

THE PARISH HALL CHARITY

England & Wales · Charity number 501253

Details

Other names	MISSION CHURCH AND PARISH HALL, SANDHURST ROAD TRUST
Status	Registered
Legal form	Other
Registered	1971-12-09
Register	View on the Charity Commission register

Contact

Address The Parish Hall Charity
6 Barlow Moor Road
Manchester
M20 6TR

Phone 01614464150

Activities

Objects: FURTHERING THE RELIGIOUS AND OTHER CHARITABLE WORK OF THE CHURCH OF ENGLAND.

Activities: Letting of rooms to charitable organizations and to people and staff within the parish of St James and Emmanuel, Didsbury

Classification

- **How:** Provides Buildings/facilities/open Space
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** ECCLESIASTICAL PARISH OF ST. JAMES AND EMMANUEL, DIDSBURY.
- Lancashire
- Manchester City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£42,159	£31,753	-	-
2024-12-31	£65,000	£56,826	-	-
2023-12-31	£49,063	£40,791	-	-
2022-12-31	£45,073	£44,448	-	-
2021-12-31	£34,783	£29,990	-	-
2020-12-31	£21,739	£20,739	-	-

Trustees

Name	Role	Appointed
HILARY ANN LOWE		
JONATHAN PARKIN		2025-05-19
Timothy John Turvey		2024-03-18

THE PARISH HALL CHARITY

England & Wales - Charity number 501253

Accounts

THE PARISH HALL CHARITY, DIDSBURY

FINANCIAL STATEMENTS

31 DECEMBER 2025

Charity Number: 501253

THE PARISH HALL CHARITY, DIDSBURY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

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THE PARISH HALL CHARITY, DIDSBURY
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

OFFICERS AND PROFESSIONAL ADVISORS

The Trustees:

Revd Canon Dr N. Bundock (resigned 30 April 2025)
Mr J. Parkin (appointed 19 May 2025)
Mrs H. A. Lowe
Mr T. J. Turvey

Principal Address:

6 Barlow Moor Road
Didsbury
Manchester
M20 6TR

Agents and Advisors

Bankers:

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner:

Steven Nixon, BSc (Hons) FCCA
Langers MN Limited
Chartered Certified Accountants & Registered Auditor
8-10 Gatley Road
Cheadle
SK8 1PY

THE PARISH HALL CHARITY, DIDSBURY
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their report and the unaudited financial statements for the year ended 31 December 2025.

LEGAL STATUS

The Parish Hall Charity, Didsbury is a Registered Charity with Registration Number 501253. The Charity is governed by a Scheme dated 16 December 1982.

OBJECTIVES OF THE CHARITY

The objects of the Charity are furthering the religious and other charitable work of the Church of England in the parish of St James & Emmanuel, Didsbury.

ORGANISATION

Although the three Trustees hold ultimate responsibility for the Charity, its day-to-day management is carried out by the staff and volunteers of St James & Emmanuel Parish in the Deanery of Stretford and South Manchester in the Diocese of Manchester. This parish uses the building, 6 Barlow Moor Road, which is owned by the Charity.

TRUSTEE SELECTION METHOD

The body of trustees consists of three competent persons being one ex-officio and two nominated trustees. The ex-officio trustee is the Rector of the Parish of St James and Emmanuel, Didsbury. Since the parish is currently in vacancy, a Churchwarden who is a joint sequestrator in the absence of the Rector has taken the ex-officio trustee role. The nominated trustees are appointed by the Parochial Church Council (PCC) of the said parish. The nominated trustees serve a term of five years.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

The building continues to be well used. Due to some room vacancies, rental income for 2025 has decreased by 7% over 2024, a drop of £3,106. By the year end, only two rooms remained vacant, with one of those being filled in January 2026.

2025 expenditure amounted to £31,753, a decrease of £25,073 compared with 2024. The main reasons for this were less remedial work, just £6,207, took place in the year and utility costs of £8,580 were lower than last year too. General maintenance dropped to a more typical level having increased last year for a 5 yearly electrical compliance survey and one-off accessibility improvements in the cellar. No legal fees or valuation report costs were incurred this year either.

Overall, reserves were increased in the year by £10,406 to improve the year end bank balance to £31,115.

THE PARISH HALL CHARITY, DIDSBURY
TRUSTEES' ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

PUBLIC BENEFIT

When planning activities for the year, the trustees have taken into consideration the Charity Commission's guidance on public benefit, and particularly the specific guidance on charities for the advancement of religion. We provide charitable and community groups the use of rooms at subsidised rents and church related activities take place in the building at no charge.

RESERVES POLICY

The Charity has traditionally operated with low reserves. However, reserve levels have improved over the past few years, enabling further remedial work, which is an ongoing matter for this listed building.

INVESTMENTS SELECTION POLICY

The charity takes a low-risk view when selecting investment funds such that all the charity's funds are invested in low-risk products.

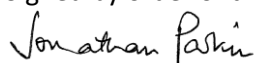
RESPONSIBILITIES OF THE TRUSTEES

Law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing financial statements giving a true and fair view, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the Trustees on 24 March 2026



Mr. J. Parkin

THE PARISH HALL CHARITY, DIDSBURY
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

Independent examiner's report to the Trustees of The Parish Hall Charity, Didsbury

I report to the trustees on my examination of the accounts of The Parish Hall Charity, Didsbury for the year ended 31st December 2025, which are set out on pages 7 to 10.

Responsibilities and basis of report

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

I report in respect of my examination of the Trustees accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 respect of the Charity as required by section 130 of the Act; or
- (2) the accounts do not accord with those records.

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.

Steven Nixon, BSc (Hons) FCCA

For and on behalf of:
Langers MN Limited
Chartered Certified Accountants & Registered Auditor
8-10 Gatley Road
Cheadle
SK8 1PY

Date:

THE PARISH HALL CHARITY, DIDSBURY
RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

	Notes	Unrestricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Receipts					
Charitable activities	2	41,771	-	41,771	44,877
Bank interest		388	-	388	123
Sub total receipts		42,159	-	42,159	45,000
Asset and investment sales					
Receipts from sale of fixed assets		-	-	-	20,000
Sub total receipts		-	-	-	20,000
Total receipts		42,159	-	42,159	65,000
Payments					
Charitable activities	3	31,357	-	31,357	54,818
Governance costs	4	396	-	396	2,008
Sub total payments		31,753	-	31,753	56,826
Total payments		31,753	-	31,753	56,826
Net receipts for the year		10,406	-	10,406	8,174
Cash funds at 1 January 2025		20,709	-	20,709	12,535
Cash funds at 31 December 2025		31,115	-	31,115	20,709

THE PARISH HALL CHARITY, DIDSBURY
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2025

	Notes	Unrestricted Funds 2025 £	Endowment Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Assets retained					
Property – 6 Barlow Moor Road		-	180,000	180,000	180,000
Fixtures – Fire alarm		2,052	-	2,052	2,052
	5	<hr/> 2,052	<hr/> 180,000	<hr/> 182,052	<hr/> 182,052
Cash funds					
Deposit Bank Account		21,036	-	21,036	15,666
Current Bank Account		10,079	-	10,079	5,043
		<hr/> 31,115	<hr/> -	<hr/> 31,115	<hr/> 20,709

The charity was owed rent of £3,115 and had utility liabilities of £1,025 at 31 December 2025. The receipts and payments will be included in the 2026 accounts.

These accounts were approved by the Trustees on 24 March 2026 and signed on behalf by:



Mr. J. Parkin



Mrs H. A. Lowe

THE PARISH HALL CHARITY, DIDSBURY
NOTES TO THE ACCOUNTS – YEAR ENDED 31 DECEMBER 2025

1. Statement of Accounting Policies

Basis of Accounting

The accounts have been prepared on the receipts and payments basis in accordance with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations.

Funds

Funds consist of unrestricted and endowment amounts. The Charity may use unrestricted amounts at its discretion in furtherance of the general objectives of the Charity. Endowment amounts arose from the sale of Sandhurst Road, the proceeds from which are held on deposit and applied for specific purposes.

2. Receipts from Charitable Activities

	2025	2024
	£	£
AA Group	600	600
Building Sense	9,000	8,760
Dignity	4,380	4,260
Donelan Property	6,000	5,840
Gerard Mooney	940	1,990
JO Jingles	252	892
L'Arche	8,450	9,649
Maria Lopez	3,300	3,900
Sam Parker	710	-
Aaron Saffer	1,720	-
St James & Emmanuel Academy Trust	-	3,360
Other casual lets	5,849	5,001
Wi-Fi Contribution	570	625
	41,771	44,877

THE PARISH HALL CHARITY, DIDSBURY
NOTES TO THE ACCOUNTS – YEAR ENDED 31 DECEMBER 2025

3. Payments for Charitable Activities

	2025	2024
	£	£
General maintenance	3,608	6,238
Cleaning	3,338	3,606
Insurance*	3,079	5,944
Utilities	8,580	12,254
Wi-Fi Installation and Charges	545	501
St James & Emmanuel Management charge (incl. caretaking)	6,000	6,000
Remedial Work	6,207	20,275
	31,357	54,818

*Note: insurance for 2023 has been paid from the bank on 31 Dec but was not cleared until the following accounting year 2024 and is thus not reflected in the accounts until the year of payment.

4. Governance Costs

	2025	2024
	£	£
Independent Examination Fees	396	384
Land Valuation Report	-	480
Legal Fees in Respect of Sale of Land	-	1,144
	396	2,008

5. Assets Retained

The property at 6 Barlow Moor Road was valued on 27 July 2000 by Roger Hannah & Co at £180,000, which is lower than the open market value for development of £300,000, because the Charity does not collect full market rents. The trustees have considered this and are happy to continue, because of the value to the parish of the organisations to which we let rooms. The lessees have security of tenure and so the trustees believe the appropriate valuation is the lower figure of £180,000.

In 2005, a new fire alarm was fitted at a cost of £2,052, giving total fixed assets at 31 December 2005 of £182,052. There has been no movement since 2005.

The value of Freehold Property comprises: -

	£
Purchase price	125,000
Revaluation	55,000
	180,000

THE PARISH HALL CHARITY

England & Wales - Charity number 501253

Accounts

THE PARISH HALL CHARITY, DIDSBURY

FINANCIAL STATEMENTS

31 DECEMBER 2024

Charity Number: 501253

THE PARISH HALL CHARITY, DIDSBURY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

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THE PARISH HALL CHARITY, DIDSBURY
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

OFFICERS AND PROFESSIONAL ADVISORS

The Trustees: Revd Canon Dr N. Bundock
 Mrs H. A. Lowe
 Mr T. J. Turvey (appointed 18 March 2024)

Principal Address: 6 Barlow Moor Road
 Didsbury
 Manchester
 M20 6TR

Agents and Advisors

Bankers: CAF Bank Ltd
 25 Kings Hill Avenue
 Kings Hill
 West Malling
 Kent
 ME19 4JQ

Independent Examiner: Eric Langer BSc FCA,
 Langer & Co
 Chartered Accountants & Statutory Auditors
 8-10 Gatley Road
 Cheadle
 Cheshire
 SK8 1PY

THE PARISH HALL CHARITY, DIDSBURY
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

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LEGAL STATUS

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OBJECTIVES OF THE TRUST

The objects of the Charity are furthering the religious and other charitable work of the Church of England in the parish of St James & Emmanuel, Didsbury.

ORGANISATION

Although the three Trustees hold ultimate responsibility for the Charity, its day-to-day management is carried out by the staff and volunteers of St James & Emmanuel Parish in the Deanery of Stretford and South Manchester in the Diocese of Manchester. This parish uses the building, 6 Barlow Moor Road, which is owned by the Charity.

TRUSTEE SELECTION METHOD

The body of trustees consists of three competent persons being one ex-officio and two nominated trustees. The ex-officio trustee is the Rector of the Parish of St James and Emmanuel, Didsbury. The nominated trustees are appointed by the Parochial Church Council (PCC) of the said parish. The nominated trustees serve a term of five years.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

The building continues to be well used. However, with two rooms being vacated towards the end of the year, rental income for 2024 has decreased by 8% over 2023, a drop of £4,125.

With the increase in reserves last year, significant remedial work of £20,275 could take place. Two rooms were fitted with replacement windows. The car park entrance was widened, lines redesigned and marked, and signage improved. The next largest expense was on utilities, namely heat and light, which decreased to £12,254 after the large hike of the previous year. General maintenance increased by £1,202 because of a 5 yearly electrical compliance survey and work in the cellar to improve accessibility. The total expenditure for 2024 increased over 2023 by £14,411.

The Charity benefitted from sale of land to its neighbour at 8 Barlow Moor Road. The land comprised a strip to the west boundary of the rear car park, covered by trees and foliage, and abutted the rear garden of No. 8. This land was of no substantive use to the Charity. A professional

THE PARISH HALL CHARITY, DIDSBURY
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

valuation took place prior to sale which guided the Trustees to agree upon the net amount received of £18,856. The transaction was enacted by a firm of solicitors who advised the trustees on due process to ensure compliance with Charity Law and Land Registry.

Overall, income exceeded expenditure by £8,174 to improve the year end bank balance to £20,709.

PUBLIC BENEFIT

When planning activities for the year, the trustees have taken into consideration the Charity Commission's guidance on public benefit, and particularly the specific guidance on charities for the advancement of religion.

RESERVES POLICY

The Charity has traditionally operated with low reserves. However, reserve levels have improved over the past two years, enabling further remedial work, provided the vacant rooms can be let in the foreseeable future.

INVESTMENTS SELECTION POLICY

The charity takes a low-risk view when selecting investment funds such that all the charity's funds are invested in low-risk products.

RESPONSIBILITIES OF THE TRUSTEES

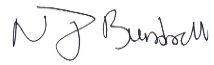
Law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing financial statements giving a true and fair view, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

THE PARISH HALL CHARITY, DIDSBURY
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Signed by order of the Trustees on 18 March 2025

A handwritten signature in black ink, appearing to read "N J Bundock". The signature is written in a cursive style with a large initial "N" and "J".

Revd Canon Dr N. Bundock

THE PARISH HALL CHARITY, DIDSBURY
INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

Independent examiner's report to the Trustees of The Parish Hall Charity, Didsbury

I report to the trustees on my examination of the accounts of The Parish Hall Charity, Didsbury for the year ended 31st December 2024, which are set out on pages 8 to 11.

Responsibilities and basis of report

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

I report in respect of my examination of the Trustees accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records.

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.



Eric Langer, BSc FCA
Chartered Accountant
Independent Examiner
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Date:

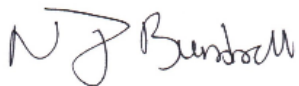
THE PARISH HALL CHARITY, DIDSBURY
RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Receipts					
Charitable activities	2	44,877	-	44,877	49,002
Bank interest		123	-	123	61
Sub total receipts		45,000	-	45,000	49,063
Asset and investment sales					
Receipts from sale of fixed assets		20,000	-	20,000	-
Sub total receipts		20,000	-	20,000	-
Total receipts		65,000	-	65,000	49,063
Payments					
Charitable activities	3	54,818	-	54,818	40,407
Governance costs	4	2,008	-	2,008	384
Sub total payments		56,826	-	56,826	40,791
Total payments		56,826	-	56,826	40,791
Net receipts for the year		8,174	-	8,174	8,272
Cash funds at 1 January 2024		12,535	-	12,535	4,263
Cash funds at 31 December 2024		20,709	-	20,709	12,535

THE PARISH HALL CHARITY, DIDSBURY
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2024

	Notes	Unrestricted Funds 2024 £	Endowment Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Assets retained					
Property – 6 Barlow Moor Road		-	180,000	180,000	180,000
Fixtures – Fire alarm		2,052	-	2,052	2,052
	5	2,052	180,000	182,052	182,052
Cash funds					
Deposit Bank Account		15,666	-	15,666	7,052
Current Bank Account		5,043	-	5,043	5,483
		20,709	-	20,709	12,535

These accounts were approved by the Trustees on 18 March 2025
and signed on behalf by:



Revd Canon Dr N. Bundock



Mrs H. A. Lowe

THE PARISH HALL CHARITY, DIDSBURY
NOTES TO THE ACCOUNTS – YEAR ENDED 31 DECEMBER 2024

1. Statement of Accounting Policies

Basis of Accounting

The accounts have been prepared on the "receipts and payments" basis and in accordance with the Statement of Recommended Practice (Accounting By Charities).

Funds

Funds consist of unrestricted and endowment amounts. The Charity may use unrestricted amounts at its discretion in furtherance of the general objectives of the Charity. Endowment amounts arose from the sale of Sandhurst Road, the proceeds from which are held on deposit and applied for specific purposes.

2. Receipts from Charitable Activities

	2024	2023
	£	£
AA Group	600	600
Building Sense	8,760	8,640
Dignity	4,260	4,200
Donelan Property	5,840	5,640
Gerard Mooney	1,990	1,650
JO Jingles	892	1,400
L'Arche	9,649	11,014
Maria Lopez	3,900	3,300
St James & Emmanuel Academy Trust	3,360	5,760
Other casual lets	5,001	6,228
Wi-Fi Contribution	625	570
	44,877	49,002

THE PARISH HALL CHARITY, DIDSBURY
NOTES TO THE ACCOUNTS – YEAR ENDED 31 DECEMBER 2024

3. Payments for Charitable Activities

	2024	2023
	£	£
General maintenance	6,238	5,036
Cleaning	3,606	3,125
Insurance*	5,944	3,113
Utilities	12,254	14,536
Wi-Fi Installation and Charges	501	501
St James & Emmanuel Management charge (incl. caretaking)	6,000	6,000
Remedial Work	20,275	8,096
	54,818	40,407

*Note: insurance for 2022 and 2023 has been paid from the bank on 31 Dec but was not cleared until the following accounting year and is thus not reflected in the accounts until the year of payment.

4. Governance Costs

	2024	2023
	£	£
Independent Examination Fees	384	384
Land Valuation Report	480	-
Legal Fees in Respect of Sale of Land	1,144	
	2,008	384

5. Assets Retained

The property at 6 Barlow Moor Road was valued on 27 July 2000 by Roger Hannah & Co at £180,000, which is lower than the open market value for development of £300,000, because the Charity does not collect full market rents. The trustees have considered this and are happy to continue, because of the value to the parish of the organisations to which we let rooms. The lessees have security of tenure and so the trustees believe the appropriate valuation is the lower figure of £180,000.

In 2005, a new fire alarm was fitted at a cost of £2,052, giving total fixed assets at 31 December 2005 of £182,052. There has been no movement since 2005.

The value of Freehold Property comprises: -

	£
Purchase price	125,000
Revaluation	55,000
	<u>180,000</u>

THE PARISH HALL CHARITY

England & Wales - Charity number 501253

Accounts

THE PARISH HALL CHARITY, DIDSBURY

FINANCIAL STATEMENTS

31 DECEMBER 2023

Charity Number: 501253

THE PARISH HALL CHARITY, DIDSBURY
FINANCIAL STATEMENTS
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TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

OFFICERS AND PROFESSIONAL ADVISORS

The Trustees: Revd Dr N. Bundock
Mrs H. A. Lowe
Mrs J. Thom (resigned 13 November 2023)

Principal Address: 6 Barlow Moor Road
Didsbury
Manchester
M20 6TR

Agents and Advisors

Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Independent Examiner: Eric Langer BSc FCA,
Langer & Co
Chartered Accountants & Statutory Auditors
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

THE PARISH HALL CHARITY, DIDSBURY
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

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LEGAL STATUS

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OBJECTIVES OF THE TRUST

The objects of the Charity are furthering the religious and other charitable work of the Church of England in the parish of St James & Emmanuel, Didsbury.

ORGANISATION

Whilst the three Trustees serve and, ultimately, have responsibility for the Charity, it is managed on a daily basis by staff and volunteers of the parish of St James & Emmanuel, Didsbury, in the deanery of Withington, in the diocese of Manchester. This parish uses the building, 6 Barlow Moor Road, which is owned by the Charity.

TRUSTEE SELECTION METHOD

The body of trustees consists of three competent persons being one ex-officio and two nominated trustees. The ex-officio trustee is the Rector of the Parish of St James and Emmanuel, Didsbury. The nominated trustees are appointed by the Parochial Church Council (PCC) of the said parish. The nominated trustees serve a term of five years.

With one of the trustees resigning towards the end of 2023, there was a vacant position at the year end which the existing trustees are actively trying to fill.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

The building continues to be well used following a significant change of tenants over recent years. Rental income for 2023 has increased over 2022 by £3,961, a 9% increase.

The expenditure continues to be carefully managed with only a modest amount of remedial work taking place in the year. The main kitchen area was refurbished with new units and flooring fitted. The largest expense was on utilities, namely heat and light, which despite best efforts to control the usage, increased by £6,966, almost doubling in size (and benefitted from the return of the advance made last year). The overall expenditure for 2023 decreased over 2022 by £3,637, noting that in 2022 the last tranche of the loan from St James and Emmanuel of £2,000 was paid.

THE PARISH HALL CHARITY, DIDSBURY
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

With the increased rental income stream, increased interest on our bank balance of £49 and decrease of overall expenditure, income exceeded expenditure by £8,272 to give a healthy year end bank balance of £12,535.

PUBLIC BENEFIT

When planning activities for the year, the trustees have taken into consideration the Charity Commission's guidance on public benefit, and particularly the specific guidance on charities for the advancement of religion.

RESERVES POLICY

The charity has historically operated with low reserves and is currently in the process of rebuilding its reserves following a period of remedial work which had necessitated an interest free loan from St James and Emmanuel PCC, Didsbury. This loan was repaid in full in 2022.

INVESTMENTS SELECTION POLICY

The charity takes a low-risk view when selecting investment funds such that all the charities funds are invested in low-risk products.

RESPONSIBILITIES OF THE TRUSTEES

Law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing financial statements giving a true and fair view, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the Trustees on 3 April 2024



Revd Dr N. Bundock

THE PARISH HALL CHARITY, DIDSBURY
INDEPENDENT EXAMINERS REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

Independent examiner's report to the Trustees of The Parish Hall Charity, Didsbury

I report to the trustees on my examination of the accounts of The Parish Hall Charity, Didsbury for the year ended 31st December 2023, which are set out on pages 7 to 10.

Responsibilities and basis of report

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

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records.

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.



Eric Langer, BSc FCA
Chartered Accountant
Independent Examiner
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Date: 5 April 2024

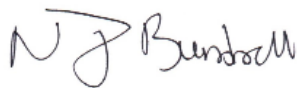
THE PARISH HALL CHARITY, DIDSBURY
RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Receipts					
Charitable activities	2	49,002	-	49,002	45,061
Bank interest		61	-	61	12
Sub total receipts		49,063	-	49,063	45,073
Total receipts		49,063	-	49,063	45,073
Payments					
Charitable activities	3	40,407	-	40,407	39,729
Governance costs	4	384	-	384	384
Sub total payments		40,791	-	40,791	40,113
Asset and investment purchases					
Loan		-	-	-	2,000
Utilities advance		-	-	-	2,335
Sub total purchases		-	-	-	4,335
Total payments		40,791	-	40,791	44,448
Net receipts/(payments) for the year		8,272	-	8,272	625
Cash funds at 1 January 2023		4,263	-	4,263	3,638
Cash funds at 31 December 2023		12,535	-	12,535	4,263

THE PARISH HALL CHARITY, DIDSBURY
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2023

	Notes	Unrestricted Funds 2023 £	Endowment Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Assets retained					
Property – 6 Barlow Moor Road		-	180,000	180,000	180,000
Fixtures – Fire alarm		2,052	-	2,052	2,052
	5	2,052	180,000	182,052	182,052
Cash funds					
Deposit Bank Account		7,052	-	7,052	2
Current Bank Account		5,483	-	5,483	4,261
		12,535	-	12,535	4,263
Other monetary assets					
Utilities advance		-	-	-	2,335

These accounts were approved by the Trustees on 3 April 2024
and signed on behalf by:



Revd Dr N. Bundock



Mrs H. A. Lowe

THE PARISH HALL CHARITY, DIDSBURY
NOTES TO THE ACCOUNTS – YEAR ENDED 31 DECEMBER 2023

1. Statement of Accounting Policies

Basis of Accounting

The accounts have been prepared on the "receipts and payments" basis and in accordance with the Statement of Recommended Practice (Accounting By Charities).

Funds

Funds consist of unrestricted and endowment amounts. The Charity may use unrestricted amounts at its discretion in furtherance of the general objectives of the Charity. Endowment amounts arose from the sale of Sandhurst Road, the proceeds from which are held on deposit and applied for specific purposes.

2. Receipts from Charitable Activities

	2023	2022
	£	£
AA Group	600	570
Building Sense	8,640	7,680
Conibear Designs	-	600
Dignity	4,200	3,900
Donelan Property	5,640	4,960
Gerard Mooney	1,650	1,725
JO Jingles	1,400	1,575
L'Arche	11,014	10,094
Maria Lopez	3,300	3,200
St James & Emmanuel Academy Trust	5,760	2,028
Other casual lets	6,228	8,114
Wi-Fi Contribution	570	615
	49,002	45,061

THE PARISH HALL CHARITY, DIDSBURY
NOTES TO THE ACCOUNTS – YEAR ENDED 31 DECEMBER 2023

3. Payments for Charitable Activities

	2023	2022
	£	£
General maintenance	5,036	4,659
Cleaning	3,125	3,364
Insurance*	3,113	66
Utilities	14,536	7,570
Wi-Fi Installation and Charges	501	520
St James & Emmanuel Management charge (incl. caretaking)	6,000	4,800
Remedial Work	8,096	18,750
	40,407	39,729

*Note: insurance for 2022 and 2023 has been paid from the bank on 31 Dec but has not cleared until the following accounting year and is thus not reflected in the accounts until the year of payment.

4. Governance Costs

	2023	2022
	£	£
Independent Examination Fees	384	384
	384	384

5. Assets Retained

The property at 6 Barlow Moor Road was valued on 27 July 2000 by Roger Hannah & Co at £180,000, which is lower than the open market value for development of £300,000, because the Charity does not collect full market rents. The trustees have considered this and are happy to continue, because of the value to the parish of the organisations to which we let rooms. The lessees have security of tenure and so the trustees believe the appropriate valuation is the lower figure of £180,000.

In 2005, a new fire alarm was fitted at a cost of £2,052, giving total fixed assets at 31 December 2005 of £182,052. There has been no movement since 2005.

The value of Freehold Property comprises: -

	£
Purchase price	125,000
Revaluation	55,000
	<u>180,000</u>

THE PARISH HALL CHARITY

England & Wales - Charity number 501253

Accounts

THE PARISH HALL CHARITY, DIDSBURY

FINANCIAL STATEMENTS

31 DECEMBER 2022

Charity Number: 501253

THE PARISH HALL CHARITY, DIDSBURY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

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THE PARISH HALL CHARITY, DIDSBURY
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

OFFICERS AND PROFESSIONAL ADVISORS

The Trustees: Revd Dr N. Bundock
 Mrs H. A. Lowe
 Mrs J. Thom

Principal Address: 6 Barlow Moor Road
 Didsbury
 Manchester
 M20 6TR

Agents and Advisors

Bankers: CAF Bank Ltd
 25 Kings Hill Avenue
 Kings Hill
 West Malling
 Kent
 ME19 4JQ

Independent Examiner: Eric Langer BSc FCA,
 Langer & Co
 Chartered Accountants & Statutory Auditors
 8-10 Gatley Road
 Cheadle
 Cheshire
 SK8 1PY

THE PARISH HALL CHARITY, DIDSBURY
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees present their report and the unaudited financial statements for the year ended 31 December 2022.

LEGAL STATUS

The Parish Hall Charity, Didsbury is a Registered Charity with Registration Number 501253. The Charity is governed by a Scheme dated 16 December 1982.

OBJECTIVES OF THE TRUST

The objects of the Charity are furthering the religious and other charitable work of the Church of England in the parish of St James & Emmanuel, Didsbury.

ORGANISATION

Whilst the three Trustees serve and, ultimately, have responsibility for the Charity, it is managed on a daily basis by staff and volunteers of the parish of St James & Emmanuel, Didsbury, in the deanery of Withington, in the diocese of Manchester. This parish uses the building, 6 Barlow Moor Road, which is owned by the Charity.

TRUSTEE SELECTION METHOD

The body of trustees consists of three competent persons being one ex-officio and two nominated trustees. The ex-officio trustee is the Rector of the Parish of St James and Emmanuel, Didsbury. The nominated trustees are appointed by the Parochial Church Council (PCC) of the said parish. The nominated trustees serve a term of five years.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

The building is now well used following a significant change of tenants over recent years. Rental income for 2022 has increased over 2021 by £10,278, a 30% increase.

Major remedial work to the basement of the building was required in 2022 and this meant other planned work had to be postponed. As it required increased administrative input, the St James & Emmanuel management charge was increased. The interest-free loan from St James and Emmanuel PCC was paid in full.

With the increased rental income stream and careful management of expenditure, income exceeded expenditure by £625.

THE PARISH HALL CHARITY, DIDSBURY
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

PUBLIC BENEFIT

When planning activities for the year, the trustees have taken into consideration the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

RESERVES POLICY

The charity has historically operated with low reserves and is currently in the process of rebuilding its reserves following a period of remedial work which had necessitated an interest free loan from St James and Emmanuel PCC, Didsbury. This loan was repaid in full in 2022.

INVESTMENTS SELECTION POLICY

The charity takes a low-risk view when selecting investment funds such that all the charities funds are invested in low-risk products.

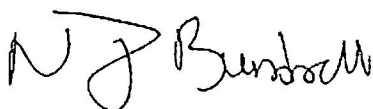
RESPONSIBILITIES OF THE TRUSTEES

Law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing financial statements giving a true and fair view, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the Trustees on 18 March 2023



Revd Dr N. Bundock

Independent examiner's report to the Trustees of The Parish Hall Charity, Didsbury

I report to the trustees on my examination of the accounts of The Parish Hall Charity, Didsbury for the year ended 31st December 2022, which are set out on pages 7 to 10.

Responsibilities and basis of report

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

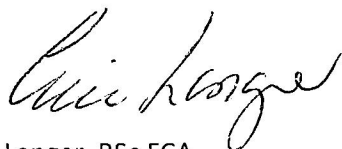
I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 respect of the Trust as required by section 130 of the Act; or
- (2) the accounts do not accord with those records.

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.



Eric Langer, BSc FCA
Chartered Accountant
Independent Examiner
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Date: 12 July 2023

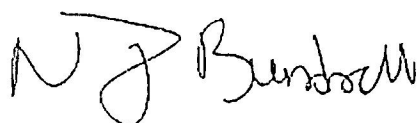
THE PARISH HALL CHARITY, DIDSBURY
RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted Funds 2022 £	Endowment Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Receipts					
Charitable activities	2	45,061	-	45,061	34,783
Bank interest		12	-	12	-
Sub total receipts		45,073	-	45,073	34,783
Asset and investment sales					
Loan		-	-	-	5,000
Total receipts		45,073	-	45,073	39,783
Payments					
Charitable activities	3	39,729	-	39,729	29,990
Governance costs	4	384	-	384	-
Sub total payments		40,113	-	40,113	29,990
Asset and investment purchases					
Loan		2,000	-	2,000	7,500
Utilities advance		2,335	-	2,335	-
Sub total purchases		4,335	-	4,335	7,500
Total payments		44,448	-	44,448	37,490
Net receipts/(payments) for the year		625	-	625	2,293
Cash funds at 1 January 2022		3,638	-	3,638	1,345
Cash funds at 31 December 2022		4,263	-	4,263	3,638

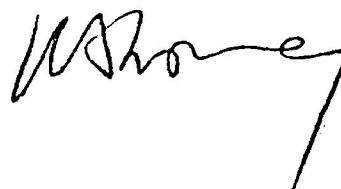
THE PARISH HALL CHARITY, DIDSBURY
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2022

		Unrestricted	Endowment	Total	Total
	Notes	Funds 2022 £	Funds 2022 £	Funds 2022 £	Funds 2021 £
Assets retained					
Property – 6 Barlow Moor Road		-	180,000	180,000	180,000
Fixtures – Fire alarm		2,052	-	2,052	2,052
	5	2,052	180,000	182,052	182,052
Cash funds					
Deposit Bank Account		2	-	2	2
Current Bank Account		4,261	-	4,261	3,636
		4,263	-	4,263	3,638
Other monetary assets					
Utilities advance		2,335	-	2,335	-
Liabilities					
Loan from St James and Emmanuel PCC, Didsbury		-	-	-	(2,000)

These accounts were approved by the Trustees on 18 March 2023
and signed on behalf by:



Revd Dr N. Bundock



Mrs H. A. Lowe

THE PARISH HALL CHARITY, DIDSBURY
NOTES TO THE ACCOUNTS – YEAR ENDED 31 DECEMBER 2022

1. Statement of Accounting Policies

Basis of Accounting

The accounts have been prepared on the "receipts and payments" basis and in accordance with the Statement of Recommended Practice (Accounting By Charities).

Funds

Funds consist of unrestricted and endowment amounts. The Charity may use unrestricted amounts at its discretion in furtherance of the general objectives of the Charity. Endowment amounts arose from the sale of Sandhurst Road, the proceeds from which are held on deposit and applied for specific purposes.

2. Receipts from Charitable Activities

	2022	2021
	£	£
AA Group	570	540
Building Sense	7,680	7,200
Conibear Designs	600	900
Dignity	3,900	3,480
Donelan Property	4,960	2,400
Gerard Mooney	1,725	1,515
Interserve	-	365
JO Jingles	1,575	-
L'Arche	10,094	8,920
Maria Lopez	3,200	3,000
Marta Buszko	-	1,425
St James & Emmanuel Academy Trust	2,028	-
Other casual lets	8,114	4,538
Wi-Fi Contribution	615	600
	45,061	34,783

THE PARISH HALL CHARITY, DIDSBURY

NOTES TO THE ACCOUNTS – YEAR ENDED 31 DECEMBER 2022

3. Payments for Charitable Activities

	2022	2021
	£	£
General maintenance	4,659	5,570
Cleaning	3,364	2,640
Insurance*	66	2,625
Utilities	7,570	4,412
Wi-Fi Installation and Charges	520	918
St James & Emmanuel Management charge (incl. caretaking)	4,800	3,600
Remedial Work	18,750	10,225
	39,729	29,990

*Note: insurance for 2022 has been paid from the bank on 31 Dec but has not cleared until the following accounting year and is thus not reflected in the accounts until the year of payment.

4. Governance Costs

	2022	2021
	£	£
Independent Examination Fees	384	-
	384	-

5. Assets Retained

The property at 6 Barlow Moor Road was valued on 27 July 2000 by Roger Hannah & Co at £180,000, which is lower than the open market value for development of £300,000, because the Charity does not collect full market rents. The trustees have considered this and are happy to continue, because of the value to the parish of the organisations to which we let rooms. The lessees have security of tenure and so the trustees believe the appropriate valuation is the lower figure of £180,000.

In 2005, a new fire alarm was fitted at a cost of £2,052, giving total fixed assets at 31 December 2005 of £182,052. There has been no movement since 2005.

The value of Freehold Property comprises: -

	£
Purchase price	125,000
Revaluation	55,000
	180,000

THE PARISH HALL CHARITY

England & Wales - Charity number 501253

Accounts

THE PARISH HALL CHARITY, DIDSBURY

FINANCIAL STATEMENTS

31 DECEMBER 2021

Charity Number: 501253

THE PARISH HALL CHARITY, DIDSBURY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

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THE PARISH HALL CHARITY, DIDSBURY
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

OFFICERS AND PROFESSIONAL ADVISORS

The Trustees: Mr P. Good (resigned 1 October 2021)
Revd Dr N. Bundock
Mrs H. A. Lowe
Mrs J. Thom (appointed 1 October 2021)

Principal Address: 6 Barlow Moor Road
Didsbury
Manchester
M20 6TR

Agents and Advisors

Bankers: CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

THE PARISH HALL CHARITY, DIDSBURY
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their report and the unaudited financial statements for the year ended 31 December 2021.

LEGAL STATUS

The Parish Hall Charity, Didsbury is a Registered Charity with Registration Number 501253. The Charity is governed by a Scheme dated 16 December 1982.

OBJECTIVES OF THE TRUST

The objects of the Charity are furthering the religious and other charitable work of the Church of England in the parish of St James & Emmanuel, Didsbury.

ORGANISATION

Whilst the three Trustees serve and, ultimately, have responsibility for the Charity, it is managed on a daily basis by staff and volunteers of the parish of St James & Emmanuel, Didsbury, in the deanery of Withington, in the diocese of Manchester. This parish uses the building, 6 Barlow Moor Road, which is owned by the Charity.

TRUSTEE SELECTION METHOD

The body of trustees consists of three competent persons being one ex-officio and two nominated trustees. The ex-officio trustee is the Rector of the Parish of St James and Emmanuel, Didsbury. The nominated trustees are appointed by the Parochial Church Council (PCC) of the said parish. The nominated trustees serve a term of five years.

REVIEW OF ACTIVITIES AND ACHIEVEMENTS

Following a significant change of tenants during 2020 and for a large part of that year some rooms remained vacant as the Covid pandemic delayed the commencement of new tenants, the rental income for 2021 has been much more stable and increased over 2020 by £13,044.

The monthly repayment of the interest-free loan to St James and Emmanuel PCC was restored following the need for a further £5,000 loan at the beginning of the year to fund an essential boiler replacement. This additional loan was repaid in full during the year, leaving a small balance to repay of the original loan at the end of the year. With income restored to former levels, some additional decorating was undertaken as well as the purchase of new chairs and carpet for the Parish lounge.

Expenditure was carefully managed such that overall, income exceeded expenditure by £2,293.

THE PARISH HALL CHARITY, DIDSBURY
TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

PUBLIC BENEFIT

When planning activities for the year, the trustees have taken into consideration the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

RESERVES POLICY

The charity has historically operated with low reserves and is currently in the process of repaying an interest free loan of £12,000 from St James and Emmanuel PCC, Didsbury. The balance on the loan at the end of 2021 was £2,000. This should be cleared during 2022.

INVESTMENTS SELECTION POLICY

The charity takes a low-risk view when selecting investment funds such that all the charities funds are invested in low-risk products.

RESPONSIBILITIES OF THE TRUSTEES

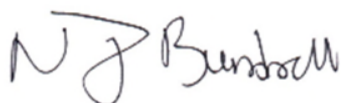
Law applicable to Charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year and of its financial position at the end of the year (unless the charity is entitled to prepare accounts on the alternative receipts and payments basis). In preparing financial statements giving a true and fair view, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the Trustees on

18 March 2022



Revd Dr N. Bundock

THE PARISH HALL CHARITY, DIDSBURY
REPORT TO THE TRUSTEES OF THE PARISH HALL CHARITY, DIDSBURY
FOR THE YEAR ENDED 31 DECEMBER 2021

I report on the accounts of the Charity for the year ended 31 December 2021 which are set out on page 7 to 10.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

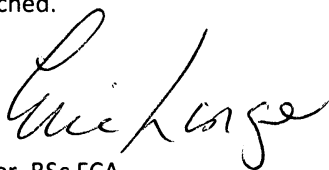
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

- accounting records were not kept in accordance with section 130 of the Act or
- 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.



Eric Langer, BSc FCA
Chartered Accountant
Independent Examiner
8-10 Gatley Road
Cheadle
Cheshire
SK8 1PY

Date: 6th April 2022

THE PARISH HALL CHARITY, DIDSBURY
RECEIPTS & PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

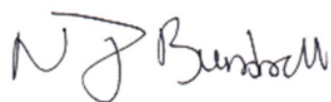
	Notes	Unrestricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Receipts					
Charitable activities	2	34,783	-	34,783	21,739
Sub total receipts		34,783	-	34,783	21,739
Asset and investment sales					
Loan		5,000	-	5,000	-
Total receipts		39,783	-	39,783	21,739
Payments					
Charitable activities	3	29,990	-	29,990	20,355
Governance costs	4	-	-	-	384
Sub total payments		29,990	-	29,990	20,739
Asset and investment purchases					
Loan		7,500	-	7,500	-
Total payments		37,490	-	37,490	20,739
Net receipts/(payments) for the year		2,293	-	2,293	1,000
Cash funds at 1 January 2021		1,345	-	1,345	345
Cash funds at 31 December 2021		3,638	-	3,638	1,345

THE PARISH HALL CHARITY, DIDSBURY
STATEMENT OF ASSETS AND LIABILITIES AS AT 31 DECEMBER 2021

	Notes	Unrestricted Funds 2021 £	Endowment Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
Assets retained					
Property – 6 Barlow Moor Road		-	180,000	180,000	180,000
Fixtures – Fire alarm		2,052	-	2,052	2,052
	5	2,052	180,000	182,052	182,052
Cash funds					
Deposit Bank Account		2	-	2	2
Current Bank Account		3,636	-	3,636	1,343
		3,638	-	3,638	345
Liabilities					
Loan from St James and Emmanuel PCC, Didsbury		(2,000)	-	(2,000)	(4,500)

These accounts were approved by the Trustees on 18 March 2022 and signed on behalf by:

Revd Dr N. Bundock



Mrs H. A. Lowe



THE PARISH HALL CHARITY, DIDSBURY

NOTES TO THE ACCOUNTS – YEAR ENDED 31 DECEMBER 2021

1. Statement of Accounting Policies

Basis of Accounting

The accounts have been prepared on the "receipts and payments" basis and in accordance with the Statement of Recommended Practice (Accounting By Charities).

Funds

Funds consist of unrestricted and endowment amounts. The Charity may use unrestricted amounts at its discretion in furtherance of the general objectives of the Charity. Endowment amounts arose from the sale of Sandhurst Road, the proceeds from which are held on deposit and applied for specific purposes.

2. Receipts from Charitable Activities

	2021	2020
	£	£
AA Group	540	270
Building Sense Ltd	7,200	1,200
Conibear Designs	900	1,115
Crossroads	-	940
Dignity	3,480	3,480
Donelan Property	2,400	-
Gerard Mooney	1,515	220
Interserve	365	3,180
L'Arche	8,920	7,270
NCT	-	874
Maria Lopez	3,000	1,968
Marta Buszko	1,425	285
Other casual lets	4,538	292
Wi-Fi Contribution	600	645
	34,783	21,739

THE PARISH HALL CHARITY, DIDSBURY
NOTES TO THE ACCOUNTS – YEAR ENDED 31 DECEMBER 2021

3. Payments for Charitable Activities

	2021	2020
	£	£
General maintenance	5,570	2,685
Cleaning	2,640	2,163
Insurance	2,625	2,462
Utilities	4,412	5,122
Wi-Fi Installation and Charges	918	453
St James & Emmanuel Management charge (incl. caretaking)	3,600	3,140
Professional Fees	-	600
Remedial Work	10,225	3,730
	<u>29,990</u>	<u>20,355</u>

4. Governance Costs

	2021	2020
	£	£
Independent Examination Fees	-	384
	<u>-</u>	<u>384</u>

5. Assets Retained

The property at 6 Barlow Moor Road was valued on 27 July 2000 by Roger Hannah & Co at £180,000, which is lower than the open market value for development of £300,000, because the Charity does not collect full market rents. The trustees have considered this and are happy to continue, because of the value to the parish of the organisations to which we let rooms. The lessees have security of tenure and so the trustees believe the appropriate valuation is the lower figure of £180,000.

In 2005, a new fire alarm was fitted at a cost of £2,052, giving total fixed assets at 31 December 2005 of £182,052. There has been no movement since 2005.

The value of Freehold Property comprises: -

	£
Purchase price	125,000
Revaluation	<u>55,000</u>
	<u>180,000</u>