

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST WERBURGH, CHORLTON-CUM-HARDY

England & Wales - Charity number 1199221

Details

Other names ST WERBURGH'S CHURCH, CHORLTON

Status Registered

Legal form Other

Registered 2022-06-08

Register [View on the Charity Commission register](#)

Contact

Address St. Werburghs Church
386 Wilbraham Road
Manchester
M21 0UH

Phone 01619894923

Email hello@stwchorlton.org

Website www.stwchorlton.org

Activities

Objects: PROMOTING IN THE ECCLESIASTICAL PARISH THE WHOLE MISSION OF THE CHURCH.

Activities: We're a church wanting to play our part in seeing people, communities and churches come alive in Jesus' name in Chorlton, Manchester and beyond.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£192,562	£197,122	-	-
2023-12-31	£211,666	£210,665	-	-
2022-12-31	£639,855	£617,731	£140,462	6

Trustees

Name	Role	Appointed
Rev James Frederick Charles Neal	Chair	2020-10-28
Alison Clare Cooper		2020-10-28
Amy Elizabeth Hawkins		2020-10-28
Daniel Christopher Reeves		2024-05-20
David Thomas Hawkins		2021-05-24
Emma Louise Quaintrell		2021-05-24
James Robert Whitaker		2024-05-20
Omar Paktiazay		2025-05-21
Paulette Joanna Bailey		2025-05-21
Rev Timothy George Riman		2025-06-29
Timothy John Burt		2024-05-20

Accounts

Registered Charity no. 1199221

**The Parochial Church Council of the
Ecclesiastical Parish of St Werburgh,
Chorlton-cum-Hardy**

Known as St Werburgh's Chorlton

Trustees Annual Report and Accounts

Year Ended 31st December 2024



St Werburgh's Chorlton

Year Ended 31st December 2024

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St Werburgh's Chorlton

Year Ended 31st December 2024

Legal and Administrative Information

Reference

The Charity is called "The Parochial Church Council of the Ecclesiastical Parish of St Werburgh, Chorlton-cum-Hardy". The Parochial Church Council is known as the PCC for short. Other names which are used for the charity are "St Werburgh's Chorlton". The Church is registered with the Charity Commission for England and Wales and was registered on the 8th June 2022. Before this the church was an except charity.

Registered Charity Number	1199221
Principal Address	St Werburghs Church 386 Wilbraham Road Manchester M21 0UH
Website	www.stwchorlton.org

Membership

Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. From the last APCM, the following served as members of the PCC.

Parochial Church Council (PCC) Members and Trustees

The council members and trustees who have served during the year until the date this report was approved are:

Member	Position	Date Appointed	Date Resigned
Rev James Neal	Rector (Ex Officio)	28-Oct-20	
Rev Andy Bird	Curate (Ex Officio)	19-Jul-21	
Alison Cooper	PCC Secretary (Elected)	28-Oct-20	
Amy Hawkins	Treasurer (Elected)	22-May-22	
David Hawkins	Churchwarden (Elected)	22-May-21	
Emma Quaintrell	Churchwarden (Elected)	22-May-21	
Rebecca Clarke	Lay member (Elected)	24-May-23	
Tim Burt	Lay member (Elected)	20-May-24	
James Whitaker	Lay member (Elected)	20-May-24	
Daniel Reeves	Lay member (Elected)	20-May-24	
Daisy Harding	Lay member (Elected)	20-May-24	16-Sep-24

Primary Bankers	HSBC 760 Wilmslow Road Didsbury Manchester, M20 2DP
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St Werburgh's Chorlton

Year Ended 31st December 2024

Legal and Administrative Information

Independent Examiner

Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth, Leeds
LS25 1AF

St Werburgh's Chorlton

Year Ended 31st December 2024

Trustees Report

The trustees present their report with the charity's financial statements for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Aims and Purposes

St Werburgh's Chorlton Parochial Church Council has the responsibility of cooperating with the church's clergy in promoting in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of church buildings and property.

Public Benefit Statement

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith through the provision of worship and teaching services and the relief of sickness, financial hardship and promoting good health. This has been achieved by the provision of funds and services.

Achievements & Performance

As we look back over 2024 we're so encouraged at what God has done in and through us as we set out a vision to 'play our part in seeing people, communities and churches come alive in Jesus' name in Chorlton, Manchester and beyond'.

Some key achievements for the year have been:

- Seeing our church continue to grow in number, diversity and deeper intimacy with Jesus
- Welcoming over 2000 people through our doors at our seasonal and community events
- Providing a welcoming community space for parents, carers and their kids at our weekly Little Werbs baby and toddler group
- The flourishing of our STW Kids Groups as the littlest of our church learn to know Jesus
- Hosting and visiting local schools sharing with them the joy of our faith
- Partnerships with Foodbank and Emmeline's Pantry serving those in need in our community
- Maintaining our church facilities, ensuring a welcoming space for worship and community
- Moving towards financial sustainability as our initial funding comes to an end in June 2025

These are just a few indicators that St Werburgh's' is alive and God is moving in Chorlton.

Plans for the Future

As we look to the future, a few of our key financial focuses are continuing to increase congregational giving as our church family grows, moving towards sustainability as we enter our final SDF funded year to June 2025, supporting our first planting location in Wythenshawe and continuing to wisely direct our expenditure to fulfil our vision to revitalise and plant further into the region in the years to come.

St Werburgh's Chorlton

Year Ended 31st December 2024

Trustees Report

Financial Review

Total income for the year amounted to £192,783 of which £221 was restricted income. Unrestricted voluntary donations amounted to £167,675, and Rental income from people using the church and hall amounted to £18,750. Total expenditure during the year amounted to £197,122 which was all unrestricted.

The financial position for the charity at the end of the year:

Unrestricted Funds	£110,339
Restricted Funds	<u>£8,289</u>
Total charitable Funds	<u>£118,628</u>

Reserves Policy

The church does not have in place a formal reserves policy that has been agreed upon at the point of the year-end. The PCC are in the process of establishing a reserves policy that is appropriate and suitable for the church's current situation and medium-term future plans.

Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Parochial Church Council is a corporate body established by the Church of England. The charity is controlled by two pieces of legislation;

The Parochial Church Councils (Powers) Measure 1956 as amended. This defines the principal function, or purpose, of the PCC as "promoting in the parish the whole mission of the church"; and The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

The Church Accounting Regulations 2006 form the link between the Church Representation Rules and the requirements of the Charities Act 2011.

St Werburgh's Chorlton

Year Ended 31st December 2024

Trustees Report

Recruitment and Appointment of new Trustees

The method of appointment of PCC members is set out in the Church Representation Rules. At St Werburgh's the membership of the PCC consists of the team rector, churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services/members of the congregation are encouraged to register on the electoral roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent. All PCC members are trustees of the charity

This Trustees Report was approved by the board of trustees and authorised for issue:

Name of Trustee:

James Neal

Signed on Behalf of the Trustees:



Date of Approval:

11/06/2025

St Werburgh's Chorlton

Year Ended 31st December 2024

Independent Examiners Report

I report to the trustees on my examination of the financial statements of St Werburgh's Chorlton ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I have listed any material matters that have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act, or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable 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.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 11/06/2025

St Werburgh's Chorlton

Year Ended 31st December 2024

Statement of Financial Activities

		2024			2023
		Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	Note	£	£	£	£
Income					
Donations and legacies		167,454	221	167,675	180,053
Charitable activities		5,053	-	5,053	6,668
Activities for generating income		18,750	-	18,750	16,641
Investment income		1,273	-	1,273	1,234
Other		32	-	32	2,144
Total Income	2	<u>192,562</u>	<u>221</u>	<u>192,783</u>	<u>206,740</u>
Expenditure					
Expenditure on charitable activities	3	<u>197,122</u>	<u>-</u>	<u>197,122</u>	<u>210,665</u>
Total Expenditure		<u>197,122</u>	<u>-</u>	<u>197,122</u>	<u>210,665</u>
Net Income / (Expenditure)		<u>(4,560)</u>	<u>221</u>	<u>(4,339)</u>	<u>(3,925)</u>
Net Income and Net Movement in Funds					
Total funds brought forward	12	114,899	8,068	122,967	126,892
Transfers	12	-	-	-	-
Total Funds Carried Forward	12	<u>110,339</u>	<u>8,289</u>	<u>118,628</u>	<u>122,967</u>

All income and expenditure derive from continuing activities.

St Werburgh's Chorlton

Year Ended 31st December 2024

Statement of Financial Position

	Note	2024 £	2023 £
Fixed Assets			
Tangible fixed assets	8	27,478	42,399
		<u>27,478</u>	<u>42,399</u>
Current Assets			
Debtors	10	24,043	18,328
Cash at bank and in hand		62,603	59,409
Current asset investments	9	7,923	7,923
		<u>94,569</u>	<u>85,660</u>
Creditors: Amounts Falling Due Within One Year	11	<u>3,419</u>	<u>5,092</u>
Net Current Assets		<u>91,150</u>	<u>80,568</u>
Total Assets Less Current Liabilities		<u>118,628</u>	<u>122,967</u>
Net Assets	13	<u>118,628</u>	<u>122,967</u>
Funds of the Charity			
Restricted funds	12	8,289	8,068
Unrestricted funds	12		
Unrestricted general		53,820	74,913
Designated funds		56,519	39,986
		<u>110,339</u>	<u>114,899</u>
Total Charity Funds		<u>118,628</u>	<u>122,967</u>

Trustees' Responsibilities

These financial statements were approved by the board of trustees and authorised for issue:

Name of Trustee:

James Neal

Signed on Behalf of the Trustees:



Date of Approval:

11/06/2025

St Werburgh's Chorlton

Year Ended 31st December 2024

Notes to the Financial Statements

1 Accounting Policies

Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, it is also the first year that they have been prepared under FRS102 (2016) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants, where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable.

St Werburgh's Chorlton

Year Ended 31st December 2024

Notes to the Financial Statements

Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

The diocesan parish share expected to be paid over is accounted for when due.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

All assets costing more than £750 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time and estimated useful life of the asset.

Equipment	5 years straight-line
Fixtures and Fittings	5 years straight-line

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

St Werburgh's Chorlton

Year Ended 31st December 2024

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations and Legacies			
Donations	107,595	186	107,781
Gift aid	16,977	35	17,012
Donated goods and services	1,500	-	1,500
Legacies	-	-	-
Grants	41,382	-	41,382
	<u>167,454</u>	<u>221</u>	<u>167,675</u>
Charitable Activities			
Weddings & funerals fees	873	-	873
Football	2,573	-	2,573
Little werbs	1,607	-	1,607
Other activities	-	-	-
	<u>5,053</u>	<u>-</u>	<u>5,053</u>
Activities for Generating Income			
Lettings and room hire	18,750	-	18,750
	<u>18,750</u>	<u>-</u>	<u>18,750</u>
Investment Income			
Interest	1,273	-	1,273
	<u>1,273</u>	<u>-</u>	<u>1,273</u>
Other			
Other income	32	-	32
	<u>32</u>	<u>-</u>	<u>32</u>
Total Income	<u>192,562</u>	<u>221</u>	<u>192,783</u>

Donated Goods and Services

Graphic design work was donated to the church to the value of £1,500 (2023: £1,050). There were no unfulfilled conditions attached to this donated service at the year-end.

St Werburgh's Chorlton

Year Ended 31st December 2024

Notes to the Financial Statements

2 Analysis of Income (Continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Donations and Legacies			
Donations	76,222	374	76,596
Gift aid	11,199	242	11,441
Donated Goods and Services	1,050	-	1,050
Legacies	-	-	-
Grants	90,966	-	90,966
	<u>179,437</u>	<u>616</u>	<u>180,053</u>
Charitable Activities			
Weddings & funerals fees	648	-	648
Football	3,695	-	3,695
Little werbs	2,325	-	2,325
Other activities	-	-	-
	<u>6,668</u>	<u>-</u>	<u>6,668</u>
Activities for Generating Income			
Lettings and room hire	16,641	-	16,641
	<u>16,641</u>	<u>-</u>	<u>16,641</u>
Investment Income			
Interest	1,234	-	1,234
	<u>1,234</u>	<u>-</u>	<u>1,234</u>
Other			
Other income	1,544	600	2,144
	<u>1,544</u>	<u>600</u>	<u>2,144</u>
Total Income	<u>205,524</u>	<u>1,216</u>	<u>206,740</u>

St Werburgh's Chorlton

Year Ended 31st December 2024

Notes to the Financial Statements

3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Children & families	2,633	-	2,633
Church building	16,547	-	16,547
Church renovation fit out costs	-	-	-
Church service costs	5,720	-	5,720
Community, courses and discipleship	3,453	-	3,453
Depreciation	15,681	-	15,681
Giving	41,915	-	41,915
Hall building	18,556	-	18,556
Office and administration	8,571	-	8,571
Staff related costs	6,407	-	6,407
Staff salaries	75,219	-	75,219
Worship	1,659	-	1,659
Youth	761	-	761
	<u>197,122</u>	<u>-</u>	<u>197,122</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Children & families	1,783	-	1,783
Church building	16,789	-	16,789
Church renovation fit out costs	303	18,049	18,352
Church service costs	5,113	-	5,113
Community, courses and discipleship	4,527	-	4,527
Depreciation	15,530	-	15,530
Giving	31,760	-	31,760
Hall building	19,783	-	19,783
Office and administration	9,370	-	9,370
Staff related costs	4,663	-	4,663
Staff salaries	78,126	-	78,126
Worship	2,877	-	2,877
Youth	1,992	-	1,992
	<u>192,616</u>	<u>18,049</u>	<u>210,665</u>

St Werburgh's Chorlton

Year Ended 31st December 2024

Notes to the Financial Statements

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further details about volunteer contributions to the organisation.

5 Independent Examination Fees

Fees payable to the independent examiner for

	2024	2023
	£	£
Independent examination and preparation of the financial statements	1,560	1,661

6 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	
Wages and salaries	73,274	80,676
Social security costs	-	56
Employer contributions to pension plans	1,945	2,173
	<u>75,219</u>	<u>82,905</u>

The average headcount of employees during the year was as follows:

	2024	2023
Average Headcount	5	5

Number of employees that received employees benefits of more than £60,000 during the year was as follows:

	2024	2023
More than £60,000	-	-

Key Management Personnel

The charity considers its key management personnel to be the Rector and Curate. The Common Fund of the Diocese meets the stipend and other employment costs of the Rector and Curate.

St Werburgh's Chorlton

Year Ended 31st December 2024

Notes to the Financial Statements

7 Trustee Remuneration, Expenses and Donations

During the year, 3 trustees incurred out-of-pocket expenses totalling £4,278 (2023: £4,362) which were all incurred for the day-to-day running of the charity's activities. The types of expenditure include day-to-day church running costs, administration costs, and other charitable activity expenditures.

During the year the total aggregated donations made to the charity by the trustees and associated related parties during the year was £59,348 (2023: £39,361).

During the year one trustee was employed by the Church outside of their role as trustees/PCC members. During the year the following trustee received the following remuneration including employers' pension contributions and employers' national insurance contributions:

	2024	2023
	£	£
Amy Hawkins	21,278	12,044

During the year one trustee was provided self employed administration services for Church. Daisy Harding received £888 for the provision of administration services during the year.

8 Tangible Fixed Assets

	Equipment & Fixtures and Fittings	Total
	£	£
Cost as at 1st January 2024	77,647	77,647
Additions	760	760
Cost as at 31st December 2024	<u>78,407</u>	<u>78,407</u>
Depreciation as at 1st January 2024	35,248	35,248
Depreciation charge	15,681	15,681
Depreciation as at 31st December 2024	<u>50,929</u>	<u>50,929</u>
Net book value as at 31st December 2024	<u>27,478</u>	<u>27,478</u>
Net book value as at 31st December 2023	42,399	42,399

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

St Werburgh's Chorlton

Year Ended 31st December 2024

Notes to the Financial Statements

9 Current Asset Investments

	2024	2023
	£	£
CBF Church of England deposit fund	7,923	7,923
	<u>7,923</u>	<u>7,923</u>

10 Debtors

	2024	2023
	£	£
Trade debtors and accrued income	7,667	11,291
SDF grant	15,380	6,425
Prepayments	996	612
	<u>24,043</u>	<u>18,328</u>

11 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Accruals	1,560	1,977
Trade creditors	941	1,555
Other tax and social security	384	1,560
Other creditors	534	-
	<u>3,419</u>	<u>5,092</u>

St Werburgh's Chorlton

Year Ended 31st December 2024

Notes to the Financial Statements

12 Analysis of Charitable Funds

	1 Jan 2024	Income	Expenditure	Gains/Loses	Transfers	31 Dec 2024
	£	£	£	£	£	£
Unrestricted Funds						
General	74,913	191,329	(197,122)	-	(15,300)	53,820
Designated						
CBF Church of England deposit fund	15,264	1,214	-	-	-	16,478
CBF choir	362	19	-	-	-	381
Church plant	24,360	-	-	-	15,300	39,660
Total Unrestricted	114,899	192,562	(197,122)	-	-	110,339
Restricted Funds						
Thanksgiving fund	8,068	-	-	-	-	8,068
Building project	-	221	-	-	-	221
Total	8,068	221	-	-	-	8,289
Total Funds	122,967	192,783	(197,122)	-	-	118,628

Fund Transfers 2024

Fund transfer of £15,300 from the General fund to the designated Church plant fund for the future plans of the PCC.

St Werburgh's Chorlton

Year Ended 31st December 2024

Notes to the Financial Statements

Analysis of Charitable Funds cont.

	1 Jan 2023	Income	Expenditure	Gains/Loses	Transfers	31 Dec 2023
	£	£	£	£	£	£
Unrestricted Funds						
General	72,788	204,741	(192,616)	-	(10,000)	74,913
Designated						
CBF Church of England deposit fund	14,492	772	-	-	-	15,264
CBF choir	351	11	-	-	-	362
Church plant	14,360	-	-	-	10,000	24,360
Total Unrestricted	101,991	205,524	(192,616)	-	-	114,899
Restricted Funds						
Thanksgiving fund	8,068	-	-	-	-	8,068
Building project	16,833	1,216	(18,049)	-	-	-
Total	24,901	1,216	(18,049)	-	-	8,068
Total Funds	126,892	206,740	(210,665)	-	-	122,967

Fund Transfers 2023

Fund transfer of £10,000 from the General fund to the designated Church plant fund for the future plans of the PCC.

St Werburgh's Chorlton

Year Ended 31st December 2024

Notes to the Financial Statements

Fund Descriptions

Designated Funds

CBF Church of England deposit fund	Fund to hold reserves for the church.
CBF choir	Fund to hold monies raised by the choir.
Church plant	Funds set aside to support future churches planted from St Werburgh's.

Restricted Funds

Thanksgiving fund	Fund established as a Trust in 1965 with income for church expenditure.
Chorlton resource church	Fund to account for specific restricted fixed asset expenditure with SDF grant funding.
Building project	Funds raised for the ongoing church building project.

13 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Fixed assets	27,478	-	27,478
Current assets	86,280	8,289	94,569
Creditors less than 1 year	(3,419)	-	(3,419)
	<u>110,339</u>	<u>8,289</u>	<u>118,628</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fixed assets	42,399	-	42,399
Current assets	82,518	8,068	90,586
Creditors less than 1 year	(5,092)	-	(5,092)
	<u>119,825</u>	<u>8,068</u>	<u>127,893</u>

14 Related Party Transactions

During the year, Emily Neal, a close family member of trustee James Neal, was employed by the charity. The total remuneration paid to Emily, including employer pension contributions and employer national insurance, was £11,836 (2023: £11,140).

In addition, a payment of £52 was made to Reddish Scout Group, a registered charity of which trustee Dan Reeves is also a trustee. This was a one-off transaction for activity costs, and no payments were made to this organisation in the previous year (2023: £34.43).

All related party transactions were conducted at arm's length and in the normal course of the charity's activities.

St Werburgh's Chorlton

Year Ended 31st December 2024

Notes to the Financial Statements

15 Prior Period Adjustment

The prior year comparative figures and the closing unrestricted fund balance for 2023 have been adjusted by £4,926 to remove an SDF grant debtor that was originally included, having since been confirmed as not outstanding at the year end.

Impact of the Adjustment:

- Original unrestricted income for the year ended 31 December 2023: £210,450
- Revised unrestricted income for the year ended 31 December 2023: £205,524
- Original unrestricted general fund balance carried forward at 31 December 2023: £119,825
- Revised unrestricted general fund balance carried forward at 31 December 2023: £114,899

Accounts

Registered Charity no. 1199221

**The Parochial Church Council of the
Ecclesiastical Parish of St Werburgh,
Chorlton-cum-Hardy**

Known as St Werburgh's Chorlton

Trustees Annual Report and Accounts

Year Ended 31st December 2023



St Werburgh's Chorlton

Year Ended 31st December 2023

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St Werburgh's Chorlton

Year Ended 31st December 2023

Legal and Administrative Information

Reference

The Charity is called "The Parochial Church Council of the Ecclesiastical Parish of St Werburgh, Chorlton-cum-Hardy". The Parochial Church Council is known as the PCC for short. Other names which are used for the charity are "St Werburgh's Chorlton". The Church is registered with the Charity Commission for England and Wales and was registered on the 8th June 2022. Before this the church was an except charity.

Registered Charity Number 1199221

Principal Address St Werburghs Church
386 Wilbraham Road
Manchester
M21 0UH

Website www.stwchorlton.org

Membership

Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. From the last APCM, the following served as members of the PCC.

Parochial Church Council (PCC) Members and Trustees

The council members and trustees who have served during the year until the date this report was approved are:

Member	Position	Date Appointed	Date Resigned
Rev James Neal	Rector (Ex Officio)	28-Oct-20	
Rev Andy Bird	Curate (Ex Officio)	19-Jul-21	
Alison Cooper	PCC Secretary (Elected)	28-Oct-20	
Amy Hawkins	Treasurer (Elected)	22-May-22	
Audrey Morrison	Lay member (Elected)	28-Oct-20	24-May-23
David Hawkins	Churchwarden (Elected)	22-May-21	
Emma Quaintrell	Churchwarden (Elected)	22-May-21	
Rebecca Clarke	Lay member (Elected)	24-May-23	

Primary Bankers HSBC
760 Wilmslow Road
Didsbury
Manchester, M20 2DP

Independent Examiner Nigel Wyatt BSC FCA
Wyatt & Co Chartered Accountants
125 Main Street
Garforth, Leeds
LS25 1AF

St Werburgh's Chorlton

Year Ended 31st December 2023

Trustees Report

The trustees present their report with the charity's financial statements for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Aims and Purposes

St Werburgh's Chorlton Parochial Church Council has the responsibility of cooperating with the church's clergy in promoting in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of church buildings and property.

Public Benefit Statement

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith through the provision of worship and teaching services and the relief of sickness, financial hardship and promoting good health. This has been achieved by the provision of funds and services.

Achievements & Performance

As we look back over 2023 we're so encouraged at what God has done in and through us as we set out a vision to 'play our part in seeing people, communities and churches come alive in Jesus' name in Chorlton, Manchester and beyond'.

Some key achievements for the year have been launching our youth night, seeing our baby and toddler group growing, becoming a New Wine Raising Generation Minster, gathering large numbers of the community at key events throughout the year, continuing to grow our Sunday service attendance and maintaining hall bookings. These are just a few indicators that St Werburgh' is alive and God is moving in Chorlton.

Plans for the Future

As we look to the future, a few of our key financial focuses are continuing to increase congregational giving as our church family grows, moving towards sustainability as we enter our final SDF-funded year, identifying our first planting location and continuing to wisely direct our expenditure to fulfil our vision, set out above.

FINANCIAL REVIEW

Financial Review

Total income for the year amounted to £211,666 of which £1,216 was restricted income. Unrestricted voluntary donations amounted to £184,363, and Rental income from people using the church and hall amounted to £16,641. Total expenditure during the year amounted to £210,665 of which £18,049 was restricted.

The financial position for the charity at the end of the year:

Unrestricted Funds	£119,825
Restricted Funds	<u>£8,068</u>
Total charitable Funds	<u>£127,893</u>

St Werburgh's Chorlton

Year Ended 31st December 2023

Trustees Report

Reserves Policy

The church does not have in place a formal reserves policy that has been agreed upon at the point of the year-end. The PCC are in the process of establishing a reserves policy that is appropriate and suitable for the church's current situation and medium-term future plans.

Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The Parochial Church Council is a corporate body established by the Church of England. The charity is controlled by two pieces of legislation;

The Parochial Church Councils (Powers) Measure 1956 as amended. This defines the principal function, or purpose, of the PCC as "promoting in the parish the whole mission of the church"; and The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

The Church Accounting Regulations 2006 form the link between the Church Representation Rules and the requirements of the Charities Act 2011.

Recruitment and Appointment of new Trustees

The method of appointment of PCC members is set out in the Church Representation Rules. At St Werburgh's the membership of the PCC consists of the team rector, churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services/members of the congregation are encouraged to register on the electoral roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent. All PCC members are trustees of the charity

This Trustees Report was approved by the board of trustees and authorised for issue:

Name of Trustee:

J.Neal

Signed on Behalf of the Trustees:



Date of Approval:

18/05/2024

St Werburgh's Chorlton

Year Ended 31st December 2023

Independent Examiners Report

I report to the trustees on my examination of the financial statements of St Werburgh's Chorlton ('the charity') for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

I have completed my examination. I have listed any material matters that have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act, or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable 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.

Emphasis of Matter

As part of the examination limited evidence was available to verify the year end debtor due from the Manchester Diocese for the SDF Grant.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 20/05/2024

St Werburgh's Chorlton

Year Ended 31st December 2023

Statement of Financial Activities

		2023		2022	
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Income					
Donations and legacies		184,363	616	184,979	616,788
Charitable activities		6,668	-	6,668	4,180
Activities for generating income		16,641	-	16,641	16,259
Investment income		1,234	-	1,234	330
Other		1,544	600	2,144	2,298
Total Income	2	<u>210,450</u>	<u>1,216</u>	<u>211,666</u>	<u>639,855</u>
Expenditure					
Expenditure on charitable activities	3	<u>192,616</u>	<u>18,049</u>	<u>210,665</u>	<u>631,301</u>
Total Expenditure		<u>192,616</u>	<u>18,049</u>	<u>210,665</u>	<u>631,301</u>
Net Income / (Expenditure)		<u>17,834</u>	<u>(16,833)</u>	<u>1,001</u>	<u>8,554</u>
Net Income and Net Movement in Funds					
Total funds brought forward	12	101,991	24,901	126,892	118,338
Transfers	12	-	-	-	-
Total Funds Carried Forward	12	<u>119,825</u>	<u>8,068</u>	<u>127,893</u>	<u>126,892</u>

All income and expenditure derive from continuing activities.

St Werburgh's Chorlton

Year Ended 31st December 2023

Statement of Financial Position

	Note	2023 £	2022 £
Fixed Assets			
Tangible fixed assets	8	42,399	55,436
		<u>42,399</u>	<u>55,436</u>
Current Assets			
Debtors	10	23,254	15,185
Cash at bank and in hand		59,409	89,958
Current asset investments	9	7,923	7,923
		<u>90,586</u>	<u>113,066</u>
Creditors: amounts falling due within one year	11	<u>5,092</u>	<u>41,610</u>
Net Current Assets		<u>85,494</u>	<u>71,456</u>
Total Assets Less Current Liabilities		<u>127,893</u>	<u>126,892</u>
Net Assets	13	<u>127,893</u>	<u>126,892</u>
Funds of the Charity			
Restricted funds	12	8,068	24,901
Unrestricted funds	12		
Unrestricted general		79,839	72,788
Designated funds		39,986	29,203
		<u>119,825</u>	<u>101,991</u>
Total Charity Funds		<u>127,893</u>	<u>126,892</u>

Trustees' Responsibilities

These financial statements were approved by the board of trustees and authorised for issue:

Name of Trustee:

I.Neal

Signed on Behalf of the Trustees:



Date of Approval:

18/05/2024

St Werburgh's Chorlton

Year Ended 31st December 2023

Notes to the Financial Statements

1 Accounting Policies

Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, it is also the first year that they have been prepared under FRS102 (2016) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants, where entitlement is not conditional on the delivery of specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable.

St Werburgh's Chorlton

Year Ended 31st December 2023

Notes to the Financial Statements

Resources Expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

The diocesan parish share expected to be paid over is accounted for when due.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and the cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible Fixed Assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

All assets costing more than £750 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time and estimated useful life of the asset.

Equipment	5 years straight-line
Fixtures and Fittings	5 years straight-line

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

St Werburgh's Chorlton

Year Ended 31st December 2023

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Donations and Legacies			
Donations	76,222	374	76,596
Gift aid	11,199	242	11,441
Donated goods and services	1,050	-	1,050
Legacies	-	-	-
Grants	95,892	-	95,892
	<u>184,363</u>	<u>616</u>	184,979
Charitable Activities			
Weddings & funerals fees	648	-	648
Football	3,695	-	3,695
Little werbs	2,325	-	2,325
Other activities	-	-	-
	<u>6,668</u>	<u>-</u>	6,668
Activities for Generating Income			
Lettings and room hire	16,641	-	16,641
	<u>16,641</u>	<u>-</u>	16,641
Investment Income			
Interest	1,234	-	1,234
	<u>1,234</u>	<u>-</u>	1,234
Other			
Other income	1,544	600	2,144
	<u>1,544</u>	<u>600</u>	2,144
Total Income	<u>210,450</u>	<u>1,216</u>	<u>211,666</u>

Donated Goods and Services

Graphic design work was donated to the church to the value of £1,050. There were no unfulfilled conditions attached to this donated service at the year-end.

St Werburgh's Chorlton

Year Ended 31st December 2023

Notes to the Financial Statements

2 Analysis of Income (Continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Donations and Legacies			
Donations	52,609	38,215	90,824
Gift aid	6,784	1,868	8,652
Legacies	-	-	-
Grants	513,837	-	513,837
	<u>576,705</u>	<u>40,083</u>	<u>616,788</u>
Charitable Activities			
Weddings & funerals fees	479	-	479
Football	2,235	-	2,235
Little werbs	1,466	-	1,466
Other activities	-	-	-
	<u>4,180</u>	<u>-</u>	<u>4,180</u>
Activities for Generating Income			
Lettings and room hire	16,259	-	16,259
	<u>16,259</u>	<u>-</u>	<u>16,259</u>
Investment Income			
Interest	330	-	330
	<u>330</u>	<u>-</u>	<u>330</u>
Other			
Other income	40	2,258	2,298
	<u>40</u>	<u>2,258</u>	<u>2,298</u>
Total Income	<u>597,514</u>	<u>42,341</u>	<u>639,855</u>

St Werburgh's Chorlton

Year Ended 31st December 2023

Notes to the Financial Statements

3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Children & families	1,783	-	1,783
Church building	16,789	-	16,789
Church renovation fit out costs	303	18,049	18,352
Church service costs	5,113	-	5,113
Community, courses and discipleship	4,527	-	4,527
Depreciation	15,530	-	15,530
Giving	31,760	-	31,760
Hall building	19,783	-	19,783
Office and administration	9,370	-	9,370
Other set up costs	-	-	-
Staff related costs	4,663	-	4,663
Staff salaries	78,126	-	78,126
Worship	2,877	-	2,877
Youth	1,992	-	1,992
	<u>192,616</u>	<u>18,049</u>	<u>210,665</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Children & families	990	-	990
Church building	16,831	-	16,831
Church renovation fit out costs	404,874	27,193	432,067
Church service costs	3,248	-	3,248
Community, courses and discipleship	3,756	-	3,756
Depreciation	15,031	-	15,031
Giving	21,183	-	21,183
Hall building	16,790	-	16,790
Office and administration	12,555	-	12,555
Other set up costs	3,712	-	3,712
Staff related costs	4,006	-	4,006
Staff salaries	96,359	-	96,359
Worship	4,505	-	4,505
Youth	268	-	268
	<u>604,108</u>	<u>27,193</u>	<u>631,301</u>

St Werburgh's Chorlton

Year Ended 31st December 2023

Notes to the Financial Statements

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further details about volunteer contributions to the organisation.

5 Independent Examination Fees

Fees payable to the independent examiner for

	2023	2022
	£	£
Independent examination and preparation of the financial statements	1,661	1,560

6 Staff Costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	
Wages and salaries	80,676	99,394
Social security costs	56	2,034
Employer contributions to pension plans	2,173	2,764
	<u>82,905</u>	<u>104,193</u>

The average headcount of employees during the year was as follows:

	2023	2022
Average Headcount	5	6

Number of employees that received employees benefits of more than £60,000 during the year was as follows:

	2023	2022
More than £60,000	-	-

Key Management Personnel

The charity considers its key management personnel to be the Rector and Curate. The Common Fund of the Diocese meets the stipend and other employment costs of the Rector and Curate.

St Werburgh's Chorlton

Year Ended 31st December 2023

Notes to the Financial Statements

7 Trustee Remuneration, Expenses and Donations

During the year, 3 trustees incurred out-of-pocket expenses totalling £4,362 (2022: £20,406) which were all incurred for the day-to-day running of the charity's activities. The types of expenditure include day-to-day church running costs, administration costs, and other charitable activity expenditures.

During the year the total aggregated donations made to the charity by the trustees and associated related parties during the year was £39,361 (2022: £70,133).

During the year one trustee was employed by the Church outside of their role as trustees/PCC members. During the year the following trustee received the following remuneration including employers' pension contributions and employers' national insurance contributions:

	2023	2022
	£	£
Amy Hawkins	12,044	20,823

8 Tangible Fixed Assets

	Equipment & Fixtures and Fittings	Total
	£	£
Cost as at 1st January 2023	75,154	75,154
Additions	2,493	2,493
Cost as at 31st December 2023	<u>77,647</u>	<u>77,647</u>
Depreciation as at 1st January 2023	19,718	19,718
Depreciation charge	15,530	15,530
Depreciation as at 31st December 2023	<u>35,248</u>	<u>35,248</u>
Net book value as at 31st December 2023	<u>42,399</u>	<u>42,399</u>
Net book value as at 31st December 2022	55,436	55,436

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

9 Current Asset Investments

	2023	2022
	£	£
CBF Church of England deposit fund	7,923	7,923
	<u>7,923</u>	<u>7,923</u>

St Werburgh's Chorlton

Year Ended 31st December 2023

Notes to the Financial Statements

10 Debtors

	2023	2022
	£	£
Trade debtors and accrued income	11,291	14,145
SDF grant	11,351	-
Prepayments	612	1,040
	<u>23,254</u>	<u>15,185</u>

11 Creditors: Amounts falling due within one year

	2023	2022
	£	£
Accruals	1,977	14,060
Trade creditors	1,555	319
Other tax and social security	1,560	3,952
SDF grant	-	23,279
	<u>5,092</u>	<u>41,610</u>

12 Analysis of Charitable Funds

Unrestricted Funds

	1 Jan 2023	Income	Expenditure	Gains/Loses	Transfers	31 Dec 2023
	£	£	£	£	£	£
Unrestricted						
General	72,788	209,667	(192,616)	-	(10,000)	79,839
Designated						
CBF Church of England deposit fund	14,492	772	-	-	-	15,264
CBF choir	351	11	-	-	-	362
Church plant	14,360	-	-	-	10,000	24,360
Total Unrestricted	<u>101,991</u>	<u>210,450</u>	<u>(192,616)</u>	<u>-</u>	<u>-</u>	<u>119,825</u>

Restricted Funds

Thanksgiving fund	8,068	-	-	-	-	8,068
Chorlton resource church	-	-	-	-	-	-
Building project	16,833	1,216	(18,049)	-	-	-
Total	<u>24,901</u>	<u>1,216</u>	<u>(18,049)</u>	<u>-</u>	<u>-</u>	<u>8,068</u>
Total Funds	<u>126,892</u>	<u>211,666</u>	<u>(210,665)</u>	<u>-</u>	<u>-</u>	<u>127,893</u>

St Werburgh's Chorlton

Year Ended 31st December 2023

Notes to the Financial Statements

Analysis of Charitable Funds cont.

Unrestricted Funds

	1 Jan 2022	Income	Expenditure	Gains/Loses	Transfers	31 Dec 2022
	£	£	£	£	£	£
Unrestricted						
General	74,432	597,461	(604,108)	-	5,003	72,788
Designated						
CBF Church of England deposit fund	14,439	53	-	-	-	14,492
CBF choir	351	-	-	-	-	351
Church plant	-	-	-	-	14,360	14,360
Total Unrestricted	89,222	597,514	(604,108)	-	19,363	101,991
Restricted Funds						
Thanksgiving fund	8,068	-	-	-	-	8,068
Chorlton resource church	6,048	-	-	-	(6,048)	-
Building project	15,000	42,341	(27,193)	-	(13,315)	16,833
Total	29,116	42,341	(27,193)	-	(19,363)	24,901
Total Funds	118,338	639,855	(631,301)	-	-	126,892

Fund Transfers 2022

In 2022 a transfer of £49,190 from the Building Project to the General fund moving the value of fixed assets purchased within Restricted funds during the year to be held within General fund. In a similar way the fixed asset historically sitting in the Chorlton Resource Church fund line has been transferred out to the general due to there being no restriction on the asset once the items had been initially purchased.

A transfer of £35,875 from the General Fund to the Building Project moving restricted funds received in the prior year from special offerings towards the building project.

A transfer of £14,360 from the General Fund to the designated Church Plant fund.

St Werburgh's Chorlton

Year Ended 31st December 2023

Notes to the Financial Statements

Fund Descriptions

Designated Funds

CBF Church of England deposit fund	Fund to hold reserves for the church.
CBF choir	Fund to hold monies raised by the choir.
Church plant	Funds set aside to support future churches planted from St Werburgh's

Restricted Funds

Thanksgiving fund	Fund established as a Trust in 1965 with income for church expenditure.
Chorlton resource church	Fund to account for specific restricted fixed asset expenditure with SDF grant funding.
Building project	Funds raised for the ongoing church building project.

13 Analysis of Net Assets Between Funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Fixed assets	42,399	-	42,399
Current assets	82,518	8,068	90,586
Creditors less than 1 year	(5,092)	-	(5,092)
	<u>119,825</u>	<u>8,068</u>	<u>127,893</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Fixed assets	55,436	-	55,436
Current assets	88,165	24,901	113,066
Creditors less than 1 year	(41,610)	-	(41,610)
	<u>101,991</u>	<u>24,901</u>	<u>126,892</u>

14 Related Party Transactions

During the year Emily Neal who is a close family member of trustee James Neal was employed by the charity. The total remuneration paid to Emily including employers' pensions and employers' national insurance was £11,140 (2022: £12,307).

St Werburgh's Chorlton

Year Ended 31st December 2023

Notes to the Financial Statements

15 Prior Year Adjustment

Following the conclusion of the year-end accounts for the 31st December 2022, further clarification between the diocese and the Church took place, updating the closing creditor position from what the PCC owed back to the diocese. The conclusion of this was that a creditor due to the diocese was understated by £13,570. Following the conclusion of the SDF building project, the creditor at the end of the year totalled £23,279 and was to be held in the (restricted) Building fund rather than the General fund. The 2022 comparative figures in this set of accounts have been adjusted accordingly, and the original and restated figures are listed below.

2022 Creditors: Amounts falling due within one year

	Original £	Restated £
SDF creditor	9,709	23,279
	<u>28,040</u>	<u>41,610</u>

2022 Expenditure on Charitable Activities

Original

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Church renovation fit out costs	414,583	3,914	418,497

Restated

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Church renovation fit out costs	404,874	27,193	432,067

St Werburgh's Chorlton

Year Ended 31st December 2023

Notes to the Financial Statements

2022 Analysis of Charitable Funds: Original

	1 Jan 2022	Income	Expenditure	Gains/Loses	Transfers	31 Dec 2022
	£	£	£	£	£	£
Unrestricted						
General	74,432	597,461	(613,817)	-	5,003	63,079
Designated						
CBF Church of England deposit fund	14,439	53	-	-	-	14,492
CBF choir	351	-	-	-	-	351
Church plant	-	-	-	-	14,360	14,360
Total Unrestricted	89,222	597,514	(613,817)	-	19,363	92,282
Restricted Funds						
Thanksgiving fund	8,068	-	-	-	-	8,068
Chorlton resource	6,048	-	-	-	(6,048)	-
Building project	15,000	42,341	(3,914)	-	(13,315)	40,112
Total	29,116	42,341	(3,914)	-	(19,363)	48,180
Total Funds	118,338	639,855	(617,731)	-	-	140,462

2022 Analysis of Charitable Funds: Restated

	1 Jan 2022	Income	Expenditure	Gains/Loses	Transfers	31 Dec 2022
	£	£	£	£	£	£
Unrestricted						
General	74,432	597,461	(604,108)	-	5,003	72,788
Designated						
CBF Church of England deposit fund	14,439	53	-	-	-	14,492
CBF choir	351	-	-	-	-	351
Church plant	-	-	-	-	14,360	14,360
Total Unrestricted	89,222	597,514	(604,108)	-	19,363	101,991
Restricted Funds						
Thanksgiving fund	8,068	-	-	-	-	8,068
Chorlton resource	6,048	-	-	-	(6,048)	-
Building project	15,000	42,341	(27,193)	-	(13,315)	16,833
Total	29,116	42,341	(27,193)	-	(19,363)	24,901
Total Funds	118,338	639,855	(631,301)	-	-	126,892

Accounts

Registered Charity no. 1199221

**The Parochial Church Council of the
Ecclesiastical Parish of St Werburgh,
Chorlton-cum-Hardy**

Known as St Werburgh's Chorlton

Trustees Annual Report and Accounts

Year Ended 31st December 2022



St Werburgh's Chorlton

Year Ended 31st December 2022

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St Werburgh's Chorlton

Year Ended 31st December 2022

Legal and Administrative Information

Reference

The Charity is called "The Parochial Church Council of the Ecclesiastical Parish of St Werburgh, Chorlton-cum-Hardy". The Parochial Church Council is known as the PCC for short. Other names which are used for the charity are "St Werburgh's Chorlton". The Church is registered with the Charity Commission for England and Wales and was registered on the 8th June 2022. Before this the church was excepted charity.

Registered Charity Number	1199221
Principal Address	St Werburghs Church 386 Wilbraham Road Manchester M21 0UH
Website	www.stwchorlton.org

Membership

Members of the PCC are either ex officio or elected at the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. From the last APCM the following served as members of the PCC.

Parochial Church Council (PCC) Members and Trustees

The council members and trustees who have served during the year until the date this report was approved are:

Member	Position	Date Appointed	Date Resigned
Rev James Neal	Rector (Ex Officio)	28-Oct-20	
Rev Andy Bird	Curate (Ex Officio)	19-Jul-21	
Alison Cooper	PCC Secretary (Elected)	28-Oct-20	
Amy Hawkins	Treasurer (Elected)	22-May-22	
Jamila Gill	Lay member (Elected)	28-Oct-20	22-May-22
Audrey Morrison	Lay member (Elected)	28-Oct-20	
David Hawkins	Churchwarden (Elected)	22-May-22	
Emma Quaintrell	Churchwarden (Elected)	22-May-22	

Primary Bankers	HSBC 760 Wilmslow Road Didsbury Manchester, M20 2DP
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Independent Examiner	Nigel Wyatt BSC FCA Wyatt & Co Chartered Accountants 125 Main Street Garforth, Leeds LS25 1AF
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St Werburgh's Chorlton

Year Ended 31st December 2022

Trustees' Annual Report

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Aims and purposes

St Werburgh's Chorlton Parochial Church Council has the responsibility of cooperating with the church's clergy in promoting in the ecclesiastical parish, the whole mission of the church, pastoral, evangelistic, social and ecumenical. The PCC is also specifically responsible for the maintenance of church buildings and property.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Parochial Church Council is a corporate body established by the Church of England. The charity is controlled by two pieces of legislation;

The Parochial Church Councils (Powers) Measure 1956 as amended. This defines the principal function, or purpose, of the PCC as "promoting in the parish the whole mission of the church"; and

The Church Representation Rules (contained in Schedule 3 to the Synodical Government Measure 1969 as amended).

The Church Accounting Regulations 2006 form the link between the Church Representation Rules and the requirements of the Charities Act 2011.

Recruitment and appointment of new trustees

The method of appointment of PCC members is set out in the Church Representation Rules. At St Werburgh's the membership of the PCC consists of the team rector, churchwardens and members elected by those members of the congregation who are on the electoral roll of the church. All those who attend our services/members of the congregation are encouraged to register on the electoral roll and stand for election to the PCC.

The PCC members are responsible for making decisions on all matters of general concern and importance to the parish, including deciding on how the funds of the PCC are to be spent. All PCC members are trustees of the charity.

Public Benefit Statement

In setting our objectives and planning our activities our trustees have given consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of the Christian faith through the provision of worship and teaching services and the relief of sickness, financial hardship and promoting good health. This has been achieved by the provision of funds, and services.

Reserves Policy

The church does not have in place formal reserves policy that has been agreed upon at the point of the year end. The PCC are in a process of review to establish a reserves policy that is appropriate and suitable for the church's current situation and medium term future plans.

St Werburgh's Chorlton

Year Ended 31st December 2022

Trustees' Annual Report

ACHIEVEMENTS DURING 2022

As we look back at 2022 here at St Werburgh's, we are again astounded at what God has done in us and through us as we set out a vision to 'play our part in seeing people, communities and churches come alive in Jesus' name in Chorlton, Manchester and beyond'.

The following were a few of our key achievements in 2022:

- At the start of the year, we launched children's groups alongside our 10:45 Celebration, now regularly gathering 20+ children.
- We moved to the hall during our 6-month building project, and despite needing to adapt to the new space, the number of people attending doubled during this period.
- We held a Gift Day for the building project and raised over £37,000.
- Our Little Werbs group has had over 300 children signed up and offers a thriving community building space.
- We took on new full-time Administrator in Danny Beeks funded through SDF funding.
- We continued to maintain regular and one-off hall bookings to complement our income as a church and offer a welcome space for the community.
- Our work with young people was launched with the team connecting with local young people offering hot chocolate, ice lollies and games.
- We held a Winter Coat project gathering and distributing donated winter clothing for over 100 people locally.
- We reopened our new refurbished building for a Carol Service in December 2022 with huge attendance from across the church family and locality.

All of the above are just a few of many indicators that St Werburgh's is alive and God is moving in Chorlton.

LOOKING TO THE FUTURE

As we look towards 2023, just a few of our key financial focuses are:

- Continue to increase congregational giving as our church family grows.
 - Move towards complete sustainability as a church as we enter year 4 of 5 of SDF funding.
 - Continue to assess how the mission of the church is facilitated by our staffing roles.
 - Identify our first church planting location and assess what implications this has in both people and finance.
 - Continue to maintain a principle of 'savvy extravagance' in our finances, operating from a place of generosity and stewarding what we have well.
 - Launch New Wine Discipleship Year and take on our first interns.
 - Apply for relevant grants to complement our congregational giving and hall income.
- Continue to wisely direct our expenditure to fulfil our vision 'to play our part in seeing people, communities and churches come alive in Jesus' name in Chorlton, Manchester and beyond.'

FINANCIAL REVIEW

Total income for the year amounted to £639,855 of which £42,341 was restricted income.

Unrestricted voluntary donations amounted to £99,746.

Rental receipts for people using the church and the church halls amounted to £16,259

St Werburgh's Chorlton

Year Ended 31st December 2022

Trustees' Annual Report

Trustees' Responsibilities

The 2011 Charities Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to:

- Select suitable accounting policies and apply them consistently.
- Make judgments and estimates that are reasonable and prudent.
- Prepare financial statements on the ongoing concern basis unless it is inappropriate to presume that the trust will continue in existence.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Trustees.....

Name of Trustee James Neal

Date:..... 06/06/2023

St Werburgh's Chorlton

Year Ended 31st December 2022

Independent Examiners Report

I report to the trustees on my examination of the financial statements of St Werburgh's Chorlton ('the charity') for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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 confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), 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 the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable 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.



Nigel Wyatt BSC FCA
Independent Examiner
125 Main Street
Garforth
Leeds
LS25 1AF

Date: 06/06/2023

St Werburgh's Chorlton

Year Ended 31st December 2022

Statement of Financial Activities

		2022		2021	
	Note	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
Income					
Donations and legacies		576,705	40,083	616,788	255,941
Charitable activities		4,180	-	4,180	822
Activities for generating income		16,259	-	16,259	9,854
Investment income		330	-	330	18
Other		40	2,258	2,298	-
Total Income	2	<u>597,514</u>	<u>42,341</u>	<u>639,855</u>	<u>266,635</u>
Expenditure					
Expenditure on charitable activities	3	<u>613,817</u>	<u>3,914</u>	<u>617,731</u>	<u>198,427</u>
Total Expenditure		<u>613,817</u>	<u>3,914</u>	<u>617,731</u>	<u>198,427</u>
Net income / (expenditure)		<u>(16,303)</u>	<u>38,427</u>	<u>22,124</u>	<u>68,208</u>
Net income and net movement in funds					
Total funds brought forward	12	89,222	29,116	118,338	50,130
Transfers	12	19,363	(19,363)	-	-
Total funds carried forward	12	<u>92,282</u>	<u>48,180</u>	<u>140,462</u>	<u>118,338</u>

All income and expenditure derive from continuing activities.

St Werburgh's Chorlton

Year Ended 31st December 2022

Statement of Financial Position

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	8	55,436	8,663
		<u>55,436</u>	<u>8,663</u>
Current assets			
Debtors	10	15,185	50,207
Cash at bank and in hand		89,958	52,493
Current asset investments	9	7,923	7,923
		<u>113,066</u>	<u>110,623</u>
Creditors: amounts falling due within one year	11	<u>28,040</u>	<u>949</u>
Net current assets		<u>85,026</u>	<u>109,674</u>
Total assets less current liabilities		<u>140,462</u>	<u>118,338</u>
Net assets	13	<u>140,462</u>	<u>118,338</u>
Funds of the charity			
Restricted funds	12	48,180	29,116
Unrestricted funds	12		
Unrestricted general		63,079	74,432
Designated funds		14,843	14,790
		<u>77,922</u>	<u>89,222</u>
Total charity funds		<u>126,102</u>	<u>118,338</u>

Trustees' Responsibilities

These financial statements were approved by the board of trustees and authorised for issue:

Name of Trustee:

James Neal

Signed on behalf of the Trustees:



Date of approval:

06/06/2023

St Werburgh's Chorlton

Year Ended 31st December 2022

Statement of Cash Flows

	2022	2021
	£	£
Cash flows from operating activities		
Net cash provided by (used in) operating activities	98,939	26,938
	<u>98,939</u>	<u>26,938</u>
Cash flows from investing activities		
Dividends and interest	330	18
Purchase of tangible fixed assets	(61,804)	(3,269)
Net cash provided by (used in) investing activities	(61,474)	(3,251)
	<u>-</u>	<u>-</u>
Cash flows from financing activities		
Repayments on borrowing	-	-
Cash inflows from new borrowing	-	-
Net cash provided by (used in) financing activities	-	-
	<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period	37,465	23,687
Cash and cash equivalents at the beginning of the reporting period	60,416	36,729
Cash and cash equivalents at the end of the reporting period	<u>97,881</u>	<u>60,416</u>

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

	2022	2021
	£	£
Net movement in funds for the reporting period (as per the statement of financial activities)	22,124	68,208
Adjustments for:		
Interest received	(330)	(18)
Depreciation of tangible fixed assets	15,031	2,671
(Increase)/Decrease in debtors	35,023	(42,250)
Increase/(Decrease) in creditors	27,091	(1,673)
Net cash provided by (used in) operating activities	<u>98,939</u>	<u>26,938</u>

Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash at bank and in hand	89,958	52,493
Short term deposits	7,923	7,923
Total cash and cash equivalents	<u>97,881</u>	<u>60,416</u>

St Werburgh's Chorlton

Year Ended 31st December 2022

Notes to the Financial Statements

1 Accounting Policies

Basis of Preparation

The PCC is a public benefit entity within the meaning of FRS102. The financial statements have been prepared under the Charities Act 2011 and in accordance with the Church Accounting Regulations 2006 governing the individual accounts of PCCs, and with the Regulations' "true and fair view" provisions, it is also the first year that they have been prepared under FRS102 (2016) as the applicable accounting standards and the 2019 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP(FRS102)).

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of the building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable.

St Werburgh's Chorlton

Year Ended 31st December 2022

Notes to the Financial Statements

Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

The diocesan parish share expected to be paid over is accounted for when due.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Tangible fixed assets

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

All assets costing more than £750 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over time estimated useful live of the asset.

Equipment	5 years straight line
Fixtures and Fittings	5 years straight line

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Taxation

The charity is exempt from tax on its charitable activities.

St Werburgh's Chorlton

Year Ended 31st December 2022

Notes to the Financial Statements

2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations and Legacies			
Donations	52,609	38,215	90,824
Gift Aid	6,784	1,868	8,652
Donated Goods and Services	3,475	-	3,475
Legacies	-	-	-
Grants	513,837	-	513,837
	<u>576,705</u>	<u>40,083</u>	<u>616,788</u>
Charitable Activities			
Weddings & Funerals Fees	479	-	479
Football	2,235	-	2,235
Little Werbs	1,466	-	1,466
Other Activities	-	-	-
	<u>4,180</u>	<u>-</u>	<u>4,180</u>
Activities for Generating Income			
Lettings and Room Hire	16,259	-	16,259
	<u>16,259</u>	<u>-</u>	<u>16,259</u>
Investment Income			
Interest	330	-	330
	<u>330</u>	<u>-</u>	<u>330</u>
Other			
Other Income	40	2,258	2,298
	<u>40</u>	<u>2,258</u>	<u>2,298</u>
Total Income	<u>597,514</u>	<u>42,341</u>	<u>639,855</u>

During the year the church recognised £513,837 of strategic development funding income. The grant funding was in the main used for the Church fit out and renovation costs along with staff salary costs.

St Werburgh's Chorlton

Year Ended 31st December 2022

Notes to the Financial Statements

2 Analysis of Income (Continued)

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Donations and Legacies			
Donations	75,895	-	75,895
Gift Aid	11,277	-	11,277
Legacies	-	-	-
Grants	34,057	134,712	168,769
	<u>121,229</u>	<u>134,712</u>	255,941
Charitable Activities			
Weddings & Funerals Fees	98	-	98
Other Activities	724	-	724
	<u>822</u>	<u>-</u>	822
Activities for Generating Income			
Lettings and Room Hire	9,854	-	9,854
	<u>9,854</u>	<u>-</u>	9,854
Investment Income			
Interest	14	4	18
	<u>14</u>	<u>4</u>	18
Other			
Other Income	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total Income	131,919	134,716	266,635

Due to the transition of year end Accountant's some of the income categories from 2021 to 2022 differ slightly due to small allocation differences.

St Werburgh's Chorlton

Year Ended 31st December 2022

Notes to the Financial Statements

3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Children & Families	990	-	990
Church Building	16,831	-	16,831
Church Renovation Fit Out Costs	414,583	3,914	418,497
Church Service Costs	3,248	-	3,248
Community, Courses and Discipleship	3,756	-	3,756
Depreciation	15,031	-	15,031
Giving	21,183	-	21,183
Hall Building	16,790	-	16,790
Office and Administration	12,555	-	12,555
Other Set Up Costs	3,712	-	3,712
Staff Related Costs	4,006	-	4,006
Staff Salaries	96,359	-	96,359
Worship	4,505	-	4,505
Youth	268	-	268
	<u>613,817</u>	<u>3,914</u>	<u>617,731</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Children & Families	-	-	-
Church Building	14,556	-	14,556
Church Renovation Fit Out Costs	-	9,560	9,560
Church Service Costs	4,027	-	4,027
Community, Courses and Discipleship	3,910	-	3,910
Depreciation	-	-	-
Giving	15,752	-	15,752
Hall Building	15,688	-	15,688
Office and Administration	3,043	-	3,043
Other Set Up Costs	9,445	31,971	41,417
Staff Related Costs	3,364	-	3,364
Staff Salaries	5,962	79,639	85,601
Worship	922	560	1,482
Youth	27	-	27
	<u>76,697</u>	<u>121,730</u>	<u>198,427</u>

St Werburgh's Chorlton

Year Ended 31st December 2022

Notes to the Financial Statements

4 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

5 Independent Examination fees

Fees payable to the independent examiner for:

	2022	2021
	£	£
Independent examination and preparation of the financial statements	1,320	900

6 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022
	£
Wages and salaries	99,394
Social security costs	2,034
Employer contributions to pension plans	2,764
	<u>104,193</u>

The average head count of employees during the year was as follows:

	2022
Average Head Count	6

Number of employees that received employees benefits of more than £60,000 during the year was as follows:

	2022
More than £60,000	-

Key Management Personnel

The charity considers its key management personnel to be the Rector and Curate. The Common Fund of the Diocese meets the stipend and other employment costs of the Rector and Curate.

St Werburgh's Chorlton

Year Ended 31st December 2022

Notes to the Financial Statements

7 Trustee Remuneration, Expenses and Donations

During the year, 4 trustees incurred out of pocket expenses totalling £20,406 which were all incurred for the day to day running of the charity's activities. The types of expenditure include day to day church running costs, ministry costs, IT equipment, building expenses and other charitable activity expenditure.

During the year the total aggregated donations made to the charity by the trustees and associated related parties during the year was £70,133.

During the year one trustee was employed by the Church outside of their roles as trustees/PCC members. During the year the following trustee received the following remuneration including employers pension contributions and employers national insurance contributions:

	2022
	£
Amy Hawkins	20,823

8 Tangible Fixed Assets

	Equipment & Fixtures and Fittings	Total
	£	£
Cost as at 1st January 2022	13,350	13,350
Additions	61,804	61,804
Cost as at 31st December 2022	<u>75,154</u>	<u>75,154</u>
Depreciation as at 1st January 2022	4,687	4,687
Depreciation Charge	15,031	15,031
Depreciation as at 31st December 2022	<u>19,718</u>	<u>19,718</u>
Net Book Value as at 31st December 2022	<u>55,436</u>	<u>55,436</u>
Net Book Value as at 31st December 2021	8,663	8,663

Consecrated and benefice property is not included in the accounts in accordance with s.10(2)(a) and (c) of the Charities Act 2011.

9 Current Asset Investments

	2022	2021
	£	£
CBF Church of England Deposit Fund	7,923	7,923
	<u>7,923</u>	<u>7,923</u>

St Werburgh's Chorlton

Year Ended 31st December 2022

Notes to the Financial Statements

10 Debtors

	2022	2021
	£	£
Trade Debtors and Accrued Income	14,145	48,931
Prepayments	1,040	1,276
	<u>15,185</u>	<u>50,207</u>

11 Creditors: Amounts falling due within one year

	2022	2021
	£	£
Accruals	14,060	900
Trade Creditors	319	49
Other Tax And Social Security	3,952	-
Other Creditors	9,709	-
	<u>28,040</u>	<u>949</u>

12 Analysis of Charitable Funds

Unrestricted Funds

	1 Jan 2022	Income	Expenditure	Gains/Loses	Transfers	31 Dec 2022
	£	£	£	£	£	£
Unrestricted						
General	74,432	597,461	(613,817)	-	5,003	63,079
Designated						
CBF Church of England Deposit fund	14,439	53	-	-	-	14,492
CBF Choir	351	-	-	-	-	351
Church Plant	-	-	-	-	14,360	14,360
Total Unrestricted	<u>89,222</u>	<u>597,514</u>	<u>(613,817)</u>	<u>-</u>	<u>19,363</u>	<u>92,282</u>

Restricted Funds

Thanksgiving Fund	8,068	-	-	-	-	8,068
Chorlton Resource Church	6,048	-	-	-	(6,048)	-
Building Project	15,000	42,341	(3,914)	-	(13,315)	40,112
Total	<u>29,116</u>	<u>42,341</u>	<u>(3,914)</u>	<u>-</u>	<u>(19,363)</u>	<u>48,180</u>
Total Funds	<u>118,338</u>	<u>639,855</u>	<u>(617,731)</u>	<u>-</u>	<u>-</u>	<u>140,462</u>

St Werburgh's Chorlton

Year Ended 31st December 2022

Notes to the Financial Statements

Fund Transfers

A transfer of £49,190 from the Building Project to the General fund moving the value of fixed assets purchased within Restricted funds during the year to be held within General fund. In similar way the fixed asset historically sitting in the Chorlton Resource Church fund line has been transferred out to the general due to their being no restriction on the asset once the items had been initially purchased.

A transfer of £35,875 from the General Fund to the Building Project moving restricted funds received in the prior year from special offerings towards the building project.

A transfer of £14,360 from the General Fund to the designated Church Plant fund.

Fund Descriptions

Designated Funds

CBF Church of England Deposit fund	Fund to hold reserves for the church.
CBF Choir	Fund to hold monies raised by the choir.

Restricted Funds

Thanksgiving Fund	Fund established as a Trust in 1965 with income for church expenditure.
Chorlton Resource Church	Fund to account for specific restricted fixed asset expenditure with SDF grant funding.
Building Project	Funds raised for the ongoing church building project.

13 Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Fixed Assets	55,436	-	55,436
Current Assets	64,886	48,180	113,066
Creditors less than 1 year	(28,040)	-	(28,040)
	<u>92,282</u>	<u>48,180</u>	<u>140,462</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Fixed Assets	8,663	-	8,663
Current Assets	81,507	29,116	110,623
Creditors less than 1 year	949	-	949
	<u>91,119</u>	<u>29,116</u>	<u>120,235</u>

14 Related party transactions

During the year Emily Neal whom is a close family member of trustee James Neal was employed by the charity. The total remuneration paid to Emily including employers pensions and employers national insurance was £12,307.