

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
	<hr/>	<hr/>	<hr/>
Total	3,558	-	3,558
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
Total	18,922	12,090	31,012
	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>
Total	65,821	-	65,821
	<hr/>	<hr/>	<hr/>
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
	<hr/>	<hr/>	<hr/>
Total	69,222	-	69,222
	<hr/>	<hr/>	<hr/>

5 Cost of raising funds

	2023 £	2022 £
Cost of good sold	-	448
Marketing	72	640
	<hr/>	<hr/>
	72	1,088
	<hr/>	<hr/>

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)	-	-
	<hr/>	<hr/>
	115,816	112,397
	<hr/>	<hr/>
	2023 £	2022 £
Restricted expenditure	-	-
Unrestricted expenditure	115,816	112,397
	<hr/>	<hr/>
	115,816	112,397
	<hr/>	<hr/>

7 Analysis of governance and support costs

Current reporting period	Basis of apportionment	Support £	Governance £	Total 2023 £
Accountancy services	Governance	-	1,945	1,945
		<hr/>	<hr/>	<hr/>
		-	1,945	1,945
		<hr/>	<hr/>	<hr/>
Previous 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/>

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

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
	<hr/>	<hr/>
	54,343	38,596
	<hr/> <hr/>	<hr/> <hr/>
Allocated as follows:		
Charitable activities	54,343	38,596
	<hr/>	<hr/>
	54,343	38,596
	<hr/> <hr/>	<hr/> <hr/>

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

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
	<hr/>	<hr/>
	13,023	7,637
	<hr/>	<hr/>

14 Cash at bank and in hand

	2023 £	2022 £
Cash at bank and on hand	76,500	113,402
	<hr/>	<hr/>
	76,500	113,402
	<hr/>	<hr/>

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
	<hr/>	<hr/>
	20,390	15,220
	<hr/>	<hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	188,534	69,379	(115,888)	-	142,025
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	201,785	88,144	(101,395)	-	188,534
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <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 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
	<hr/>	<hr/>
Net cash provided by/(used in) operating	(36,902)	(10)
	<hr/>	<hr/>

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 £	<i>Total funds 2021 £</i>
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.