

ST MARTIN'S STOCKPORT

HEATON NORRIS

The Parish of St Martin, Norris Bank

**Annual Report
and
Financial Statements
of the Parochial Church Council
for the year ended 31st December 2022**

*The Parochial Church Council Of The Ecclesiastical Parish Of St Martin, Norris Bank
is a charity registered in England and Wales (1196002).*

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Reference & Administrative Details

Bank

The Co-operative Bank PLC,
Central Commercial Bank, P.O. Box 250,
Skelmersdale,
WN8 6WT

Independent Examiner

Paul Roper, McKellens Limited
11 Riverview, The Embankment Business
Park, Heaton Mersey, Stockport,
SK4 3GN

Principal Address

112 Crescent Park, Heaton Norris,
Stockport, SK4 2JE

Charity Number

1196002

P.C.C. Membership.

The Parochial Church Council (P.C.C.) is a body corporate (P.C.C. Powers Measure 1956, Church Representation Rules 2020) and registered with the Charity Commission. PCC members are elected by the Annual Parochial Church Meeting in accordance with the Church representation Rules 2020 and during the year.

There are a number of officers who are Ex-Officio: clergy, churchwardens & Deanery Synod representatives.

During 2022, the following served as members of the PCC:

Incumbent in Charge	Reverend Paul Jump (Ex-officio)	
Ministers	Reverend William Rubie* (Ex-officio) Reverend Richard Criddle* (From September 2022) (Ex-officio)	
Churchwardens	Tim Bull* (Elected 2018) (Ex-officio) Tom Shepherd* (Elected 2021) (Ex-officio)	
Deanery Synod	Henk Alting (Term of Office Expires 2023) (Ex-officio) Anna Sant (Term of Office Expires 2023) (Ex-officio)	
Elected Members	Kate Butt (Term of Office Expires 2023) Sarah Prescott (Term of Office Expires 2023) Oli Hatley (Term of Office Expires 2024) Frank Palmer (Term of Office Expires 2024) Lucy Davidson* (Term of Office Expires 2025) Ruth Gaskins* (Term of Office Expires 2025)	
PCC Secretary	Bethan Wilson	

*Names in italic denote members of the Standing Committee

Trustees' Report

Structure, Governance and Management

The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC.

The PCC held 7 meetings during the year.

Standing Committee

This is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the council. It also meets to discuss other matters to be put before the PCC.

Matters discussed by the PCC

The full PCC and the Standing Committee have met during the year. They have discussed a range of issues, including: the *Build to Bless* project; the development of a Pastoral Care Team & Hardship Fund; the recruitment of an Assistant Minister; and partnering with CAP.

Bethan Wilson, PCC Secretary

Electoral Roll

By the end of 2022, we had a total of 92 Members on the Electoral Roll. This has grown from 78 members as reported in 2021.

Bethan Wilson, Electoral Roll Officer

Public Benefit

The Church of St Martin, Norris Bank is a public benefit entity. St Martin's promotes public services, in dedicated buildings and elsewhere, in accordance with the practices and teachings of the Church of England, for hearing and appropriating the word of God and for the worship of God both generally and at significant points in people's lives. It provides religious and moral parameters by which individual members of the public may live fulfilled lives and act in a way which is socially beneficial, and influence wider society for the better.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities' Act 2011 to have due regard to the public benefit guidance published by the Charities Commission for England and Wales.

Review of the Year

Ministers Report

At the end of our recent church family weekend away, the host at the site told us "you have something very special here – we have seen you be the fragrance of Christ." Week by week at our Lord's Supper services we say "the Lord is here; his Spirit is with us." What an incredible privilege we have of experiencing Christ with us, being formed into his likeness by the power of the Spirit and making him known in our community.

It's not possible to re-tell all the ways Jesus has been present changing lives. No doubt we all have stories of Jesus' work in our life, stories of rejoicing and stories of weeping. Together we've known the presence of the Lord supporting; upholding; forgiving; bearing with; building; comforting; and leading us in his ways. Sometimes this has been dramatic, often it has been his week by week sustenance through the ordinary means of grace – meeting together; worshipping him; hearing his word; and sharing the Lord's Supper.

Alongside these personal and often hidden stories of grace, we've seen the Lord at work in a myriad of other ways at St Martin's. Here's a few from 2022 to ignite our praise!

- A Youth Group starting with a great team of leaders and excited (and nervous) youth
- Newcomers joining us gradually throughout the year
- Development of building plans and the launch of "Build to Bless" including significant sums of money pledged for the project
- An incredible Jubilee community celebration and Christmas fair
- Community Hub growing and becoming a spiritual home to many
- Giving thanks for the life of Vera Perkins who went to be with the Lord
- A challenging and stimulating church Prayer Course
- Establishment of a new Hardship Fund to support those in need
- A fantastic weekend away at Quinta hall enjoying fellowship together in the sun
- The arrival of Richard and Emma Criddle and family to join the staff team
- Lego club growing
- New contacts with local schools and school groups visiting church for the first time
- Becky able to visit more schools and do assemblies
- Our largest Christmas services with hundreds joining us from the community
- Initial conversations about establishing a Christians Against Poverty Group

We exist to spread the praise of Jesus as we grow in him together. As we look back at 2022 we can be incredibly grateful to the Lord for how he has grown us together and spread his praise amongst us and through us.

Reverend Will Rubie

'Build to Bless' Project Report

The *Build to Bless* project seeks to transform our church building so that it might bless our community and our church family for years to come. The project stems from a requirement to catch up with our current needs for more space and better facilities, as well as an aspiration to provide a building better equipped to bless our community and future growth.

The project began with the appointment of Bate and Taylor architects in January 2021 to draw up designs for a potential scheme. These were presented to the church congregation and community during consultation events in February 2022. The plans were refined in response to the consultation events and final versions were presented to the Church family at the *Build to Bless* Launch Night in October 2022.

Following the Launch Night, the church family were invited to pledge to pray for the project, and also to prayerfully consider giving towards the scheme. The fruit of these prayers was wonderfully realised at a Pledge Service in November 2022 where the church family pledged to give over £600,000 to support the proposals. Along with up to £150,000 proposed from existing church funds based on current giving, we now have a significant fund from which *Build to Bless* can launch.

We are so thankful to God for this incredible response – it is a great encouragement to see the church family's support for the project, not least given the Cost of Living crisis experienced so acutely by us all.

Since the pledge day, we have submitted a formal pre-application document to Stockport Council to get their comments on the plans. The council provided a comprehensive response in February 2023 detailing the information required for an application, as well as expressing their support in principle for the scheme. The current programme is for the Planning application to be submitted Summer 2023 and, subject to funding, a start on site by Summer 2024. The formal DAC process for approval from the Diocese will run concurrently.

'Build to Bless' Project Team: Joe Hobbs, Tom Shepherd, Reverend Will Rubie

Fabric Report

In 2022 the roof works were completed. The asbestos downpipes & much of the guttering have been removed and replaced with new cast aluminium ones. The terracotta coping stones have all been repaired or replaced, and much of the brickwork around the roof has been repointed. The flat roof above the Resource Space has been completely replaced; including the timber frame underneath which was rotten.

Internally, Josh Sant built the beautiful shelves for the library, which has hugely improved the look of the wall by the kitchen, and created a much more welcoming space.

As the congregation numbers grew so much in 2022, it has been necessary for more people to sit in the side aisles. Two new amps and speakers were purchased to ensure that everyone could hear the speakers and music clearly. Other expenses this year have included a new heater for the foyer to keep the Scramblers warm in colder months, and paying the council to extend the white lines at the entrance to the grounds from Crescent Park, to ensure that people have a clearer view when exiting the car park.

Churchwardens: Tom Shepherd & Tim Bull

Deanery and Diocesan Report

1. *The Manchester North and East Deanery and Mission Communities.*

In 2021 there was a major re-organisation of the Deaneries within the Manchester Diocese. We are now a parish church within the Manchester North and East Deanery. Our Deanery parishes met together in their new Deanery Synod three times during 2022. Anna Sant was elected during the 2022 APCM, and joined me as the second representative from St Martin's.

Largely, the Deanery Synod is a venue for updates and discussion. Topics included: updates from the Diocesan Synod representatives; progress on Mission Communities; updates from the wider Deaneries; and continued discussions on Living in Love and Faith. There are occasional presentations by someone from the Diocese, such as progress on 'More than Sunday' and ALM developments.

Within our Deanery, there are four Mission Communities (MCs). These are local groupings of parish churches with a shared leadership team. We are formally part of a MC with ten other local churches, and the intention is that the mission of the Church will be led at a local level within these MCs and by their shared leadership teams. Seven of the churches in our MC have declared an 'inclusive' position, which takes them in a direction contrary to the current teaching of the Church of England on sexuality and marriage. From early on, St Martin's PCC decided it would not be part of a shared leadership with any inclusive churches, though we are open to co-operation on worthwhile joint projects. This position has been maintained during 2022.

2. *Exit from the Heatons Team*

By the end of 2022, St Martin's was still part of the Heatons Team Ministry, which is a legal structure of local churches, separate from MCs. We were due to come out of this Team as part of the revitalisation. Covid and legal issues have been part of the delay, and we have been assured by the Diocese that they still intend for us to exit the Team. On a practical day to day level, St Martin's has continued to operate under Reverend William Rubie, with Reverend Richard Criddle joining as Assistant Minister

in September 2022 & Reverend Paul Jump continuing as Incumbent in Charge, and we expect our exit to complete soon.

3. *The Diocesan Synod*

The governance body of the Manchester Diocese is the Diocesan Synod. Deaneries send both lay and clergy representatives to the Synod. I am the only Deanery lay representative to the Diocesan Synod, though our Deanery is entitled to two.

The Diocesan Synod met on three occasions in 2022, one of which I missed when recovering from COVID. As with the Deanery Synod, there are many items of update and discussion, but matters also come for decisions. One example was a proposal by the Bolton Deanery to allow individual communion cups for Holy Communion in special circumstances such as the aftermath of COVID. I voted in favour though the motion was lost. While this debate was contested, usually votes are on uncontroversial administrative matters.

Other significant updates were on the Transformation Programme (which includes but is wider than Mission Communities); the Diocesan head office moving from central Manchester to St John's House in Bury in 2023; updates from the General Synod; and the net-zero energy policy.

For me, the most significant event was the Synod on 19th March when there was a major presentation on LLF. I spoke to a number of senior clergy about the incoherence between (i) listening to each other with mutual respect; and (ii) some of us supporting potential government prosecutions on the very matters being discussed, namely, helping those who freely wish to explore the possibility of moving away from an unwanted sexual attraction or gender identity. The responses I got were largely unsatisfactory in my view.

4. *The National Picture – Living in Love and Faith (LLF)*

Since 2020 the CofE has conducted internal discussions on sexuality and marriage based on the LLF resources. In April 2022, these discussions came to an end. While St Martin's did not participate in these discussions, the PCC was kept up to date on developments, and I gave formal feedback at the Deanery and Diocesan Synods and through letters published in the Church Times.

On completion of the discussions, the Bishops went through a period of 'discernment', reflecting on the whole LLF process with a view to coming to the General Synod in February 2023 with proposals on a way forward.

The Church of England Evangelical Council (CEEC) and similar bodies are in discussion about future options for churches like St Martin's, but it is too early to say much about the way forward.

Deanery Synod Representative: Henk Alting

Children's Groups on Sunday Mornings

The children's ministry at St Martin's continues to grow, so much so that we now have three Sunday morning children's groups. Children join Scramblers the term after they turn 2, and then join Climbers for Reception to Year 2; and Explorers for Year 3 to Year 6. With growing numbers of children, we have needed to recruit more leaders.

It has been a joy to welcome Meirion Hoad, Carol Hill and Lucy Davidson to the Climbers team and to bring together a new team for Scramblers – Cheryl Howard, Connie James, Daniel Forshaw, Dan Maguire, Gail Byrne, Hannah Surguy and Kerry Laffey. I am so thankful for them and the rest of the leaders – Abi Hayward-Shott, Ben Marsden, Beth Horsfield, Jess Bradshaw, Faye and Paul Briffa, Livvy Raynes, Pam Corbishley and Sarah Prescott. It is a joy to lead teams of people who are so creative, servant-hearted and love Jesus and the children so well.

The Climbers and Explorers continue to meet altogether in the hall. They follow the same teaching programme as the adults in church and so we've enjoyed the challenge of teaching the Old Testament prayers & the theology of John 13-16. The children have an altogether time with games and singing, before splitting into two groups for the Bible story and craft.

The Scramblers briefly joined the Climbers and Explorers in the hall for the summer term – spending some time together before having a Bible story and simple activities in the corner of the hall. However, as Foodbank moved their stock into the resource space, the porch became available and the Scramblers have been meeting as an independent group there since September. They follow a 3 year curriculum which covers a range of Old Testament and New Testament stories as well as basics of the Christian faith – who God is, how God made us, the Bible, prayer and church. They have time together on the mats singing and sharing a Bible story before enjoying craft and other activities related to the teaching.

This porch space remains a challenge, particularly as we have so many young children, but the leaders are brilliant at making the space work for their sessions. Children under 2 still have access to the back carpeted corner of church with some toys available. Whilst not ideal, this does seem the best solution to space issues currently, and has the advantage of parents being able to participate in the service.

Youth & Children's Worker: Becky Watson Lee

Youth Group

We've welcomed a few new members into the youth group over the past year, and Sunday evenings have become precious times for the team as we meet with them to share Jesus and our lives with them. We've continued to enjoy a mixture of Bible studies, testimonies and socials – this year we've thought about why church is important and how we listen to sermons, worked through 1 Peter, and thought about what God has to say about our different relationships. Our days away have also been great times of fun and fellowship, and we were very grateful that Sarah Bradley was able to join us this year to speak on relationships with boys and girls.

I continue to be so thankful for the youth team (Anna Sant, Joe and Al Hobbs and Joe Bradshaw) who are so gifted and make the youth group so much fun! We would love to see each of our young people grow in their love for Jesus this year and we'd be grateful for your prayers.

Becky Watson Lee

Wednesday Morning Community Hub

Wednesday Morning Community Hub is now well established with a weekly attendance of around 20. The morning is in two parts; a short, simple service and then 'coffee, cake and company'. People are welcome to attend either or both parts.

The service continues to provide a welcome alternative for those who find Sunday services too long or too crowded and noisy. And it's great seeing people gathered round the tables and hear the buzz of so many lively conversations, from the serious debate to the lighthearted chat, or sharing concerns and a listening ear.

Some comments: 'it is an oasis in the week', 'particularly enjoy the fellowship', 'made new friends'.

Our thanks to the church family for your prayers and support and also to all those who volunteer – taking the services, setting up and providing the refreshments. Together we pray that Community Hub will attract more newcomers and that they will find friendship, fellowship and faith in our Lord Jesus Christ.

The Leadership Team: Trevor and Cheryl Howard, Jo Lawrinson and Sue Alting.

Children's Midweek Groups:

Little Lights

We've enjoyed another year of fun at Little Lights. We regularly welcome 30-40 children and their parents or carers every Monday morning. It has been very special to build relationships with a core of regular attendees and to welcome new faces most weeks.

We have expanded some of our provision this year – investing in an easel, new dolls and a tuff spot for sensory play and other activities linked with the Bible story. During each session there is free play and a craft activity linked with the Bible story and we finish with a snack, story and song time. We follow a three year programme that covers a range of Old Testament and New Testament stories.

In the Autumn term, we also put on our first Little Lights evangelistic event – a craft evening making Christmas cards. It was great to see a mix of church and non-church women getting to know one another and hear something of Jesus through Alma's testimony. We are looking forward to our next craft evening this term, and we hope to run an evangelistic event for adults once per term.

I am very thankful for the brilliant team – Alice Chiu, Lilian Dunlop, Pam Corbishley and Sue Maguire, who work so hard and share their gifts and time.

Lego Club

Lego Club has now been running for a year and it's been so much fun! I am grateful for the support of a great team – Dan Smith, Joe Byrne and Sean Wilson, as well as other church family members who have served refreshments to parents and children. We have seen so many children over the last year; lots have come because they have seen the banner on Didsbury Road – we are very thankful to God for this. It has been a great way of connecting with the community.

Becky Watson Lee

The Library

St Martin's started a library with the first entry in the borrowing register dated 27 March 2022. The purpose of the library is to lend good Christian books to St Martin's members and visitors. We look to have books on Christian related themes which sit broadly within the teaching and ethos of the church. This ranges across theology, commentaries, history, biography, personal devotional, mission, apologetics, contemporary issues and children's books. While it is easy to fill the shelves, we aim to have literature of good quality in both content and appearance. There has been a good uptake on library lending, including with the children's section.

We are grateful to everyone who donated books. At the moment we are not looking for more book donations, but there is a library fund which will be used to make targeted purchases; contributions will be gratefully received.

To help stimulate our reading, there has been a book review in the Church news every two months, alternating with the music review.

Henk Alting

Seminars

During February/March 2022 we ran three seminars on weekday evenings entitled 'Children of the Creator'. The first seminar related human language back to the ancient context of the Genesis creation and the creative speaking of God. The second dealt with human creativity expressed in music, and the third was on the arts more widely alongside a small exhibition. The first two were led by myself, and the last by Bethan Wilson. We advertised to local churches and on Diocesan channels. Though the attendance was modest, we were pleased with our first attempt.

The purpose of these seminars was to help us understand how the Christian faith relates to wider contemporary and cultural issues. This is not only for our own spiritual growth; many of us need to engage with the secular world on some of these issues, typically in the workplace.

We hope to conduct more seminars next year with an important emphasis on using or developing our congregation's in-house talent rather than calling on external experts, though these are not ruled out.

Henk Alting

Schools

During the summer, our three local primary schools (Mersey Vale, Norris Bank and Didsbury Road) were sent our 'Schools Partnership Booklet' outlining the various different ways we could serve their school communities. It has been a huge answer to prayer that I, and others, have had many more opportunities since then to do assemblies, teach RE lessons and welcome classes to the church building for visits. It is also a privilege to work with CIST in their ministry. We pray that the Lord will continue to open doors to share the gospel in our local schools.

We normally have 20-25 children per week. There's a Lego challenge linked to the Bible story, show and tell, game, snack and story, all within an hour. Our Bible themes have included: Jesus' authority, The Sermon on the Mount, and Meals with Jesus.

Becky Watson Lee

Hall

This year we began to rent the hall out again, and now have two regular hirers: a flamenco class on Thursday nights and a baby sensory class on Friday mornings. We have also had one-off rentals for birthday parties, and a children's art club in school holidays.

Bethan Wilson

Data Protection

St Martin's is committed to having safe and secure Data Protection practices in place.

We have continued to use ChurchSuite as our secure online database. This allows us to keep records of church members' contact details securely, and aids church communication through its Address Book module. Each church member also has access to a personal ChurchSuite account, where they can manage their own data and regulate what personal information they would like to share with church family. Certain congregation members also have additional permissions to enable them to carry out their roles, including church staff and children's leaders. By the end of 2022, we had 117 adults registered on ChurchSuite. This gives an indication of how many adults have become involved in St Martin's in the past year (we previously recorded 104 adults on ChurchSuite in 2021).

Bethan Wilson

Safeguarding Report

As ever, safeguarding continues to be a priority in our life together at St Martin's. We are working hard to continue to ensure that the vulnerable among us are safeguarded and that we can care for and protect each other well. In doing this we continue to adopt the House of Bishops' 'Promoting a Safer Church: Safeguarding Policy Statement'. Information about our safeguarding process and contact details are displayed in the church building and on the website.

During this year lots of people have undertaken, or renewed, safeguarding training at levels appropriate to their roles; I'd like to say a huge thankyou to those of you who have given up time to complete this. It is really important that this is in place so that our culture at St Martin's is one that creates a safe space for all. Lots of hard work (particularly by Bethan & Becky) has gone into ensuring that DBS checks, references and volunteer agreements are in place where they need to be. These are requirements of the Safer Recruitment process which we are required to follow, there are a few areas where volunteer agreements are still needed, so this might be discussed with some volunteers in the coming months.

During the year we have shared with you the Pastoral Team policy, which supports our proactive safeguarding and care. We have been delighted to welcome Richard to this group.

If you have any further questions about safeguarding at St Martin's or would like to discuss anything connected to this area please chat to me or email me via:
safeguarding@stms.org.uk.

Lucy Davidson, Safeguarding Officer

Treasurer's Report

As St Martin's has continued to grow as a church in 2022, donations given to our church have also increased. Thank you to all who are generously and faithfully giving: your commitment is very gratefully recognised! Our income in 2022 was £212,764 compared to £165,320 in 2021. Our surplus in 2022 was £17,379 in excess of our expenditure after further work on the roofing project, which was nearing completion by the end of 2022.

On 31st December 2022, total funds held were £188,254 and the PCC has agreed to transfer a further £4,000 to the Capital Fund to fund the final costs to be incurred in 2023. This includes the removal and replacement of the asbestos drain pipes on the lower section of the church building.

The PCC has also designated £100,000 of the funds held to the Development Fund. This fund is set aside to finance members of the staff team employed by St Martin's who are developing our ministry, and also to fund development of the church building. On 31st December 2022, this fund totalled £113,093.

Two new restricted funds have also been established in 2022. Following the *Build to Bless* project launch, where the building plans were presented to the church family, donations have started to be given to the *Build to Bless* fund. This money is restricted for use on the *Build to Bless* project.

The other restricted fund which started in 2022 was the Hardship Fund. Recognising the financial pressures many are facing in the cost of living crisis, this fund provides grants for the relief of hardship of individuals or families in our church family who have been identified as in need, as well as funding counselling sessions. The Hardship Fund policy can be viewed on the Safeguarding page on our website.

As in previous years, we have put aside 10% of our regular income in 2022 to give to other charities and this has been transferred to the Mission Fund.

Please pray that the PCC will continue to be guided by the Spirit in deciding how best to use the gifts that God, through His people, has given us.

Ruth Gaskins, Treasurer

Reserves Policy

The PCC seeks to ensure that sufficient reserves are held to meet between three to six months' costs. After designating funds for mission, capital and development work, the remaining funds, based on 2022 expenditure, are sufficient to meet costs for around five months.

Financial Instruments

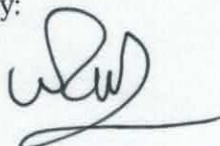
Objectives and policies

The charity's activities expose it to a number of financial risks including credit risk. The charity does not use derivative financial instruments.

Credit risk

The charity's principal financial assets are bank balances and cash, trade and other receivables. The charity's credit risk is primarily attributable to its trade receivables. The amounts presented in the balance sheet are net of allowances for doubtful receivables. An allowance for impairment is made where there is an identified loss event which, based on previous experience, is evidence of a reduction in the recoverability of the cash flows.

The Annual Report was adopted by the PCC on 7.5.2023 and signed on their behalf by:



The Reverend William Rubie (P.C.C. Chair)
Minister of St Martin's, Norris Bank

Statement of Trustees' Responsibilities

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

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 7.5.2023 and signed on their behalf by:



The Reverend William Rubie (P.C.C. Chair)
Minister of St Martin's, Norris Bank

Church of St Martin, Norris Bank

Independent Examiner's Report to the trustees of Church of St Martin, Norris Bank

I report to the trustees on my examination of the accounts of Church of St Martin, Norris Bank for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of Church of St Martin, Norris Bank you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

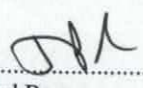
I report in respect of my examination of the Church of St Martin, Norris Bank's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Church of St Martin, Norris Bank as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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


.....
Paul Roper
Chartered Accountant
McKellens Limited
11 Riverview
The Embankment Business Park
Heaton Mersey
Stockport
SK4 3GN

Date: 21/5/23

Church of St Martin, Norris Bank

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted £	Restricted £	Designated Funds £	Total 2022 £
Income and Endowments from:					
Donations and legacies		188,620	8,828	-	197,448
Charitable activities		12,107	-	-	12,107
Other trading activities		2,950	-	-	2,950
Investment income	5	257	2	-	259
Total income		203,934	8,830	-	212,764
Expenditure on:					
Charitable activities		(21,175)	(1,000)	-	(22,175)
Other expenditure	8	(43,993)	(2,419)	(126,798)	(173,210)
Total expenditure		(65,168)	(3,419)	(126,798)	(195,385)
Net income/(expenditure)		138,766	5,411	(126,798)	17,379
Gross transfers between funds		(123,125)	-	123,125	-
Net movement in funds		15,641	5,411	(3,673)	17,379
Reconciliation of funds					
Total funds brought forward		15,330	1,933	153,612	170,875
Total funds carried forward	18	30,971	7,344	149,939	188,254
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £	
Income and Endowments from:					
Donations and legacies		155,365	5,821	161,186	
Charitable activities		2,101	-	2,101	
Other trading activities		2,007	-	2,007	
Investment income	5	26	-	26	
Total income		159,499	5,821	165,320	
Expenditure on:					
Charitable activities		(5,401)	(260)	(5,661)	
Other expenditure	8	(120,494)	(3,628)	(124,122)	
Total expenditure		(125,895)	(3,888)	(129,783)	
Net income		33,604	1,933	35,537	
Net movement in funds		33,604	1,933	35,537	
Reconciliation of funds					
Total funds brought forward		135,338	-	135,338	
Total funds carried forward	18	168,942	1,933	170,875	


The notes on pages 19 to 30 form an integral part of these financial statements.


Church of St Martin, Norris Bank

(Registration number: 1196002)
Balance Sheet as at 31 December 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	8,179	5,126
Current assets			
Debtors	13	34,016	29,185
Cash at bank and in hand	14	162,626	138,255
		196,642	167,440
Creditors: Amounts falling due within one year	15	(16,567)	(1,691)
Net current assets		180,075	165,749
Net assets		188,254	170,875
Funds of the charity:			
Restricted		7,344	1,933
Unrestricted income funds			
Designated funds		149,939	153,612
General funds		30,971	15,330
Total unrestricted		180,910	168,942
Total funds	18	188,254	170,875

The financial statements on pages 17 to 30 were approved by the trustees, and authorised for issue on 7 May 2023 and signed on their behalf by:


Rev Will Rubie
Minister


Ruth Gaskins
Treasurer

Church of St Martin, Norris Bank

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Statement of compliance

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) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Church of St Martin, Norris Bank meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) 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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gifts in kind

Gifts in kind are recognised in different ways dependent on how they are used by the charity:

- (i) Those donated for resale produce income when they are sold. They are valued at the amount actually realised.
- (ii) Those donated for onward transmission to beneficiaries are included in the Statement of Financial Activities as incoming resources and resources expended when they are distributed. They are valued at the amount the charity would have had to pay to acquire them.
- (iii) Those donated for use by the charity itself are included when receivable. They are valued at the amount the charity would have had to pay to acquire them.

Church of St Martin, Norris Bank

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Computer equipment	33% straight line
Fixtures, fittings and equipment	10% straight line

Trade debtors

Trade debtors are amounts due from customers for services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Church of St Martin, Norris Bank

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations from individuals	153,528	6,828	160,356	130,356
Donations from community groups	-	-	-	98
Gift aid reclaimed	31,891	1,000	32,891	27,132
Grants, including capital grants;				
Grants from other charities	1,250	1,000	2,250	3,600
Gifts in kind	1,951	-	1,951	-
	<u>188,620</u>	<u>8,828</u>	<u>197,448</u>	<u>161,186</u>

Church of St Martin, Norris Bank

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

Volunteers give their time freely to help the charity achieve its objects. The value of this service is unquantifiable.

In addition, during the year the following gifts in kind were received in respect of the library: shelving at a value of £1,462 which has been included in the accounts as a tangible fixed asset and books at a value of £489 which have been recognised in the statement of financial activities.

3 Income from charitable activities

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Church services	2,885	2,885	1,843
Little Lights	1,222	1,222	258
Away day	8,000	8,000	-
	<u>12,107</u>	<u>12,107</u>	<u>2,101</u>

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2021 £
Property rental income	2,950	2,950	2,007
	<u>2,950</u>	<u>2,950</u>	<u>2,007</u>

5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Interest receivable and similar income;				
Interest receivable on bank deposits	<u>257</u>	<u>2</u>	<u>259</u>	<u>26</u>

Church of St Martin, Norris Bank

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

6 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	35,981	16,727
Pension costs	2,519	1,159
Other staff costs	786	657
	<u>39,286</u>	<u>18,543</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Administrative staff	1	1
Ministry staff	1	1
	<u>2</u>	<u>2</u>

3 (2021 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

At 31 December 2022, the charity employed 3 employees on a part time basis. During 2021, the staff team increased from 1 to 2 with a third member of staff starting employment during 2022. The full time equivalents are disclosed above.

No employee received emoluments of more than £60,000 during the year

7 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Church services		11,292	1,000	12,292	5,211
Hub		165	-	165	-
Little Lights		549	-	549	-
Away day		8,669	-	8,669	-
Governance costs		500	-	500	450
		<u>21,175</u>	<u>1,000</u>	<u>22,175</u>	<u>5,661</u>

Church of St Martin, Norris Bank

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

8 Other expenditure

	Unrestricted			Total 2022	Total 2021
	Designated £	General £	Restricted £	£	£
Staff costs	27,372	11,914	-	39,286	18,543
Depreciation, amortisation and other similar costs	-	2,632	-	2,632	887
Church Hall costs	-	7	-	7	151
Church and grounds costs	-	17,466	-	17,466	12,214
Office expenses	13,802	4,711	2,419	20,932	5,542
Donations paid	20,000	-	-	20,000	5,000
Parish Share	-	6,486	-	6,486	6,184
Roof	65,624	-	-	65,624	71,205
Roof	-	-	-	-	3,600
Marketing and publicity	-	777	-	777	796
	<u>126,798</u>	<u>43,993</u>	<u>2,419</u>	<u>173,210</u>	<u>124,122</u>

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Examination of the financial statements	500	500	450
	<u>500</u>	<u>500</u>	<u>450</u>

Church of St Martin, Norris Bank

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Tim Bull is a director and shareholder of Rocksalt Limited. During the year, technical equipment totalling £3,683 (2021: £3,636) was purchased by Rocksalt Limited on behalf of St Martin's and passed on at cost.

Ruth Gaskins is an employee of McKellens Limited. A director of McKellens Limited is the independent examiner of the charity's accounts. Ruth Gaskins is neither a director nor shareholder of McKellens Limited and does not participate in the independent examination.

Trustees generally receive reimbursement for expenses incurred by them for the purposes of the church. All such expenditure is subject to the necessary authorisations in accordance with the church policy. During the year 6 (2021: 6) trustees had expenses reimbursed. The total of these expenses for the year was £3,683 (2021: £2,233).

During 2022, R Criddle was employed by the Church of St Martin as an assistant minister. All clergy who are licenced to a church in the Church of England are appointed ex officio as a member of the PCC of that church. No other trustees received any remuneration from the charity.

No trustees have received any other benefits from the charity during the year.

Church of St Martin, Norris Bank

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

12 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 January 2022	1,059	5,099	6,158
Additions	2,276	3,409	5,685
At 31 December 2022	3,335	8,508	11,843
Depreciation			
At 1 January 2022	141	891	1,032
Charge for the year	283	2,349	2,632
At 31 December 2022	424	3,240	3,664
Net book value			
At 31 December 2022	2,911	5,268	8,179
At 31 December 2021	918	4,208	5,126

13 Debtors

	2022 £	2021 £
Trade debtors	470	228
Prepayments	521	1,831
Other debtors	134	3
Gift aid receivable	32,891	27,123
	34,016	29,185

14 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	499	58
Cash at bank	162,127	138,197
	162,626	138,255

Church of St Martin, Norris Bank

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Other creditors	369	206
Trade creditors and accruals	16,198	1,485
	<u>16,567</u>	<u>1,691</u>

16 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £2,519 (2021 - £1,159).

17 Commitments

Capital commitments

The charity has undertaken repairs to the roof. The majority of this repair work had been completed by the year end and funds sufficient to complete the works have been transferred into the capital fund.

The total amount contracted for but not provided in the financial statements was £16,992 (2021 - £67,770).

Church of St Martin, Norris Bank

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

18 Funds

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
Unrestricted					
General	15,330	203,934	(65,168)	(123,125)	30,971
<i>Unrestricted designated funds</i>					
Capital Fund	78,795	-	(65,624)	4,000	17,171
Development Fund	54,267	-	(41,174)	100,000	113,093
Mission Fund	20,550	-	(20,000)	19,125	19,675
Designated funds	153,612	-	(126,798)	123,125	149,939
Total unrestricted	168,942	203,934	(191,966)	-	180,910
Restricted Funds					
Restricted Fund	58	1,733	(1,044)	-	747
Build to Bless	1,875	5,297	(1,875)	-	5,297
Hardship Fund	-	1,800	(500)	-	1,300
Total Restricted Funds	1,933	8,830	(3,419)	-	7,344
Total funds	170,875	212,764	(195,385)	-	188,254

Church of St Martin, Norris Bank

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2021 £
Unrestricted					
General	20,288	159,499	(38,957)	(125,500)	15,330
Unrestricted designated funds					
Capital Fund	75,000	-	(71,205)	75,000	78,795
Development Fund	30,000	-	(10,733)	35,000	54,267
Mission Fund	10,050	-	(5,000)	15,500	20,550
Designated	115,050	-	(86,938)	125,500	153,612
Total unrestricted	135,338	159,499	(125,895)	-	168,942
Restricted Funds					
Restricted Fund	-	3,946	(3,888)	-	58
Build to Bless	-	1,875	-	-	1,875
Total Restricted Funds	-	5,821	(3,888)	-	1,933
Total funds	135,338	165,320	(129,783)	-	170,875

The specific purposes for which the funds are to be applied are as follows:

Included in the general Restricted Fund are restricted donations and grants not shown in separately identified restricted funds. In 2022, a grant from the local council was received to fund a jubilee event. In 2021 a grant was received from All Churches Trust in respect of roof repairs carried out in the year. Additionally in 2021, donations were received in respect of audio equipment which was purchased during the year. In both years, during community events and services, donations were collected to be passed on to other charities. These include the poppy collection paid to the British Legion on December 2021 and donations for the Wellspring which were given during Christmas events and the jubilee fair. Donations for the library are also included in this fund.

At 31 December 2022, the balance held in the Restricted Fund comprised £726 donated for Wellspring which was paid on to Wellspring after the year end and £20 given for the St Martin's library. At 31 December 2021, £58 had been donation for Wellspring which was paid on in January 2022.

The Build to Bless fund relates to proposed development and repair of the church building.

The Hardship Fund was established during 2022 for the purpose of providing financial funding to individuals in immediate need as well as funding counselling for members of the church family.

Church of St Martin, Norris Bank

Notes to the Financial Statements for the Year Ended 31 December 2022 (continued)

19 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 December 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	8,179	-	-	8,179
Current assets	26,747	162,551	7,344	196,642
Current liabilities	(2,955)	(13,612)	-	(16,567)
Total net assets	<u>31,971</u>	<u>148,939</u>	<u>7,344</u>	<u>188,254</u>

	Unrestricted funds		Restricted funds	Total funds at 31 December 2021
	General	Designated		
	£	£	£	£
Tangible fixed assets	5,126	-	-	5,126
Current assets	11,896	153,611	1,933	167,440
Current liabilities	(1,691)	-	-	(1,691)
Total net assets	<u>15,331</u>	<u>153,611</u>	<u>1,933</u>	<u>170,875</u>