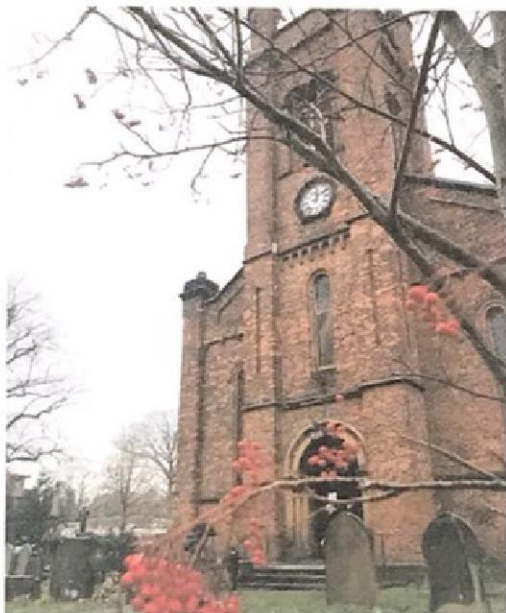
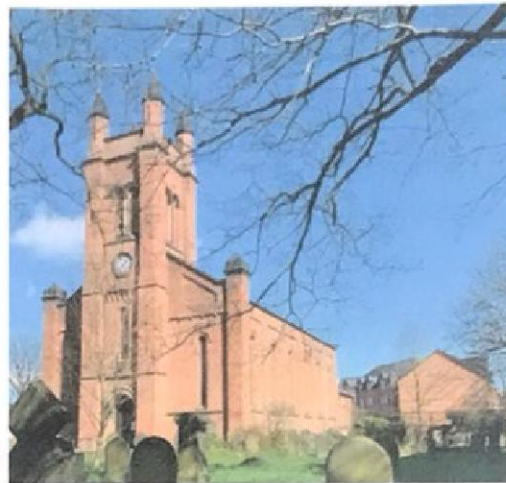


St Paul's

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

Elly 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	£36,566.00	
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	<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
-------------------------------------	----	--------

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>

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		263,085	266,172
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		36,305	45,913
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>299,371</u>	<u>294,577</u>
FUNDS			
Unrestricted	8	295,309	290,565
Restricted		4,062	4,012
		<u>299,371</u>	<u>294,577</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	<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>