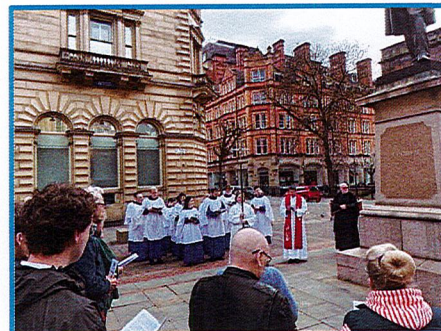
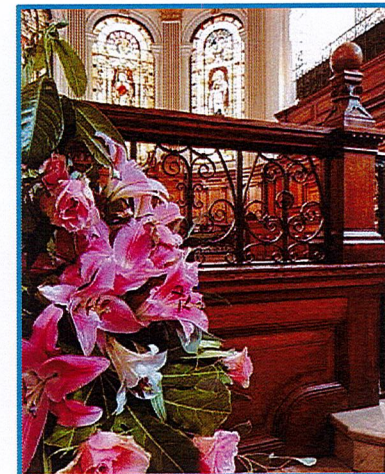
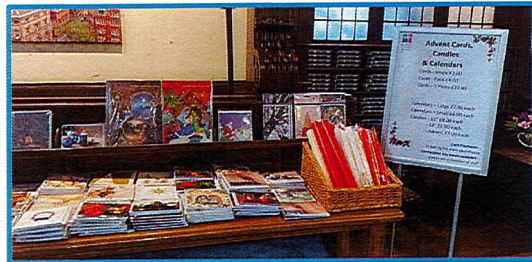
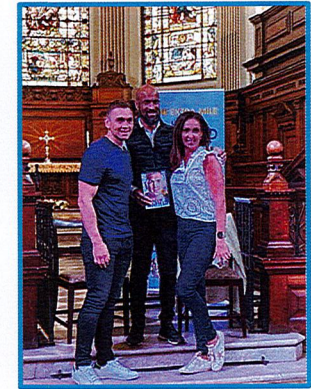


Annual Report and Accounts 2023



2023 Report & Accounts of the Parochial Church Council



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Foreword

Structure, Governance and Membership

The Parochial Church Council (PCC) is a registered charity, number 1136159 and is constituted under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. The PCC members during 2023 are detailed on page 14.

PCC Mission and Objectives

- To be at the spiritual heart of the vibrant growing city of Manchester.
- To welcome all who come into our church and let them know they are valued by God, whatever their origin and situation.
- To proclaim God's kingdom through regular reverent and engaging acts of worship.
- To attract and support new Christians, helping them to discover and develop their faith, teaching and nurturing that faith at every stage of their spiritual journey.
- To respond to human need through loving service.
- To show love for our neighbours by challenging injustice and violence as we encounter them.

Churchwardens Report

Introduction

Throughout 2023 we have been in Vacancy, following the departure of Canon Ashworth in November 2022 and pending the arrival of our future Rector (see below).

On the spiritual side, we are immensely grateful to the numerous clerics from across the Diocese who generously gave their time to take our Services. Across the whole year, the number of Services for which we were unable to provide a Priest was in single figures, and we were able to offer the Eucharist at all our 10.45 Sunday Services. Particular thanks are due to our Area Dean Rev Nick Watson, who filled many gaps himself and suggested and often approached suitable names; and to our Church Manager William Jeavons, who kept the diary and made sure that all the gaps were filled and all the arrangements clear. The most heartfelt thanks are due to our two attached Priests Canon Alma Servant and Fr Keith Henshall, who showed great generosity of spirit by taking the bulk of our Services and encouraged, taught and inspired us. Their leadership and guidance was hugely appreciated by our whole congregation.

We are pleased to be able to report that both our congregation numbers and our finances have remained stable. Any decline in congregation numbers was more than made up for by the adoption of the church by (among others) a significant number of people in their twenties and early thirties, which we have found extremely encouraging. An appeal to the congregation by our Treasurer and one of our Churchwardens after the Harvest

Service reaped its own harvest and contributed greatly to our financial stability. Our Christmas season was if anything even more successful than ever, with a wide range of organisations using our church for their annual celebrations, alongside our own very popular Christmas Services. And the church has remained in demand as a venue for concerts and occasional literary events. Welcoming visitors to our city centre church and making their visit as meaningful and rewarding as possible also remains a vital part of our mission.

As part of the process of recruitment the PCC was required to write a Parish Profile, which we found to be both a demanding and rewarding process – a real opportunity to reflect on what matters most to us and how we would like to see our church developing in the future. Part of the process was redrafting our Mission Statement, which is reproduced above. The full Parish Profile can be found on the church's website.

Rather wonderfully, at the Annual Parochial Church Meeting we had five candidates for four Churchwarden posts. Jennifer Frew, Martin Gregson, Michael Johnson and Andrew Kyle were duly elected and Alan Green stood down. We are delighted to have Martin joining the team. Many thanks are due to Alan for his faithful service, including a lengthy period as Health and Safety Officer.

Also, at the APCM, we were pleased to be able to appoint a new Treasurer, John Lacy. He has made an energetic and highly effective start and is showing a real determination to make our accounting systems more transparent and to ensure that both PCC and the congregation are as fully informed as possible about the state of the church's finances. We are very grateful to

our outgoing Treasurer Susan Soanes for her years of service in this role (and many others!) and wish her every blessing in her new church community.

We move into 2024 in a spirit of optimism. We are immensely looking forward to welcoming our new Incumbent and are confident that he will build on our success as a city centre church and help us continue to grow and fulfil our mission as Ambassadors for Christ.

Rector Recruitment

The PCC asked Andrew Kyle and Martin Gregson – both Churchwardens – to act as Parish Representatives, representing the PCC throughout the process of appointment of our new Rector. Andrew and Martin would like to thank Helen and John Lacy and Sarah Johnston for considerable help in preparing the Parish Profile, which was approved by the PCC at its meeting on 16 May 2023.

Following the rules currently in force in the Diocese of Manchester, applications were invited only from clerics within the Diocese.

Interviews were held in November 2023. The panel consisted of the Bishop of Middleton, the Archdeacon, our Area Dean and the two Parish Reps. We had a very strong field of candidates, and the panel was unanimous in recommending to PCC the appointment of Rev Adam Robertson, who combines a fresh and lively approach to ministry – and a deep faith – with a very strong non-clerical background in civil engineering and leadership development.

Rev Robertson's Installation is to take place in March 2024. We are immensely looking forward to welcoming him.

Services

Our pattern of five weekly Services – Said Communion at 9 am on Sunday and at 12.15 on Tuesday and Thursday, Sung Eucharist at 10.45 on Sunday and Choral Evensong at 5 pm on Sunday – has continued throughout the Vacancy. In addition, we offered several Services to mark Festivals and other special occasions, notably at Easter, during Advent and over Christmas. As noted above, it is pleasing to report that even during the Vacancy we managed to provide Priests or celebrants for almost all; the very few we missed became offerings of readings and prayers led by our Verger or one of the Churchwardens.

We have been supported by more than 20 members of the Manchester clergy community to make sure we have continued to provide a full calendar of services including baptisms and a wedding.

Congregation Numbers

The total numbers attending Sunday worship during 2023 totalled just over 5,300.

Significantly, the average (median) numbers at each service showed no reduction, and in some cases a slight increase over the figures for 2022, despite St Ann's being in vacancy for the whole of the year. This is an achievement reflecting well on both the dedication of the congregation and the Clergy support from throughout the Diocese. This ensured services were held and enjoyed throughout the year.

A more detailed summary appears on Page 15 of this Annual Report. Service numbers and attendance are shared annually with the Diocese for central static collation.

Music

We are immensely grateful to our Director of Music Alex Rebetge for his exceptional musical contributions to our Services, organ recitals and other aspects of our church life, and for his dedicated and organised approach to running our choir. He writes:

2023 was an exciting and successful year for the music department and all involved in music making. I would like to take the opportunity to thank my Assistant Director of Music James Hume, Organ Scholars Saul Knights and George Moloney, Associate Organ Scholar Stephen Aldridge and all the singers of St Ann's Choir for their engagement. It was a huge pleasure working with you all. I would also like to thank the congregation for the support and enthusiasm they show for all musical activities at St Ann's.

In January the weekly organ recital series recommenced and has been successfully running since. We have an audience of 20-40 at each recital, a good start, but also a number which we would like to increase. Each month a recital of improvised organ music, where members of the audience can participate and decide what melodies to base the improvisations on.

We are also grateful to the Royal Northern College of Music for providing excellent young musicians on the first Wednesday of each month.

In July we inaugurated a Bach Festival at St Ann's. This was a week of daily recitals celebrating the great variety of Bach's Music (Organ Recital, Flute Solo, Trio Sonatas arranged for chamber orchestra and the Art of the Fugue for piano duet). We managed to attract 40-50 people without extensive advertisement and hope to build on this successful test in 2024.

After a break during the summer the choir started again in September. During the first weeks of October, we held two sets of auditions. Out of the 12 candidates that auditioned for the new academic year we invited 6 to join the choir. In the weeks running up to Christmas we gradually extended our repertoire and sang regularly for morning Eucharist and Evensong.

As one of the major churches in Manchester the music department is engaged in educating musicians. After Saul Knights left St Ann's in September to continue his studies in Music at Cambridge, we recruited George Moloney as our new Organ Scholar, who receives weekly organ lessons alongside his studies at University of Manchester. Having an Organ Scholar as well as an Associate Organ Scholar is a huge privilege for us and we would like to thank the Pilling Trust for its financial support. For the future the PCC has agreed for the future to the idea of a vocal coaching scheme, where a master's student in vocal studies is invited to improve on their teaching abilities by offering individual sessions for choir members. This scheme is to be implemented by April 2024.

St Andrew's Churchyard

A rather protracted legal dispute over the commercial use of the disused churchyard of St Andrew's Ancoats was provisionally brought to a conclusion by mediation in March 2023. The terms

of a new Licence to operate were agreed, but this Licence cannot be signed until all the agreed conditions are met, a process which was always expected to take some time. At the year-end, the conditions had not yet been fulfilled, so we have reserved the right to reopen proceedings should it be necessary to do so – though we have no reason to doubt the good faith of the operator. When it comes into force, the Licence will be backdated to March 2023.

Health & Safety

St Ann's is a very active church with significant numbers of visitors as well as our own employees, volunteers and others who use the church. The church hosts many activities such as recitals, concerts, church fairs in addition to services and it is the responsibility of the PCC to ensure, so far as is reasonably practicable, that our activities are carried out safely, in accordance with good practice and any relevant statutory provisions where they apply. The PCC has overall responsibility for health and safety. Our Health and Safety Officer is Paul Starr.

Annual maintenance of security, fire and electrical systems continue to be carried out to meet our insurance policy obligations.

The PCC will keep health and safety matters under review and will monitor the effectiveness of its relevant policies as well as providing any support and training required.

Maintenance

The church carries out annual maintenance of all essential equipment including PAT testing of electrical items, fire extinguishers, alarm/security systems and gas services.

Minor works and property repairs are carried out by volunteers, Nigel Fowler and Warren Robinson, who provide their professional time for free. Thanks go to them for their time and kindness.

Policies

In response to recent issues within prominent charities, the Charity Commission is increasingly expecting greater professionalism from trustees and expects to see in all charities a compliance and governance framework in place. In the annual return to the Charity Commission, charities are asked if they have written policies covering financial controls, reserves, complaints handling, serious incident reporting, trustee expenses, campaigns and political activity, bullying and harassment, risk management, investment, safeguarding, conflicts of interest, social media, and engaging external speakers. Whilst these policies are not mandatory, they do reveal the Charity Commission's thinking when considering charity governance.

The PCC has therefore started to review the core policies that St Ann's is either required to have or would be wise to consider to provide a framework in which our church can flourish.

The PCC has agreed a Financial Policy and updated our Reserves Policy considered by the Charity Commission to be mandatory. Early in 2024 the PCC intends to review the

Safeguarding and Health & Safety Policies and develop Policies for Complaints, Conflicts of Interest, Equality & Diversity, Use of Social Media & Privacy, General Data Protection Regulations (GDPR) and Emergency Procedures.

Inclusive Church



St Ann's is a welcoming and inclusive church, and this is obvious immediately a visitor comes through our doors and meets any member of our congregation, clergy, church staff or our wonderful band of volunteers. In November 2023 the PCC made the decision

to formally join the Inclusive Churches organisation so that this promise of a warm welcome would be apparent to people who have not ventured through our rather dark and heavy doors but are looking for a safe and non-judgemental place of worship. In taking this step we join our neighbouring churches of Sacred Trinity, Salford and The Ascension, Hulme.

The Inclusive Churches statement below has been added to the St Ann's website as well as a link to their website for more information and resources. It is also on the information point at the back of church and the logo is on our newsletter and added to all written material.

We believe in **inclusive church** – a church which **celebrates and affirms every person** and does not discriminate. We will continue to challenge the church where it continues to discriminate against people on grounds of **disability, economic power, ethnicity, gender, gender identity, learning disability, mental health, neurodiversity, or sexuality**.

We believe in a church which **welcomes and serves all people** in the name of Jesus Christ; which is scripturally faithful; which seeks to proclaim the Gospel afresh for each generation; and which, in the power of the Holy Spirit, allows all people to grasp how wide and long and high and deep is the love of Jesus Christ

Safeguarding at St Ann's

St Ann's has adopted the House of Bishops 'Promoting a Safer Church' Safeguarding Policy. Accordingly, we have procedures in place to deal promptly with safeguarding allegations or suspicions of abuse. All safeguarding concerns or allegations against church officers will be reported to the Diocesan Safeguarding Adviser.

Our Parish Safeguarding Officer is Andrew Kyle, a retired teacher with 8 years' experience as a Year Head in a City Centre Secondary School. During our Vacancy, the alternative route for complaints has been directly to the Diocesan Adviser. Contact details are displayed at the back of the church.

The Church Community

A church is a worshipping community made up of people of different ages and backgrounds, and at different points in their journey of Christian faith.

Since the Covid pandemic ended, it has been very encouraging to see our Church community grow in numbers. This is evident at all regular services: the three services on Sundays, and the midweek services on Tuesdays

and Thursdays. It is actually verified by entries in the Church Register which is kept in the vestry, and this has been used for the section which follows, entitled "Church attendance".

Much as this reassures us, it has been particularly heart-warming to see the ways in which new members have become a part of our church community. We are particularly delighted to have more young people, and they are so friendly and willing to join in and to help in taking collections, reading in services, welcoming newcomers and serving tea and coffee, and doing much more ...

There are many ways in which we can all join in aspects of the community, and some of these are described in the short reports which follow. We're always glad to have more people helping, so please do come and contribute if you're able to! It can be an enjoyable and happy way to make more friends.

Some Examples of Service as a Volunteer

Sidespersons and Stewards

Martin Gregson writes:

A dedicated team of sidespersons ensure that members of the congregation coming to the service, particularly the 10:45 Sung Communion, are welcomed into St Ann's and provided with the day's service sheet. They will also help the service run smoothly by guiding latecomers to seats at an appropriate time, taking up the offering and enabling people to come to receive Communion reverently and easily.

The pool of volunteers is mainly organised into weekly teams (4 teams per month) of 3 or 4 people per weekly team. These teams are supplemented by a number of people willing to help, if required, at short notice. We therefore have a good number of volunteers to cover services but are always happy to welcome others if they wish, initially, to be added to the pool of people to be called upon to cover absences when they happen.

We are currently preparing a handbook to support the work of sidespersons, which we expect to be available during 2024.

Reading and Intercessions

Roy Needham writes:

There are many different ways in which members of the congregation help our church through volunteering; in fact, the life of the church depends upon this form of service. As well as practical ways to help, some members may feel called to offer readings or prayers of intercession.

To take a part in our worship in these ways is indeed a blessing. Both reading and leading intercessions in public worship are wonderful ministries in which to share. Those that lead intercessions have the particular privilege of enabling the rest of the congregation to share in their offering of prayer as they give voice to the concerns, hopes and thanksgiving of our whole community.

The rotas for these roles are open for new volunteers, especially from younger members of the church community. Reading requires only fluency, confidence, and a strong voice; though leading intercessions is a responsibility which will require careful

and prayerful discussion with the Rector. If anyone feels they would like to become involved in either role, please speak to the Rector.

St Ann's Events 2023

Martin Whitehouse writes:

'External events' refers to any use of the church premises by third parties from which St Ann's receives a benefit, from a fee and/or refreshment sales. Both its geographical position and the glorious interior make St Ann's an attractive venue – regular events include concerts, book launches, carol services and filming. Indeed, the church may be used, subject to availability and negotiation, by any external organisation whose objectives are not at odds with our own.

2023 was the first full year since 2019 which was not affected by the COVID pandemic. It remained a challenging year for many organisations, but happily this was not the case for St Ann's. As with other aspects of the church's life, 2023 was a successful year, both in terms of the number and variety of events and their financial contribution to church funds.

There were 40 events, including 17 in the fourth quarter. A number of organisations used the church building more than once; we are particularly pleased to have continued to host monthly recitals by students of the Royal Northern College of Music. A big thank you to all who helped in making these events successful, in whatever capacity.

Looking forward, we should be optimistic, but not complacent, about similar outcomes in 2024. We will also be looking at ways

of broadening both the range of events and the demographic of those attending.

Study Groups at St Ann's

Martin Gregson writes:

The Lent Group in 2023 based their studies and discussions around "I Thirst", a book written for study by Stephen Cottrell, the Archbishop of York. This was a challenging book thinking around Jesus's sayings from the cross, particularly the one in the title. We consistently attracted more than 12 people to the group throughout the study period which were 5 mid-week sessions before Easter, and one soon after. The book's themes were complex, but the group engaged well with both the book and each other, resulting in an enjoyable and enriching experience.

Later in the year, Canon Alma led a three-week course introducing and discussing the main themes which arise in the Gospel of St John. This was held on Sundays after the 10:45 service. Once again this was well-attended and was enjoyed by the members who took part, as we developed our knowledge and understanding of this complex Gospel.

The members of the groups came from different backgrounds in respect of age and life experience and included people from each of the three Sunday services.

Whit Walks

Ken Halliwell writes:

The long tradition of the Manchester Whit Walks was restarted this year, following a three-year hiatus due to the COVID pandemic. The Walks, started originally in 1801, see both Protestant and Catholic churches merging in a joyous, happy ecumenical occasion supported by various congregations.

On Monday 29 May 2023, groups from a number of local churches met for the walk of witness to celebrate the birthday of the church. Christians from across the Diocese processed from the Cathedral through the centre of the city to St Peter's Square, where a brief Service was held, and back again.

St Ann's was delighted to join churches across the region for the Walks. This joyful occasion saw all three of St Ann's church banners carried with pride and flying high, accompanied by the Greenfield Brass Band. As always St Ann's brought up the rear of the procession, ending the Walks with a grand finale.

Shop

Jean Casewell writes:

We have a very good range of cards for sale in church including Birthday, Get Well, Baptism cards and many more purchased from the Mothers Union shop. Many of the cards have been created by Ottmar Morett and I would like to thank him for supplying these.

During the year we also sell Easter Cards and Christmas Cards, advent calendars and other Christmas items.

On the table at the back of the church we sell Bibles, Cross-in-

my-Pockets, and Caroline Blake's cook book, which she has kindly donated the proceeds of to St Ann's.

Sunday Catering

Joan Goodwin writes:

After our 10.45 Service on a Sunday morning it is very pleasant to have the opportunity to chat and to have tea or coffee and biscuits in a warm and friendly atmosphere. It's also the perfect place to make visitors feel welcome and at ease. It's such a pleasure to provide this little service.

Church Flowers

Mary Etherington writes:

Every Friday morning, with help from Paul, the flower arrangers arrive early in church. Flowers enhance our beautiful church so much and mark the passing seasons. Clare Toft and I have been privileged to provide this service each week for several years now, and also we also make particular arrangements for church members to commemorate occasions that are special to them.

This has been Clare's last year as a flower arranger, and our Rector and Churchwardens thank her for her years of dedicated service and wonderful contribution to the beauty of the church.

Social media

Caroline Blake writes:

In September 2023, I asked the members of the PCC whether they would agree to me opening an Instagram account for the

church, as I had spoken to a visitor after one of our Sunday services who told me that she was staying in Manchester for the weekend, but she had struggled to find a church that offered Sunday worship in the city. Despite being an important building in the middle of the city, the receptionist at her hotel didn't know that there was a church nearby!

So I started an Instagram account (@st.anns.church.mcr) and with each post, I use the hashtags #manchester #manchestercitycentre and #ilovemanchester. It is hard to say whether any visitors have found the church because of, or despite, Instagram, but our followers are slowly increasing and anything which increases the profile of the church has got to be positive.

I also copy the posts over to Facebook and since September, the followers have increased from 617 to 675.

William Jeavons and James Hume contribute to our social media presence on Facebook and X, and a special Instagram account regarding the beautiful music at church or any musical events (@music_stannsmanchester) is run by Alex Rebetge.

Hopefully the amazing architecture of the church building and our supportive and loving community comes across on social media, which may lead to a growth in our congregation, even if it only grows by that one person who is visiting the city for the weekend.

In addition to St Ann's main Instagram and Facebook page, we have started an account for the music at St Ann's which is where we publish our musical work, advertisements and reach out to our musical target group. Through this we hope to raise

awareness for the high quality of music performed on a weekly basis

Lady Ann Bland Memorial Service

Joyce Burgess writes:

On Friday, 14th July, a group from St. Ann's met at St. James' Church Didsbury to honour and to give thanks for the memory of our Founder, Lady Ann Bland, the Lord of the Manor of Manchester. We were honoured to be joined by the Lord Mayor of Manchester, Cllr Donna Ludford

The bells, being rung by members of St. Ann's congregation, were pealing joyously as we arrived in the sunshine. The short service was led by clergy of St. James and the address given by Canon Alma Servant. Flowers were placed on the memorial to Lady Ann inside the church, and our prayers included grateful thanks for her benefaction in building and endowing St. Ann's Church 310 years ago.

The service was followed by lunch at the Didsbury Pub opposite, and the occasion was convivial in every sense.

Cafe and Church Fairs

Andrew Kyle writes:

A large part of our church income derives from our Saturday Cafe and our Christmas fair - usually held on the last Saturday in November. Neither of these would be possible without our army of willing volunteers who give up their precious time each week to help raise money for the church.

For the Saturday Cafe, their duties include baking cakes at home; serving the cake, hot buttered crumpets and tea and coffee from 11am until 3pm; washing up dozens and dozens of plates and cups, while maintaining a welcoming smile. Anyone who has worked in hospitality will know what a challenge that is!

The cafe is always busy, but is four times as busy on the day of the Christmas fair, when the volunteers (usually led by Andrew and Sandra) work incredibly hard, not only looking after visitors, but also making sure that the stall holders are kept topped up with hot drinks, which is essential as the winter wind whips through the open doors.

A special mention has to be given to Jean, who knits delicate baby clothes, hats and blankets throughout the year and then sells them at the Christmas fair. Jean, an ex-warden who has been coming to the church since she was a young girl, manages to raise hundreds of pounds each year.

Sandra, too, is another talented member of the church. She not only bakes for and serves at the cafe, but also makes delightful Christmas cushions which are always a sell-out.

The church is incredibly grateful to all the volunteers who work so hard in the cafe and at the Christmas fair. Thank you!

Outings and events

Jennifer Frew writes:

"In August, a group of twenty-five of us had a very interesting visit to the newly refurbished Jewish Museum in Cheetham Hill. We made our way there after the morning service and were welcomed with a vegan lunch and then were able to look around

the museum and to visit the former synagogue which is now a part of the museum. We were delighted by the welcome and kindness which we received, and were fascinated by the information which revealed the contribution of the Jewish Community to the history of our city in so many ways.

In October, Elizabeth Agbettoh arranged another theatre outing for us, this time to see "Hamilton" at the Palace Theatre. Again, a group of twenty-five took part and had beautiful seats in the circle, and had a very happy evening. Thank you to Elizabeth."

Thank you again to everyone who supports St Ann's and our Christian mission in the heart of Manchester.

Jennifer Frew, Andrew Kyle, Michael Johnson, Martin Gregson

St Ann's, Churchwardens

Administrative Details

Address

St Ann's Church
St Ann Street
Manchester
M2 7LF
Telephone: 0161 834 0239

Website

www.stannsmanchester.com

Rector

Throughout 2023 the church has been in vacancy. In November Reverend Adam Robertson was selected as our new Rector. He will be installed on Sunday 3 March 2024.

Church Manager

William Jeavons
manager@stannsmanchester.com

Bankers

CAF Bank Limited
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner

Eric Langer, Langer & Co, Chartered Accountant Statutory Auditor
8-10 Gatley Road
Cheadle Cheshire SK8 1PY

Insurers

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

Architect

Buttress Architects
41 Bengal Street
Manchester
M4 6AF

Solicitor

Donna Myers
Diocesan Registrar
St John's House
155-163 The Rock
Bury
BL9 0ND

Safeguarding Co-ordinator

Andrew Kyle
safeguarding.stannsmanchester@gmail.com

Charity Registration

St Ann's PCC is Registered Charity Number 1136159

Membership of the Parochial Church Council

The following members served during the year:

Clergy *clergy licensed by the bishop serve 'ex-officio'.*

The church has been in Vacancy during 2023

Churchwardens *up to four Churchwardens are elected for each 12-month term*

Jennifer Frew

Martin Gregson

Michael Johnson

Andrew Kyle

Deanery Synod Members *Term of office 2023 -2026*

Stacy Fox-Manning

Martin Gregson

Andrew Kyle

Elected Members serving until the APCM of 2024

Sarah Johnson, Paul Starr, Martin Whitehouse

Elected Members serving until the APCM of 2025

Ken Halliwell, Helen Lacy, Alex Rebetge

Elected Members serving until the APCM of 2026

Caroline Blake, James Hume, John Lacy

The Parochial Church Council is a registered charity no 1136159.

PCC members are trustees of the charity. Its work is set out in the Parochial Church Powers measure 1956. PCCs work in co-operation with their Rector

“in promoting in the parish the whole mission of the Church, pastoral, evangelistic, social and ecumenical”.

Appointments

Vice Chairman

Jennifer Frew

PCC Treasurer

John Lacy

Health & Safety Officer

Paul Starr

Church Manager

William Jeavons

Verger

Paul Campion

Director of Music

Alexander Rebetge

Pilling Trust Organ Scholar

George Moloney

PCC Secretary

Stacy Fox-Manning

Electoral Roll Officer

Michael Johnson

Safeguarding Officer

Andrew Kyle

Bookkeeper

Alison Steadman

Assistant Director of Music

James Hume

Associate Organ Scholar

Stephen Aldridge

St Ann's is not only an important building, but it is a worshipping community of Christians.

We are grateful to be able to gather together again.

This year, we have seen a welcome return to a greater sense of normality.

Thank you to everyone who has continued to give their financial support during this time.

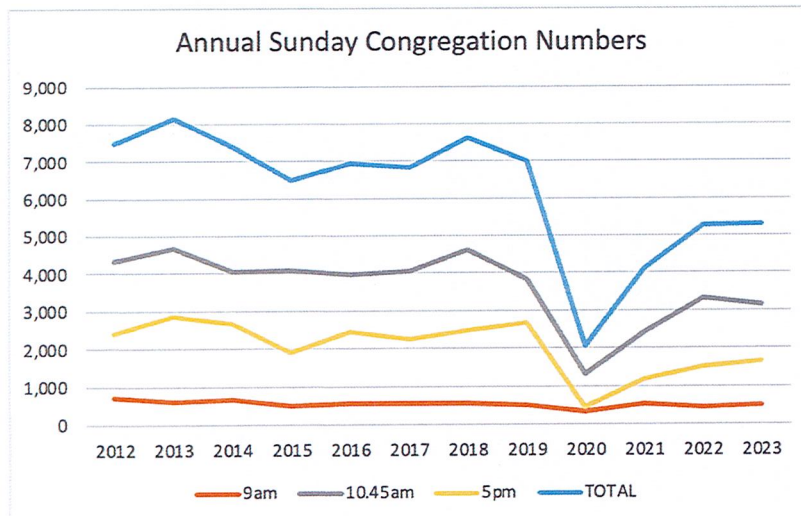
Sunday Attendance

The church keeps a record of attendances at services. These graphs present total Sunday attendances over a twelve-year period with the average annual attendance for the three different Sunday services.

Total Annual Sunday Attendance

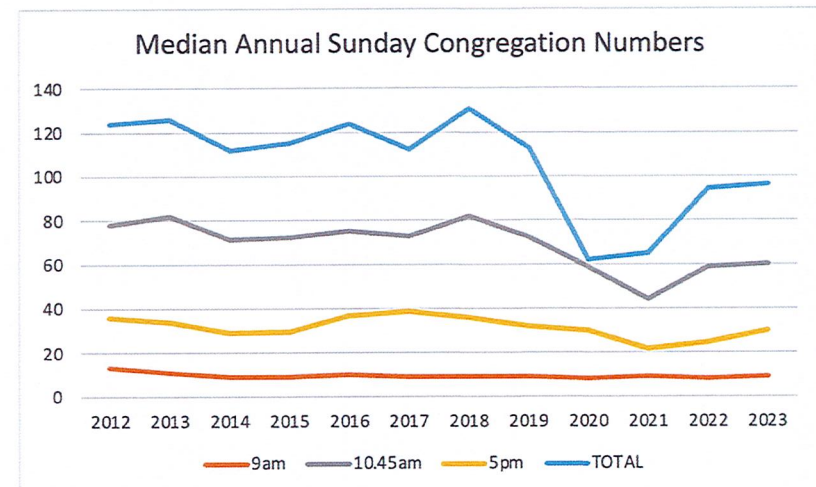
Over the years to 2019 were total annual attendances at the usual Sunday services in St Ann's averaged 7,000 to 8,000. The majority of these are for the 10.45 am service whilst the evening service and the 9.00 am service are less well attended.

The total aggregated service attendance dropped massively in 2020 due to five months of not being able to hold services in the church. It has recovered somewhat up to the period at the end of 2023, though not yet returning to pre-Covid times. The total increased by 30% from 2021 to 2023. Significantly, there was no reduction in congregation numbers during the 12 months of Vacancy in 2023.



Median Annual Sunday Attendance

The median attendance values on Sundays for each of the last ten years show a downward trend over the last three years. The median average value was chosen to avoid distortion the figures with occasional very well attended services like those running up to Christmas. The median value represents the middle value if the congregation count for every service that went ahead was ranked in order of size.



Conclusions

Median figures for the total numbers and figures for the individual Sunday services show a small increase during 2023. This measure of average numbers has been chosen as that which ignores the very large and very small figures at special times of the year. While the figures for individual services are not back to the levels experienced during the 2010s, the 2023 numbers, particularly those for Evensong, have risen to be close to those in 2019.

Financial review

The PCC is responsible for overseeing the finances of the church and making key decisions about matters which have an impact on income and expenditure. Day-to-day business is devolved by the PCC to the Treasurer and the Bookkeeper, by agreeing a budget for the forthcoming year and then reviewing spending under its budget categories in detail every few months.

Income

Total income on unrestricted funds for the year was £154,107 (2022:£147,674). Donations have increased on 2022 by around £10K: This year we received £106,427 (2022:£97,782) and donations received in church, church boxes and candlestands saw a £5K increase on 2022.

Fundraising activities increased from 2022 £18,287 to £34,771 – a fantastic achievement reflecting a successful church fair and a huge effort from the Saturday café team. Revenues are back to the c£35k pre-pandemic levels.

A giving campaign in August 2023 resulted in a generous response and uplift in regular giving from the congregation.

Expenditure

Unrestricted Funds.

Total expenditure for the year was £154,338 (2022:£121,580), the increase reflecting our commitment this year to pay our parish share (£61k) in full (in 2022 £33,750 was paid towards our parish share). Staff costs of £54k reflect the return to normal working hours.

We negotiated a fixed-price gas contract during 2021 for three years which has protected us from the rise in energy costs following the invasion of Ukraine. For electricity we had to renew at market rates.

Increasing Café Refreshments and Retail costs reflect the increase in numbers using church this year.

Restricted funds

See Page xi for Fund balances and income received. Of note, we continue to benefit from the annual grant from The Pilling Trust Fund for £9,300 for the Music activities in Church.

Expenditure Highlights

Organ fund - maintenance costs of £1,027.

Music fund - £7,083 towards musician and music costs.

Land and Property fund - £110K for legal fees relating to the Churchyards.

Risk review and reserves policy

The PCC has considered key risks around the stewardship of a Grade I listed church building, the health and safety of worshippers and members of the public using the building and the financial challenges associated with the economic climate and its effect on sources of income.

Financial Reserve Policy

The PCC, in line with Charity Commission requirements, recognises the need to have a target for free reserves to cover the following contingencies:

1. Up to three months' PCC expenditure in a 'normal' year (£13000 pa), to enable the PCC's activities to be scaled down in a 'disaster scenario', rounded up to £40,000.
2. Provision for forthcoming boiler and fabric needs of an additional £30,000.

Therefore, the PCC now assesses its reserve requirement at £70,000. At 31st December 2023 there was a General Fund balance of £83,675

Statement of Trustees' responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

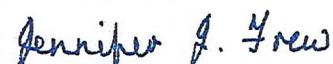
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in the Charities Statement of Recommended Practice (SORP)
- Make judgments and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 and the Charity (Accounts and Reports) Regulations 2008. 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.

Approved by the members of the PCC on 22nd April 2024 and signed on their behalf by



Jennifer Frew, Vice Chairman

Independent Examiner's report to the members of St Ann's PCC

I report on the accounts of the Charity for the year ended 31 December 2023.

Responsibilities and basis of report

As the charity trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

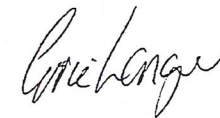
I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or the accounts do not accord with those records; 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.



2nd May 2024

Eric Langer, BSc FCA
Chartered Accountant
Independent Examiner
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Date:

Parochial Church Council of St Ann's, Manchester – STATEMENT OF FINANCIAL ACTIVITIES for the year ended 31st December 2023

	Note	2023 Unrestricted	2023 Restricted	2023 Endowment	2023 TOTAL	2022 Unrestricted	2022 Restricted	2022 Endowment	2022 TOTAL
INCOME FROM	2								
I Donors at Church		106,427	265		106,692	97,782	1,364		99,146
II Outside Donors		1,425	9,300		10,725	17,504	9,300		26,804
III Fundraising Activities		34,771			34,771	18,287			18,287
IV Charitable Activities		857			857	5,091			5,091
V Investment Income		10,627	3,793		14,420	9,170	2,183		11,353
TOTAL INCOME		154,107	13,358		167,465	147,834	12,847		160,681
EXPENDITURE ON	3								
VI Grants and Mission Giving		25	3,399		3,424	25	2,550		2,575
VII Charitable Activities		142,270	114,655		256,925	113,987	31,508		145,495
VIII Fundraising Costs		5,068			5,068	(2,247)			(2,247)
IX Church Administration		6,975			6,975	9,815			9,815
TOTAL EXPENDITURE		154,338	118,054		272,392	121,580	34,058		155,638
NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS / (LOSSES)		(231)	(104,696)		(104,927)	26,254	(21,211)		5,043
GAINS / (LOSSES) ON INVESTMENTS	5			32,226	32,226			(43,644)	(43,644)
NET INCOME / (EXPENDITURE)		(231)	(104,696)	32,226	(72,701)	26,254	(21,211)	(43,644)	(38,601)
TRANSFERS BETWEEN FUNDS									
NET MOVEMENT IN FUNDS		(231)	(104,696)	32,226	(72,701)	26,254	(21,211)	(43,644)	(38,601)
BALANCES BROUGHT FORWARD	9	83,996	163,275	330,385	577,656	57,742	184,486	374,029	616,257
BALANCES CARRIED FORWARD		83,765	58,579	362,611	504,955	83,996	163,275	330,385	577,656

The notes on pages iii to xiv form part of these accounts.

Parochial Church Council of St Ann's, Manchester - BALANCE SHEET as at the year ended 31st December 2023

	Note	2023 Unrestricted	2023 Restricted	2023 Endowment	2023 TOTAL	2022 Unrestricted	2022 Restricted	2022 Endowment	2022 TOTAL
FIXED ASSETS	5								
Investments		13,500		362,611	376,111	13,500		330,385	343,885
		13,500		362,611	376,111	13,500		330,385	343,885
CURRENT ASSETS	6								
Stock		184			184	144			144
Debtors		4,860	1,569		6,429	12,840	524		13,364
Cash at Bank		67,783	57,010		124,793	67,512	165,395		232,907
		72,827	58,579		131,406	80,496	165,919		246,415
CREDITORS - due within One Year	7								
Accruals and other creditors		2,562			2,562	10,000	2,644		12,644
		2,562			2,562	10,000	2,644		12,644
NET CURRENT ASSETS		70,265	58,579		128,844	70,496	163,275		233,771
NET ASSETS		83,765	58,579	362,611	504,955	83,996	163,275	330,385	577,656
FUNDS									
Unrestricted	9a	83,765			83,765	83,996			83,996
Restricted	9b		58,579		58,579		163,275		163,275
Endowment	9c			362,611	362,611			330,385	330,385
	8	83,765	58,579	362,611	504,955	83,996	163,275	330,385	577,656

Approved by the Parochial Church Council
on 22nd April 2024

Adam Robertson - Rector

Jennifer Frew – PCC Vice Chair

The notes on pages iii to xiv form part of these accounts.

Parochial Church Council of St Ann's, Manchester - Notes to the financial statements for the year ended 31st December 2023

1. Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below and have been consistently applied throughout the year.

Basis of preparation and assessment of going concern.

The financial statements have been prepared on an accruals basis in accordance with the Church Accounting Regulations 2006 together with applicable UK accounting standards, the Charities Act 2011 and the SORP 2015. The financial statements have been prepared under the historical cost convention except for the valuation of investment assets, which are shown at market value. The financial statements include all transactions, assets and liabilities for which the PCC is responsible. They do not include the accounts of church groups that owe their main affiliation to another body, nor those that are informal gatherings of church members.

Fund accounting

Endowment Funds are funds, the capital of which must be maintained; only income arising from investment may be used either as restricted or unrestricted funds depending upon the purpose for which the endowment was established. **Restricted Funds** represent (a) income from trusts or endowments which may be expended only on those restricted activities provided in the terms of the trust or bequest, and (b) donations or grants received for a specific purpose or invited by the PCC for a specific purpose. The funds may only be expended on the purpose for which they were given. Any balance remaining unspent at the end of the year is carried forward as a balance on that fund. The PCC does not normally invest separately for each fund and, when necessary, interest is apportioned to individual funds. **Unrestricted Funds** are general funds which can be used for PCC ordinary purposes.

Incoming Resources

Planned giving, collections and donations are recognised when received. Tax refunds are recognised when the incoming resource to which they relate is received. Grants and Legacies are accounted for when the PCC is legally entitled to the amounts. All other income is recognised when it is received. All income is accounted for gross.

Resources expended

Grants and donations are accounted for when paid over, or when awarded, if a binding obligation on the PCC exists. Amounts received and subsequently expended specifically for mission are dealt with as restricted funds. The parish share is accounted for when payable. No provision is made for any parish share which may be requested but is unpaid by the date the Diocese closes its records for a particular year. All other expenditure is generally recognised when it is incurred and is accounted for gross.

Fixed Assets

Consecrated and benefice property is not included in the accounts as set out by s.10 of the Charities Act 2011. Moveable church furnishings held by the Rector and Churchwardens on special trust for the PCC and which require a faculty for disposal are inalienable property, listed in the Church inventory. All such expenditure has been written off when incurred. Administrative equipment used within the church premises is included in fixed assets if the cost exceeds £2,000 otherwise it is written off in the year as consumables. Fixed assets are depreciated on a straight-line basis over the estimated useful life, usually at 25% pa.

Investments

Investments are valued at market value at 31st December each year.

Stocks and work in progress

Stock is valued at the lower of cost and net realisable value.

The members are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements.

Parochial Church Council of St Ann's, Manchester - Notes to the financial statements for the year ended 31st December 2023

2. Income

	2023 Unrestricted £	2023 Restricted £	2023 Endowment £	2023 Total £	2022 Unrestricted £	2022 Restricted £	2022 Endowment £	2022 Total £
I Donors at Church								
Planned Giving - gift aided	28,272	-	-	28,272	31,462	-	-	31,462
Planned Giving - non-Gift Aided	768	-	-	768	762	-	-	762
Other giving - Gift Aided	13,118	-	-	13,118	13,662	570	-	14,232
Other giving	25,951	-	-	25,951	17,077	-	-	17,077
Tax Recoverable	10,294	-	-	10,294	11,316	794	-	12,110
Collections at Services	10,532	265	-	10,797	7,767	-	-	7,767
Church Boxes and Candlestands	17,492	-	-	17,492	15,736	-	-	15,736
	106,427	265	-	106,692	97,782	1,364	-	99,146
II Outside Donors								
Church of England Energy Grant	330	-		330	1,250			1,250
Pilling Trust		9,300		9,300		9,300		9,300
Lpw VAT Scheme*	1,095	-		1,095	1,553			1,553
Legacies	-	-	-	-	14,701			14,701
II Outside Donors Total	1,425	9,300	0	10,725	17,504	9,300	0	26,804

*The Listed Places of Worship (LPW) VAT Scheme gives grants that cover the VAT incurred in making repairs to listed buildings in use as places of worship. The PCC receives these funds as a reimbursement of VAT paid on eligible expenditure. Other Grants received 2023: £9630 (2022: £10,550)

Parochial Church Council of St Ann's, Manchester - Notes to the financial statements for the year ended 31st December 2023

2. Income (cont)

	2023 Unrestricted £	2023 Restricted £	2023 Endowment £	2023 Total £	2022 Unrestricted £	2022 Restricted £	2022 Endowment £	2022 Total £
III Income from fundraising activities								
Recitals and Events	12,637	-	-	12,637	6,524	-	-	6,524
Café Refreshments Retail	18,924	-	-	18,924	11,053	-	-	11,053
Church Fairs	3,210	-	-	3,210	710	-	-	710
III Income from fundraising activities Total	34,771	0	0	34,771	18,287	0	0	18,287
 IV Income from Charitable Activities								
Facilities Fees	371	-	-	371	2,595	-	-	2,595
Statutory Fees - weddings and funerals	486	-	-	486	2,496	-	-	2,496
IV Income from Charitable Activities Total	857	0	0	857	5,091	0	0	5,091
 V Investment Income								
Dividends - Ecclesiastical investments	10,627	3,793		14,420	9,170	2,183		11,353
V Investment Income Total	10,627	3,793		14,420	9,170	2,183		11,353
 TOTAL INCOME	154,107	13,358	-	167,465	147,834	12,847		160,681

Parochial Church Council of St Ann's, Manchester - Notes to the financial statements for the year ended 31st December 2023

3. Expenditure

	2023 Unrestricted £	2023 Restricted £	2023 Endowment £	2023 Total £	2022 Unrestricted £	2022 Restricted £	2022 Endowment £	2022 Total £
VI Grants and Mission Giving								
Pilling Scholars / music grants		3,399		3,399		1,550		1,550
Church organisations and charities	25			25	25	1,000		1,025
VI Grants and Mission Giving Total	25	3,399		3,424	25	2,550		2,575
VII Charitable Activities								
Ministry - Parish Share	60,750			60,750	33,750			33,750
Clergy - Expenses				0	1,165			1,165
Rectory Council Tax and expenses				0	2,668			2,668
Church Electricity/Gas/Water	7,542			7,542	7,133			7,133
Cleaning / hygiene	194			194	380			380
Minor Repairs / Servicing	5,706			5,706	9,185	2,316		11,501
Organ Maintenance	0	1,027		1,027		2,219		2,219
Choir / Music	0	717		717		320		320
Parish Training and Mission	0			0	60	79		139
Insurance	8,932			8,932	8,908			8,908
Security	1,247			1,247	948			948
Church Services	2,444	400		2,844	2,036	114		2,150
Legal Fees		109,945		109,945		24,000		24,000
Staff Costs Wages and Salaries	54,094			54,094	41,175			41,175
Director of Music and assistant fees	1,361	2,566		3,927	6,579	2,460		9,039
VII Charitable Activities Total	142,270	114,655		256,925	113,987	31,508		145,495

Parochial Church Council of St Ann's, Manchester - Notes to the financial statements for the year ended 31st December 2023

3. Expenditure (cont)

	2023 Unrestricted £	2023 Restricted £	2023 Endowment £	2023 Total £	2022 Unrestricted £	2022 Restricted £	2022 Endowment £	2022 Total £
VIII Fundraising Costs								
Café Refreshments and Retail	3,347			3,347	1,761			1,761
Flower Stall					(4,731)			(4,731)
Contactess Giving / Envelope Scheme	972			972	723			723
Cost of Events inc Performing Rights]	749			749				
VIII Fundraising Costs Total	5,068			5,068	(2,247)			(2,247)
XI Church Administration								
Printing Stationery Postage Telephone	2,078			2,078	2,609			2,609
Computer Software Licences	437			437	305			305
Sundries								
Bank Charges	426			426	371			371
Accountancy / Independent Examination	4,034			4,034	6,530			6,530
XI Church Administration Total	6,975			6,975	9,815			9,815
TOTAL EXPENDITURE	154,338	118,055		272,393	121,580	34,058		155,638

4. Staff Costs

	2023 £	2022 £
Wages and Salaries	50024	38124
Pension	4070	3051
National Insurance		
Director of Music & Assistants Fees	3927	9039
	58021	50214

The PCC employs a vergers, Church manager and Director of Music. A PAYE scheme is operated for these staff. Members of the PCC receive no remuneration for acting as such. One Trustee receives a fee for the position of Assistant Director of Music and other music services they provide 2023: £4,224 (2022: £4,765). Expenses paid to the trustees in the year totalled £864 (2022-£1,698), 3 trustees were reimbursed. Due to the interregnum between Rectors in post, there were no Clergy expenses in 2023, (2022-£1,165). .2023 £864 (2022 -£533) were reimbursed to 3 trustees to pay for materials and items for church activities.

Parochial Church Council of St Ann's, Manchester - Notes to the financial statements for the year ended 31st December 2023

5. Fixed Asset Investments

	2023 Unrestricted £	2023 Endowment £	2023 Total £	2022 Unrestricted £	2022 Endowment £	2022 Total £
Market Value 1st January	13,500	330,385	343,885	13,500	374,029	387,529
Acquisitions						
Net Gains / (Losses) on revaluation		32,226	32,226		(43,644)	(43,644)
Market Value 31st December	13,500	362,611	376,111	13,500	330,385	343,885

Investments are held as follows

	# Units held at year end	Value Per Unit	2023 Unrestricted £	2023 Endowment £	2023 Total £	2022 Unrestricted £	2022 Restricted £	2022 Total £
National Savings Income Bonds	13500	1.0000	13,500			13,500		13,500
CCLA Church of England Funds:								
CBF Investment Fund Income Shares	7970	2260.5300		180,164	180,164		164,548	164,548
COIF Investment Fund Income Shares	8425.58	19.8450		167,206	167,206		152,918	152,918
Income Funds Accumulation Shares	2623.78	5.8089		15,241	15,241		12,919	12,919
			13,500	362,611	376,111	13,500	330,385	343,885

The PCC has charitable endowments derived from two closed registered charities, The Manchester St Ann's Educational Foundation (also known as St John's Educational Trust) and The Charity of Eleanora Atherton. Income from the investments related to the Educational Foundation former charity are used for educational purposes within the parish and income from the investments related to the Atherton Charity are available for the general purposes of the PCC.

The PCC is also the beneficial trustee of an endowment charity deriving from two schools of former city centre parishes. This is the St Ann Ecclesiastical Charity. The Diocesan Board of Finance has the role of Custodian Trustee.

Further details regarding the endowment funds are given in note 9c on page xi

Parochial Church Council of St Ann's, Manchester - Notes to the financial statements for the year ended 31st December 2023

6. Current Assets

	2023 Unrestricted £	2023 Restricted £	2023 Endowment £	2023 Total £	2022 Unrestricted £	2022 Restricted £	2022 Endowment £	2022 Total £
Stocks								
Gifts/Cards supplies	184			184	144			144
Debtors								
Income Tax recoverable	2,576			2,576	3,561			3,561
Other Income Receivable	2,284	1,569		3,853	9,279	524		9,803
Total Debtors	4,860	1,569		6,429	12,840	524		13,364
Bank	67,783	57,010		124,793	67,512	165,395		232,907
TOTAL CURENT ASSETS	72,827	58,579		131,407	80,496	166,443		259,779

7. Liabilities - due within one year

Accruals and Deferred Income	1,963			1,963	9,341	2,644		11,985
PAYE/NI								
Pension Fund	599			599	659			659
TOTAL CURRENT LIABILITIES	2,562			2,562	10,000	2,644		12,644

8. Analysis of Net Assets by Fund

Fixed Assets	13,500		362,611	376,111	13,500		330,385	343,885
Current Assets	72,827	58,579		131,406	80,496	165,919		246,415
Current Liabilities	(2,562)			(2,562)	(10,000)	(2,644)		(12,644)
	83,765	58,579	362,611	504,955	83,996	163,275	330,385	577,656

Parochial Church Council of St Ann's, Manchester - Notes to the financial statements for the year ended 31st December 2023

9a Unrestricted Funds

INCOME

I Donors at Church	106,427
II Outside Donors	1,425
III Income from fundraising activities	34,771
IV Income from Charitable Activities	857
V Investment Income	10,627
TOTAL INCOME	154,107

EXPENDITURE

VI Grants and Mission Giving	25
VII Charitable Activities	142,270
VIII Fundraising Costs	5,068
IX Church Administration	6,975
TOTAL EXPENDITURE	154,338

NET INCOME/EXPENDITURE	(231)
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TRANSFERS IN / (OUT)	0
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BALANCES BROUGHT FORWARD	83,996
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BALANCES CARRIED FORWARD	83,765
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Parochial Church Council of St Ann's, Manchester - Notes to the financial statements for the year ended 31st December 2023

9b Restricted Funds

	Organ	Music	Choir Support	Homeless	Education & Training	Flowers	Heating	Land & Property	Exterior Fabric	Decorating	Total
INCOME											
I Donors at Church	45			220							265
II Outside Donors		9,300									9,300
III Income from Fundraising Activities											0
IV Income from Charitable Activities											0
V Investment Income	76	445	307	26	1,081		288	1,486	45	39	3,793
TOTAL INCOME	121	9,745	307	246	1,081	0	288	1,486	45	39	13,358
EXPENDITURE											
VI Grants and Mission Giving		3,999									3,999
VII Charitable Activities	1,027	3,683						109,945			114,655
VIII Fundraising Costs											
IX Church Administration											
TOTAL EXPENDITURE	1,027	7,682						109,945			118,654
NET INCOME / EXPENDITURE	(906)	2,063	307	246	1,081		288	(108,459)	45	39	(105,296)
TRANSFERS IN/OUT	0	0	0	0	0	0	0	0	0	0	0
NET MOVEMENT IN FUNDS	(906)	2,063	307	246	1,081	0	288	(108,459)	45	39	(105,296)
BALANCES BROUGHT FORWARD	4,544	16,719	10,817	670	5,769		11,137	110,765	1,521	1,333	163,276
BALANCES CARRIED FORWARD	3,638	18,783	11,124	916	6,850	0	11,425	2,306	1,566	1,373	57,980

Parochial Church Council of St Ann's, Manchester - Notes to the financial statements for the year ended 31st December 2023

9c Endowment Funds

The PCC is Beneficial Trustee of an endowment charity deriving from two former city centre parishes, St Peter's and St Matthew's, which was created by a Charity Commission Scheme in the 1990s. The object of the fund is "furthering the religious and other charitable work in the Parish". During 2021, the Charity Commission gave its permission for a portion of this endowment to be released to be used by the PCC for restricted purposes in relation to land and property.

During 2020 the PCC became the beneficial owner of the assets and took over the charitable purposes relating to two former charities, The Manchester St Ann's Educational Foundation (also known as St John's Educational Trust) and The Charity of Eleanora Atherton. The PCC undertook to preserve the value of the charities and preserve the names within its accounts. These are endowment funds, where the capital is invested to generate income. Income from the Educational Foundation is restricted to educational purposes within the parish and income from the Eleanora Atherton Charity is available for the general purposes of the PCC, i.e. is unrestricted.

	St Ann's Ecclesiastical Charity	St John's Educational Trust	Eleanora Atherton Trust	Total
Balance at 1st January	147,332	30,135	152,918	330,385
Gains (Losses) on investments	15,079	2,860	14,287	32,226
Balance at 31st December	162,411	32,995	167,205	362,611

Parochial Church Council of St Ann's, Manchester - Notes to the financial statements for the year ended 31st December 2023

9d Summary of Restricted and Unrestricted Funds

The **General Fund** represents the amounts available to the PCC to meet its ongoing obligations, based on the assumption that restricted funds and designated funds are not available for general use. In accordance with recommended practice for charities, the PCC aims for the General Fund to retain monies representing its financial reserve (see page 13). The PCC now assesses its reserve requirements at £70,000. At 31st December 2023 there was a General Fund balance of 83,765.

Designated Funds

From time to time the PCC receive income which is not restricted to prescribed uses but which it considers should be used for a specific project. Year-end balances are carried forward for future projects.

Restricted Choir Support Fund

This fund was opened in 2021 to manage a donation received to support the ministry of St Ann's choir, specifically for music and the provision of equipment.

Restricted Decorating Fund

Donations and other income were received in prior periods relating specifically to decorating church and maintaining church furnishings. The balance of the fund at year end is carried forward.

Restricted Education & Training Fund

Investment income from the St John's Educational Trust Endowment Fund is available to support educational projects.

Restricted Exterior Fabric fund

A legacy from the late Ruth Gee established this fund 'for the maintenance & repair of the exterior fabric'. The balance of the fund at the end of the year is carried forward.

Restricted Flowers Fund

Donations are received specifically towards flower costs. The balance of the fund at the end of the year is carried forward.

Restricted Heating Fund

Donations received towards the cost of heating repairs will be carried forward until there is sufficient to pay for the project.

Restricted Homelessness Fund

Various grants and donations are received to support homelessness projects. Any balance of the fund at the end of the year is carried forward.

Restricted Land and Property Fund

During 2021, with the approval of the Charity Commission, the PCC released funds from the Ecclesiastical Endowments to support expenditure related to land and property.

Restricted Music Fund

Donations, grants and other income is received specifically towards running costs of the choir and music services, including grants from the John Pilling Trust to fund organ scholars and other musical activities. The balance of the fund at the end of the year is carried forward.

Restricted Organ Fund

Donations and other income is received relating specifically to maintenance of the organ. Funds are retained for future costs of a major cleaning project.

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10 PENSION SCHEME

St Ann's PCC participates in the Pension Builder Scheme section of the Church Workers Pension Fund (CWPF) for lay staff. CWPF is administered by the Church of England Pensions Board, which holds the CWPF assets separately from those of the Employer and other participating employers. The Fund has two sections: (1) the Defined Benefits Scheme, and (2) the Pension Builder Scheme, which has two subsections:

- a) a deferred annuity section known as Pension Builder Classic, and,
- b) a cash balance section known as Pension Builder 2014.

Pension Builder Scheme

Both sections of the Pension Builder Scheme are classed as defined benefit schemes: Pension Builder Classic provides a pension, accumulated from contributions paid and converted into a deferred annuity during employment based on terms set and reviewed by the Church of England Pensions Board from time to time. Discretionary increases may also be added, depending on investment returns and other factors. Pension Builder 2014 is a cash balance scheme that provides a lump sum which members use to provide benefits at retirement. Pension contributions are recorded in an account for each member. Discretionary bonuses may be added before retirement, depending on investment returns and other factors. The account, plus any bonuses declared is payable, unreduced, from age sixty five. There is no sub-division of assets between employers in each section of the Pension Builder Scheme.

The scheme is considered to be a multi-employer scheme as described in Section 28 of FRS 102. This is because it is not possible to attribute the Pension Builder Scheme's assets and liabilities to specific employers and means that contributions are accounted for as if the Scheme were a defined contribution scheme. The pensions costs on page vi are the contributions payable (2023: £4070, 2022: £3,051).

A valuation of the Pension Builder Scheme is carried out once every three years. The most recent valuation was carried out as at 31st December 2022.

For the Pension Builder Classic section, the valuation revealed a deficit of £4.8m on the ongoing assumptions used. At the most recent annual review, the Board chose to grant a discretionary bonus of 3% following improvements in the funding position over 2021. There is no requirement for deficit payments at the current time. For the Pension Builder 2014 section, the valuation revealed a surplus of £5.5m on the ongoing assumptions used.

The legal structure of the scheme is such that if another employer fails, the PCC could become responsible for paying a share of the failed employer's pension liabilities.

The actuarial valuation at 31st December 2022 specifically for St Ann's PCC, stated that the assets were greater than the estimated cost of securing the benefits and therefore no cessation debt would have been payable to PB Classic had St Ann's Church ceased participating.

11 POST BALANCE SHEET MATTER

Mediation regarding St Andrew's churchyard has been concluded subject to faculty agreement and the issuing of a new licence for use. Rental of £15,000 pa is due from this churchyard from March 2023 onwards but will only be realised once the license is issued which in turn can only be issued when the two faculties we have applied for are approved by Manchester Diocesan Consistorial Court and remedial work by the tenant is complete. Any outstanding churchyard income will therefore be payable in 2024. Any further expenditure on outstanding legal fees for 2024 and beyond will be met out of churchyard rental and current funds.