,383</b>	<b>(5,178)</b>	<b>-</b>	<b>4,012</b>
<b>Previous reporting period</b>	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)
<b>Total</b>	<b>4,253</b>	<b>391</b>	<b>(837)</b>	<b>-</b>	<b>3,807</b>

<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
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**

<b>Current reporting period</b>	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>
	<u><u>281,398</u></u>	<u><u>53,657</u></u>	<u><u>(44,490)</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>290,565</u></u>
<b>Previous reporting period</b>	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>
	<u><u>350,335</u></u>	<u><u>78,925</u></u>	<u><u>(95,379)</u></u>	<u><u>-</u></u>	<u><u>(52,483)</u></u>	<u><u>281,398</u></u>

<b>Name of</b>	<b>Description, nature and purposes of the fund</b>
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**

<b>Current Reporting Period</b>	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
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>290,041</b>	<b>524</b>	<b>4,012</b>	<b>294,577</b>
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<b>Previous Reporting Period</b>	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>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>280,874</b>	<b>524</b>	<b>3,807</b>	<b>285,205</b>
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**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 £
<b>Net income/(expenditure) for the year</b>	<b>9,372</b>	<b>(16,900)</b>
<b>Adjustments for:</b>		
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
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<b>Net cash provided by/(used in) operating</b>	<b>15,447</b>	<b>(9,237)</b>
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