



ST PAUL'S STALYBRIDGE

Annual Report and Financial Statements of the Parochial Church
Council

For the year ended 31 December 2024

St Paul's Stalybridge is a UK registered charity number
1204186



2024 REPORT AND ACCOUNTS FOR THE PAROCHIAL CHURCH COUNCIL OF
ST PAUL'S CHURCH, STALYBRIDGE

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1. Legal and Administrative Information

Charity Name **ST PAUL'S CHURCH, STALYBRIDGE**

Charity registration Number **1204186**

Governing Documents Parochial Church Councils (Powers) Measure 1956, as amended: Church Representation Rules – contained in Schedule 1 to the Church Representation and Ministers Measure 2019 (No 1).

Independent Examiners Archie McDowall BA CA, Stewardship, 1 Lamb's Passage, London, EC1Y 8AB

Banks Virgin Money, Clydesdale Bank, Symington House, 7 North Avenue, Clydebank Park, Clydebank, G81 2NT
Natwest Bank Plc. 250 Bishopsgate, London, EC2M 4AA
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Context St Paul's Church is situated in the Eastern part of Stalybridge and, as part of the Church of England, is located in the Diocese of Chester.

Incumbent Rev Emma Handley, The Vicarage, Huddersfield Road Stalybridge, Cheshire, SK15 5PT

Other Staff Member Paul Smith Centre Manager

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Trustees / PCC Members serving during 2024

Role	Name	Note
Incumbent / PCC Chair	Rev Emma Handley	
Churchwardens	Alison Smith	To April 2024 APCM
	Sue Goddard	To April 2024 APCM
	Kath Leigh	From April 2024 APCM
	Helen Whitelegg	From April 2024 APCM
Deanery Synod Members	Jacintha Manchester	To 2025 APCM
	Judith Davy	To 2025 APCM
	Viv Dawson	To 2025 APCM
	Fiona Flint	To April 2024 APCM
	Janet McBride	To April 2024 APCM
	Carol Wallwork	To April 2024 APCM
	Graham Handley	Elected 2022 APCM to 2025 APCM
	Sally Fielding	Elected 2023 APCM to 2026 APCM
	Jacqui Barker	Elected 2023 APCM to 2026 APCM
	Stuart Hobday	Elected 2023 APCM to 2026 APCM
	Paul Manchester	Elected 2024 APCM to 2027 APCM
	Christine Dolan	Elected 2024 APCM to 2027 APCM
	Michael Allcock	Elected 2024 APCM to 2027 APCM
Co-opted Members	Paul Smith (Centre Manager)	To 2024 APCM - then co-opted May 2024 by PCC
	Jackie Yates (Treasurer)	To 2024 APCM - then co-opted May 2024 by PCC
Non-member Appointee	Stephen Parkin (Secretary)	Appointed 2023 by PCC

Responsibilities of Trustees

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the PCC, which meets regularly to monitor the activities of the charity. Responsibility for the day to day operations of the charity also rests with the PCC.

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Statutory Duties

In pursuing the aims described in this report the Trustees can confirm that they have:

- had due regard to the Charity Commission's public benefit guidance, as required by the Charities (Accounts and Reports) Regulations
- complied with their duty under Section 5 of the Safeguarding & Clergy Discipline Measure 2016 (duty to have regard to House of Bishops' guidance on safeguarding children and vulnerable adults).

It is our intention that no one starts a paid or voluntary role with children, youth, or adults at risk before they have received appropriate training and been taken through the DBS process. The Diocese has produced a Basic and Foundational e-learning safeguarding training tool, which we ask all volunteers and staff and PCC to do. We are also suggesting that they work through the Domestic Abuse Awareness training too. A link to our safeguarding policy is on our website and a copy is held within the church vestry.

2. Aims and Purposes

The charity is responsible for co-operating with the incumbent in promoting, to the ecclesiastical parish, the whole mission of the church – pastoral, evangelistic, social and ecumenical. Through our love of Jesus we seek to be a church who: extends welcome and hospitality to everyone; loves God with all our heart and others as ourselves; and invites the transforming power of God's Holy Spirit to be at work in our lives and community.

3. Objectives

Vision

Our Vision is to be 'Welcoming; Loving; Transforming' through the power of Jesus. This was launched in September 2024.

Welcoming

The welcome that we provide to our community is an expression of hospitality which is rooted in our love of Jesus. We believe that the way in which we treat our neighbours who come through our doors during the week or who we meet whilst working outside of the church building should express the love of Jesus. Therefore we aim to:

- Provide a warm welcome to everyone who comes through the door.
- Work towards providing worship that is accessible and inclusive of all peoples' needs
- Offer hospitality generously, for example our Thursday Welcome and church open events such as our fairs
- Encourage belonging by inviting everyone who wants to be involved in the various aspects of ministry.

Loving

Our aim is to love others as Jesus loves us. This is what Jesus commanded his followers to do and demonstrated in his own life and death. Therefore we aim to break down barriers that exist between people by:

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- Offering generous hospitality
- Develop worship that involves all ages and backgrounds
- Work for unity with other churches by being an active part of the Stalybridge Churches Together network
- Encourage intergenerational ministry
- Pay special attention to those in our community who are vulnerable, for example through our communion services at Staly House and Park Hill residential homes

Transforming

We believe that demonstrating the love that Jesus has for us through our actions leads to transformation. Therefore we look to:

- Create opportunities to connect with our community, for example through our work on our grounds
- Increase our missional giving to organisations that work for good within our community and the wider world
- Continue to develop our work with Children & Youth
- Develop small group network within the church to nurture all believers
- Continue to connect with our local primary schools to take the gospel message beyond our church

4. What we did in 2024

4.1 Ministry Review

We began 2024 by carrying out a Mission Action Planning process to assess the strength of our worshipping community and to set priorities for focus over the next three years. From this process we identified three main areas which needed our attention as a church.

1. We identified that we needed a vision statement that would help shape our mission in the community and all our church activity. We therefore worked on this as a group and launched our current vision statement.
2. We identified a need to make our worship style more accessible, varied and inspiring. We are looking to introduce a wider range of songs, styles of music and liturgy, along with a focus on our young musicians taking a greater role in leading worship.
3. We identified a need to develop discipleship for all ages through the structure of small groups. We have a growing church with new people coming to faith who need to be nurtured so small groups will be an important part of this, along with the Alpha course which we continue to run. We also recognise the importance of creating relationships with our community.

In line with our vision in 2024 **we encouraged discipleship and worship by:**

- Beginning to plan how to set up and run small groups moving forward
- Holding a service of prayer and healing each trimester
- Attending the New Wine Women's day in February
- Holding a welcome lunch for the new people joining the church
- Continuing to host Alpha Course between January and April

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- Encouraging our children and young people to take an active part in leading worship at our monthly All Age Service
- Continuing to visit those who cannot access church due to immobility or illness via our committed Pastoral Team of Ruth Richardson and Helen Hobday helped by Gillian Parkin, Alison Smith and Jacintha Manchester.

We focussed on the discipleship of our children and young people by:

- Continuing to grow our Junior Church team by inviting in new leaders and training them
- Taking part in the Respect initiative run by the Message Trust – taking our Young People to a concert at Hyde Town Hall and with Rev Emma going into Copley Secondary School.
- Continuing to deliver assemblies to our attached Church of England primary school, St Paul's.
- Continuing to hold monthly Bible study and fellowship focussed meetings for our teenagers

We encouraged our Mission and Outreach by:

- Continuing the work in the church grounds and making use of this facility to host events for our local community (schools' week; Saturday Café with plant sale)
- Continuing to host Alpha Course between January and April
- Taking part in the Churches Together in Stalybridge's Pentecost in the Park and month of unity in January
- Holding a Heritage Day for the first time, opening our doors to our local community and putting on a café
- Continuing to hold our monthly Saturday Cafes and bi-annual fairs as an opportunity to open the doors to our local community
- Starting Bubble Church for our under 7s as part of a pilot scheme for the national church. This involves our teenagers in leadership, and the growth of a new leadership team headed by Judith Willis and Alison Smith.
- Moving our St Paul's Baby and Toddler group to Tuesdays to encourage greater access by local parents
- Running a successful School's Week for our attached primary school making use of our grounds and focussing on caring for God's creation
- Continuing to run Messy Church to tie into key seasons, for example a Light Party in October, and a focus on Christmas at the beginning of December
- Continuing to see the growth of our annual Christmas services such as our Carol service and our Christingle on Christmas Eve.
- Continuing to give a portion of our income to local and overseas mission groups such as Stalybridge Street Pastors and Gap Kenya
- We also continue to support/maintain connections with the Trussell Trust, Tearfund, Open Doors, Samaritans Purse
- Beginning to develop a new website to provide an interface between church and our community

4.2 PCC Review

The PCC met again six times during the year, with Standing Committee meetings in between. five in person and one by Zoom with an extraordinary meeting in March to discuss the Church Audit Group's report.

The APCM took place on 21st April 2024 and at this meeting we said goodbye to retiring PCC members Fiona Flint, Janet McBride and Carol Wallwork, together with retiring Wardens Alison Smith and Sue Goddard. We welcomed to the PCC Paul Manchester, Christine Dolan and Michael Allcock, together with newly appointed Wardens Kath Leigh and Helen Whitelegg. We are extremely thankful for all their contributions, input and invaluable hard work during their terms in office. Jackie Yates, Treasurer, was co-opted onto PCC at the meeting.

5. Mission

Our mission partners are **Stalybridge Street Pastors; Gap Kenya, and Siloam orphanage**. We also support/maintain connections with the Trussell Trust, Christian Aid, Open Doors, Samaritan's Purse through fund raising events and donations.

6. Financial Review (Please see separate document for full details)

During the year income increased by £41,898 to £149,867, and expenditure increased by £25,911 to £146,647. As a result, the cash held by the charity increased by £3,221 to £11,078. This comprised restricted cash of £13,191 and an overdrawn balance of £2,113 on unrestricted cash. As and when it becomes necessary, the PCC will be able to sell some of its unrestricted investments to cover the shortfall in unrestricted cash.

7. Reserves Policy

The PCC has determined that the charity should aim to hold unrestricted cash and investments of no less than £10,000 so that the charity could continue to meet its usual operating expenses should income and / or expenditure vary adversely. At the year end, the charity held unrestricted cash and investments of £113,000 (comprising unrestricted investments of £115,000 less a cash deficit of £2,000) and the charity is complying with its reserves policy. Most of the excess above £10,000 is being held to help meet the cost of future repairs to the church building.

8. Risk Statement

The charity is exposed to various risks – operational, financial or reputational. The PCC reviews its activities regularly to identify significant risks and, where possible, it takes appropriate measures to mitigate those risks.

9. Quinquennial Inspection / Building Maintenance

The last quinquennial inspection was carried out in July 2020, therefore the next one is due in 2025.

During the past year various projects were initiated or have been progressing within the church building.

- 95% repairs due to the December 2024 tornado damage are completed. The re-fitting of the buttress capping west end of tower is planned in with pointing works associated with the Bell project when scaffolding is required.
- External doors have been repaired where required and re-varnished in line with Quinquennial report

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- External handrails have been re-painted in line with Quinquennial report
- CCTV serviced – 1 camera identified requiring replacement
- Wooden bin store enclosure constructed to replace storm damaged steel enclosure
- The heating system and boiler were serviced, leak to underfloor pipework repaired. Church heating system nearing end of life, full church heating survey has been commissioned to review future needs and meet Church Commissions 'Zero Carbon' initiative by 2030.
- Further inspections to Bells carried out to meet requirement of 3 quotes for grant applications. Initial grant application in December to National Lottery was unsuccessful and is being amended to highlight the inclusion of greater Community involvement in the church
- Lightning Conductors serviced in line with Quinquennial report
- Redecoration to lounge completed
- Investigations into the cause of mould at high level in North Transept and nave crossing continuing.

10. Structure, Governance and Management

Each area of the church's life and ministry falls under the oversight of the vicar and the PCC. The PCC drew on the blessings of the skills of the many members of our church family beyond the PCC in order to help it meet its responsibilities.

10.1 Parochial Church Council (PCC)

The PCC is a body corporate established by the Church of England and operates under the Parochial Church Council (Powers) Measure and the Church Representation Rules. Members of the PCC are either ex-officio; elected representatives of Deanery Synod; elected at the Annual Parochial Church Meeting (APCM); or co-optees.

The ex-officio members of the PCC are:

- the Vicar (PCC Chair)
- two churchwardens – elected each year at the meeting of parishioners

There were three vacancies for election to Mottram Deanery Synod available to St Paul's Church in 2024 – Judith Davy, Viv Dawson and Jacintha Manchester were elected to 2025 ACPM. Elections take place every three years, and the next elections will be conducted at our 2026 annual meeting. Rev Emma Handley is also a member of Deanery Synod.

PCC members are responsible for making decisions on all matters of general concern to the parish including deciding how the funds of the PCC are to be spent. All PCC members are trustees of the charity. Elected PCC members serve for a three-year term, with four elected members standing down each year. All eligible church attendees are encouraged to register on the Electoral Roll and, if they wish, to stand for election to the PCC.

10.2 Standing Committee

This is the only committee required by statute. It has power to transact the business of the PCC between full Council meetings, subject to any directions given by the council. Its

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membership is determined by the PCC and currently comprises the vicar, PCC secretary, treasurer and two church wardens. The standing committee meets 6 times a year.

10.3 Other PCC Teams/Sub-groups

In the course of 2024 the PCC gave delegated authority to a number of teams/sub-groups:

Buildings and Maintenance team

The Buildings Team is concerned with the care of the Church building and its grounds, their fitments and fittings, together with building cleaning and any care-taking services. Serving on this team are the Vicar; the Wardens; the Deputy Wardens (Mike Allcock and Paul Manchester); the Centre Manager Paul Smith, and our Project Manager Peter Leitch, along with two congregation members Alison Smith and Janet McBride.

Deanery Synod Team

The Deanery Synod team was established to form closer links between the Deanery Synod and PCC and to facilitate better channels of communication between the two groups. Currently serving on this team are Jacintha Manchester (Reader); Judith Davy (Electoral Roll Officer); Viv Dawson.

Leadership team

A preaching and leading team supports the Incumbent in her leadership of the church. They are involved in preaching and leading the services. Currently serving on this team are Jacintha Manchester (Reader); Helen Whitelegg (Reader); Rev Chris Viney (PTO), and Judith Willis who helps to lead the All Age Worship.

11. Priorities for 2025

Our priorities for 2025 are to:

- focus on rolling out our Mission Action Plan with particular focus on the website development; embedding a small group network within our church; re-invigorating worship by introducing new songs of varied styles.
- Increase our missional giving by doubling the amount given to our Mission Partners.
- Focus on better stewardship of our financial assets by transferring lump sums into high interested funds with CCLA

12. Approval

This report was approved by the trustees and signed on their behalf by:


KMLeigh (Jun 10, 2025 16:24 GMT+1)

Kath Leigh - trustee and churchwarden

on Jun 10, 2025

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
ST PAUL'S CHURCH, STALYBRIDGE

I report to the trustees on my examination of the accounts of St Paul's Church, Stalybridge ('the charity') for the year ended 31 December 2024 on pages 11 to 15 following.

Responsibilities and basis of report

As the trustees of the charity, the members of the PCC are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 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 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in accordance with section 130 of the 2011 Act; or
2. the accounts do not accord with the accounting records.

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

Archie McDowall
[Archie McDowall \(Jul 8, 2025 14:18 GMT+1\)](#)

Archie McDowall BA CA
Stewardship
1 Lamb's Passage
LONDON
EC1Y 8AB

Date: Jul 8, 2025

ST PAUL'S CHURCH, STALYBRIDGE
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds		Restricted Funds	Total 2024	Total 2023
		General Funds	Designated Funds			
		£	£	£	£	£
Income receipts						
Voluntary receipts	3(a)	74,805	6,341	4,816	85,962	66,471
Fundraising income	3(b)	13,277	432	-	13,709	14,977
Church activities	3(c)	19,768	-	-	19,768	15,472
Investment income	3(d)	3,181	-	2,859	6,040	5,950
Loan repayments		5,300	-	-	5,300	5,100
Proceeds from insurance claim		-	-	19,088	19,088	-
Total receipts		<u>116,331</u>	<u>6,773</u>	<u>26,763</u>	<u>149,867</u>	<u>107,970</u>
Payments						
Church activities						
Parish share		72,692	-	2,653	75,344	71,757
Clergy and staffing costs	4(a)	9,744	-	-	9,744	8,993
Church running expenses	4(b)	31,363	3,366	23,177	57,906	37,080
		<u>113,798</u>	<u>3,366</u>	<u>25,829</u>	<u>142,993</u>	<u>117,830</u>
Fundraising expenses	5	2,454	-	-	2,454	1,461
Mission giving and donations	6	1,200	-	-	1,200	1,445
Total payments		<u>117,452</u>	<u>3,366</u>	<u>25,829</u>	<u>146,647</u>	<u>120,736</u>
Net of receipts / (payments) before transfers		<u>(1,121)</u>	<u>3,407</u>	<u>934</u>	<u>3,221</u>	<u>(12,766)</u>
Transfers between funds	7	(3,180)	(5,787)	8,967	-	-
Net movement in funds		<u>(4,301)</u>	<u>(2,380)</u>	<u>9,901</u>	<u>3,221</u>	<u>(12,766)</u>
Cash funds as at last year end		1,629	2,938	3,290	7,857	20,623
Cash funds at this year end	A	<u>(2,671)</u>	<u>558</u>	<u>13,191</u>	<u>11,078</u>	<u>7,857</u>

The notes on pages 13 to 15 form part of these accounts.

ST PAUL'S CHURCH, STALYBRIDGE
STATEMENT OF ASSETS AND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>Unrestricted Funds</u>		Restricted funds	Total 2024	Total 2023
	General funds	Designated funds			
	£	£	£	£	£
A Cash funds					
Bank accounts with immediate access	(2,871)	558	13,191	10,878	7,757
Petty cash	200	-	-	200	100
	<u>(2,671)</u>	<u>558</u>	<u>13,191</u>	<u>11,078</u>	<u>7,857</u>
B Other monetary assets					
Gift aid due to charity	3,000	-	-	3,000	2,990
Loans repayable	5,000	-	-	5,000	10,300
	<u>8,000</u>	<u>-</u>	<u>-</u>	<u>8,000</u>	<u>13,290</u>
C Liabilities					
Fee for Independent Examination	1,200	-	-	1,200	-
Utilities	1,582	-	-	1,582	-
	<u>2,782</u>	<u>-</u>	<u>-</u>	<u>2,782</u>	<u>-</u>

In an earlier year the PCC had intended to pay Parish Share of £57,000 but was unable to do so.. The PCC holds title to two Trust Funds which hold funds that belong to the Diocese. The PCC has agreed to release these two Trust Funds to the Diocese and, when this take place, the Parish Share due for an earlier year will be settled. These Trust Funds are excluded from the investments listed in note E 'Investment Assets'.

D Assets retained for charity's own use

	Fund to which asset belongs	Current value
		£
Computers and IT	Unrestricted	1,000
Music and audio visual equipment	Unrestricted	21,000
Furniture	Unrestricted	1,620
		<u>23,620</u>

Current values have been estimated by the trustees. Consecrated property, beneficed property and moveable church furnishings which require a special faculty for disposal are excluded from the above list of charity assets.

E Investment assets

	Fund to which asset belongs	Current value
		£
Investments with CCLA held by the Diocese as custodian for the charity:		
Held for general purposes	General	115,000
Held to help with paying Parish Share	Restricted	100,000
Held for other restricted purposes	Restricted	300
		<u>215,300</u>

The current values quoted in the above table are based on figures provided by the Diocese.

The accounts were approved by the trustees and signed on their behalf by:

KMLeigh
KMLeigh (Jun 10, 2025 16:24 GMT+1)
 Kath Leigh - trustee and churchwarden

Jun 10, 2025

Date

The notes on pages 13 to 15 form part of these accounts.

ST PAUL'S CHURCH, STALYBRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1 Registration with the Charity Commission

The charity operates as a Parochial Church Council within the Church of England and so it could exist as an excepted charity until its income exceeded £100,000. This threshold for income has been exceeded and the charity registered with the Charity Commission in England & Wales on 1 August 2023. These accounts are the registered charity's first accounts and the comparatives are the results of the excepted charity for the year to 31 December 2023.

2 Accounting policies

The accounts have been prepared on a receipts and payments basis and comprise a statement that shows the charity's receipts and payments, a statement that summarises the charity's assets and liabilities and related notes. The accountancy profession have determined that only accounts prepared in accordance with applicable accounting standards present a 'true and fair' view and, as these receipts and payments accounts have not (and cannot) be prepared in accordance with accounting standards, these accounts do not present (and are not intended to present) a 'true and fair' view of the charity's financial activities and state of affairs.

To better comply with the Charity Commission's guidance on the preparation of receipts and payments accounts, the results reported for 2023 have been re-stated so that the Receipts and Payments Account (see page 11) only includes cash flows and cash balances. The charity's other assets and liabilities are listed separately in the Statement of Assets and Liabilities. Further information about the re-statement is given in note 8 below.

General funds are unrestricted funds which are available for use at the discretion of the PCC in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the PCC for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

		<u>Unrestricted Funds</u>		Restricted Funds	Total 2024	Total 2023
		General funds	Designated funds			
		£	£	£	£	£
3 a) Voluntary income						
Planned giving		54,081	2,292	2,573	58,945	45,798
Collections at services		3,220	31	20	3,271	4,097
Legacies		-	-	-	-	301
Government grants		-	-	1,005	1,005	1,277
Other grants		900	1,222	-	2,122	2,707
Other donations		2,941	2,797	931	6,669	3,672
Gift aid recovered		13,663	-	288	13,950	8,620
		<u>74,805</u>	<u>6,341</u>	<u>4,816</u>	<u>85,962</u>	<u>66,471</u>
b) Fundraising income						
Property letting income		13,178	-	-	13,178	13,431
Other fundraising activities and events		99	432	-	531	1,546
		<u>13,277</u>	<u>432</u>	<u>-</u>	<u>13,709</u>	<u>14,977</u>
c) Church activities						
Fees for weddings and funerals		6,567	-	-	6,567	4,319
Church and community activities and events		13,201	-	-	13,201	11,153
		<u>19,768</u>	<u>-</u>	<u>-</u>	<u>19,768</u>	<u>15,472</u>
d) Investment income						
Interest from cash deposits		57	-	13	71	159
Dividends from CBF investment funds		3,124	-	2,846	5,970	5,791
		<u>3,181</u>	<u>-</u>	<u>2,859</u>	<u>6,040</u>	<u>5,950</u>

ST PAUL'S CHURCH, STALYBRIDGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

	<u>Unrestricted Funds</u>		Restricted Funds	Total 2024	Total 2023
	General funds	Designated funds			
	£	£	£	£	£
4 a) Clergy and staffing costs					
Cost of payroll	6,979	-	-	6,979	5,931
Running costs for clergy accommodation	2,764	-	-	2,764	3,062
	<u>9,744</u>	<u>-</u>	<u>-</u>	<u>9,744</u>	<u>8,993</u>
<p>Revd Emma Handley (who is a clergy member of the PCC) receive a stipend from the Diocese; the cost of these stipends is not included in the above payroll cost however it should be noted that some of the Parish share is used to help pay the stipends. Revd Handley as were provided with accommodation (which is customary for clergy) and the cost of this accommodation to the charity is disclosed in the above note.</p> <p>In the above table, the cost of payroll represents employment benefits paid to Paul Smith, who is a member of the PCC. These payments are permitted by the charity's governing document.</p>					
b) Church running costs					
Parish fees	4,133	-	-	4,133	2,377
Organ and other music costs	1,646	910	-	2,556	2,150
Cost of services	322	738	-	1,061	1,060
Children and youth ministry (including Bubble Church)	-	900	-	900	1,557
Other ministry expenses	2,556	-	540	3,096	3,205
Insurance	9,771	-	1,227	10,998	8,644
Office expenses including printing and telephone	1,219	-	-	1,219	1,566
Church light, heat and water	9,396	818	-	10,214	4,465
Church maintenance including cleaning	699	-	21,410	22,109	12,056
New furniture	1,620	-	-	1,620	-
	<u>31,363</u>	<u>3,366</u>	<u>23,177</u>	<u>57,906</u>	<u>37,080</u>
5 Fundraising expenses					
Cost of fairs and other fundraising activities	2,454	-	-	2,454	1,461
	<u>2,454</u>	<u>-</u>	<u>-</u>	<u>2,454</u>	<u>1,461</u>
6 Mission giving and donations					
GAP Ministries	600	-	-	600	600
Stalybridge Street Pastors	600	-	-	600	600
Other grants	-	-	-	-	245
	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>1,200</u>	<u>1,445</u>

ST PAUL'S CHURCH, STALYBRIDGE

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2024

7 Movements on funds

	Opening balance £	Change of basis (note 8) £	Receipts £	Payments £	Transfers £	Closing balance £
<i>General funds</i>	<u>15,128</u>	<u>(13,499)</u>	<u>116,331</u>	<u>(117,452)</u>	<u>(3,180)</u>	<u>(2,671)</u>
<i>Designated funds</i>						
Alpha course	2	-	-	-	(2)	-
Choir	(2,560)	-	-	-	2,560	-
Defibrillator	515	-	-	-	(515)	-
Flowers	319	-	380	(738)	39	-
Heritage restoration	1,152	-	5,330	-	(6,482)	-
Lunch club	558	-	-	-	-	558
Messy church	(265)	-	543	(900)	622	-
Music	(1,012)	-	520	(910)	1,402	-
Nicola Worthington	120	-	-	-	(120)	-
Old parish share	(56,775)	56,775	-	-	-	-
Spring garden	1,913	-	-	-	(1,913)	-
Warm welcome	2,197	-	-	(818)	(1,379)	-
	<u>(53,837)</u>	<u>56,775</u>	<u>6,773</u>	<u>(3,366)</u>	<u>(5,787)</u>	<u>558</u>
<i>Restricted funds</i>						
Agency collections	1,126	365	891	-	-	2,382
Bell tower	1,456	-	1,303	(2,932)	-	(173)
Defibrillator	-	-	-	-	515	515
Flowers	-	-	-	-	(39)	(39)
Heritage restoration	-	-	-	-	6,482	6,482
Kitchen	1,380	-	-	-	-	1,380
Music	-	-	-	-	(1,402)	(1,402)
Nicola Worthington	-	-	-	-	120	120
Parish Share	-	-	2,653	(2,653)	-	-
Restoration	(1,344)	-	21,723	(20,244)	-	135
Relief in need	307	-	193	-	-	500
Spring garden	-	-	-	-	1,913	1,913
Warm welcome	-	-	-	-	1,379	1,379
	<u>2,925</u>	<u>365</u>	<u>26,763</u>	<u>(25,829)</u>	<u>8,967</u>	<u>13,191</u>
Total funds	<u>(35,785)</u>	<u>43,641</u>	<u>149,867</u>	<u>(146,647)</u>	<u>-</u>	<u>11,078</u>

During the year it was decided that the money held by some designated funds would be better described as being restricted and some designated fund balances were transferred to restricted funds. It was also decided that the deficits on some funds should be eliminated by making transfers from unrestricted general funds because the PCC did not expect to receive money in future years that would eliminate these deficits

8 Reconciliation with previously reported funds

As explained in note 2 'Accounting Policies', to better comply with the Charity Commission's guidance on the preparation of receipts and payments accounts, the results reported previously have been restated so that the Receipts and Payments Account only include cash flows and cash balances. The effect of this restatement is outlined below:

Reconciliation of reserves

	2023 £	2022 £
Previously reported reserves, at 31 December	(35,785)	(17,152)
Adjustments arising from use of receipts and payments basis:		
Exclusion of previously included debtors	(14,625)	(19,725)
Exclusion of previously included creditors	<u>58,266</u>	<u>57,500</u>
Re-stated reserves, at 31 December	<u>7,857</u>	<u>20,623</u>

Reconciliation of results

	2023 £
Previously reported results	(18,632)
Adjustments arising from use of receipts and payments basis:	
Excluded movements in debtors resulting in the recognition of more / (less) income	5,100
Excluded movements in creditors resulting in the recognition of less / (more) expenditure	<u>766</u>
Re-stated results	<u>(12,766)</u>