

# **ST MARTIN'S STOCKPORT**

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**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 2023**

*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 2023, the following served as members of the PCC:

Ministers	<i>Reverend William Rubie*</i> (Ex-officio) <i>Reverend Richard Criddle*</i> (Ex-officio)	
Churchwardens	<i>Tom Shepherd*</i> <i>Oli Hatley*</i>	(Elected 2021) (Ex-officio) (Elected 2023) (Ex-officio)
Deanery Synod	Tim Bull Anna Sant	(Term of Office Expires 2026) (Ex-officio) (Term of Office Expires 2026) (Ex-officio)
Elected Members	Kate Butt Sue Alting <i>Lucy Davidson*</i> <i>Ruth Gaskins*</i> Sarah Prescott Jess Bradshaw David Warburton	(Term of Office Expires 2024) (Term of Office Expires 2024) (Term of Office Expires 2025) (Term of Office Expires 2025) (Term of Office Expires 2026) (Term of Office Expires 2026) (Term of Office Expires 2026)

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; launching a CAP Life Skills course; safer recruitment best practice for volunteers; and discussions around Living in Love & Faith in the Church of England nationally.

*Bethan Wilson, PCC Secretary*

### **Electoral Roll**

By the end of 2023, we had a total of 109 Members on the Electoral Roll. This has grown from 92 members as reported in 2022.

*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**

The apostle Paul characterised his ministry as being “sorrowful yet always rejoicing.”<sup>1</sup> Living for, and loving Jesus brings both joy and sorrow in various and unexpected ways. 2023 at St Martin’s was no different. There were wonderful moments of rejoicing, days and weeks of unwanted sadness all alongside the ordinary rhythm of worship and care for each other.

Two standout “moments” encapsulate who we are as a church.

The first was our church family weekend away at Cloverly Hall in March. It was a precious time to ‘be’ together; eat together, chat, drink cups of tea and build relationships. The theme of the weekend was gazing on the character of Jesus and enjoying him. It was a rich gift and blessing from the Lord.

The second was our week of prayer and fasting. The initial prompt for the week was to pray for wisdom regarding the Build to Bless project. However, as the week went on, the common testimony of those involved was that the Build to Bless project became secondary as people’s primary desire was simply to seek the Lord, to know him deeper and to depend on him in all aspects of life.

2024 has already begun with the same pattern of sorrow and joy. There are many uncertainties ahead and significant challenges both in the local and wider church. In the midst of both sorrow and joy, we continue to pray that the “praise of Jesus would spread as we grow in him together.” This can only happen because the light of God’s face shines upon us and because he loves us.” (Psalm 44:3)

*Reverend Will Rubie*

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<sup>1</sup> 2 Corinthians 6:10

## **'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.*

Over the last year the project has progressed and been refined. A fruitful season of Prayer and Fasting preceded the PCC's approval to advance with the project in June 2023. In September 2023 we had a meeting with the Diocesan Advisory Committee (DAC) who provided feedback on the proposals, specifically focussing on the suggestion of a pitched roof to the side extension, and further justification for the internal layout proposals. Following this, the Buildings Team met in October 2023 with the Church Architect to review and respond to the comments.

In November/December 2023, a cost review was also undertaken, which revealed that projected costs of the project had increased. This is not unexpected, given construction costs globally have increased markedly over the last couple of years. As a result, we have reviewed the project with an experienced Project Manager and identified cost efficiencies in the design and procurement route.

2024 will be an exciting year for the project with a planned submission of the Planning and Faculty Applications in March, which will, God-willing secure approval allowing us to progress towards the construction phase. We are also considering how to expedite elements of the project, including the car park remediation given the issues with drainage currently experienced.

As the project develops this year, we will be guided by three key principles:

### **1. Affordability**

We will prioritise the front and side extensions, and improvements to the car parking, building in a phased way as we can afford.

### **2. Process**

We will ensure continued professional scrutiny of the project through to completion.

### **3. Trust**

We will step out in faith: the Lord knows our needs which haven't changed; we must trust him with the project as the final cost won't be known until completion.

2024 will be a crucial year for the project, and so we remain prayerfully committed to seeing what the Lord will do through our plans.

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

### **Fabric Report**

Repairs were made to the pipes in the Hall at the beginning of the year, after they froze in December 2022. The repair has involved capping off one of the toilets permanently. After further issues with the drains, a drain company unblocked them via the external manhole.

In June 2023, the floor of the main stage was reboarded and strengthened to make it more stable to cope with its increased use by the worship bands and choirs.

At the end of the year, in order to reduce building heat losses an automatic door closer and draft excluders were fitted at the main entrance and hall. Lighting has also been added under the organ to provide a more welcoming atmosphere. Thanks to Ian Miller, some extra stackable chairs were donated and he is in the process of restoring them.

Externally, extra security cameras have been added to the front of the church building. More stones were added to the driveway to ease pedestrian and vehicular access and to raise the road height to mitigate against puddles forming. However after severe wet weather over the winter the state of the driveway and carpark are still in urgent need of attention to improve drainage and provide a more suitable surface given the increased use of the building throughout the week. This has been identified as a priority once building work is approved.

*Churchwardens: Oli Hatley & Tom Shepherd*

### **Deanery Synod Report**

The Deanery Synod met three times in 2023, and discussed various topics including: the Deanery Mission Action Plan; moving towards eco-friendly churches; and introducing focal leaders in churches which currently rely on one minister or less.

Tim Bull became a Deanery Synod representative following Henk Alting's resignation from the Deanery and Diocesan synods in February 2023. Henk has had to step down from St Martin's PCC following his resignation. He decided to resign after he posed a written question to the Diocesan Board of Education arising from the Board's report to the Diocesan Synod on CofE schools in the Diocese. Henk noted that incidents had arisen in church schools elsewhere around policies on gender and sexuality, and asked what was happening with CofE schools in our Diocese. The Director of Education responded in writing with permission to circulate her reply to the Deanery Synod. This would be part of routine Deanery feedback from Diocesan business. The Deanery standing committee refused to circulate the Director of Education's response. Henk could not accept the

committee's reason and resigned. He felt he could no longer fulfil his responsibility to provide important Diocesan feedback which Deanery Synod members had a right to know.

Nationally, there is ongoing discussion and division on whether the Church of England will offer services of prayer and blessing for people in same-sex relationships. Votes in the General Synod have been very close: prayers of blessing were narrowly approved in July 2022, with an attached amendment stating that any wording of the prayers must not indicate a change of the Church of England's doctrine on marriage. These prayers have yet to be finalised. Since then, 44 bishops (including Bishop David and Bishop Mark from the Diocese of Manchester) have publicly declared their support for moving towards conducting standalone services for same sex marriages and for those in same sex marriages to be licensed as priests. Another group of 12 bishops have publicly dissented from this direction of travel, stating that permitting prayers of blessings and introducing standalone services for same sex unions is a change in the current doctrine of the Church of England, and goes against the teaching of the Bible. There is much confusion and uncertainty in the months ahead. We continue to pray for the situation, and are engaging with our Diocesan Evangelical Fellowship (DEF) and the Church of Evangelical Council (CEEC) through this time.

*Deanery Synod Representatives: Anna Sant & Tim Bull*

## **Children's Groups on Sunday Mornings**

### **Scramblers (2-4 year olds)**

The Scramblers have really thrived having their own little group and space in the porch – though they've almost outgrown the space! Regularly, we have around 8-10 Scramblers but at the peak we have had 14 children! In the past year, they've been looking at stories from the Bible and most recently following the Big Picture Story Bible, learning about God's promises in the Old Testament and their fulfilment in the New Testament. The Scramblers enjoy singing action songs, listening to storytime and then getting messy with craft and themed play. It's been really encouraging to watch them grow from little 2 year olds not wanting their parents to leave, to confident Scramblers excited to tell their parents what they've learnt and show them their craft!

Our current leaders are Gail Byrne, Emma Criddle, Cheryl Howard, Connie James, Kerry Laffey, Alexandra Fenwick.

*Hannah Surguy*



### ***Climbers (Reception - Year 2) and Explorers (Year 3 - Year 6)***

It has been another great year for the Climbers and Explorers. We have a steadily growing number who attend on a regular basis, and have been blessed by a number of visiting children at varying times.

We have generally followed the church family teachings, covering Judges, 2 Timothy and Luke, but have more recently explored some pre-prepared material to cover Advent. Both groups have an all-together time where the overall theme of the session is presented along with some games/songs. Following this, we then split into groups for age-specific teaching and crafts.

Our current leaders are Jamie Barrow, Jess Bradshaw, Faye and Paul Briffa, Pam Corbishley, Meirion Hoad, Abi Limbach, Ben Marsden, Tim Smith & Bethan Wilson.

We have two current challenges. Firstly, space: we can be blessed with up to 20 children per session, so we continue to outgrow our current space in the hall. Secondly, leaders: we are hoping to bring a few new members on board, as ideally it would be great to have four team members per week, but currently we're only able to staff three.

*Jess Bradshaw*

### **Youth Group**

We continue to be blessed by our Youth Group at St Martins. A small group of youth meet every Sunday evening to have food together, play some games, and look at a bible study together. This last year we have had a go at a Bible overview, looked at the Gospel of Mark, and more recently looked at big questions about 'Who am I?'. Our youth are great fun, and keen to learn more about Jesus and understand how his words affect their day-to-day lives. It's been a joy to see them get to know each other better this year, and open up more in our studies. We continue to pray for growth amongst our youth group, and are looking forward to a couple of the oldest Explorers joining us later this year.

*Youth Team: Joe Bradshaw, Livvy Raynes, Alice and Joe Hobbs, Anna Sant*

### **Wednesday Morning Community Hub**

Wednesday Morning Community Hub, offering a short service followed by 'coffee, cake and company' is now a well-established and welcome part of the life of St Martin's. We have a core group of regular attendees, together with those who join us from time to time.

The service includes a short reflection and during the year we have been going through Mark's Gospel, interspersed with Psalms in Lent and passages from Isaiah in Advent. We also celebrate the Lord's Supper once a month.

We were very sad to lose one of our regulars – Paul Perkins – who died in October. However, it was a real privilege for St Martin's to be able to arrange the funeral and welcome his cousin, friends from Marple and others to the service and to share memories of him. Through Paul's death we got to know one of the residents at Russell Gardens and this led to holding an informal carol service there. We pray this will lead to further links with residents.

Community Hub runs throughout the year apart from August. Some expressed concern at losing the support and friendship for a month and so each Wednesday in August we met at the Blue Corn café at the Moor Top. This proved popular – it maintained the links while giving the volunteers a bit of a break.

Our thanks to the Church family for your continued prayers and interest. Together we pray that Community Hub will attract more newcomers and that they will find friendship, fellowship and faith in our Lord Jesus Christ.

*Henk & Sue Alting, Marion Baird, Trevor & Cheryl Howard, Jo Lawrinson, Steve & Linda Wilson*

### **Little Lights**

The playgroup has continued to be well attended, and we welcome new children most weeks, alongside a core of regulars both from the church family and the local community. The team have continued to build on some good relationships and have enjoyed being able to provide a listening ear to the adults who come, as well as getting to know their little ones.

During the first hour of each session children are offered free play with a variety of toys to encourage gross and fine motor skill development and imaginative play. We have begun to rotate the toys each week and have seen the children engage better with them. We also provide a quieter corner with toys for younger babies and a good selection of books. We offer an optional craft activity, linked to our Bible story, and around half to two thirds of children engage with this.

This year we have changed the way we arrange the room for our story and song time to help the children engage and have introduced a puppet – the almost-always-sleeping Geoffrey! The children love shouting as loud as they can to try and wake him up! The children's listening during our Bible story has improved overall, though there are some

weeks when being heard above the inevitable noise made by 40+ under-fives (and their grown-ups!) is a struggle. We are looking into using a microphone for next year!

We have been encouraged this year by the number of new parents / carers telling us that Little Lights has been recommended to them by others, and by the attendance of Little Lights families at church events such as the Easter Trail, Summer Fair and Christmas Eve Family Carols. The atmosphere on a Monday morning feels good and we had a lot of fun (along with some chaos!) at our well attended Easter Egg Trail, summer Teddy Bears' Picnic and Christmas Party. The success of the playgroup this year lies in no small part to the hard work, care and generosity of our wonderful team of volunteers – Pam Corbishley, Alice Chiu, Lilian Dunlop and Sue Maguire with her amazing guitar!

*Gail Byrne*

### **Holiday Club**

From Tuesday 29th to Thursday 31st August, we hosted our first holiday club for primary school-aged children. Using resources from Faith In Kids, the sessions were themed around a spy training academy, exploring who Jesus is from Luke's gospel. The church building was transformed into Spy HQ, as a team of 25 volunteers welcomed over 40 children. This was a mix of children from church families, other local Christian families, and those who are new to St Martin's, including invited friends and previous links. The club was very well received by the families in attendance. A highlight was the celebration service on the Sunday, which was attended by a number of visitors, and was a great opportunity to share with the wider church family.

*Toby Butt*

### **Music**

The music ministry has continued to serve the church family through leading worship at Sunday services and other events. The team is currently made up of 15 volunteers, forming 3 bands serving on a regular rota. Further opportunities for the wider church family to be involved in music-making have been offered through choirs at Christmas and Easter; these have been celebrated as a wonderful time to make new connections and worship together.

*Toby & Kate Butt, Music Ministry Leaders*

### **Science and Faith Seminar**

In April 2023, St Martin's held a Science and Faith Seminar led by Henk Alting, Hannah Evans and Dan Smith. We tried to do it a little differently by using interviews where one of the leads interviewed another on their chosen theme. While we had a prepared set of questions to ensure the topic was adequately covered, the interviewer was free to follow

up with further questions on the spur of the moment. This kept everyone on their toes and worked well.

Choosing a time for such an event is a compromise. We went for a Saturday morning which got a good attendance including some visitors not from St Martin's.

*Henk Alting*

## **Hall**

We continue to rent the hall out again, and have three regular hirers: a pilates class on Wednesday evenings, a flamenco class on Thursday nights and the WI choir every other Saturday morning. We have also had one-off rentals for birthday parties.

*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 2023, we had 121 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 117 adults on ChurchSuite in 2022).

*Bethan Wilson*

## **Safeguarding Report**

As ever, safeguarding continues to be a priority in our life together at St Martins. 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. As a church, we continue to adopt, and are compliant with, the House of Bishops Safeguarding Policy & Practice Guidance.

During this year we have worked hard to ensure that we are implementing the Safer Recruitment practices for all our volunteer roles, in particular by ensuring that Volunteer Agreements are in place across all ministry areas and references are obtained as required. Volunteer Agreements aim to provide clarity about responsibilities and are part of creating a safer culture for all involved. Thank you to the many of you who have put together or signed these. We know that many of you have also completed safeguarding training this

year either for the first time or as a renewal: again, we are grateful for your time & willingness to complete this. We are now up to date with our training across the church family; this wouldn't be possible without Bethan who does an amazing job of tracking this via ChurchSuite.

In addition to ensuring these structural things are in place, the role of Parish Safeguarding Officer is to respond to needs and concerns as and when they arise and to consult with the Diocese Safeguarding team. As 2023 drew to a close, we were pleased to welcome Jess Bradshaw to join the Safeguarding team; in 2024 Jess is taking over as the primary safeguarding officer for St Martins and I am stepping down for the time being. Jess comes with a wealth of experience from her professional life as well as her experience in churches and children's ministry, please do pray for her as she takes on this important role.

As always, if you have any questions or concerns about anything relating to safeguarding, please do speak to Jess or email [safeguarding@stms.org.uk](mailto:safeguarding@stms.org.uk). Alternatively you can speak to Will, or to the diocese team directly via [safeguarding@manchester.anglican.org](mailto:safeguarding@manchester.anglican.org).

*Lucy Davidson, Safeguarding Officer*

## **Treasurer's Report**

Thank you to all who are generously and faithfully giving to all areas of St Martin's ministry. Your commitment and generosity is very gratefully recognised.

The total income in 2023 was £321,941 as compared with £212,764 in 2022. Of this amount, the majority of income was donations with £174,244 donated to general funds, £128,715 donated to our Build to Bless project, and £1,100 donated to the Hardship Fund.

The total expenditure in 2023 was £148,872, as compared to expenditure in 2022 of £195,385. The main reason for the reduction is that the majority of work on the roof was carried out in 2021 and 2022 with a much lower amount in 2023.

The surplus of income in excess of expenses in 2023 was £173,069 compared with £17,379 in 2022.

On 31 December 2023, the total funds held were £361,323.

Having established several designated funds in 2019, the PCC has decided to make a number of changes reflecting how the financial position of the church has changed and seeking to keep the accounts as simple as possible.

- A new Build to Bless designated fund has been established to set aside money to fund our plans to develop and repair our church building.
- The Capital Fund had been established to set aside money for urgent repairs to the roof. These have now been completed and the PCC has decided that this fund is no longer required and that the balance of £8,004 be transferred into the Build to Bless Fund.
- The Development Fund was established to set aside money to finance the development of our ministry: by employing members of staff as well as through the development of the church building. Given the developments in St Martin's ministry over the last 5 years and that we now have greater clarity regarding the Build to Bless plans, the PCC agreed it was appropriate to close this fund. £34,000 has been transferred to the Build to Bless Fund and the balance of £44,545 has been transferred to the General Fund to pay staff salaries going forward.

As in previous years, we have put aside 10% of our regular income in 2023 to give to other charities, causes, and individuals, and this has been transferred to the Mission Fund. The PCC is not proposing any changes to this fund. The Hardship Fund has also grown through 2023.

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 allocating money to the Mission Fund and the *Build to Bless* Fund, the remaining unrestricted funds based on 2023 expenditure are sufficient to meet costs for just under six 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 14.4.2024 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  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 2023.

#### **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**

Since Church of St Martin, Norris Bank's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Chartered Accountant, which is one of the listed bodies.

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: 15/4/24 .....

## Church of St Martin, Norris Bank

### Statement of Financial Activities for the Year Ended 31 December 2023

	Note	Unrestricted £	Restricted £	Designated Funds £	Total 2023 £
<b>Income and Endowments from:</b>					
Donations and legacies		174,244	130,731	-	304,975
Charitable activities		11,153	-	-	11,153
Other trading activities		3,282	-	-	3,282
Investment income	5	<u>2,489</u>	<u>42</u>	<u>-</u>	<u>2,531</u>
Total income		<u>191,168</u>	<u>130,773</u>	<u>-</u>	<u>321,941</u>
<b>Expenditure on:</b>					
Charitable activities		(26,330)	(8)	-	(26,338)
Other expenditure	8	<u>(49,644)</u>	<u>(27,000)</u>	<u>(45,890)</u>	<u>(122,534)</u>
Total expenditure		<u>(75,974)</u>	<u>(27,008)</u>	<u>(45,890)</u>	<u>(148,872)</u>
Net income/(expenditure)		115,194	103,765	(45,890)	173,069
Gross transfers between funds		<u>(58,405)</u>	<u>-</u>	<u>58,405</u>	<u>-</u>
Net movement in funds		56,789	103,765	12,515	173,069
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>30,971</u>	<u>7,344</u>	<u>149,939</u>	<u>188,254</u>
Total funds carried forward	18	<u>87,760</u>	<u>111,109</u>	<u>162,454</u>	<u>361,323</u>

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

## Church of St Martin, Norris Bank

### Statement of Financial Activities for the Year Ended 31 December 2023 (continued)

	Note	Unrestricted funds £	Restricted funds £	Designated funds £	Total 2022 £
<b>Income and Endowments from:</b>					
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	<u>257</u>	<u>2</u>	<u>-</u>	<u>259</u>
Total income		<u>203,934</u>	<u>8,830</u>	<u>-</u>	<u>212,764</u>
<b>Expenditure on:</b>					
Charitable activities		(21,175)	(1,000)	-	(22,175)
Other expenditure	8	<u>(43,993)</u>	<u>(2,419)</u>	<u>(126,798)</u>	<u>(173,210)</u>
Total expenditure		<u>(65,168)</u>	<u>(3,419)</u>	<u>(126,798)</u>	<u>(195,385)</u>
Net income/(expenditure)		138,766	5,411	(126,798)	17,379
Gross transfers between funds		<u>(123,125)</u>	<u>-</u>	<u>123,125</u>	<u>-</u>
Net movement in funds		15,641	5,411	(3,673)	17,379
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>15,330</u>	<u>1,933</u>	<u>153,612</u>	<u>170,875</u>
Total funds carried forward	18	<u><u>30,971</u></u>	<u><u>7,344</u></u>	<u><u>149,939</u></u>	<u><u>188,254</u></u>

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


# Church of St Martin, Norris Bank

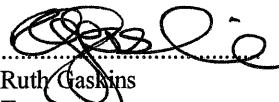
(Registration number: 1196002)

## Balance Sheet as at 31 December 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	12	6,253	8,179
<b>Current assets</b>			
Debtors	13	75,955	34,016
Cash at bank and in hand	14	305,334	162,626
		381,289	196,642
<b>Creditors: Amounts falling due within one year</b>	15	(26,219)	(16,567)
<b>Net current assets</b>		355,070	180,075
<b>Net assets</b>		361,323	188,254
<b>Funds of the charity:</b>			
<b>Restricted</b>		111,109	7,344
<b>Unrestricted income funds</b>			
Designated funds		162,454	149,939
General funds		87,760	30,971
Total unrestricted		250,214	180,910
<b>Total funds</b>	18	361,323	188,254

The financial statements on pages 16 to 30 were approved by the trustees, and authorised for issue on ~~14.4.2024~~ 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 2023**

#### **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 2023 (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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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 2023 (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 2023 £	Total 2022 £
Donations and legacies;				
Donations from individuals	144,299	116,567	260,866	160,356
Gift aid reclaimed	28,365	13,834	42,199	32,891
Grants, including capital grants;				
Grants from other charities	-	330	330	2,250
Gifts in kind	1,580	-	1,580	1,951
	<u>174,244</u>	<u>130,731</u>	<u>304,975</u>	<u>197,448</u>

## Church of St Martin, Norris Bank

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 3 Income from charitable activities

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Church services	2,064	2,064	2,885
Little Lights	1,867	1,867	1,222
Weekend away	6,579	6,579	8,000
Holiday club	643	643	-
	<u>11,153</u>	<u>11,153</u>	<u>12,107</u>

#### 4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2022 £
Events income;			
Other events income	387	387	-
Property rental income	2,895	2,895	2,950
	<u>3,282</u>	<u>3,282</u>	<u>2,950</u>

#### 5 Investment income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Interest receivable and similar income;				
Interest receivable on bank deposits	2,489	42	2,531	259
	<u>2,489</u>	<u>42</u>	<u>2,531</u>	<u>259</u>



## Church of St Martin, Norris Bank

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 6 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
<b>Staff costs during the year were:</b>		
Wages and salaries	43,416	35,981
Pension costs	3,039	2,519
Other staff costs	1,029	786
	<u>47,484</u>	<u>39,286</u>

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

	2023 No	2022 No
Administrative staff	1	1
Ministry staff	2	1
	<u>3</u>	<u>2</u>

3 (2022 - 2) of the above employees participated in the Defined Contribution Pension Schemes.

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

#### 7 Expenditure on charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Note				
Church services	14,078	8	14,086	12,292
Hub	27	-	27	165
Little Lights	316	-	316	549
Weekend away	10,178	-	10,178	8,669
Holiday club	565	-	565	-
CAP	600	-	600	-
Governance costs	566	-	566	500
	<u>26,330</u>	<u>8</u>	<u>26,338</u>	<u>22,175</u>

## Church of St Martin, Norris Bank

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 8 Other expenditure

	Unrestricted			Total	Total
	Designated	General	Restricted	2023	2022
	£	£	£	£	£
Staff costs	34,548	12,936	-	47,484	39,286
Depreciation, amortisation and other similar costs	-	3,462	-	3,462	2,632
Build to Bless	-	-	25,584	25,584	15,677
Church and grounds costs	-	16,433	-	16,433	17,473
Office expenses	-	9,178	1,416	10,594	5,255
Roof	9,167	-	-	9,167	65,624
Donations paid	2,175	-	-	2,175	20,000
Parish Share	-	7,279	-	7,279	6,486
Marketing and publicity	-	356	-	356	777
	<u>45,890</u>	<u>49,644</u>	<u>27,000</u>	<u>122,534</u>	<u>173,210</u>

#### 9 Analysis of governance and support costs

##### Governance costs

	Unrestricted funds General	Total 2023	Total 2022
	£	£	£
Independent examiner fees			
Examination of the financial statements	530	530	500
Other governance costs	<u>36</u>	<u>36</u>	<u>-</u>
	<u>566</u>	<u>566</u>	<u>500</u>

## **Church of St Martin, Norris Bank**

### **Notes to the Financial Statements for the Year Ended 31 December 2023 (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 £2,418 (2022: £3,683) 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 9 (2022: 6) trustees had expenses reimbursed. The total of these expenses for the year was £3,757 (2022: £3,683).

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.

#### **11 Taxation**

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

## Church of St Martin, Norris Bank

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

#### 12 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
<b>Cost</b>			
At 1 January 2023	3,335	8,508	11,843
Additions	-	1,537	1,537
At 31 December 2023	3,335	10,045	13,380
<b>Depreciation</b>			
At 1 January 2023	425	3,240	3,665
Charge for the year	333	3,129	3,462
At 31 December 2023	758	6,369	7,127
<b>Net book value</b>			
At 31 December 2023	2,577	3,676	6,253
At 31 December 2022	2,910	5,268	8,178

#### 13 Debtors

	2023 £	2022 £
Trade debtors	107	470
Prepayments	689	521
Other debtors	69	134
Gift aid receivable	75,090	32,891
	75,955	34,016

#### 14 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	298	499
Cash at bank	305,036	162,127
	305,334	162,626

## **Church of St Martin, Norris Bank**

### **Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)**

#### **15 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	417	369
Trade creditors and accruals	<u>25,802</u>	<u>16,198</u>
	<u>26,219</u>	<u>16,567</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 £3,039 (2022 - £2,519).

#### **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 £Nil (2022 - £16,992).

# Church of St Martin, Norris Bank

## Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

### 18 Funds

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2023 £
<b>Unrestricted</b>					
General	30,971	191,168	(75,974)	(58,405)	87,760
<i>Unrestricted designated funds</i>					
Capital Fund	17,171	-	(9,167)	(8,004)	-
Development Fund	113,093	-	(34,548)	(78,545)	-
Mission Fund	19,675	-	(2,175)	17,950	35,450
Build to Bless Fund	-	-	-	127,004	127,004
Designated funds	149,939	-	(45,890)	58,405	162,454
<b>Total unrestricted</b>	<b>180,910</b>	<b>191,168</b>	<b>(121,864)</b>	<b>-</b>	<b>250,214</b>
<b>Restricted Funds</b>					
Restricted Fund	747	958	(1,379)	-	326
Build to Bless	5,297	128,715	(25,629)	-	108,383
Hardship Fund	1,300	1,100	-	-	2,400
<b>Total Restricted Funds</b>	<b>7,344</b>	<b>130,773</b>	<b>(27,008)</b>	<b>-</b>	<b>111,109</b>
<b>Total funds</b>	<b>188,254</b>	<b>321,941</b>	<b>(148,872)</b>	<b>-</b>	<b>361,323</b>

## Church of St Martin, Norris Bank

### Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2022 £
<b>Unrestricted</b>					
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	153,612	-	(126,798)	123,125	149,939
<b>Total unrestricted</b>	168,942	203,934	(191,966)	-	180,910
<b>Restricted Funds</b>					
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
<b>Total Restricted Funds</b>	1,933	8,830	(3,419)	-	7,344
<b>Total funds</b>	170,875	212,764	(195,385)	-	188,254

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 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 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 2023, the balance held in the Restricted Fund comprised £326 being a donation for children's ministry of £250 plus gift aid and £12 given for the St Martin's library. 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.

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.

Each year a transfer is made from general funds to the designated mission fund.

In 2023, the PCC decided to establish a designated Build to Bless fund for the proposed development and repair of the church building. The more general designated development fund and separate designated capital fund were transferred into the new Build to Bless fund and general reserves.

# Church of St Martin, Norris Bank

## Notes to the Financial Statements for the Year Ended 31 December 2023 (continued)

### 19 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 December 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	6,253	-	-	6,253
Current assets	93,062	162,454	125,773	381,289
Current liabilities	(11,555)	-	(14,664)	(26,219)
Total net assets	<u>87,760</u>	<u>162,454</u>	<u>111,109</u>	<u>361,323</u>

	Unrestricted funds		Restricted funds	Total funds at 31 December 2022
	General	Designated		
	£	£	£	£
Tangible fixed assets	8,179	-	-	8,179
Current assets	25,747	163,551	7,344	196,642
Current liabilities	(2,955)	(13,612)	-	(16,567)
Total net assets	<u>30,971</u>	<u>149,939</u>	<u>7,344</u>	<u>188,254</u>