

DIDSBURY PARSONAGE TRUST

England & Wales · Charity number 1144145

Details

Status	Registered
Legal form	Charitable company
Company number	07670837
Registered	2011-10-05
Register	View on the Charity Commission register

Contact

Address	Old Parsonage Stenner Lane Manchester M20 2RQ
Phone	01614457661
Email	info@didsburyparsonagetrust.org.uk
Website	www.didsburyparsonagetrust.org.uk

Activities

Objects: 1) TO FURTHER OR BENEFIT THE RESIDENTS OF DIDSBURY AND THE SURROUNDING AREA, WITHOUT DISTINCTION OF SEX, SEXUAL ORIENTATION, RACE OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS BY ASSOCIATING TOGETHER THE SAID RESIDENTS AND THE LOCAL AUTHORITIES, VOLUNTARY AND OTHER ORGANISATIONS IN A COMMON EFFORT TO ADVANCE EDUCATION AND TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION LEISURE TIME OCCUPATION WITH THE OBJECTIVE OF IMPROVING THE CONDITIONS OF LIFE FOR THE RESIDENTS. IN FURTHERANCE OF THESE OBJECTS BUT NOT OTHERWISE, THE TRUSTEES SHALL HAVE POWER: TO ESTABLISH OR SECURE THE ESTABLISHMENT OF A COMMUNITY CENTRE AND TO MAINTAIN OR MANAGE OR CO-OPERATE WITH ANY STATUTORY AUTHORITY IN THE MAINTENANCE AND MANAGEMENT OF SUCH A CENTRE FOR ACTIVITIES PROMOTED BY THE CHARITY IN FURTHERANCE OF THE ABOVE OBJECTS. 2) TO PROMOTE FOR THE BENEFIT OF THE PUBLIC THE PRESERVATION OF THE HISTORIC DIDSBURY PARSONAGE AND ITS SURROUNDINGS.

Activities: To establish, manage and maintain Didsbury Old Parsonage as a community centre to the benefit of the residents of Didsbury and surrounding areas.

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-09-30	£80,466	£123,205	-	-
2023-09-30	£69,379	£149,324	-	-
2022-09-30	£100,234	£113,485	-	-
2021-09-30	£132,317	£79,766	-	-
2020-09-30	£90,251	£69,035	-	-

Trustees

Name	Role	Appointed
ALEXANDER ALASDAIR LAWSON CARMICHAEL		2021-09-07
MICHAEL CORLETT		2019-01-30
PATRICIA SUSAN GOOD		2014-03-31
Richard Martin Kilpatrick		2023-11-02
Teresa Regan		2018-07-01
Tracey Pook		2026-05-20

DIDSBURY PARSONAGE TRUST

England & Wales - Charity number 1144145

Accounts

Company Number: 07670837

Charity Number: 1144145

Didsbury Parsonage Trust

Report and financial statements

For the year ended 30 September 2024

Didsbury Parsonage Trust

Reference and administrative information for the year ended 30 September 2024

Company number 07670837

Charity number 1144145

Registered office and operational address The Old Parsonage
Stenner Lane
Manchester
M20 2RQ

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Tracey Pook	Chair, April 2023 – May 2025
Alexander Carmichael	Vice Chair, April 2023 – present
	Acting Chair, May 2025 - present
Michael Corlett	2019 – present
James Wilson	2014 – November 2023
Richard Kilpatrick	2023 - present
Sue Good	2014 - present
Teresa Regan	2018 - present

Bankers HSBC Business Banking

**Independent
examiner** Catherine Hall FCCA DChA, Slade & Cooper Limited
Beehive Mill, Jersey St, Manchester M4 6JG

Didsbury Parsonage Trust
Trustees' annual report
for the year ended 30 September 2024

The trustees present their report and the unaudited financial statements for the year ended 30 September 2024. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

To further or benefit the residents of Didsbury and the surrounding area, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents. To establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects. To promote for the benefit of the public the preservation of the historic Didsbury Parsonage and its surroundings.

The Trustees remain with the 5 key objectives to guide their ongoing stewardship of this historic building:

- a) To maintain the Old Parsonage and preserve its heritage in line with its agreement with the Council
- b) To raise awareness of the history and heritage of the building
- c) To provide opportunities for local artists to showcase their work
- d) To encourage, promote and support local charities, 'friends' groups and community groups
- e) To raise funds in order to support these other objectives

Purposes and aims

The Trust signed a 22 year lease for the Parsonage in June 2012. There followed an intense 12 week building programme to completely renovate the building. The building was formally opened on September 7th 2012 by the Lord Mayor of Manchester, Councillor Elaine Boyce, after nearly £150,000 worth of renovations. This money was raised by a terrific effort by the local community and included a grant of £56,000 from the Lottery Heritage Fund and other grants from the Co-operative Society, Manchester Airport, Manchester City Council and United Utilities as well as donations from local companies. Nearly £60,000 was raised from individual donations from the community which reflects the interest and fondness that local people have for the building. The lease was renegotiated in 2018 for a further 40 years.

The building is comprised of two floors. As well as three larger rooms on the ground floor there are several meeting rooms and four single offices for commercial rent on the first floor. All the rooms are available to local community not-for-profit organisations, but rooms are also available for commercial use on an ad-hoc daily basis. All these rooms can provide ideal facilities for meetings, presentations, films, exhibitions, debates, training sessions, language courses, exercise workouts and a multitude of community uses. The trust has, by bringing the Parsonage into use both provide the community a meeting place and preserve for future generations a key historic listed building in the centre of old Didsbury.

Didsbury Parsonage Trust
Trustees' annual report
for the year ended 30 September 2024

The trustees review the aims, objectives and activities of the charity regularly during each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remains focused on its stated purposes.

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.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on local residents of Didsbury and the surrounding area and are undertaken to further The Didsbury Parsonage Trust's charitable purposes for the public benefit.

Our new Manager, Denise Oldfield has now settled in and is working within our new management structure. The aim is to now move the Didsbury Parsonage forwards, increasing turnover and extending the use of its services. With increased wedding numbers, wedding fayres, exhibitions, functions and extending the use of our existing services. Being housed in a listed building brings increased maintenance and associated costs such as decoration both internally and externally brought about by the buildings increased visitor traffic. The increased cost of utilities in energy and water affect us likewise. Also, during the 2024/2025 year saw increased costs for fire protection maintenance and the requirement of new fire extinguishers. The internal doors need upgrading and replacing with new fire-retardant ones offering the latest level of protection and regulation.

There are now regular monthly staff meetings and the Trustees are meeting every 3 months, and during the Spring/Summer they will be every 2 months to provide regular updates, feedback and the monitoring of progress to date. We have focused on nurturing a healthy work environment and team building. We have also reinvented the tenant's relationship, alongside those who hold regular meetings and groups, in which we are currently having a full consultation with, so they can provide their feedback and suggestions to improve the Didsbury Parsonage.

We have also improved on recognising and following others preferences on Gender identity, sexual orientation and being an inclusive environment, being open to all religious and cultural backgrounds.

We have reorganised and restructured since the passing of our long standing and only chairman Steven Parle and the after effects of Covid-19, and continuing to do so.

Beneficiaries of our services

a) Trustees have continued to maintain the Old Parsonage and preserve its heritage in line with the Trust's agreement with the Council. The building is open 7 days a week, throughout the day, enabling free access to members of the public. The regularly changing gallery exhibitions combine with completely open access gardens to provide a popular local resource.

b) Awareness of the history and heritage of the building is promoted through the annual Heritage Open Days. During this annual period in September of each year a special exhibition is open for the full month featuring aspects of local history.

Didsbury Parsonage Trust
Trustees' annual report
for the year ended 30 September 2024

c) Opportunity

unities for local artists to showcase their work continue throughout the year with 3 gallery spaces that can be used separately or in combination. This is a popular local gallery, with a waiting list for exhibition space. Local artists are able to sell their work through the gallery, and commission on the sales provides additional income for the upkeep of the building.

d) A number of local charities, 'friends' groups and community groups rent meeting rooms on a regular basis, enhancing the reputation of the building as a community hub, and bringing a wide variety of people through the doors. Regular meetings are held by health and wellbeing groups as well as local volunteers such as Didsbury Civic Society and Didsbury in Bloom.

e) Fundraising events are designed to bring in the whole community, with particular highlights being the Summer Garden Party and the Christmas Fair. The latter in particular has developed to provide family-friendly activities for families with very young children, to encourage future generations to develop a connection with the building.

Financial review

The Trust saw a decline in income during this reporting period, mainly through a decline in donations. This is considered to be likely due to a period of significant change for the Trust, including changes to the body of Trustees, a post COVID-19 lull, the cost-of-living crisis and changes in building management. At the same time, costs have continued to increase, including the already stated energy costs.

The combination of a decline in income and the increase in costs has led to an in-year deficit of around £42,739. The Trust holds reserves of £99,286.

After the end of this reporting period, trustees have continued reviewing and formalising internal financial monitoring systems. A sub-committee of trustees has been formed to set a budget, to review maintenance requirements, revenue price setting and saving opportunities. The work of this subcommittee will also include annual setting of the reserves policy.

Reserves policy

The Trust requires reserves in order to bridge gaps between expenditure and income (cash flow) and to cover unplanned emergency repairs and other unforeseen expenditure. The nature of The Old Parsonage, being a Grade II listed building means that there still remains potential for significant repairs, which may be unforeseen. The Trustees aim to maintain sufficient reserves to enable ongoing maintenance as required. The current reserves figure is £99,286.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 15th June 2011 and registered as a charity on 5th October 2011.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits or expenses from the charity.

Didsbury Parsonage Trust
Trustees' annual report
for the year ended 30 September 2024

Trustees are recruited from local residents with an aim to recruit from different sectors of the community and to ensure a diversity of age, gender, skills and community links. Prospective trustees are asked to provide a written CV and to undergo an interview with a quorum of the body of trustees followed by a vote. There are no external bodies with a right to appoint trustees.

Importantly, we are aiming to be bigger, better and more financially orientated, and to increase our turnover during 2025 onwards.

Didsbury Parsonage Trust
Trustees' annual report
for the year ended 30 September 2024

Statement of responsibilities of the trustees

The trustees (who are also directors of The Didsbury Parsonage Trust for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 19 / 06/2025 and signed on their behalf by

Mike Corlett

Trustee

Alexander Carmichael

Deputy Chair of Trustees

Independent examiner's report
to the trustees of
Didsbury Parsonage Trust

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2024 which are set out on pages 8 to 23.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Catherine Hall FCCA DChA

Slade & Cooper Limited
Beehive Mill
Jersey Street
Manchester
M4 6JG

Date..23/06/2025...

Didsbury Parsonage Trust
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 30 September 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:					
Donations and legacies	3	2,248	-	2,248	3,558
Charitable activities:	4	77,343	-	77,343	65,821
Other trading activities	5	875	-	875	-
Total income		80,466	-	80,466	69,379
Expenditure on:					
Raising funds	6	135	-	135	72
Charitable activities:	7	123,070	-	123,070	115,816
Total expenditure		123,205	-	123,205	115,888
Net income/(expenditure) for the year	9	(42,739)	-	(42,739)	(46,509)
Transfer between funds		-	-	-	-
Net movement in funds for the year		(42,739)	-	(42,739)	(46,509)
Reconciliation of funds					
Total funds brought forward		142,025	7,299	149,324	195,833
Total funds carried forward		99,286	7,299	106,585	149,324

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

Didsbury Parsonage Trust
Company number 07670837

Balance sheet as at 30 September 2024

	Note	2024	2023
		£	£
Fixed assets			
Tangible assets	13	70,593	80,191
Total fixed assets		70,593	80,191
Current assets			
Debtors	14	7,264	13,023
Cash at bank and in hand	15	63,430	76,500
Total current assets		70,694	89,523
Liabilities			
Creditors: amounts falling due in less than one year	16	(34,702)	(20,390)
Net current assets		35,992	69,133
Net assets		106,585	149,324
The funds of the charity:			
Restricted income funds	17	7,299	7,299
Unrestricted income funds	18	99,286	142,025
Total charity funds		106,585	149,324

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 11 to 23 form part of these accounts.

Approved by the trustees on 19/06/2025 and signed on their behalf by:

Mike Corlett (Trustee)

Didsbury Parsonage Trust
Statement of Cash Flows
for the year ending 30 September 2024

	Note	2024 £	2023 £
Cash provided by/(used in) operating activities	21	(13,070)	(36,902)
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets		-	-
Cash provided by/(used in) investing activities		-	-
Increase/(decrease) in cash and cash equivalents in the year		(13,070)	(36,902)
Cash and cash equivalents at the beginning of the year		76,500	113,402
Cash and cash equivalents at the end of the year		63,430	76,500

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2024

1 Accounting policies

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

a Basis of preparation

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

Didsbury Parsonage Trust 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 trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

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

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

c Income

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

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

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

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

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2024 (continued)

d 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.

e 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 trustees 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.

f 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:

- Costs of raising funds comprise the costs of goods sold and marketing costs.
- 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.

g Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

h Tangible fixed assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Leasehold building	length of lease
Office fixtures and fittings	10%
Computer Equipment	25%

i Debtors

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

j Cash at bank and in hand

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

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2024 (continued)

k 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.

l 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.

m Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were outstanding contributions at the year end of £169 (2021: £117). The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 9.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
Donations	2,248	-	2,248
Total	2,248	-	2,248
Previous reporting period	Unrestricted £	Restricted £	Total 2023 £
Donations	3,543	-	3,543
Membership Subscriptions	15	-	15
Total	3,558	-	3,558

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2024 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
Fundraising	8,811	-	8,811
Office Rental	21,285	-	21,285
Room Hire	33,141	-	33,141
Other Income	14,106	-	14,106
Total	77,343	-	77,343
Previous reporting period	Unrestricted £	Restricted £	Total 2023 £
Fundraising	3,221	-	3,221
Office Rental	23,044	-	23,044
Room Hire	24,920	-	24,920
Other Income	14,636	-	14,636
Total	65,821	-	65,821

5 Income from other trading activities

	2024 £	2023 £
Coffee machine sales	875	-
	875	-

All income from other trading activities is unrestricted.

6 Cost of raising funds

	2024 £	2023 £
Cost of good sold	71	-
Marketing	64	72
	135	72

All expenditure on cost of raising funds is unrestricted.

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2024 (continued)

7 Analysis of expenditure on charitable activities

Current reporting period	Total 2024 £	Total 2023 £
Property Costs	38,926	32,305
Staff Costs	64,611	54,343
Depreciation	9,598	9,823
Other Costs	7,893	17,400
Governance costs (see note 8)	2,042	1,945
Support costs (see note 8)	-	-
	123,070	115,816
	2024 £	2023 £
Restricted expenditure	-	-
Unrestricted expenditure	123,070	115,816
	123,070	115,816

8 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support £	Governance £	Total 2024 £
Accountancy services	Governance	-	2,042	2,042
		-	2,042	2,042
Previous reporting period	Basis of apportionment	Support £	Governance £	Total 2023 £
Accountancy services	Governance	-	1,945	1,945
		-	1,945	1,945

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2024 (continued)

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2024 £	2023 £
Depreciation	9,598	9,823
Independent examiner's fee	2,042	1,945

10 Staff costs

Staff costs during the year were as follows:

	2024 £	2023 £
Wages and salaries	59,673	53,856
Social security costs	3,927	-
Pension costs	1,011	487
	64,611	54,343

Allocated as follows:

Charitable activities	64,611	54,343
	64,611	54,343

No employees has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed during the period was 3 (2023: 2).

The average full time equivalent number of staff employed during the period was 1.77 (2023: 1.2).

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel of the charity were £Nil (2023: £Nil).

11 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2023: Nil).

No members of the management committee received travel and subsistence expenses during the year (2023:£Nil).

Aggregate donations from related parties were £Nil (2023: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2023: nil).

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2024 (continued)

12 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

13 Fixed assets: tangible assets

	Leasehold land & buildings £	Fixtures & fittings £	Computer Equipment £	Total £
Cost				
At 1 October 2023	162,442	11,098	2,810	176,350
Additions	-	-	-	-
Disposals	-	-	(562)	(562)
At 30 September	162,442	11,098	2,248	175,788
Depreciation				
At 1 October 2023	83,935	9,809	2,415	96,159
Charge for the year	8,788	415	395	9,598
Disposals	-	-	(562)	(562)
At 30 September	92,723	10,224	2,248	105,195
Net book value				
At 30 September	69,719	874	-	70,593
<i>At 30 September</i>	<i>78,507</i>	<i>1,289</i>	<i>395</i>	<i>80,191</i>

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2024 (continued)

14 Debtors

	2024 £	2023 £
Trade debtors	5,308	7,772
Other debtors	-	95
Prepayments and accrued income	1,956	5,156
	7,264	13,023

15 Cash at bank and in hand

	2024 £	2023 £
Cash at bank and on hand	63,430	76,500
	63,430	76,500

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	16,646	3,943
Trade creditors	1,221	150
Other creditors	8,524	7,107
Taxation and social security costs	8,311	9,190
	34,702	20,390

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2024 (continued)

17 Analysis of movements in restricted funds

Current reporting period	Balance at 1 October 2023 £	Income £	Expenditure £	Transfers £	Balance 30 September 2024 £
Sundial window appeal	7,299	-	-	-	7,299
Total	7,299	-	-	-	7,299

Previous reporting period	Balance at 1 October 2022 £	Income £	Expenditure £	Transfers £	Balance 30 September 2023 £
<i>Sundial window appeal</i>	<i>7,299</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>7,299</i>
<i>Total</i>	<i>7,299</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>7,299</i>

Name of restricted fund	Description, nature and purposes of the fund
Sundial window appeal	The trustees approved the restoration of the Stained Glass Sundial Window in October 2016. The window was installed in January 2020 at a total cost of £15,767 and the total cost has been transferred to the capital fund. The balance of the funds raised is to be spent on educational and other projects associated with the sundial window.

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2024 (continued)

18 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 October 2023 £	Income £	Expenditure £	Transfers £	Balance 30 September 2024 £
General fund	61,834	80,466	(123,205)	9,598	28,693
Capital Fund	80,191	-	-	(9,598)	70,593
Total	142,025	80,466	(123,205)	-	99,286

Previous reporting period	Balance at 1 October 2022 £	Income £	Expenditure £	Transfers £	Balance 30 September 2023 £
General fund	98,520	69,379	(115,888)	9,823	61,834
Capital Fund	90,014	-	-	(9,823)	80,191
Total	188,534	69,379	(115,888)	-	142,025

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Capital Fund	The trustees have agreed that those unrestricted funds used to fund the fixed assets of the trust should be separately identified.

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2024 (continued)

19 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	70,593	-	70,593
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	28,693	-	7,299	35,992
Creditors of more than one year	-	-	-	-
Total	28,693	70,593	7,299	106,585
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	-	80,191	-	80,191
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	61,834	-	7,299	69,133
Creditors of more than one year	-	-	-	-
Total	61,834	80,191	-	149,324

20 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2024 £	2023 £	2024 £	2023 £
Less than one year	11,500	11,500	-	-
One to five years	46,000	46,000	-	-
Over five years	54,625	66,125	-	-
	112,125	123,625	-	-

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2024 (continued)

21 Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) for the year	(42,739)	(46,509)
Adjustments for:		
Depreciation charge	9,598	9,823
Decrease/(increase) in debtors	5,759	(5,386)
Increase/(decrease) in creditors	14,312	5,170
Net cash provided by/(used in) operating	(13,070)	(36,902)

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2024 (continued)

22 Prior year Statement of Financial Activities (including Income and Expenditure account)

	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:				
Donations and legacies	3,558	-	3,558	31,012
Charitable activities:	65,821	-	65,821	69,222
Total income	69,379	-	69,379	100,234
Expenditure on:				
Raising funds	72	-	72	1,088
Charitable activities:	115,816	-	115,816	112,397
Total expenditure	115,888	-	115,888	113,485
Net income/(expenditure) for the year	(46,509)	-	(46,509)	(13,251)
Transfer between funds	-	-	-	-
Net movement in funds for the year	(46,509)	-	(46,509)	(13,251)
Reconciliation of funds				
Total funds brought forward	188,534	7,299	195,833	209,084
Total funds carried forward	142,025	7,299	149,324	195,833

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

DIDSBURY PARSONAGE TRUST

England & Wales - Charity number 1144145

Accounts

Company Number: 07670837

Charity Number: 1144145

Didsbury Parsonage Trust

Report and financial statements

For the year ended 30 September 2023

Didsbury Parsonage Trust

Reference and administrative information for the year ended 30 September 2023

Company number 07670837

Charity number 1144145

Registered office and operational address Old Parsonage
Stenner Lane
Manchester
M20 2RQ

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Steve Parle	Chair, until November 2022 resigned May 2023
Louise Smail	Chair, November 2022 – April 2023 resigned April 2023
Tracey Pook	Chair, November 2023 – present
Alexander Carmichael	Vice Chair, November 2023 – present
Michael Corlett	2019 – present
James Wilson	2014 – November 2023
Richard Kilpatrick	2023 - present
Sue Good	2014 - present
Teresa Regan	2018 - present

Bankers HSBC Business Banking

**Independent
examiner** Catherine Hall FCCA DChA, Slade & Cooper Limited
Beehive Mill, Jersey St, Manchester M4 6JG

Didsbury Parsonage Trust
Trustees' annual report
for the year ended 30 September 2023

The trustees present their report and the unaudited financial statements for the year ended 30 September 2023. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

To further or benefit the residents of Didsbury and the surrounding area, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents. To establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects. To promote for the benefit of the public the preservation of the historic Didsbury Parsonage and its surroundings.

The Trustees have identified 5 key objectives to guide their ongoing stewardship of this historic building:

- a) To maintain the Old Parsonage and preserve its heritage in line with its agreement with the Council
- b) To raise awareness of the history and heritage of the building
- c) To provide opportunities for local artists to showcase their work
- d) To encourage, promote and support local charities, 'friends' groups and community groups
- e) To raise funds in order to support these other objectives

Purposes and aims

The Trust signed a 22 year lease for the Parsonage in June 2012,.There followed an intense 12 week building programme to completely renovate the building. The building was formally opened on September 7th 2012 by the Lord Mayor of Manchester, Councillor Elaine Boyce, after nearly £150,000 worth of renovations. This money was raised by a terrific effort by the local community and included a grant of £56,000 from the Lottery Heritage Fund and other grants from the Co-operative Society, Manchester Airport, Manchester City Council and United Utilities as well as donations from local companies. Nearly £60,000 was raised from individual donations from the community which reflects the interest and fondness that local people have for the building. The lease was renegotiated in 2018 for a further 40 years.

The building is comprised of two floors. As well as three larger rooms on the ground floor there are several meeting rooms and four single offices for commercial rent on the first floor. All the rooms are available to local community not-for-profit organisations, but rooms are also available for commercial use on an ad-hoc daily basis. All these rooms can provide ideal facilities for meetings, presentations, films, exhibitions, debates, training sessions, language courses, exercise workouts and a multitude of community uses. The trust has, by bringing the Parsonage into use both provide the community a meeting place and preserve for future generations a key historic listed building and its gardens in the centre of old Didsbury.

Didsbury Parsonage Trust
Trustees' annual report
for the year ended 30 September 2023

The trustees review the aims, objectives and activities of the charity regularly during each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

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.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on local residents of Didsbury and the surrounding area and are undertaken to further Didsbury Parsonage Trust's charitable purposes for the public benefit.

We have a new Manager, Denise Oldfield and a new management structure. The aim is move to the Didsbury Parsonage forwards, increasing turnover and extending the use of its services.

There are now regular monthly staff meetings and the Trustees are meeting every 3 months, but during the Spring/Summer they will be every 2 months to provide regular updates, feedback and monitoring the progress to date. We have focused on nurturing a healthy work environment and team building. We have also reinvented the tenant's relationship, alongside those who hold regular meetings and groups, in which we are currently having a full consultation with, so they can provide their feedback and suggestions to improve the Didsbury Parsonage.

We have also improved on recognising and following others preferences on Gender identity, sexual orientation and being an inclusive environment, being open to all religious and cultural backgrounds.

We have reorganised and restructured since the passing of the past chairman Steven Parle and are continuing to do so.

Beneficiaries of our services

a) Trustees have continued to maintain the Old Parsonage and preserve its heritage in line with the Trust's agreement with the Council. The building is open 7 days a week, throughout the day, enabling free access to members of the public. The regularly changing gallery exhibitions combine with completely open access gardens to provide a popular local resource.

b) Awareness of the history and heritage of the building is promoted through the annual Heritage Open Days. During this period in September of each year a special exhibition is open for the full month featuring aspects of local history.

c) Opportunities for local artists to showcase their work continue throughout the year with 3 gallery spaces that can be used separately or in combination. This is a popular local gallery, with a waiting list for exhibition space. Local artists are able to sell their work through the gallery, and commission on the sales provides additional income for the upkeep of the building.

d) A number of local charities, 'friends' groups and community groups rent meeting rooms on a regular basis, enhancing the reputation of the building as a community hub, and bringing a wide variety of people through the doors. Regular meetings are held by health and wellbeing groups as well as local volunteers such as Disbury Civic Society and Didsbury in Bloom.

Didsbury Parsonage Trust
Trustees' annual report
for the year ended 30 September 2023

e) Fundraising events are designed to bring in the whole community, with particular highlights being the Summer Garden Party and the Christmas Fair. The latter in particular has developed to provide family-friendly activities for families with very young children, to encourage future generations to develop a connection with the building.

Financial review

The Trust saw a decline in income during this reporting period, mainly through a decline in donations. This is considered to be likely due to a period of significant change for the Trust, including changes to the body of Trustees, a post COVID-19 cost of living crisis and changes in building management. At the same time, costs have continued to increase, including energy costs.

The combination of a decline in income and the increase in costs has led to an in-year deficit of around £46,500. The Trust holds reserves of £142,025.

After the end of this reporting period, from October 2023, trustees have reviewed and formalised internal financial monitoring systems. A sub-committee of trustees has been formed to set a budget, to review maintenance requirements, revenue price setting and saving opportunities. The work of this subcommittee will also include annual setting of the reserves policy.

Reserves policy

The Trust requires reserves in order to bridge gaps between expenditure and income (cash flow) and to cover unplanned emergency repairs and other unforeseen expenditure. The nature of The Old Parsonage, being a Grade II listed building means that there is potential for significant repairs, which may be unforeseen. The Trustees aim to maintain sufficient reserves to enable ongoing maintenance as required. The current reserves figure is £142,025.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 15th June 2011 and registered as a charity on 5th October 2011.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits or expenses from the charity.

Trustees are recruited from local residents with an aim to recruit from different sectors of the community and to ensure a diversity of age, gender, skills and community links. Prospective trustees are asked to provide a written CV and to undergo an interview with a quorum of the body of trustees followed by a vote. There are no external bodies with a right to appoint trustees.

We are aiming to be bigger, better and more financially orientated, to increase our turnover.

Didsbury Parsonage Trust
Trustees' annual report
for the year ended 30 September 2023

Statement of responsibilities of the trustees

The trustees (who are also directors of Didsbury Parsonage Trust for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 20/06/2024 and signed on their behalf by

T.Pook

Tracey Pook

Chair of Trustees

Independent examiner's report
to the trustees of
Didsbury Parsonage Trust

I report to the charity trustees on my examination of the accounts of the company for the year ended 30 September 2023 which are set out on pages 7 to 22.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Catherine Hall FCCA DChA

Slade & Cooper Limited
Beehive Mill
Jersey Street
Manchester
M4 6JG

Date.....24/06/2024.....

Didsbury Parsonage Trust
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 30 September 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	3	3,558	-	3,558	31,012
Charitable activities:	4	65,821	-	65,821	69,222
Total income		69,379	-	69,379	100,234
Expenditure on:					
Raising funds	5	72	-	72	1,088
Charitable activities:	6	115,816	-	115,816	112,397
Total expenditure		115,888	-	115,888	113,485
Net income / (expenditure) for the year	8	(46,509)	-	(46,509)	(13,251)
Transfer between funds		-	-	-	-
Net movement in funds for the year		(46,509)	-	(46,509)	(13,251)
Reconciliation of funds					
Total funds brought forward		188,534	7,299	195,833	209,084
Total funds carried forward		142,025	7,299	149,324	195,833

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

Didsbury Parsonage Trust
Company number 07670837

Balance sheet as at 30 September 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	12	80,191	90,014
Total fixed assets		80,191	90,014
Current assets			
Debtors	13	13,023	7,637
Cash at bank and in hand	14	76,500	113,402
Total current assets		89,523	121,039
Liabilities			
Creditors: amounts falling due in less than one year	15	(20,390)	(15,220)
Net current assets		69,133	105,819
Net assets		149,324	195,833
The funds of the charity:			
Restricted income funds	16	7,299	7,299
Unrestricted income funds	17	142,025	188,534
Total charity funds		149,324	195,833

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 10 to 22 form part of these accounts.

Approved by the trustees on 20/06/2024 and signed on their behalf by:

Mike Corlett
.....
Mike Corlett (Trustee)

Didsbury Parsonage Trust
Statement of Cash Flows
for the year ending 30 September 2023

	Note	2023 £	2022 £
Cash provided by/ (used in) operating activities	20	(36,902)	(10)
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets		-	(401)
Cash provided by/ (used in) investing activities		-	(401)
Increase/(decrease) in cash and cash equivalents in the year		(36,902)	(411)
Cash and cash equivalents at the beginning of the year		113,402	113,813
Cash and cash equivalents at the end of the year		76,500	113,402

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2023

1 Accounting policies

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

a Basis of preparation

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

Didsbury Parsonage Trust 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 trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

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

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

c Income

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

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

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

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

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2023 (continued)

d 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.

e 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 trustees 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.

f 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:

- Costs of raising funds comprise the costs of goods sold and marketing costs.
- 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.

g Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

h Tangible fixed assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Leasehold building	length of lease
Office fixtures and fittings	10%
Computer Equipment	25%

i Debtors

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

j Cash at bank and in hand

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

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2023 (continued)

k 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.

l 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.

m Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were outstanding contributions at the year end of £169 (2021: £117). The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 9.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2023 £
Donations	3,543	-	3,543
Membership Subscriptions	15	-	15
Total	3,558	-	3,558
Previous reporting period	Unrestricted £	Restricted £	Total 2022 £
Donations	3,558	-	3,558
Grants	14,244	12,090	26,334
Membership Subscriptions	1,120	-	1,120
Total	18,922	12,090	31,012

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2023 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2023 £
Fundraising	3,221	-	3,221
Office Rental	23,044	-	23,044
Room Hire	24,920	-	24,920
Other Income	14,636	-	14,636
Total	65,821	-	65,821
Previous reporting period	Unrestricted £	Restricted £	Total 2022 £
Fundraising	3,521	-	3,521
Office Rental	20,688	-	20,688
Room Hire	35,635	-	35,635
Other Income	9,378	-	9,378
Total	69,222	-	69,222

5 Cost of raising funds

	2023 £	2022 £
Cost of good sold	-	448
Marketing	72	640
	72	1,088

All expenditure on cost of raising funds is unrestricted.

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2023 (continued)

6 Analysis of expenditure on charitable activities

Current reporting period	Total 2023 £	Total 2022 £
Property Costs	32,305	26,704
Staff Costs	54,343	49,228
Depreciation	9,823	10,301
Other Costs	17,400	24,364
Governance costs (see note 7)	1,945	1,800
Support costs (see note 7)	-	-
	115,816	112,397
	2023 £	2022 £
Restricted expenditure	-	-
Unrestricted expenditure	115,816	112,397
	115,816	112,397

7 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support £	Governance £	Total 2023 £
Accountancy services	Governance	-	1,945	1,945
		-	1,945	1,945
Previous reporting period	Basis of apportionment	Support £	Governance £	Total 2022 £
Accountancy services	Governance	-	1,800	1,800
		-	1,800	1,800

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2023 (continued)

8 Net income / (expenditure) for the year

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	9,823	10,301
Independent examiner's fee	1,945	1,800

9 Staff costs

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	53,856	36,937
Pension costs	487	1,659
	54,343	38,596
Allocated as follows:		
Charitable activities	54,343	38,596
	54,343	38,596

No employees has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 2 (2022: 2).

The average full time equivalent number of staff employed during the period was 1.2 (2022: 1).

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel of the charity were £Nil (2022: £Nil).

10 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2022: Nil).

No members of the management committee received travel and subsistence expenses during the year (2022: £Nil).

Aggregate donations from related parties were £Nil (2022: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2023 (continued)

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

	Leasehold land & buildings £	Fixtures & fittings £	Computer Equipment £	Total £
Cost				
At 1 October 2022	162,442	11,098	2,810	176,350
Additions	-	-	-	-
At 30 September	162,442	11,098	2,810	176,350
Depreciation				
At 1 October 2022	75,147	9,337	1,852	86,336
Charge for the year	8,788	472	563	9,823
At 30 September	83,935	9,809	2,415	96,159
Net book value				
At 30 September	78,507	1,289	395	80,191
<i>At 30 September</i>	<i>87,295</i>	<i>1,761</i>	<i>958</i>	<i>90,014</i>

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2023 (continued)

13 Debtors

	2023 £	2022 £
Trade debtors	7,772	3,835
Other debtors	95	1,540
Prepayments and accrued income	5,156	2,262
	13,023	7,637

14 Cash at bank and in hand

	2023 £	2022 £
Cash at bank and on hand	76,500	113,402
	76,500	113,402

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	3,943	3,075
Trade creditors	150	-
Other creditors	7,107	5,049
Taxation and social security costs	9,190	7,096
	20,390	15,220

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2023 (continued)

16 Analysis of movements in restricted funds

Current reporting period	Balance at 1 October 2022 £	Income £	Expenditure £	Transfers £	Balance 30 September 2023 £
Sundial window appeal	7,299	-	-	-	7,299
Total	7,299	-	-	-	7,299

Previous reporting period	Balance at 1 October 2021 £	Income £	Expenditure £	Transfers £	Balance 30 September 2022 £
Sundial window appeal	7,299	-	-	-	7,299
WEA grant	-	12,090	(12,090)	-	-
Total	7,299	12,090	(12,090)	-	7,299

Name of restricted fund	Description, nature and purposes of the fund
Sundial window appeal	The trustees approved the restoration of the Stained Glass Sundial Window in October 2016. The window was installed in January 2020 at a total cost of £15,767 and the total cost has been transferred to the capital fund. The balance of the funds raised is to be spent on educational and other projects associated with the sundial window.
WEA grant	Funding for the Be There Learning programme

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2023 (continued)

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 October 2022 £	Income £	Expenditure £	Transfers £	Balance 30 September 2023 £
General fund	98,520	69,379	(115,888)	9,823	61,834
Capital Fund	90,014	-	-	(9,823)	80,191
Total	188,534	69,379	(115,888)	-	142,025

Previous reporting period	Balance at 1 October 2021 £	Income £	Expenditure £	Transfers £	Balance 30 September 2022 £
General fund	101,871	88,144	(101,395)	9,900	98,520
Capital Fund	99,914	-	-	(9,900)	90,014
Total	201,785	88,144	(101,395)	-	188,534

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Capital Fund	The trustees have agreed that those unrestricted funds used to fund the fixed assets of the trust should be separately identified.

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2023 (continued)

18 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	80,191	-	-	80,191
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	(18,357)	80,191	7,299	69,133
Creditors of more than one year	-	-	-	-
Total	61,834	80,191	7,299	149,324
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	90,014	-	-	90,014
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	8,506	90,014	7,299	105,819
Creditors of more than one year	-	-	-	-
Total	98,520	90,014	-	195,833

19 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2023 £	2022 £	2023 £	2022 £
Less than one year	11,500	11,500	-	-
One to five years	46,000	46,000	-	-
Over five years	66,125	77,625	-	-
	123,625	135,125	-	-

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2023 (continued)

20 Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income / (expenditure) for the year	(46,509)	(13,251)
Adjustments for:		
Depreciation charge	9,823	10,301
Decrease/(increase) in debtors	(5,386)	(3,528)
Increase/(decrease) in creditors	5,170	6,468
Net cash provided by / (used in) operating	(36,902)	(10)

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2023 (continued)

21 Prior year Statement of Financial Activities (including Income and Expenditure account)

	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	18,922	12,090	31,012	102,385
Charitable activities:	69,222	-	69,222	29,932
Total income	88,144	12,090	100,234	132,317
Expenditure on:				
Raising funds	1,088	-	1,088	625
Charitable activities:	100,307	12,090	112,397	79,141
Total expenditure	101,395	12,090	113,485	79,766
Net income / (expenditure) for the year	(13,251)	-	(13,251)	52,551
Transfer between funds	-	-	-	-
Net movement in funds for the year	(13,251)	-	(13,251)	52,551
Reconciliation of funds				
Total funds brought forward	201,785	7,299	209,084	156,533
Total funds carried forward	188,534	7,299	195,833	209,084

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

DIDSBURY PARSONAGE TRUST

England & Wales - Charity number 1144145

Accounts

Company Number: 07670837

Charity Number: 1144145

Didsbury Parsonage Trust

Report and financial statements

For the year ended 30 September 2022

Didsbury Parsonage Trust

Reference and administrative information for the year ended 30 September 2022

Company number 07670837

Charity number 1144145

Registered office and operational address Old Parsonage
Stenner Lane
Manchester
M20 2RQ

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Steve Parle	Chair (until November 2022) resigned May 2023
Louise Smail	Chair November 2022 – April 2023 Vice Chair until November 2022 resigned April 2023
Tracey Pook	Chair April 2023 – present
Alexander Carmichael	Vice Chair April 2023 – present
Michael Corlett	2019 – present
James Wilson	2014 - present
Sue Good	2014 - present
Teresa Regan	2018 - present

Bankers HSBC Business Banking

**Independent
examiner** Catherine Hall FCCA DChA, Slade & Cooper Limited
Beehive Mill, Jersey St, Manchester M4 6JG

Didsbury Parsonage Trust
Trustees' annual report
for the year ended 30 September 2022

The trustees present their report and the unaudited financial statements for the year ended 30 September 2022. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

To further or benefit the residents of Didsbury and the surrounding area, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents. To establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects. To promote for the benefit of the public the preservation of the historic Didsbury Parsonage and its surroundings.

The Trustees have identified 5 key objectives to guide their ongoing stewardship of this historic building:

- a) To maintain the Old Parsonage and preserve its heritage in line with its agreement with the Council
- b) To raise awareness of the history and heritage of the building
- c) To provide opportunities for local artists to showcase their work
- d) To encourage, promote and support local charities, 'friends' groups and community groups
- e) To raise funds in order to support these other objectives

Purposes and aims

The Trust signed a 22 year lease for the Parsonage in June 2012,.There followed an intense 12 week building programme to completely renovate the building. The building was formally opened on September 7th 2012 by the Lord Mayor of Manchester, Councillor Elaine Boyce, after nearly £150,000 worth of renovations. This money was raised by a terrific effort by the local community and included a grant of £56,000 from the Lottery Heritage Fund and other grants from the Co-operative Society, Manchester Airport, Manchester City Council and United Utilities as well as donations from local companies. Nearly £60,000 was raised from individual donations from the community which reflects the interest and fondness that local people have for the building. The lease was renegotiated in 2018 for a further 40 years.

The building is comprised of two floors. As well as three larger rooms on the ground floor there are several meeting rooms and four single offices for commercial rent on the first floor. All the rooms are available to local community not-for-profit organisations, but rooms are also available for commercial use on an ad-hoc daily basis. All these rooms can provide ideal facilities for meetings, presentations, films, exhibitions, debates, training sessions, language courses, exercise workouts and a multitude of community uses. The trust has, by bringing the Parsonage into use both provide the community a meeting place and preserve for future generations a key historic listed building and its gardens in the centre of old Didsbury.

Didsbury Parsonage Trust
Trustees' annual report
for the year ended 30 September 2022

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

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.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on local residents of Didsbury and the surrounding area and are undertaken to further Didsbury Parsonage Trust's charitable purposes for the public benefit.

The Didsbury Parsonage Trust continued to conform and comply with the prevailing regulations specific to Covid-19. We also continued our use of Zoom to hold Trustee Meetings, make decisions and continued to operate as a business. The Trust was also able to avail itself to the various business grants which were allowable during the later part of the lockdown, without which we would have been forced to possibly completely close the business down. The receipt of both government and local council income removed this threat, allowing us to enter a gradual start up mode into 2022. Importantly a lot of material was created during the lockdown allowing us to start up exhibitions when restrictions were lifted, the public returned to going out and visiting historical and sites of interest.

The trustees were glad to be back involved in the development of the grade 2 listed building as a community hub, as were the public in wanting their weddings and exhibitions to take place in such a prestigious location with its beautiful garden. The return of the community businesses in some cases had to be nurtured as several had close operational contact with people coming in and going out. The public were also not in every instance flocking back as many were cautious to going back to public exposure and wished to protect themselves. The site team still operated and observed restrictions to manage the early days and protect the public.

There was a small turnover of trustees in line with expectations who have since been replaced. We also experienced the serious illness of our Chair of Meetings and who was also managing the site commercially, which in all probability disguised both the cost and requirements to manage the business.

Beneficiaries of our services

- a) Trustees have continued to maintain the Old Parsonage and preserve its heritage in line with the Trust's agreement with the Council. The building is open 7 days a week, throughout the day, enabling free access to members of the public. The regularly changing gallery exhibitions combine with completely open access gardens to provide a popular local resource.
- b) Awareness of the history and heritage of the building is promoted through the annual Heritage Open Days. During this period in September of each year a special exhibition is open for the full month featuring aspects of local history.
- c) Opportunities for local artists to showcase their work continue throughout the year with 3 gallery spaces that can be used separately or in combination. This is a popular local gallery, with a waiting list

Didsbury Parsonage Trust
Trustees' annual report
for the year ended 30 September 2022

for exhibition space. Local artists are able to sell their work through the gallery, and commission on the sales provides additional income for the upkeep of the building.

d) A number of local charities, 'friends' groups and community groups rent meeting rooms on a regular basis, enhancing the reputation of the building as a community hub, and bringing a wide variety of people through the doors. Regular meetings are held by health and wellbeing groups as well as local volunteers such as 'Didsbury in Bloom'

e) Fundraising events are designed to bring in the whole community, with particular highlights being the Summer Garden Party and the Christmas Fair. The latter in particular has developed to provide family-friendly activities for families with very young children, to encourage future generations to develop a connection with the building.

Financial review

The Trust saw an increase in income during this reporting period, as the building was able to open up and activities resume following the COVID19 restrictions. However, there was also an increase in expenditure due to large rises in energy costs and staff salary increases. The rise in energy costs were largely unforeseen, in line with the national and international situation during the winter and spring of 2022. Overall this led to an in-year loss of around £13,000.

The Trust holds reserves of £195,833, made up of unrestricted funds of £188,534 and restricted funds of £7,299.

Reserves policy

Reserves are needed to bridge the gap between the spending and receiving of income and to cover unplanned emergency repairs and other expenditure. The nature of The Old Parsonage, being a Grade II listed building means that there is potential for a need for significant repairs. The Trustees aim to maintain sufficient reserves to enable ongoing maintenance as required.

Structure, governance and management

The organisation is a charitable company limited by guarantee, incorporated on 15th June 2011 and registered as a charity on 5th October 2011.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity. All trustees give their time voluntarily and receive no benefits or expenses from the charity.

Trustees are recruited from local residents with an aim to recruit from different sectors of the community and to ensure a diversity of age, gender, skills and community links. Prospective trustees are asked to provide a written CV and to undergo an interview with a quorum of the body of trustees followed by a vote. There are no external bodies with a right to appoint trustees.

Didsbury Parsonage Trust
Trustees' annual report
for the year ended 30 September 2022

Statement of responsibilities of the trustees

The trustees (who are also directors of Didsbury Parsonage Trust for the purposes of company law) 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).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 28/09/2023 and signed on their behalf by

Tracey Pook

Chair of Trustees

Independent examiner's report
to the trustees of
Didsbury Parsonage Trust

I report to the charity trustees on my examination of the accounts of the company for the year ended 30th September which are set out on pages 7 to 21.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Catherine Hall FCCA DChA

Slade & Cooper Limited
Beehive Mill
Jersey Street
Manchester
M4 6JG

Date...02/10/2023

Didsbury Parsonage Trust
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 30 September 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from:					
Donations and legacies	3	18,922	12,090	31,012	102,385
Charitable activities:	4	69,222	-	69,222	29,932
Total income		88,144	12,090	100,234	132,317
Expenditure on:					
Raising funds	5	1,088	-	1,088	625
Charitable activities:	6	100,307	12,090	112,397	79,141
Total expenditure		101,395	12,090	113,485	79,766
Net income/(expenditure) for the year	8	(13,251)	-	(13,251)	52,551
Transfer between funds		-	-	-	-
Net movement in funds for the year		(13,251)	-	(13,251)	52,551
Reconciliation of funds					
Total funds brought forward		201,785	7,299	209,084	156,533
Total funds carried forward		188,534	7,299	195,833	209,084

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

Didsbury Parsonage Trust
Company number 07670837

Balance sheet as at 30 September 2022

	Note	2022	2021
		£	£
Fixed assets			
Tangible assets	12	90,014	99,914
Total fixed assets		90,014	99,914
Current assets			
Debtors	13	7,637	4,109
Cash at bank and in hand	14	113,402	113,813
Total current assets		121,039	117,922
Liabilities			
Creditors: amounts falling due in less than one year	15	(15,220)	(8,752)
Net current assets		105,819	109,170
Net assets		195,833	209,084
The funds of the charity:			
Restricted income funds	16	7,299	7,299
Unrestricted income funds	17	188,534	201,785
Total charity funds		195,833	209,084

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 10 to 21 form part of these accounts.

Approved by the trustees on 28/09/2023 and signed on their behalf by:

.....
Tracey Pook (Chair of Trustees)

Didsbury Parsonage Trust
Statement of Cash Flows
for the year ending 30 September 2022

	Note	2022 £	2021 £
Cash provided by/(used in) operating activities	20	(10)	65,304
<i>Cash flows from investing activities:</i>			
Purchase of tangible fixed assets		(401)	(2,377)
Cash provided by/(used in) investing activities		(401)	(2,377)
Increase/(decrease) in cash and cash equivalents in the year		(411)	62,927
Cash and cash equivalents at the beginning of the year		113,813	50,886
Cash and cash equivalents at the end of the year		113,402	113,813

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2022

1 Accounting policies

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

a Basis of preparation

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

Didsbury Parsonage Trust 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 trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

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

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

c Income

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

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

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

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

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2022 (continued)

d 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.

e 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 trustees 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.

f 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:

- Costs of raising funds comprise the costs of goods sold and marketing costs.
- 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.

g Operating leases

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

h Tangible fixed assets

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Leasehold building	length of lease
Office fixtures and fittings	10%
Computer Equipment	25%

i Debtors

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

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2022 (continued)

j Cash at bank and in hand

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

k 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.

l Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 9. There were outstanding contributions at the year end of £169 (2021: £117). The costs of the defined contribution scheme are included within support and governance costs and allocated to the funds of the charity using the methodology set out in note 9.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Donations	3,558	-	3,558
Grants	14,244	12,090	26,334
Membership Subscriptions	1,120	-	1,120
Total	18,922	12,090	31,012
Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
Donations	1,663	-	1,663
Grants	100,592	-	100,592
Membership Subscriptions	130	-	130
Total	102,385	-	102,385

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2022 (continued)

4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2022 £
Room Hire	35,635	-	35,635
Office Rental	20,688	-	20,688
Fundraising	3,521	-	3,521
Other Income	9,378	-	9,378
Total	69,222	-	69,222
Previous reporting period	Unrestricted £	Restricted £	Total 2021 £
Room Hire	7,838	-	7,838
Office Rental	16,217	-	16,217
Fundraising	3,185	-	3,185
Other Income	2,692	-	2,692
Total	29,932	-	29,932

5 Cost of raising funds

	2022 £	2021 £
Cost of good sold	448	-
Marketing	640	625
	1,088	625

All expenditure on cost of raising funds is unrestricted.

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2022 (continued)

6 Analysis of expenditure on charitable activities

Current reporting period	Total 2022 £	Total 2021 £
Property Costs	26,704	25,500
Staff Costs	49,228	37,513
Depreciation	10,301	10,558
Other Costs	24,364	5,470
Governance costs (see note 7)	1,800	100
Support costs (see note 7)	-	-
	112,397	79,141
	2022 £	2021 £
Restricted expenditure	12,090	-
Unrestricted expenditure	100,307	79,141
	112,397	79,141

7 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support £	Governance £	Total 2022 £
Accountancy services	Governance	-	1,800	1,800
		-	1,800	1,800
Previous reporting period	Basis of apportionment	Support £	Governance £	Total 2021 £
Accountancy services	Governance	-	100	100
		-	100	100

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2022 (continued)

8 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2022 £	2021 £
Depreciation	10,301	10,558
Independent examiner's fee	1,800	100

9 Staff costs

Staff costs during the year were as follows:

	2022 £	2021 £
Wages and salaries	36,937	36,108
Pension costs	1,659	1,405
	38,596	37,513
Allocated as follows:		
Charitable activities	38,596	37,513
	38,596	37,513

No employees has employee benefits in excess of £60,000 (2021: Nil).

The average number of staff employed during the period was 2 (2021: 3).

The average full time equivalent number of staff employed during the period was 1 (2021:).

The key management personnel of the charity comprise the trustees. The total employee benefits of the key management personnel of the charity were £Nil (2021: £Nil).

10 Trustee remuneration and expenses, and related party transactions

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2021: Nil).

No members of the management committee received travel and subsistence expenses during the year (2021:£Nil).

Aggregate donations from related parties were £Nil (2021: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil).

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2022 (continued)

11 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

12 Fixed assets: tangible assets

Cost	Leasehold land & buildings £	Fixtures & fittings £	Computer Equipment £	Total £
At 1 October 2021	162,442	10,697	2,810	175,949
Additions	-	401	-	401
At 30 September	162,442	11,098	2,810	176,350
Depreciation				
At 1 October 2021	66,360	8,385	1,290	76,035
Charge for the year	8,787	952	562	10,301
At 30 September	75,147	9,337	1,852	86,336
Net book value				
At 30 September	87,295	1,761	958	90,014
<i>At 30 September</i>	<i>96,082</i>	<i>2,312</i>	<i>1,520</i>	<i>99,914</i>

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2022 (continued)

13 Debtors

	2022 £	2021 £
Trade debtors	3,835	1,908
Other debtors	1,540	155
Prepayments and accrued income	2,262	2,046
	7,637	4,109

14 Cash at bank and in hand

	2022 £	2021 £
Cash at bank and on hand	113,402	113,813
	113,402	113,813

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	3,075	1,002
Other creditors	5,049	3,795
Taxation and social security costs	7,096	3,955
	15,220	8,752

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2022 (continued)

16 Analysis of movements in restricted funds

Current reporting period	Balance at 1 October 2021 £	Income £	Expenditure £	Transfers £	Balance 30 September 2022 £
Sundial window appeal	7,299	-	-	-	7,299
WEA grant	-	12,090	(12,090)	-	-
Total	7,299	12,090	(12,090)	-	7,299

Previous reporting period	Balance at 1 October 2020 £	Income £	Expenditure £	Transfers £	Balance 30 September 2021 £
Sundial window appeal	7,299	-	-	-	7,299
Total	7,299	-	-	-	7,299

Name of restricted fund	Description, nature and purposes of the fund
Sundial window appeal	The trustees approved the restoration of the Stained Glass Sundial Window in October 2016. The window was installed in January 2020 at a total cost of £15,767 and the total cost has been transferred to the capital fund. The balance of the funds raised is to be spent on educational and other projects associated with the sundial window.
WEA grant	Funding for the Be There Learning programme

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2022 (continued)

17 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 October 2021 £	Income £	Expenditure £	Transfers £	Balance 30 September 2022 £
General fund	101,871	88,144	(101,395)	9,900	98,520
Capital Fund	99,914	-	-	(9,900)	90,014
Total	201,785	88,144	(101,395)	-	188,534

Previous reporting period	Balance at 1 October 2020 £	Income £	Expenditure £	Transfers £	Balance 30 September 2021 £
General fund	41,139	132,317	(69,208)	(2,377)	101,871
Capital Fund	108,095	-	(10,558)	2,377	99,914
Total	149,234	132,317	(79,766)	-	201,785

Name of unrestricted fund	Description, nature and purposes of the fund
General fund	The free reserves after allowing for all designated funds
Capital Fund	The trustees have agreed that those unrestricted funds used to fund the fixed assets of the trust should be separately identified.

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2022 (continued)

18 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	90,014	-	-	90,014
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	8,506	90,014	7,299	105,819
Creditors of more than one year	-	-	-	-
Total	98,520	90,014	7,299	195,833
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	99,914	-	-	99,914
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	1,957	99,914	7,299	109,170
Creditors of more than one year	-	-	-	-
Total	101,871	99,914	-	209,084

19 Operating lease commitments

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2022 £	2021 £	2022 £	2021 £
Less than one year	11,500	11,500	-	-
One to five years	46,000	46,000	-	-
Over five years	77,625	89,124	-	-
Total	135,125	146,624	-	-

Didsbury Parsonage Trust

Notes to the accounts for the year ended 30 September 2022 (continued)

20 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net income/(expenditure) for the year	(13,251)	52,551
Adjustments for:		
Depreciation charge	10,301	10,558
Decrease/(increase) in debtors	(3,528)	(274)
Increase/(decrease) in creditors	6,468	2,469
Net cash provided by/(used in) operating	(10)	65,304

DIDSBURY PARSONAGE TRUST

England & Wales - Charity number 1144145

Accounts



Trustees' Annual Report for the period

Period start date		Period end date	
From	01 10 2020	To	30 09 2021

Section A Reference and administration details

Charity name

Didsbury Parsonage Trust

Other names charity is known by

Registered charity number (if any) 1144145

Charity's principal address

The Old Parsonage

Stenner Lane

Didsbury

Postcode

M20 2RQ

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	A Carmichael		Appt 7 September 2021	
2	A V Cooper		Res 7 September 2021	
3	M R Corlett			
4	S Good			
5	S M Parle	Chair		
6	T Pook		Appt 20 April 2022	
7	T B Regan			
8	L R Smail			
9	J M Wilson			
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Articles of association
How the charity is constituted (eg. trust, association, company)	Charitable company limited by guarantee
Trustee selection methods (eg. appointed by, elected by)	Appointed by members

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Summary of the objects of the charity set out in its governing document

To further or benefit the residents of Didsbury and the surrounding area, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

To establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.

To promote for the benefit of the public the preservation of the historic Didsbury Parsonage and its surroundings.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Trust signed a 22 year lease for the Parsonage in June 2012,.There followed an intense 12 week building programme to completely renovate the building. The building was formally opened on September 7th 2012 by the Lord Mayor of Manchester, Councillor Elaine Boyce, after nearly £150,000 worth of renovations.

This money was raised by a terrific effort by the local community and included a grant of £56,000 from the Lottery Heritage Fund and other grants from the Co-operative Society, Manchester Airport, Manchester City Council and United Utilities as well as donations from local companies. Nearly £60,000 was raised from individual donations from the community which reflects the interest and fondness that local people have for the building.

The building is comprised of two floors. As well as three larger rooms on the ground floor there are several meeting rooms and four single offices for commercial rent on the first floor. All the rooms are available to local community not-for-profit organisations, but rooms are also available for commercial use on an ad-hoc daily basis. All these rooms can provide ideal facilities for meetings, presentations, films, exhibitions, debates, training sessions, language courses, exercise workouts and a multitude of community uses.

The trust has, by bringing the Parsonage into use both provide the community a meeting place and preserve for future generations a key historic listed building and its gardens in the centre of old Didsbury.

Public benefit

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and when planning future activities.

Summary of the main achievements of the charity during the year**Community Activities**

The Trust was severely restricted by Covid regulations as to which activities could take place between Oct 1st 2020 and July 2021. There were certain activities that could go ahead because they were exempt from the regulations such as support groups. This meant there was little ongoing income from classes, weddings exhibitions etc. However, we were well supported by the government grants for retail and hospitality as well furlough arrangements. We did manage to produce virtual exhibitions with the help of a local film club,

From July to the end of September the restrictions did mean that we had to employ extra staff and have extra precautions regarding covid transmission. Again, the government grants helped us remain financially stable.

The take up of space booking in September '21 was encouraging for the future community use of the building.

Building and Heritage

During the various stages of lockdown over the year it did give us the opportunity to do some necessary building work to the building's exterior and improvements to gallery 4. This has made this room into a warm, welcoming space for small groups to meet.

There was a heritage exhibition in September using material from our archives. This was linked into the national Heritage Open Days website and publicity. We were gratified by the response from the public to this exhibition and the feedback was very positive.

Section E Financial review

Brief statement of the charity's policy on reserves

--

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

--

Section F Other optional information

The building was been run by volunteers for the initial months of shutdown One member of staff returned part time in July 2021 and the building was gradually reopened as restrictions are eased.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

--	--

Full name(s)

S M Parle	
-----------	--

Position (eg Secretary, Chair, etc)

Chair	
-------	--

Date

7 September 2022

Didsbury Parsonage Trust	Charity No	1144145
	Company No	7670837
Annual accounts for the year		
from 1 October 2020 to 30 September 2021		

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	102,385	-	-	102,385	42,594
Charitable activities	S02	29,932	-	-	29,932	47,657
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income (Note 5)	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	132,317	-	-	132,317	90,251
Expenditure (Note 4)						
Expenditure on:						
Raising funds	S08	625	-	-	625	492
Charitable activities	S09	79,141	-	-	79,141	68,543
Separate material expense item	S10					
Other	S11		-	-	-	-
Total	S12	79,766	-	-	79,766	69,035
Net income/(expenditure) before tax for the reporting period	S13	52,551	-	-	52,551	21,216
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	52,551	-	-	52,551	21,216
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	52,551	-	-	52,551	21,216
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19			-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	52,551	-	-	52,551	21,216
Reconciliation of funds:						
Total funds brought forward	S23	149,234	7,299	-	156,533	135,317
Total funds carried forward	S24	201,785	7,299	-	209,084	156,533

Didsbury Parsonage Trust	Charity No	1144145
	Company No	7670837
Annual accounts for the year		
from 1 October 2020 to 30 September 2021		

Section B Balance sheet

	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year (as restated) £ F05
Fixed assets						
Tangible assets (Note 8)	B02	99,914	-	-	99,914	108,095
Total fixed assets	B05	99,914	-	-	99,914	108,095
Current assets						
Debtors (Note 9)	B07	4,109	-	-	4,109	3,835
Cash at bank and in hand	B09	106,514	7,299	-	113,813	50,886
Total current assets	B10	110,623	7,299	-	117,922	54,721
Creditors: amounts falling due within one year (Note 10)	B11	8,752	-	-	8,752	6,283
Net current assets/(liabilities)	B12	101,871	7,299	-	109,170	48,438
Total assets less current liabilities	B13	201,785	7,299	-	209,084	156,533
Creditors: amounts falling due after one year (Note 10)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	201,785	7,299	-	209,084	156,533
Funds of the Charity						
Endowment funds (Note 11)	B17	-	-	-	-	-
Restricted income funds (Note 11)	B18	-	7,299	-	7,299	7,299
Unrestricted funds	B19	201,785	-	-	201,785	149,234
Total funds	B22	201,785	7,299	-	209,084	156,533

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

	Date of approval dd/mm/yyyy
S M Parle	

Didsbury Parsonage Trust	Charity No	1144145
	Company No	7670837
Annual accounts for the year		
from 1 October 2020 to 30 September 2021		

Section C Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

Not Applicable

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Didsbury Parsonage Trust
Annual accounts for the year
from 1 October 2020 to 30 September 2021

Section C Notes to the accounts (continued)

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government grants

The charity has received government grants in the reporting period

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least They are valued at cost.

The depreciation rates and methods used are disclosed in note 8.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. They are valued at fair value except where they qualify as basic financial instruments.

Didsbury Parsonage Trust	Charity No	1144145
	Company No	7670837
Annual accounts for the year		
from 1 October 2020 to 30 September 2021		

Section C Notes to the accounts (cont)

Note 3 Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	1,663		-	1,663	4,392
	Gift Aid	-		-		1,305
	Legacies	-		-	-	-
	General grants provided by government/other charities	100,592		-	100,592	36,762
	Membership subscriptions and sponsorships which are in substance donations	130		-	130	135
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-		-
Total		102,385	-	-	102,385	42,594
Charitable activities:	Room hire	7,838	-	-	7,838	19,349
	Office rental	16,217	-	-	16,217	19,446
	Fundraising	3,185		-	3,185	3,032
	Other	2,692		-	2,692	6,155
	Total	29,932	-	-	29,932	47,982
TOTAL INCOME		132,317	-	-	132,317	90,576

Note 4 Expenditure

Analysis of expenditure		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure	Fundraising costs	625		-	625	492
	Total expenditure on raising funds	625	-	-	625	492
Expenditure on charitable activities	Property costs	25,500		-	25,500	17,751
	Staff costs	37,513		-	37,513	35,933
	Depreciation	10,558		-	10,558	9,864
	Other	5,570		-	5,570	4,995
	Total expenditure on charitable activities	79,141	-	-	79,141	68,543
TOTAL EXPENDITURE		79,766	-	-	79,766	69,035

Didsbury Parsonage Trust	Charity No	1144145
	Company No	7670837
Annual accounts for the year		
from 1 October 2020 to 30 September 2021		

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 10.1 Fees for examination of the accounts

Independent examiner's fees

This year £	Last year £
100	100

Note 7 Paid employees

Staff Costs

Salaries and wages

Pension costs (defined contribution pension plan)

Total staff costs

This year £	Last year £
36,108	34,511
1,405	1,422
37,513	35,933

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

None

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Charitable Activities	3	3
Other	-	-
Total	3	3

Didsbury Parsonage Trust	Charity No	1144145
	Company No	7670837
Annual accounts for the year		
from 1 October 2020 to 30 September 2021		

Section C Notes to the accounts (cont)

Note 8 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	162,442	-	11,130	173,572
Additions	-	-	-	2,377	2,377
Disposals	-	-	-	-	-
At end of the year	-	162,442	-	13,507	175,949

Depreciation and impairments

**Basis		Straight Line		Straight Line
** Rate		Life of Lease		10

At beginning of the year	-	57,572	-	7,905	65,477
Depreciation	-	8,788	-	1,770	10,558
Disposals	-	-	-	-	-
At end of the year	-	66,360	-	9,675	76,035

Net book value

Net book value at the beginning of the year	-	104,870	-	3,225	108,095
Net book value at the end of the year	-	96,082	-	3,832	99,914

Didsbury Parsonage Trust	Charity No	1144145
	Company No	7670837
Annual accounts for the year		
from 1 October 2020 to 30 September 2021		

Section C

Notes to the accounts

(cont)

Note 9 Debtors and prepayments

Analysis of debtors

	This year £	Last year £
Trade debtors	1,908	1,686
Prepayments and accrued income	2,046	1,994
Other debtors	155	155
Total	4,109	3,835

Note 10 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals and deferred income	5,235	3,789	-	-
Taxation and social security	3,490	2,479	-	-
Other creditors	27	15	-	-
Total	8,752	6,283	-	-

Didsbury Parsonage Trust	Charity No	1144145
	Company No	7670837
Annual accounts for the year		
from 1 October 2020 to 30 September 2021		

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 11 **Charity funds**

Details of material funds held and movements during the CURRENT reporting period

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
Sundial window appeal	R	To restore the sundial window	7,299	-	-	-	7,299
Capital fund	UR	To fund the fixed assets of the trust.	108,095		(10,558)	2,377	99,914
General fund	UR	General purposes of the charity	41,139	132,317	(69,208)	(2,377)	101,871
Total Funds			156,533	132,317	(79,766)	-	209,084

Sundial window appeal

The trustees approved the restoration of the Stained Glass Sundial Window in October 2016. The window was installed in January 2020 at a total cost of £15,767 and the total cost has been transferred to the capital fund. The balance of the funds raised is to be spent on educational and other projects associated with the sundial window.

Capital fund

The trustees have agreed that those unrestricted funds used to fund the fixed assets of the trust should be separately identified.



Section A

Independent Examiner's Report

**Report to the
trustees/directors/
members of**

Didsbury Parsonage Trust

**On accounts for the year
ended**

30 September 2021

Charity no.:

1144145

Company no.:

7670837

Set out on pages

1 to 9

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2021.

**Responsibilities and
basis of report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

30 August 2021

Name: H A Lowe

Relevant professional qualification(s) or body (if any): ACA

Address: 42 Dalston Drive
Didsbury
M20 5LG

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None

DIDSBURY PARSONAGE TRUST

England & Wales - Charity number 1144145

Accounts



Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	01	10	2019		30	09	2020

Section A Reference and administration details

Charity name

Didsbury Parsonage Trust

Other names charity is known by

Registered charity number (if any) 1144145

Charity's principal address

The Old Parsonage

Stenner Lane

Didsbury

Postcode

M20 2FF

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	A V Cooper			
2	S Good			
3	S M Parle	Chair		
4	L R Smail			
5	J M Wilson			
6	T B Regan			
7	M R Corlett			
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

Name of chief executive or names of senior staff members (Optional information)

--

Section B Structure, governance and management

Description of the charity's trusts

Type of governing document (eg. trust deed, constitution)	Articles of association
How the charity is constituted (eg. trust, association, company)	Charitable company limited by guarantee
Trustee selection methods (eg. appointed by, elected by)	Appointed by members

Additional governance issues (Optional information)

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

Summary of the objects of the charity set out in its governing document

To further or benefit the residents of Didsbury and the surrounding area, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation leisure time occupation with the objective of improving the conditions of life for the residents.

To establish or secure the establishment of a community centre and to maintain or manage or co-operate with any statutory authority in the maintenance and management of such a centre for activities promoted by the charity in furtherance of the above objects.

To promote for the benefit of the public the preservation of the historic Didsbury Parsonage and its surroundings.

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

The Trust signed a 22 year lease for the Parsonage in June 2012,.There followed an intense 12 week building programme to completely renovate the building. The building was formally opened on September 7th 2012 by the Lord Mayor of Manchester, Councillor Elaine Boyce, after nearly £150,000 worth of renovations.

This money was raised by a terrific effort by the local community and included a grant of £56,000 from the Lottery Heritage Fund and other grants from the Co-operative Society, Manchester Airport, Manchester City Council and United Utilities as well as donations from local companies. Nearly £60,000 was raised from individual donations from the community which reflects the interest and fondness that local people have for the building.

The building is comprised of two floors. As well as three larger rooms on the ground floor there are several meeting rooms and four single offices for commercial rent on the first floor. All the rooms are available to local community not-for-profit organisations, but rooms are also available for commercial use on an ad-hoc daily basis. All these rooms can provide ideal facilities for meetings, presentations, films, exhibitions, debates, training sessions, language courses, exercise workouts and a multitude of community uses.

The trust has, by bringing the Parsonage into use both provide the community a meeting place and preserve for future generations a key historic listed building and its gardens in the centre of old Didsbury.

Public benefit

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the aims and objectives and when planning future activities.

Summary of the main achievements of the charity during the year

Community Activities

From October 2019 until March 2020 we continued our upward trend in both the variety and number of activities and classes we offered at the Old Parsonage. Among the events we hosted were U3A Spanish classes, a course on ecological garden design, several one-off workshops for community groups, heritage and local artists' exhibitions and a volunteer-led Christmas Fair involving the whole community. We were also able to commemorate the 100th anniversary of Fletcher Moss's death (he gifted the building to Manchester Corporation in 1919) with a community open invitation event on Boxing Day 2019.

As for all charities the latter half of the 12 months was dominated by the impact of the Covid-19 virus with the consequent loss of income and curtailment of community activities.

The coronavirus outbreak caused us to completely shut the building on March 19th, 2020. Fortunately our office tenants agreed to continue to pay rent for the duration of the pandemic. However the loss of room lettings, exhibitions and functions would have been a huge drain on our reserves. The Trust managed to obtain hospitality and leisure grants from the government of over £30,000; we also furloughed the two members of staff in order to preserve capital.

The start of lock-down coincided with the opening of the Primary School Children's Art Exhibition which had involved two year's planning. Fortunately we were able to involve a local not for profit film making group who created a virtual tour. This was such a success that we continued to create virtual exhibitions until the public were allowed to re-enter the building.

Building and Heritage

The Trust has a full repair lease with its landlord Manchester City Council. The building requires constant day to day repairs as well as a planned programme of maintenance. We also aim to invest any surplus monies into improvements to the building and its facilities. In this financial year the two boilers heating the building were replaced with modern condenser boilers. The heritage of the building is vitally important to the trustees, our users and visitors. To this end, we obtained a HLF grant which, combined with donations and a legacy, enabled us to install a replica of Fletcher Moss's famous stained-glass sundial window.

Although we are open to visitors seven days a week it is sometimes impossible for them to see all the rooms and the art work. Thus we keep the downstairs rooms free of classes on a Sunday for visitors to fully appreciate the building and the art exhibitions.

The government grants and furlough payments have enabled the Trust to remain on a solid financial footing. We are financially prepared for any new reductions on our income created by any further Covid related restrictions.

Section E Financial review

Brief statement of the charity's policy on reserves

--

Details of any funds materially in deficit

None

Further financial review details (Optional information)

You **may choose** to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

--

Section F Other optional information

The building was been run by volunteers for the initial months of shutdown One member of staff returned part time in July 2020 and the building has been gradually reopen as restrictions are eased.

Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

--	--

Full name(s)

S M Parle	
-----------	--

Position (eg Secretary, Chair, etc)

Chair	
-------	--

Date

7 September 2021



Section A

Independent Examiner's Report

**Report to the
trustees/directors/
members of**

Didsbury Parsonage Trust

**On accounts for the year
ended**

30 September 2020

Charity no.:

1144145

Company no.:

7670837

Set out on pages

1 to 9

(remember to include the page numbers of additional sheets)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 September 2020.

**Responsibilities and
basis of report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act).

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below *~~) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Date: 8 September 2021

Name: H A Lowe

Relevant professional qualification(s) or body (if any):

ACA

Address:

42 Dalston Drive

Didsbury

M20 5LG

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None

Didsbury Parsonage Trust	Charity No	1144145
	Company No	7670837
Annual accounts for the year		
from 1 October 2019 to 30 September 2020		

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
Income (Note 3)						
Income and endowments from:						
Donations and legacies	S01	42,594	-	-	42,594	21,931
Charitable activities	S02	47,610	47	-	47,657	66,298
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income (Note 5)	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
Total	S07	90,204	47	-	90,251	88,229
Expenditure (Note 4)						
Expenditure on:						
Raising funds	S08	492	-	-	492	2,012
Charitable activities	S09	68,467	76	-	68,543	90,963
Separate material expense item	S10					
Other	S11		-	-	-	-
Total	S12	68,959	76	-	69,035	92,975
Net income/(expenditure) before tax for the reporting period						
	S13	21,245	- 29	-	21,216	- 4,746
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)						
	S15	21,245	- 29	-	21,216	- 4,746
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items						
	S17	21,245	- 29	-	21,216	- 4,746
Transfers between funds						
	S18	-	-	-	-	-
Other recognised gains/(losses):						
Gains and losses on revaluation of fixed assets for the charity's own use	S19	15,767	- 15,767	-	-	-
Other gains/(losses)	S20	-	-	-	-	-
	S21	-	-	-	-	-
Net movement in funds						
	S22	37,012	- 15,796	-	21,216	- 4,746
Reconciliation of funds:						
Total funds brought forward	S23	112,222	23,095	-	135,317	140,063
Total funds carried forward	S24	149,234	7,299	-	156,533	135,317

Didsbury Parsonage Trust	Charity No	1144145
	Company No	7670837
Annual accounts for the year		
from 1 October 2019 to 30 September 2020		

Section B Balance sheet

	Guidance Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year (as restated) £
		F01	F02	F03	F04	F05
Fixed assets						
Tangible assets (Note 8)	B02	108,095	-	-	108,095	101,223
Total fixed assets	B05	108,095	-	-	108,095	101,223
Current assets						
Debtors (Note 9)	B07	3,835	-	-	3,835	11,374
Cash at bank and in hand	B09	43,587	7,299	-	50,886	32,010
Total current assets	B10	47,422	7,299	-	54,721	43,384
Creditors: amounts falling due within one year (Note 10)	B11	6,282	-	-	6,282	9,290
Net current assets/(liabilities)	B12	41,140	7,299	-	48,439	34,094
Total assets less current liabilities	B13	149,235	7,299	-	156,534	135,317
Creditors: amounts falling due after one year (Note 10)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	149,235	7,299	-	156,534	135,317
Funds of the Charity						
Endowment funds (Note 11)	B17	-	-	-	-	-
Restricted income funds (Note 11)	B18	-	7,299	-	7,299	23,095
Unrestricted funds	B19	149,234	-	-	149,234	112,222
Total funds	B22	149,234	7,299	-	156,533	135,317

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

	Date of approval dd/mm/yyyy
S M Parle	07/09/2021

Didsbury Parsonage Trust	Charity No	1144145
	Company No	7670837
Annual accounts for the year		
from 1 October 2019 to 30 September 2020		

Section C Notes to the accounts

Note 1 Basis of preparation

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Didsbury Parsonage Trust
Annual accounts for the year
from 1 October 2019 to 30 September 2020

Section C	Notes to the accounts	(continued)
-----------	-----------------------	-------------

Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Legacies

Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Government grants

The charity has received government grants in the reporting period

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

2.3 EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Creditors

The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments

The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

2.4 ASSETS

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year, and cost at least They are valued at cost.

The depreciation rates and methods used are disclosed in note 8.

Debtors

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

Current asset investments

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due. They are valued at fair value except where they qualify as basic financial instruments.

Didsbury Parsonage Trust	Charity No	1144145
	Company No	7670837
Annual accounts for the year		
from 1 October 2019 to 30 September 2020		

Section C Notes to the accounts (cont)

Note 3 Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	4,392		-	4,392	4,873
	Gift Aid	1,305		-	1,305	1,561
	Legacies	-		-	-	6,217
	General grants provided by government/other charities	36,762		-	36,762	9,100
	Membership subscriptions and sponsorships which are in substance donations	135		-	135	180
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		42,594	-	-	42,594	21,931
Charitable activities:	Room hire	19,349	-	-	19,349	36,158
	Office rental	19,446	-	-	19,446	19,446
	Fundraising	2,985	47	-	3,032	4,127
	Other	5,830		-	6,155	6,567
Total		47,610	47	-	47,982	66,298
TOTAL INCOME		90,204	47	-	90,576	88,229

Note 4 Expenditure

Analysis of expenditure		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure	Fundraising costs	492		-	492	2,012
	Total expenditure on raising funds	492	-	-	492	2,012
Expenditure on charitable activities	Property costs	17,676	75	-	17,751	35,516
	Staff costs	35,933	-	-	35,933	40,158
	Depreciation	9,864		-	9,864	8,280
	Other	4,994	1	-	4,995	7,009
Total expenditure on charitable activities		68,467	76	-	68,543	90,963
TOTAL EXPENDITURE		68,959	76	-	69,035	92,975

Didsbury Parsonage Trust	Charity No	1144145
	Company No	7670837
Annual accounts for the year		
from 1 October 2019 to 30 September 2020		

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 10.1 Fees for examination of the accounts

Independent examiner's fees

This year £	Last year £
100	100

Note 7 Paid employees

Staff Costs

Salaries and wages

Pension costs (defined contribution pension plan)

Total staff costs

This year £	Last year £
34,511	38,927
1,422	1,231
35,933	40,158

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

None

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

TRUE

Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Charitable Activities	3	3
Other	-	-
Total	3	3

Didsbury Parsonage Trust	Charity No	1144145
	Company No	7670837
Annual accounts for the year		
from 1 October 2019 to 30 September 2020		

Section C

Notes to the accounts

(cont)

Note 8

Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	146,372	-	10,464	156,836
Additions	-	16,070	-	666	16,736
Disposals	-	-	-	-	-
At end of the year	-	162,442	-	11,130	173,572

Depreciation and impairments

**Basis		Straight Line		Straight Line
** Rate		Life of Lease		10

At beginning of the year	-	49,005	-	6,608	55,613
Depreciation	-	8,567	-	1,297	9,864
Disposals	-	-	-	-	-
At end of the year	-	57,572	-	7,905	65,477

Net book value

Net book value at the beginning of the year	-	97,367	-	3,856	101,223
Net book value at the end of the year	-	104,870	-	3,225	108,095

Didsbury Parsonage Trust	Charity No	1144145
	Company No	7670837
Annual accounts for the year		
from 1 October 2019 to 30 September 2020		

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 9 Debtors and prepayments

Analysis of debtors

	This year £	Last year £
Trade debtors	1,686	9,304
Prepayments and accrued income	1,994	1,944
Other debtors	155	126
Total	3,835	11,374

Note 10 Creditors and accruals

Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals and deferred income	3,788	5,405	-	-
Taxation and social security	2,479	3,863	-	-
Other creditors	15	22	-	-
Total	6,282	9,290	-	-

Didsbury Parsonage Trust	Charity No	1144145
	Company No	7670837
Annual accounts for the year		
from 1 October 2019 to 30 September 2020		

Section C	Notes to the accounts	(cont)
------------------	------------------------------	---------------

Note 11 Charity funds

Details of material funds held and movements during the CURRENT reporting period

* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
Sundial window appeal	R	To restore the sundial window	23,095	47	(76)	(15,767)	7,299
Capital fund	UR	To fund the fixed assets of the trust.	101,223		(9,864)	16,736	108,095
General fund	UR	General purposes of the charity	10,999	90,204	(59,095)	(969)	41,139
Total Funds			135,317	90,251	(69,035)	-	156,533

Sundial window appeal

The trustees approved the restoration of the Stained Glass Sundial Window in October 2016. The window was installed in January 2020 at a total cost of £15,767 and the total cost has been transferred to the capital fund. The balance of the funds raised is to be spent on educational and other projects associated with the sundial window.

Sundial window appeal

The trustees have agreed that those unrestricted funds used to fund the fixed assets of the trust should be separately identified.