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Section 1: Parish Details

1.1 Status

This Annual Report for the year ended 31 December 2019 is of the Parochial Church Council of the Ecclesiastical Parish of St James' and Emmanuel, Didsbury, known as St James' & Emmanuel PCC, Didsbury. The parish is in the Deanery of Withington, in the Diocese of Manchester.

St James' Church is located on Stenner Lane and Emmanuel Church and the Parish Centre, in which the Parish Office is located, is at:

6 Barlow Moor Road, Didsbury, Manchester M20 6TR

Telephone: 0161 446 4150
Email: office@stjamesandemmanuel.org
Website: www.stjamesandemmanuel.org

1.2 Structure, Governance and Membership

The Parochial Church Council (PCC) is a registered charity, number 1131669. and is constituted under the Parochial Church Council Powers Measure (1956) as amended and Church Representation Rules. Members of the PCC are either ex-officio or elected by the Annual Parochial Church Meeting (APCM) in accordance with the Church Representation Rules. During the year the following served as members of the PCC:

Team Rector:	Rev Dr Nick Bundock	
Team Vicar:	Rev Canon Lisa Battye	
Curate:	Rev Tracy Marshall	(until Sept. 2019)
Curate:	Rev. Jane Whittell	
Wardens:	Mrs Andrea Dunkerley (Secretary)	(from APCM 2019)
	Mr Jeff Dunkerley	
	Mrs Ann Hillier	
	Ms Vicki Long	(until APCM 2019)
	Mr James Wilson	
Representatives on The Deanery Synod	Mr Jeff Dunkerley Mr. Greg Mauchline (Vice Chair) Mr Steve Penny	
Elected Members:	Mrs Jane Arcshavir	

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Mr Steve Barber	(co-opted May 2019)
Mrs Laurence Bouguechiche	
Rev Philip Dobson	(co-opted May 2019)
Mrs Sarah Dunbar	(from APCM 2019)
Mrs Andrea Dunkerley (Secretary)	(until APCM 2019)
Mr Daniel Headley	(until APCM 2019)
Mrs Beth Jowett	(until APCM 2019)
Mrs. Jane Lee	
Ms Vicki Long	(from APCM 2019)
Mrs Hilary Lowe (Treasurer)	
Mrs Liz McKelvey	(from APCM 2019)
Mr Alan Morrison	(until APCM 2019)
Mrs Julia Robertson	(resigned Sept. 2019)
Mrs Louise Smail	(from APCM 2019)
Mrs Kate Sraha	(from APCM 2019)
Ms Helen Stocker	(until APCM 2019)
Mrs Joyce Thom	
Mr Mark Vermes	

1.3 The Standing Committee

The Standing Committee is a sub-committee of the PCC as required by the Church of England. The Rector and Churchwardens are ex-officio. At St. James' and Emmanuel, the Team Vicar, Treasurer and PCC Secretary are also ex-officio. There are two further members who were elected by the PCC in May 2019 namely Jane Arschavir and Louise Smail to serve for one year.

1.4 Electoral Roll & Average Sunday Service Attendance

At the 2019 APCM there were 356 names on the newly formed electoral roll.

The average attendance at Sunday Services, based on October returns for **adults/children** who attended one or more services was:

	2019	2018	2017	2016	2015
9.00am – St James'	53/3	46/2	42/4	34/5	39/4
10.30am – St James'	45/11	68/24	*	60/15	79/23
10.30am – Emmanuel	170/36	117/47	145/51*	112/44**	97/44
6.15pm	51/2	47/1	57/1	59/1	53/2

* United services at Emmanuel

** United service 2nd October

1.5 Bankers

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

HSBC UK
760 Wilmslow Road
Didsbury
Manchester
M20 2DP

CCLA Investment Management Ltd
Senator House
85 Queen Victoria Street
London
EC4V 4ET

Barclays Bank UK plc
Leicester
LE87 2BB

1.6 Independent Examiner

Eric Langer, Langer & Co
Chartered Accountant
Statutory Auditor
8-10 Gatley Road
Cheadle
Cheshire SK8 1PY

1.7 Related Charities

There are a few Charities associated with St James' and Emmanuel, which do not form part of the PCC funds, as they are specific independent charities.

The main one is The Parish Hall Charity (No. 6), having charity number of 501253. This charity owns 6 Barlow Moor Road. For this reason, the building is not included amongst the assets of the Parish although it is a building used by the Parish and contains some of the Parish's assets. The trustees serving throughout the year were Nick Bundock, Paul Good and Hilary Lowe.

Another is Home Community Cafe, a charitable incorporated organisation, having charity number 1161501. This charity leases the kitchen, fellowship, foyer and former South Transept, now known as the "Living Room", areas of Emmanuel church. A requirement of the lease is that the governance of the charity is provided by PCC election. Otherwise the charity is organizationally distinct from the PCC. During the year the following served as trustees:

Miriam Jones
Hilary Lowe
Neel Halder (resigned 20 September 2019)
Katy Tebay
Caroline Vermes

Section 2: Parish Report

2.1 Objects

The primary aim of the parish is encompassed in our vision statement: "To grow a **diverse**, worshipping community, where we encourage **belonging** and nurture **believing**; together **becoming** followers of Jesus who share God's love with the world."

2.2 Aims and Objectives

Belonging

St James & Emmanuel church is a large and diverse church community consisting of four Sunday congregations and numerous mid-week groups. We have a close relationship with and responsibility for The St James & Emmanuel Academy Trust. Our Parish Centre and church buildings are used continually throughout the week by members of the church and the wider community. By fostering cohesion and bringing people together we find ourselves playing a significant community role in Didsbury.

Within the church community itself we seek to offer multiple places of belonging. We run a number of mid-week homegroups and numerous activities from youth and children's groups through to work with the disadvantaged. Each group, activity and congregation is being developed to offer the best possible welcome and to encourage a real sense of belonging.

Believing

We seek to offer numerous opportunities for growth in the Christian faith. We place a high value on good quality teaching appropriate for people of all ages. Children and young people have access to seven different Sunday groups in addition to a large range of mid-week activities.

The worship in each of our four congregations is structured to encourage and foster spiritual growth and the journey of Christian discipleship, as are our homegroups.

We play a significant role in the life of the St James & Emmanuel Academy Trust and help to lead staff and pupils in their own journey of faith development and discipleship.

Becoming

We seek to nurture the unique potential present within each person we encounter. We believe that everyone has a part to play in fostering the wellbeing of their families, neighbourhoods and places of work. By encouraging belonging and believing, and in offering appropriate and timely pastoral care, occasional offices and prayer we can help to release people into the journey of 'becoming' and enable them to play an increasingly creative and positive role in their sphere of influence.

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Church Governance

The life of the church is governed by the PCC, who are elected from church members. The new PCC members are informed of their responsibilities and the legal and financial framework in which the church operates. When planning activities for the year, the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. Day to day decisions on expenditure and activities are decided by the staff and volunteers in charge of different areas of the church, with budgets set and monitored by the PCC.

Whilst the church currently employs the equivalent of three full time staff, it is the work of every church member which will make the difference in the church achieving its vision, by "being salt and light" amongst the people they interact with each day; by praying, by visiting the sick and others in need, by serving, in being involved in training others, in public teaching and worship and in administration. The financial resources of the church are, predominately, given by the members and their assets and equipment are regularly used in the work of the church. Much of this work is done privately, without recognition, and the hours and value of that time cannot be quantified.

2.3 Review Of The Year: Its Objectives and Achievements

During 2019 the main ways the Church sought to achieve its vision were as follows:

Staff

The staff team, together with the PCC, have agreed the following areas of responsibility:

Nick Bundock (*Rector*): vision and strategy particularly Emmanuel, supervision of staff, St James & Emmanuel Academy Trust member and director, Occasional Offices, No.6 Trustee, Pastoral Care, Fabric, SAS & Staff Teams.

Lisa Battye (*0.5 Team Vicar*): vision and strategy particularly St James 10.30, personal journey, supervision of learners, pastoral care, Occasional Offices, Diocesan links

Tracy Marshall (*Curate, left Sept. 2019*): training for stipendiary ministry, preaching, leading, pastoral care, Chair of Raising the Roof, supervision of staff, Occasional Offices, associated teams.

Christine Sandiford (*OLM*): leading, preaching, worship rotas, vocations advisor, pastoral care, Occasional Offices, Farsi community.

Jane Whittell (*NSM*): Farsi community, preaching, leading, oversight of Pastoral Care Team, Occasional Offices, staff supervision.

Chris Martin (*Reader*): Preaching, St James Consort, home communions, hospital visiting.

Mandy Mullins (*Reader*): Preaching, leading, pastoral care, 6.15 community.

Penny Mittler (*Reader*): Preaching, leading.

Claire Mauchline (*Parish Manager*): Parish management & administration, staff supervision.

Helen Leach (*Director of Worship, left Sept. 2019*): Worship vision, rotas, recruitment and training of musicians.

Lewis Meaden (*Director of Worship, joined Sept. 2019*): Worship vision, rotas, recruitment and training of musicians.

Alexa McDonnell (*Youth*): Youth team leader, Youth Café & Sunday groups coordinator.

Rachel Bundock (*Children & Families*): Team leader for all children's work plus support of Child Protection Officer.

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Denis Mullins (*Caretaker*): Fabric management.

Alison Steadman (*Finance Officer*): Support worker for Treasurer.

Rob Eloff (*Ordinand*): Mission and evangelism, preaching, leading.

Benjamin Irakiza (*Charity Worker, left May 2019*): Alpha, Home Café, preaching, worship.

Associated Ministers

Revd Philip Dobson (*Retired Priest*): Leading, preaching, pastoral care.

Authorised Lay Ministry (ALM)

José Hacking (*Mission, Pastoral Care*): courses, discipleship.

Catherine Parkin (*Pastoral Care, licensed Sept. 2019*): Coffee and Communion/Chat, Penpals

Helen Denham (*Pastoral Care, licensed Sept. 2019*): Coffee and Communion/Chat, Dementia care

Sue Bruce (*Pastoral Care, licensed Sept. 2019*): Pastoral Care

Associated Ministry Leaders

Michael Pollard (*Home Community Café Manager and Inclusion and Diversity Lead*): Direction, oversight and operational management, diversity and inclusion work.

Congregations

Welcome and Discipleship

Regular Welcome Lunches continued as an ideal introduction to the vision and values of the church community. We receive a steady flow of Welcome Cards which are then acted upon by the staff team. A new welcome area was established in Emmanuel.

Homegroups continued to meet on various days and in different locations and several new homegroups were established.

Several vicarage parties were held.

Sermon Series

Sermon series in 2019 included: 'Reconciliation' in Lent, 'Belonging' following Pentecost and Numbers in the Bible over the summer period. For the remainder of the year the lectionary was followed.

Circle of Caring

Tracy Marshall continued coordination of the Circle of Caring until she left at which point Jane Whittell took over. The Circle of Caring is a coordination of pastoral ministries including 'Meals in a Crisis', Lay Pastors, Hospital visiting, Home Communion, Home Groups, Coffee and Communion and, more recently, a web-based email prayer team coordinated by Mary Janulewski.

Courses, Learning and Vocations

A large group of adults and young people were prepared for Confirmation on the 7th July.

There were also courses and learning opportunities for Student Alpha, Listening Skills, Guided Prayer, Suicide Prevention and Postvention, and Praying through the Arts and Advent.

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We sent one candidate for ordination, Adam Robertson, who joins Tom Phipps and Rebecca Wilkinson in ordination training for stipendiary ministry. A further two candidates began exploring stipendiary ministry.

Inclusion

St James and Emmanuel has continued to be used as a resource for other churches and denominations exploring full inclusion of LGBT inclusion:

- The second Didsbury Pride Festival was held in the grounds of Emmanuel on Saturday 31st August. It was attended by over 3,000 people and held in partnership with Home Community Café and other local businesses. It began with a parade through Didsbury for the first time.
- The rector was invited to work with the Baptist Union to produce a safeguarding tool for Anglican and Baptist churches.
- The parish led, organised and hosted the 'Church for Everyone' conference on Saturday 26th October. Over 130 guests from across the UK and Europe attended.
- Jenny Netherwood continued to take Godly Play to The Birches residential care home for adults with learning difficulties.
- We began exploration of establishing a 'Changing Places' facility in Emmanuel church.
- We improved access into Emmanuel church.
- We began a Dementia Friendly audit.
- Farsi community – see below.

Fund Raising Events

We held a very successful Gift Day on Sunday 24th November. We commenced a contactless giving trial at St James. The fundraising team took a variety of preserves, crumbles and maps to many local events in aid of parish funds. There was also a successful 'Rough Runner' event to raise money for the Lizzie Lowe Legacy Fund. This was filmed by the BBC to raise awareness of the fund and the church work of inclusion.

Farsi Community

Our work among the Farsi community has grown significantly such that we received grant funding from the Message Trust in support of the work. The Bible study is now held in Emmanuel to accommodate the large attendance of Kurdish, Iraqi and Iranian refugees, along with a communion service once a month. The team has helped and supported a growing number of asylum applications. The baptism and confirmation of Farsi members grew further in 2019. We continued to involve Farsi members in Sunday activities to aid with integration.

Musical and Midweek Worship

We are grateful to the large number of volunteers who continued to resource our sung worship.

'Coffee and Communion' together with 'Coffee and a Chat' thrived and the second Summer Holiday Club was a great success as was the Christmas lunch. Morning Prayer, Tuesday Morning Communion and Monthly Prayer still attract a faithful core.

We have begun to hold termly Choral Evensong at St James and the Walker Organ is now regularly used as a teaching instrument.

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Helen Leach moved to Scotland handing over the post of Director of Worship to Lewis Meaden. Erin Cox was replaced by George Zelhof as our organ scholar.

Christmas and Easter

Our Christmas and Easter services, including three Christingles, Eucharist services, "Scratch Nativity" and the traditional Nine Lessons and Carols continue to be well attended with a large influx of visitors.

Fabric

The Raising the Roof project at Emmanuel was completed in the autumn. This Heritage Lottery Funded project, successfully led by Carrie Condon, addressed significant and longstanding problems with the south-side roof. It also encompassed access, with a new ramp and handrails to the south-side foyer and replacement of the main foyer door. Renovation of a few historically important stained-glass windows, the repointing of south and west walls of the church and repairs to historic stonework were also made.

Information about windows in Emmanuel and oral histories of older members were continued to be collated for public display.

A group was established to consider the future use of the vestry in St James. Plans were developed and submitted to Diocesan Advisory Committee for comment and approval.

Another group was established to oversee the renovation of the toilets in Emmanuel, including the installation of a Changing Places facility for people with high levels of physical need.

Local Community

St James and Emmanuel Academy Trust

The PCC continued in partnership with the St James and Emmanuel Academy Trust as it adopted St Elisabeth's CE Primary School in Reddish into the Trust following a poor inspection. Clergy and Children's Team Leader continue to support the school through assemblies, RE, Godly Play and pastoral care. A termly meeting is held with the RE coordinators to plan shared activities.

Heritage Events and Associated Activities

Both churches were opened for heritage days in 2019. These included marking 30 years of the Trans Pennine Way in August and a particular focus on 15th and 16th September for Didsbury's Heritage Days.

The St James Walker Organ was celebrated and patrons thanked at a special day of recitals and services on Sunday 30th June.

Together Magazine

The St James & Emmanuel Academy Trust, together with St James & Emmanuel, wrote and published a 2019 edition of Together which was distributed throughout Didsbury, Reddish and Northenden.

Dementia Café

A monthly café for people with dementia and their carers continues to be resourced by St James & Emmanuel and takes place in the Living Room. A Dementia Audit was conducted by an ALM.

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Youth Café

Youth Café, led by Alexa McDonnell, is regularly attended on Friday evenings by several young people. The café is supported by adult volunteers from our church family.

Men's and Women's Events

Men's activities including regular curry nights, breakfasts with visiting speakers, bible study evenings and pub nights and Women's activities including breakfasts with visiting speakers and monthly walks have continued throughout the year.

Boaz Night Shelters

Up to a dozen refused asylum seekers have been given night shelter on a Monday in the Parish Centre. Fiona Coulthard took over the coordination in the summer from Sarah Jawando. The volunteer team provide a lift from town, a hot supper, activities, warm overnight accommodation and clean linen etc.

Towards the end of the year we received grant funding for this activity from the Mayor of Greater Manchester's Charity as part of the funding for a Bed Every Night.

Regular use and lettings of our Buildings

The Parish Centre continued to be widely used on a regular basis both by church and community groups, such as uniformed organisations, dancing classes, adult art group, children's music groups, keep fit clubs and 'Didsbury Friends'.

Emmanuel Church provided a flexible space for concerts, performances and other events. The University of the Third Age used our facilities regularly. The Manchester Contemporary Youth Choir now use the church on regular Monday early evenings.

St James now holds a weekly gathering of Narcotics Anonymous, a weekly time of prayer and is opened on Saturday afternoons for 'Open Church' as well as used for events organised by the Royal College of Organists. St James is home to a vigorous Bell ringers' group which supports the church for worship, occasional offices and open days.

Occasional Offices

We have conducted 10 weddings and 2 blessings, 9 funerals, 46 confirmations of which 36 were from the Farsi group and 81 baptisms of which 36 were from the Farsi group. Many couples and families retain a connection with the church through the exercise of the occasional offices. A staff and lay team conducted a Marriage Preparation Day in February. The *Celebrating The Gift of a Child* as our baptism and thanksgiving preparation continued.

Associated Ministry in the local community

Home Community Cafe

Home Community Café is an independent organization with Trustees appointed by the PCC. Under the Café Manager, Michael Pollard, who works one day per week on inclusion and diversity in conjunction with St James and Emmanuel, the Café has collaborated in joint activities with the church.

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The Parish Hall Charity (No. 6)

Trustees of this separate charity are appointed by the PCC. The charity works for the benefit of St James & Emmanuel as well as renting out its rooms to local charities and other organisations. The Godly Play classroom in No 6 is one example of such collaboration.

The Global Community

Mission Team

2019 was the final year of our pledged support to the existing mission partners.

The year was largely involved with the recruitment process for new partners who will join us from January 2020. The 8 partners are The Message, Tear Fund, Samara's Aid, No Barriers Foundation, Evangelising Asia for Christ, Potter's Village, L'Arche and Jayne Ozanne whose work reflects the ethos of our church.

Single donations of £1k was given to DEC for the Mozambique crisis and £1.4K to Potters Village to recruit a second Clinical Officer.

We enter 2020 with an increased budget of £26.5k which has enabled us to grant the exact amounts requested to each new mission partner.

Children, Families and Youth

Sunday morning groups

This work is led by under Rachel Bundock (Children's Team Leader) and Alexa McDonnell (Youth Team Leader). We are very grateful for those who faithfully worked with our children and young people.

The 2019 structure of Sunday provision was:

Crèche: Provided at both churches for the youngest members of the church

Bubbles (Emmanuel): Catering for children from two-and-half until they enter Reception

Godly Play 1 (Emmanuel): Catering for children from Reception and Year 1

Godly Play 2 (Emmanuel): Catering for children from Year 2 to Year 4

Godly Play (St James): Meets in the vestry and caters for children from ages 3 to 11+

Encounter (Emmanuel): Meets in the Upper Hall and caters for young people in Year 5+

Safeguarding

All youth and children's workers go through rigorous Disclosure and Barring Service checks, a process overseen by Lucy Jenkins, Safeguarding Officer, who took over from Lisa Headley in the summer.

Church School Links

Links with Didsbury and West Didsbury Church of England Primary School remained strong. Assemblies, end of term events, special occasions and confirmation classes were resourced by the staff team.

Toddlers

Three midweek morning Toddler groups and a Babies and Bumps, for pregnant women and mums with babies under the age of eighteen months, continued on Monday to Thursday. These ministries are overseen by Rachel Bundock and a team of volunteers.

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Communication and Information Technology

The church website, which is constantly being updated, received 64,400 visits in 2019. Jane Arschavir and Liz Islam developed Twitter, Instagram and Facebook into a very effective communication tool. The weekly e-news reached 800 members.

Parochial Church Council (PCC)

The PCC met seven times and the Standing Committee did not meet but were consulted by email on two decisions. A summary of the PCC's business is listed below:

- January** **Finance** – Update on 2018 year end position, Parish Share, a legacy, SAS minutes.
Fabric – Emmanuel Roof and lighting. St James vestry space and greening group minutes. Parish Centre signage.
Staffing – Josie Hacking second ALM course.
Inclusion – Home Café – new role for Michael Pollard. Church Conference to be held.
Congregations – Walker organ event.
- March** **Health, Safety and Safeguarding** – Fire risk assessments. Policy. Youth weekend away.
Finance – Approval of Annual Report, Accounts & Letter of Representation, Legacy Policy. SAS minutes. Contactless giving.
Fabric – Emmanuel Roof.
Local Community – Walker organ event. Place of Welcome.
Inclusion – Conference.
Congregations – APCM. CPAS Patrons.
Staffing – Benjamin Irakiza, Denis Mullins.
- April** **Extraordinary meeting – Fabric** – St. James vestry, boundary wall, wi-fi. Emmanuel Lighting and toilet area upgrade.
APCM
- May** **Elections**- Lay Officers and Standing Committee members, Team membership.
Health, Safety and Safeguarding – Two incidents reported.
Finance – General Fund update. Parish Share paid in full last year. SAS minutes
Rector's update – 4th school to join Trust. Break-in Emmanuel.
Fabric – Emmanuel HLF update. St. James vestry. Emmanuel toilets upgrade. St. James retaining wall.
Local Community – Trans Pennine Trail Day.
Staffing – Denis Mullins. Tier five licence renewal.
Inclusion – Conference. Youth Choir. Community Listeners.
Congregations – Walker organ event. Lay assistants.
- July** **Finance** – General Fund update and SAS minutes circulated.
Health, Safety and Safeguarding - No incidents.
Rector's update – Walker organ day. PCC Away Day.
Fabric – Emmanuel – HLF update, toilets upgrade and vestry. St. James vestry.

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Inclusion – Conference. Home Café preparing for Didsbury Pride. Sunday morning live. Community Listeners.

Staffing – Worship Director. Tracy Marshall licencing.

Congregations – Eco Church. Lay assistant.

September **Finance** – General Fund update. Utility suppliers change to eco. SAS update.

Health, Safety and Safeguarding – No incidents.

Fabric – St. James vestry and Font. Emmanuel toilet upgrade and HLF

Rector's update – PCC Away Day. Lettings Policy.

Inclusion – Didsbury Pride. Conference. Community Listeners.

Staffing – Worship Director. Tracy Marshall licencing. ALMs.

School Trust – Governors.

November **Finance** – General Fund update. 2020 Budget. Wedding & Funeral fees. SAS update.

Health, Safety and Safeguarding – One incident reported.

Global Community – Mission Team partners 2020-2023.

Rector's update – Gift Day.

Local Community – Hiring Policy. School governor appointment. Deanery arrangements

Fabric – Emmanuel toilets upgrade. St. James vestry.

Inclusion – Conference feedback.

Congregations – Lay assistant.

2.4 Plans for the New Year (2020)

The Staff Team

- Rob Eloff to leave for new placement in April
- Actively explore ordained ministry with three church members

Vision and Values

- The PCC will continue to shape and implement the five-year Mission Action Plan (MAP)
- Develop the 'Church for Everyone' concept into new areas of inclusion
- Host and organise Didsbury Pride in September in conjunction with Home Café & partners
- Develop and support the Lizzie Lowe Legacy Fund for work on inclusion
- Publish in conjunction with the Baptist Union the Creating Sanctuary safeguarding tool

Congregations

- Refurbish the north-east wing of Emmanuel to create new toilet facilities and build a 'Changing Places' toilet for those with high level need
- Continue to develop plans at St James for a two-storey vestry intervention
- Explore installing a piece of nationally important ceramic art around the font in St James
- Have contactless giving machines in both churches
- Continue to support our Farsi speaking community

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Personal Journey

- Develop the Personal Journey branch of our Vision and Values document under the leadership of Lisa Battye
- Continue to promote and support vocations at all levels within the church
- Support the development of new Home Groups and medium sized communities

Local Community

- Continue to nurture, support and work with Home Community Café in Emmanuel, planning a number of joint events and working in areas such as mental health, suicide prevention, dementia support
- Promote and celebrate the St James & Emmanuel Academy Trust through increased partnership building on the two 'excellent' SIAMS inspections
- Continue to resource the Boaz Night Shelters
- Work in partnership with Didsbury Community Listeners to establish safe places for people to talk
- Establish Place of Welcome at Emmanuel on Sunday afternoons from 1.30-3.30 pm

Global Community

- Take a large group to Uganda to work with two of our mission partners in February 2020
- Begin to support our new mission partners from 2020-2023 and hold a Mission Fair in September
- Consider ways in which we might collaborate with outside partners and collaborate on matters of climate change and environmental responsibility. We are in the process of collating and acting upon an eco-church audit

Children, Youth and Families

- Nurture and sustain existing ministries
- Ensure religious character of schools in the St James & Emmanuel Academy Trust is maintained
- Godly Play classroom in No.6 to become national resource as a centre of excellence
- Hold Safeguarding Training

2.5 Financial Review

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and FRS102 SORP 2016.

2019 has seen an increase in our giving to the **General Fund** of £20,200 (8%) boosted by a gift day towards the end of the year and an increase in our rental income of £2,600 mitigating in part the loss of last year brought about predominately by the loss of the BBC daily service contractual income stream. Expenditure has increased, notably in the area of building expenses of £11,800 brought about by maintenance required

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to the Parish Centre which is now over ten years old and cleaning costs replacing the staff element. Parish Share which has been paid in full showed no increase on last year as we benefited from the encouragement scheme for paying our Share on time each quarter. Overall, we balanced the books on the General Fund achieving a surplus of £1,079 after transferring £12,000 to bolster the Fabric Fund which had been depleted in 2019. The Stewardship and Strategy Team continue to focus on growing our giving by a variety of means with the prime aim to broaden our giving base as well as endeavouring to develop our income from all sources and manage our expenditure so that we achieve a balance by the year end.

In 2019 the **Fabric Fund**, over and above the general fund transfer, benefitted by donations of £25,000 and a VAT refund of £1,800 and around £23,000 was spent; split £11,000 on the St James replacement boiler, £5,000 on the St James pathways, £2,300 on the St James memorial art and stonework and £3,200 on the replacement door entry system to the Parish Centre. The balance at the year end on this fund amounted to £41,236 of which only some £5,000 is not earmarked for a specific purpose.

A new **Legacy fund** was established in 2019 on receipt of a magnificent legacy of £361,600 against which a policy has been drawn up by PCC on the spending thereof. Only £9,100 was spent in 2019; split £4,000 on St James vestry and £5,100 on missional activities. This fund had a balance at the year end of £354,000.

The **Mission Account** has a balance at the end of the year of £6,777 having received an allocation from the General Fund of £25,698 of which £22,000 was given to mission partners and £1,400 to other causes spending the remaining allocation raised in 2017 from the Emmanuel HLF Project.

Turning to the **Restricted Funds** which are amounts not available for general purposes:

The **Coffee Concert Fund** benefitted from donations for concert performances of £8,600 and of the £8,700 spent, some £5,200 was given predominately to St James and Emmanuel and the Royal Northern College of Music Awards Fund and the remainder went towards the usual concert expenses. The balance on this fund at the year end was £3,359.

The **Emmanuel HLF Project Fund** recorded income of £135,500, of which £105,700 was received from HLF and other grant funders, £28,500 from VAT reclaimed under the Listed Places of Worship Grant Scheme and the remainder was raised from fundraising events. Of the monies raised, £204,600 was spent; split £180,300 on building works, £22,100 on professional fees and the remainder on project expenses and fundraising costs. This fund closed at the year end having transferred funds raised generally to the fabric fund for spending on the new toilet project at Emmanuel.

The **Lizzie Lowe Legacy** raised funds in 2019 of £21,100, of which £8,000 was raised from the Rough Runner sponsored event, £7,100 related to Didsbury Pride and £3,000 from the Church For Everyone Conference. Some £16,000 was spent; including £2,100 for youth work, £6,100 on Didsbury Pride and £5,400 on the conference raising awareness of the church's journey to full inclusion. The balance on this fund at the end of the year amounted to £9,136.

The **Parish Project Fund (PPF)** which essentially represents the value of the Parish Centre, including fixtures and fittings, has a year end balance of £933,813, as a result of the building being valued in 2018 in accordance with the accounting policy agreed by the PCC.

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The **Poverty Action Fund** has in recent years recorded income received for the Farsi speaking community predominately. In 2019, £13,500 related to the Farsi community, of which £5,000 was a grant from the Message Trust and £2,100 grant funding was received for the Night Shelter. Some £13,700 was spent on the Farsi mission and £700 on the Night Shelter, leaving a balance at the year end on this fund of £10,537.

Of the **St James Organ Fund**, £400 was sent on a commemoration plaque and maintenance, leaving a balance representing the asset value of £49,256.

Finally, we hold **Endowment Funds** of £14,163, which represent the market value of these investments as at 31 December 2019.

Overall, the net surplus in 2019 amounted to £292,047 leaving a total fund balance at the year end of £1,470,014; split £449,750 unrestricted, £1,006,101 restricted and £14,163 endowment funds.

2.6 Grant Making Policy

Gifts to external organisations and individuals are considered by the Mission Team, who is allocated at least 10% of our voluntary general income each year. The first priority is to meet the financial commitments to the mission partners with whom we are linked. Other issues are considered including financial support for development projects associated with our mission links.

2.7 Reserves Policy

The PCC has formalised a policy of holding reserves sufficient for the foreseeable needs of the Parish. A Fabric Fund is topped up by any surplus funds on the General Fund such that an amount is set aside to meet capital expenditure. The level of free reserves (general reserves not committed to specific projects or invested in assets for the use of the Parish) are anticipated to be between two and three months' budgeted expenditure, which currently equates to somewhere between £60,000 and £89,000. At the year end the free reserves of £63,000 were within the desired range.

The PCC has the power to invest the church's available funds. Any changes to the Investment Policy must be approved and minuted by the PCC.

2.8 Risk Management

The PCC has considered and identified the key risks affecting the charity, which are believed to be:

- Failure to maintain the two listed church buildings in a good state of repair;
- Balancing the needs of members of the church and the wider community;
- Financial risks associated with the economic climate and its effect on unrestricted giving.

In order to minimise these risks the PCC or a subcommittee thereof hold regular meetings to address those risks identified concentrating on building issues, development of policies and regular reviews of financial information. In addition, a major Health and Safety audit of our buildings was undertaken in

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2018 and the risks identified will continue to be addressed as an on-going exercise with a view to balance maintenance expenditure with retention of funds for longer-term projects.

All major insurable risks are subject to normal Churches and employers' insurance.

We continue to monitor our Child Protection Policy in order to comply with the Diocesan Policy and make sure that we fulfil the requirements of the Disclosure and Barring Service. Regular Child Protection training is undertaken.

2.9 Statement of PCC Responsibilities

The PCC are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities in England and Wales requires the PCC to prepare financial statements for each financial year which give a true and fair view of charity and of the incoming resources and application of resources of the charity for that year. In preparing these financial statements the PCC are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102) together with Update Bulletin 1;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

Approved by the PCC on 16 March 2020 and signed on its behalf by:

Revd Dr Nick Bundock, Rector

Section 3: Independent Examiner's Report

Independent Examiner's report to the members of St James and Emmanuel PCC

I report on the accounts of the Charity for the year ended 31 December 2019, which are set out on pages 19 to 32.

Responsibilities and basis of report

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

Basis of Independent Examiner's report

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of 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 accounts do not accord with those records; or
3. the accounts 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.

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

Date:

Section 4: Financial Statements

SUMMARY OF FUNDS FOR THE YEAR ENDED 31 DECEMBER 2019

	Opening Balance	Income	Expenditure	Gains and losses	Transfers	Surplus (Deficit)	Closing Balance
	£	£	£	£	£	£	£
Unrestricted Funds							
General Fund	46,519	380,290	(342,299)		(36,783)	1,208	47,727
Fabric Fund	25,528	4,279	(23,242)		34,671	15,708	41,236
Legacy Fund	-	363,120	(3,960)		(5,150)	354,010	354,010
Mission Account	4,594	-	(23,515)		25,698	2,183	6,777
Total Unrestricted	76,641	747,689	(393,016)	-	18,436	373,109	449,750
Restricted Funds							
Coffee Concert Fund	3,410	8,638	(8,689)		-	(51)	3,359
Emmanuel HLF Project Fund	91,775	135,520	(204,624)		(22,671)	(91,775)	-
Lizzie Lowe Legacy	4,101	21,071	(16,036)		-	5,035	9,136
Parish Project Fund	935,368	-	(1,555)		-	(1,555)	933,813
Poverty Action Fund	5,129	15,580	(14,407)		4,235	5,408	10,537
St James Organ Fund	49,614	-	(358)		-	(358)	49,256
Total Restricted	1,089,397	180,809	(245,669)	-	(18,436)	(83,296)	1,006,101
Endowment Funds	11,929	-	-	2,234	-	2,234	14,163
Total	1,177,967	928,498	(638,685)	2,234	-	292,047	1,470,014

Unrestricted Funds represent the funds of the PCC that are not subject to any restrictions regarding their use and are available for application on the general purposes of the PCC. Funds designated for a particular purpose by the PCC are also unrestricted.

The **General Fund** is used to record all other income and expenditure of the PCC other than that noted below and is used to fund the general running costs of the Parish.

The **Fabric Fund** is maintained to allocate and monitor expenditure on the fabric of the buildings. Other than specific donations, funds are transferred from the General Fund to meet these costs.

The **Legacy Fund** represents a bequest received and is designated to ensure that monies are distributed in accordance with PCC policy.

The **Mission Account** is an allocation of General Fund income and this is spent supporting mission activities in the UK and overseas.

Restricted funds represent monies given by a donor with a specific restriction on their future use.

The **Coffee Concert Fund** records the monies raised, expenses incurred and donations given towards St James and Emmanuel and Royal Northern College of Music Awards Fund.

The **Emmanuel HLF Fund** records the monies raised, predominately Heritage Lottery Fund and expenses incurred towards the roof and other works at Emmanuel Church.

The **Lizzie Lowe Legacy** represents monies raised and spent on working towards inclusion in its widest aspect, predominately amongst young adults.

The **Parish Project Fund** records the monies raised and expenses incurred towards the building of the Parish Centre.

The **Poverty Action Fund** represents monies raised and expenses incurred on hardship projects.

The **St James Organ Fund** represents the funds raised towards the replacement of St James organ and its further use on an ongoing basis.

Endowment Funds are funds, the capital of which must be maintained; only the income arising from the investment of the endowment may be used.

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CASH FLOW STATEMENT FOR THE YEAR ENDED 31 DECEMBER 2019

	2019 £	2019 £	2018 £	2018 £
Net cash provided by / (used in) operating activities		(96,307)		14,950
Cash flows from investing activities:				
Interest and dividends	2,454		921	
Purchase of Fixture, Fittings, Equipment	-		-	
Net cash provided by investing activities		2,454		921
Cash Flows from financing activities:				
Bequest	361,611		-	
Loans repaid	3,500		4,000	
Net cash provided by financing activities		365,111		4,000
Change in cash and cash equivalents in the year		271,258		19,871
Cash and cash equivalent brought forward		154,855		134,984
Cash and cash equivalents carried forward		<u>426,113</u>		<u>154,855</u>
Reconciliation of net movement in funds to net cash flow from operating activities				
Net movement in funds		292,047		100,530
Depreciation		2,365		(83,077)
Deduct interest income shown in investing activities		(2,454)		(921)
Deduct gains/ add back losses on investments		(2,234)		211
Decrease (increase) in debtors		(38,813)		2,783
Increase (decrease) in creditors		14,393		(4,576)
Net cash provided by / (used in) operating activities		<u>265,304</u>		<u>14,950</u>
Analysis of cash and cash equivalents				
Cash at bank and in hand		46,619		83,847
CCLA Deposits		379,494		71,008
		<u>426,113</u>		<u>154,855</u>

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2019

		Unrestricted	Restricted	Endowment	Total	<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowment</i>	Total
		Funds	Funds	Funds	Funds	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	Funds
		2019	2019	2019	2019	2018	2018	2018	2018
Note		£	£	£	£	£	£	£	£
INCOMING RESOURCES									
Voluntary income	2a	651,893	19,536	-	671,429	275,035	14,290	-	289,325
Activities for generating funds	2b	67,806	6,977	-	74,783	68,154	10,083	-	78,237
Income from investments	2c	2,283	171	-	2,454	742	179	-	921
Income from church activities	2d	22,329	125,399	-	147,728	27,937	122,021	-	149,958
Other incoming resources	2e	3,378	28,726	-	32,104	2,445	14,288	-	16,733
TOTAL INCOMING RESOURCES		747,689	180,809	-	928,498	374,313	160,861	-	535,174
RESOURCES USED									
Fundraising costs	3a	38,739	1,333	-	40,072	30,493	(68,218)	-	(37,725)
Church Activities (see note 4a)	3b	350,828	244,336	-	595,164	361,905	106,360	-	468,265
Governance costs	3c	3,449	-	-	3,449	3,893	-	-	3,893
TOTAL RESOURCES USED		393,016	245,669	-	638,685	396,291	38,142	-	434,433
NET INCOMING RESOURCES BEFORE TRANSFERS		354,673	(64,860)	-	289,813	(21,978)	122,719	-	100,741
Transfers between funds	6	18,436	(18,436)	-	-	-	-	-	-
NET INCOMING RESOURCES		373,109	(83,296)	-	289,813	(21,978)	122,719	-	100,741
GAINS ON INVESTMENT ASSETS									
On revaluation	7	-	-	2,234	2,234	-	-	(211)	(211)
NET MOVEMENT IN FUNDS		373,109	(83,296)	2,234	292,047	(21,978)	122,719	(211)	100,530
Balances brought forward at 1 January 2019		76,641	1,089,397	11,929	1,177,967	98,619	966,678	12,140	1,077,437
BALANCES CARRIED FORWARD AT 31 DECEMBER 2019		449,750	1,006,101	14,163	1,470,014	76,641	1,089,397	11,929	1,177,967

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BALANCE SHEET AT 31 DECEMBER 2019

	Note	2019 £	2018 £
FIXED ASSETS			
Investments	8a	14,163	11,929
Tangible Fixed Assets	8b	987,660	990,025
Total Fixed Assets		1,001,823	1,001,954
CURRENT ASSETS			
Debtors	9a	69,978	31,165
Concessionary Loans	9b	4,500	8,000
Cash at bank and in hand		426,113	154,855
Total Current Assets		500,591	194,020
LIABILITIES: amounts falling due within one year	10	(32,400)	(18,007)
NET CURRENT ASSETS		468,191	176,013
NET ASSETS		<u>1,470,014</u>	<u>1,177,967</u>
FUNDS			
Unrestricted	11	449,750	76,641
Restricted	11	1,006,101	1,089,397
Endowment	11	14,163	11,929
TOTAL FUNDS		<u>1,470,014</u>	<u>1,177,967</u>

Approved by the Parochial Church Council on 16th March 2020 and signed on its behalf by:

Revd Dr Nick Bundock, Rector

Mrs Hilary A Lowe, Treasurer

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019

1. ACCOUNTING POLICIES

Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006, the Charities Act 2011, the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value except for the valuation of investments and fixed assets which are shown at their market value at 31 December 2019.

The financial statements include all transactions, assets and liabilities for which the PCC is responsible by law. They do not include the accounts of church groups that owe their main affiliation to another body nor those that are informal gatherings of Church members.

The charity constitutes a public benefit entity as defined by FRS 102.

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

Income recognition

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations and Grant Income are recognised when the charity has been notified in writing of both the amount and settlement date. Collections are recognised when received on behalf of the PCC. Planned giving receivable that is gift aided is recognised only when received. Income tax recoverable on gift aid donations is recognised when the income is recognised.

Legacy gifts are recognised on a case by case basis following the granting of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date.

Interest on fund held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Funds raised by events are shown gross.

Rental income from the letting of church premises is recognised when the rental is due.

Realised gains or losses are recognised when investments are sold. They are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains or losses are taken to the Statement of Financial Activities on revaluation of investments at 31 December 2019.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2019 (continued)

Expenditure Recognition

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 settlement will be required and the amount of the obligation can be measure reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings as described in the relevant note to the accounts.

Pensions

The PCC offers a stakeholder pension scheme to all employees. The insurers of the scheme hold the assets of the scheme separately from those of the PCC. The pension cost charge represents contributions payable by the Church to the fund for qualifying staff. The PCC has no further liability to the pension funds beyond these contributions.

Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

Fixed assets

Consecrated land and buildings and moveable church furnishings

Consecrated and benefited property is excluded from the financial statements by the Charities Act 2011.

No value is placed on moveable church furnishings held by the churchwardens on special trust for the PCC and require a faculty for disposal, since the PCC considers this to be inalienable property. All expenditure incurred during the year on consecrated or benefice buildings and moveable church furnishings, whether maintenance or improvement, is written off as expenditure in the Statement of Financial Activities (SOFA).

Other land and buildings

The Parish Centre is valued every 5 years and stated at its revalued amount. It is therefore not deemed necessary to depreciate the building. Any expenditure on maintenance or improvement is written off as incurred.

Fixtures and fittings

Fixtures and fittings are depreciated at 15% on a reducing balance basis with the exception of the Walker organ which is valued at purchase cost and will not be subject to depreciation in view of its deemed market value being significantly more than cost. Items of equipment that cost less than £2,500 are written off in the period in which they are acquired.

Financial Instruments

The PCC has made a concessionary loan. This is initially recognised at transaction value and subsequently measured at settlement value.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019 (continued)

2	INCOMING RESOURCES	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
2a	Voluntary income				
	Giving:				
	Gift Aid donations	204,434	6,683	211,117	198,039
	Tax recoverable	49,806	1,671	51,477	49,835
	Other giving (non tax efficient)	22,975	5,106	28,081	22,165
	Donations:				
	CAF donations	10,947	550	11,497	11,455
	For specific causes	2,120	5,526	7,646	7,831
	Bequest	361,611	-	361,611	-
		651,893	19,536	671,429	289,325
2b	Activities for generating funds				
	Church Hall rental income	45,241	-	45,241	41,080
	BBC rental income	3,466	-	3,466	6,691
	Church rental income	6,483	-	6,483	5,052
	Office income	7,101	-	7,101	7,506
	Fundraising income	5,515	6,977	12,492	17,908
		67,806	6,977	74,783	78,237
2c	Income from investments	2,283	171	2,454	921
2d	Income from church activities				
	Occasional service fees	10,413	-	10,413	10,146
	Grants received	2,052	107,658	109,710	110,846
	Toddler groups	5,004	-	5,004	4,366
	Other activities and events	4,860	17,741	22,601	24,600
		22,329	125,399	147,728	149,958
2e	Other incoming resources				
	Insurance claims	211	-	211	1,409
	Sundry income	3,167	28,726	31,893	15,324
		3,378	28,726	32,104	16,733
	TOTAL INCOMING RESOURCES	747,689	180,809	928,498	535,174

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019 (continued)

3 RESOURCES USED	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
3a Fundraising costs				
Staff costs:				
BBC attendants	4	-	4	45
Wages & salaries	10,844	-	10,844	12,866
Church hall running and maintenance costs	27,855	-	27,855	17,706
Depreciation				
Parish Centre - Fixtures and Fittings	-	1,333	1,333	1,569
Parish Centre – Impairment loss	-	-	-	(73,594)
Fundraising costs	36	-	36	3,684
	38,739	1,333	40,072	(37,725)
3b Church Activities (see note 4a)				
Church giving to mission (see note 5)	23,400	-	23,400	30,670
Poverty Action Group	-	13,637	13,637	2,209
Parish Share (Diocesan costs)	146,080	-	146,080	146,000
Buildings:				
Premises Maintenance	39,267	204,451	243,718	131,171
Cleaning, insurance Council tax & utilities	26,210	154	26,364	26,076
Church Hall running and maintenance	4,513	130	4,643	2,951
Clergy expenses	7,289	17	7,306	7,255
Occasional service expenses	9,160	100	9,260	7,747
Ministry team expenses	17,429	2,891	20,320	21,825
Youth and children's work	5,597	25	5,622	4,746
Toddler groups	1,091	-	1,091	1,305
Staff costs:				
Wages & salaries	51,541	2,184	53,725	54,393
Expenses	1,984	-	1,984	3,104
Training	1,638	40	1,678	3,491
Office expenses	9,164	640	9,804	8,940
Refreshments	1,215	-	1,215	1,015
Depreciation				
Parish Centre - Fixtures and Fittings	810	222	1,032	1,215
Parish Centre – Impairment loss	-	-	-	(12,266)
Bank charges	476	-	476	404
Other activities and events	2,964	19,845	22,809	25,043
Flowers	1,000	-	1,000	970
	350,828	244,336	595,164	468,265

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019 (continued)

3	RESOURCES USED (Cont.)	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total Funds 2019 £	Total Funds 2018 £
3c	Governance costs				
	Independent Examiners Fee	1,260	-	1,260	1,200
	Finance costs	137	-	137	687
	Staff costs:				
	Wages & salaries	2,052	-	2,052	2,006
		3,449	-	3,449	3,893
	TOTAL RESOURCES USED	393,016	245,669	638,685	434,433

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019 (continued)

4 CHURCH ACTIVITIES

4a	Expenditure on church activities is as follows:	2019	
		£	
	Activities undertaken directly	571,061	
	Grant funding and donations	42,543	
	Support costs (see note 4b)	25,081	
		638,685	

4b Support costs

The allocation of support costs, including pension contributions to defined contribution plans, has been based on the estimated proportion of time costs of the individual members of staff and the expenditure related to their activity. The overall allocation is as follows:

	2019	
	£	
Support staff salary costs	17,338	
Office expenses and bank charges	5,378	
Depreciation: Fixtures & Fittings	2,365	
	25,081	

4c	Total staff costs	2019	2019
		£	£
	Salaries	65,736	68,611
	Employer's contributions to defined contribution pension schemes	889	699
	Social security costs		
		66,625	69,310

The clergy stipends are paid directly by the Diocese and are not included above. No employee received employee benefits excluding employer pension costs of more than £60,000 per annum.

	2019	2018
	Number	Number
The average number of employees was as follows:		
Support & Layworkers	1	2
Management & administration	2	2
	3	4

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019 (continued) -

4d Trustees' expenses

Members of the PCC receive no remuneration for acting as such. The expenses paid to the trustees in the year totalled £14,457 (2018-£19,771). 9 trustees were reimbursed. Clergy expenses (to 6 trustees) totalling £4,000 (2018-£4,550) for travel, hospitality, phone, internet and mobile costs were paid. Other Clergy expenses (to 3 trustees) relating to expenses of office totalling £2,564 (2018-£3,114) for training, books, subscriptions, robes etc were paid. £7,893 (2018-£12,107) were reimbursed to 7 trustees to pay for materials and items for church activities and fundraising costs.

5 MISSION GIVING	2019	2018
	£	£
General Mission Fund:		
Diocese of Muhabura	2,700	2,800
Pastor Hossein	-	1,500
Prospect for people	1,200	1,300
Samara's Aid Appeal	2,600	3,700
St Thomas PCC	2,600	2,700
St James and Emmanuel – For Equipment & Airfare	-	1,570
Protem (Ron Finlay)	1,700	1,800
Howie Pickering	3,700	3,800
Keith and Joyce Wood, Retirement gift	-	1,000
Boaz Trust	1,200	1,300
Potter's Village	2,600	2,700
DEC (Disasters Emergency Committee)- Indonesia Tsunami	-	1,000
Daniel Eswarappa	-	2,500
DEC (Disasters Emergency Committee)- Cyclone Appeal	1,000	-
Total Mission Giving (from Church Funds)	22,000	26,670
Samara's Aid Appeal	-	1,000
L'Arche	-	1,000
The Message	-	1,000
Mercy Ships	-	1,000
Potter's Village	1,400	-
Total Mission Giving (From Emmanuel HLF Project Tithe)	1,400	4,000
Admin, Expenses and Bank Charges	120	120
	23,520	30,790

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019 (continued)

6 FUND TRANSFERS

	Transfer Amount 2019 £	Unrestricted Funds 2019 £	Restricted Funds 2019 £
From General Fund to Mission Fund	25,698	-	-
From General Fund to Fabric Fund	12,000	-	-
From Emmanuel HLF Fund to Fabric Fund	22,671	22,671	(22,671)
From Legacy Fund to General Fund	5,150	-	-
From General Fund to PAF Fund	4,235	(4,235)	4,235
		18,436	(18,436)

7 UNREALISED GAINS/LOSSES IN INVESTMENTS AND FIXED ASSETS

Unrealised gain on investments:	2019
	£
Market value at 31 December 2019	14,163
Market value at 31 December 2018	11,929
Gain (details shown in note 8a)	2,234
Represented by:	
Unrealised gain arising from change in market value	2,234

8 FIXED ASSETS FOR THE USE BY THE PCC

8a Investments

The investments are endowment funds.

	Shares / Nominal Value	Cost £	Market Value 2019 £	Market Value 2018 £
CC & M Ellis Memorial Fund: CBF INV FUND 124001141S**	740.52	2,116	14,163	11,929
Total		2,116	14,163	11,929

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019 (continued)

8b Tangible Fixed Assets	Freehold land and Buildings £	Fixtures, fittings & Equipment £	Total £
Cost or Valuation			
At 1 January 2019	1,045,922	122,387	1,168,309
Additions during the year	-	-	-
At 31 December 2019	1,045,922	122,387	1,168,309
Depreciation			
At 1 January 2019	120,922	57,362	178,284
Charge for the year	-	2,365	2,365
At 31 December 2019	120,922	59,727	180,649
Net Book Value			
At 1 January 2019	925,000	65,025	990,025
At 31 December 2019	925,000	62,660	987,660

The land and buildings were valued by an independent valuer, Bentley Higgs LLP, on 1 November 2018 at £925k.

	2019 £	2018 £
Freehold land and buildings included above:		
Historical cost	1,045,922	1,045,922
Cumulative depreciation based on historical cost	120,922	120,922
	925,000	925,000

9 DEBTORS

9a Debtors	2019 £	2018 £
Income tax recoverable on Gift Aid	28,155	12,868
Other debtors and prepayments	41,823	18,297
	69,978	31,165

9b Concessionary Loans

	2019 £
Amount repayable within one year	4,500
Amount repayable after more than one year	-

9c Significance of Financial Instruments to the Charities Position

A concessionary loan of £12,000 was provided to The Parish Hall Charity (registered charity number 501253) in 2017 with the approval of the PCC for essential and substantial roof repairs required at No 6 Barlow Moor Road, Didsbury. The money was lent interest free and whilst no formal arrangement of repayment terms have been stipulated it is expected that the loan will be repaid over 3 years commencing in 2018 in order to accommodate the cash flow requirements of No 6. This was a related party transaction.

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2019 (continued)

10 LIABILITIES: amounts falling due within one year

	2019	2018
	£	£
Accruals and deferred income	(32,400)	(18,007)

11 FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	£	£	£	£
The Fund values are represented by:				
Investments	-	-	14,163	14,163
Tangible fixed assets	4,592	983,068	-	987,660
Assets	477,336	23,255	-	500,591
Liabilities	(32,178)	(222)	-	(32,400)
	449,750	1,006,101	14,163	1,470,014

12 FINANCIAL COMMITMENTS

At 31 December 2019, the PCC has annual commitment under non-cancellable operating leases as follows:

	2019	2018
	£	£
Expiry date:		
Within one year	750	750
Between one and five years	2,947	4,945

13 CAPITAL COMMITMENTS

At 31 December 2019, the PCC approved the Capital outlay for Emmanuel of £150k to refurbish the toilets, including the installation of a Changing Places toilet. This project will be substantially funded by the legacy received in 2019 and 10% from monies raised through fundraising.

At 31 December 2018, the PCC approved the Capital outlay for Emmanuel of £276k to repair the roof and other works. This project was funded by a HLF Grant of £211k, other grants of £4k, VAT reclaim of £51k and fundraising generally and was completed in 2019.