

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 |
| | <hr/> | <hr/> | <hr/> |
| Total | 18,922 | 12,090 | 31,012 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| Previous reporting period | Unrestricted £ | Restricted £ | Total 2021 £ |
| Donations | 1,663 | - | 1,663 |
| Grants | 100,592 | - | 100,592 |
| Membership Subscriptions | 130 | - | 130 |
| | <hr/> | <hr/> | <hr/> |
| Total | 102,385 | - | 102,385 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

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 |
| | <hr/> | <hr/> | <hr/> |
| Total | 69,222 | - | 69,222 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |
| 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 |
| | <hr/> | <hr/> | <hr/> |
| Total | 29,932 | - | 29,932 |
| | <hr/> <hr/> | <hr/> <hr/> | <hr/> <hr/> |

5 Cost of raising funds

| | 2022 £ | 2021 £ |
|-------------------|-------------|-------------|
| Cost of good sold | 448 | - |
| Marketing | 640 | 625 |
| | <hr/> | <hr/> |
| | 1,088 | 625 |
| | <hr/> <hr/> | <hr/> <hr/> |

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) | - | - |
| | <hr/> | <hr/> |
| | 112,397 | 79,141 |
| | <hr/> | <hr/> |
| | 2022 £ | 2021 £ |
| Restricted expenditure | 12,090 | - |
| Unrestricted expenditure | 100,307 | 79,141 |
| | <hr/> | <hr/> |
| | 112,397 | 79,141 |
| | <hr/> | <hr/> |

7 Analysis of governance and support costs

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

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 |
| | <hr/> | <hr/> |

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 |
| | <hr/> | <hr/> |
| | 38,596 | 37,513 |
| | <hr/> | <hr/> |
| Allocated as follows: | | |
| Charitable activities | 38,596 | 37,513 |
| | <hr/> | <hr/> |
| | 38,596 | 37,513 |
| | <hr/> | <hr/> |

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 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| At 30 September | 162,442 | 11,098 | 2,810 | 176,350 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Depreciation | | | | |
| At 1 October 2021 | 66,360 | 8,385 | 1,290 | 76,035 |
| Charge for the year | 8,787 | 952 | 562 | 10,301 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| At 30 September | 75,147 | 9,337 | 1,852 | 86,336 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Net book value | | | | |
| At 30 September | 87,295 | 1,761 | 958 | 90,014 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| <i>At 30 September</i> | <i>96,082</i> | <i>2,312</i> | <i>1,520</i> | <i>99,914</i> |
| | <hr/> | <hr/> | <hr/> | <hr/> |

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 |
| | <hr/> | <hr/> |
| | 7,637 | 4,109 |
| | <hr/> | <hr/> |

14 Cash at bank and in hand

| | 2022 £ | 2021 £ |
|--------------------------|-----------|-----------|
| Cash at bank and on hand | 113,402 | 113,813 |
| | <hr/> | <hr/> |
| | 113,402 | 113,813 |
| | <hr/> | <hr/> |

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 |
| | <hr/> | <hr/> |
| | 15,220 | 8,752 |
| | <hr/> | <hr/> |

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 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total | 201,785 | 88,144 | (101,395) | - | 188,534 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |

| 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 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |
| Total | 149,234 | 132,317 | (79,766) | - | 201,785 |
| | <hr/> | <hr/> | <hr/> | <hr/> | <hr/> |

| 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 | - | - |
| | | | | |
| | 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 |
| | <hr/> | <hr/> |
| Net cash provided by/(used in) operating | (10) | 65,304 |
| | <hr/> | <hr/> |