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Section 1: Parish Details

1.1 Status

This Annual Report for the year ended 31 December 2018 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 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
Curate (OLM):	Rev Christine Sandiford
Curate:	Rev. Jane Whittell
Wardens:	Mr Jeff Dunkerley Mrs Ann Hillier Ms Vicki Long Mr James Wilson
Representatives on The Deanery Synod	Mr Jeff Dunkerley Mr. Greg Mauchline (Vice Chair) Mr Steve Penny Ms Rebecca Wilkinson (until September 2018)
Elected Members:	Mrs Jane Arschavir Mrs Laurence Bouguechiche Mrs Andrea Dunkerley (Secretary)

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Mr Daniel Headley	
Mr Paul Islam	(until APCM 2018)
Mrs Beth Jowett	
Mrs Jane Lee	
Mrs Hilary Lowe (Treasurer)	
Mr Alan Morrison	
Mrs Hannah Phipps	(until September 2018)
Mrs Julia Robertson	
Ms Helen Stocker	
Mrs Joyce Thom	
Mr Mark Vermes	(from APCM 2018)

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 2018 namely Jane Arschavir and Beth Jowett to serve for one year.

1.4 Electoral Roll & Average Sunday Service Attendance

At the 2018 APCM, there were 388 names on the electoral roll, an increase on 2017 of 8.

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

	2018	2017	2016	2015	2014
9:00am – St James'	46/2	42/4	34/5	39/4	44/8
10:30am – St. James'	68/24	*	60/15	79/23	104/45**
10:30am – Emmanuel	117/47	145/51*	112/44**	97/44	61/26
6:15pm	47/1	57/1	59/1	53/2	54/2

* United Service at Emmanuel only

** United Service

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

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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 Accountants
Statutory Auditors
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, established in April 2016, 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

Daniel Smith (resigned 9 April 2018)

Helen Brackley (resigned 22 November 2018)

Neel Halder

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.

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 four 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 2018 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*): 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 Curate & ordained priest on 23 June*): Farsi community, preaching, leading.

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*): 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.

Denis Mullins (*Caretaker*): Building cleanliness and fabric management.

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

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

Benjamin Irakiza (*Charity Worker*): Alpha, Home Café, preaching, worship, administration.

Associated Ministers

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

Authorised Lay Ministry (ALM)

José Hacking (*Mission, licensed 23 September*): 6.15 community, courses, discipleship.

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 dozen homegroups continued to meet on various days and in different locations.

The 6.15 Community was steered by a 'core group' and hosted a weekend away in Willersley Castle in September as well as a number of outside speakers in 2018.

Several "At Home" and a vicarage neighbourhood Garden Party were held.

Young people participated in leading the third Sunday in the month service through 'I Serve Sunday'.

Sermon Series

Sermon series in 2018 included: Say it to God, Stations of the Resurrection, Old Testament Series, Characters from the Old Testament, Follow the Star.

Circle of Caring

Tracy Marshall continued coordination of the Circle of Caring, which consists of a circle of pastoral ministries who meet regularly to support the pastoral care of the church family in a variety of ways, including the provision of meals at a time of need and an emergency Prayer Chain.

Courses, Learning and Vocations

A large group of adults and young people were prepared for Confirmation on the 17th July.

The Journeys Course was led by José Hacking. Christian meditation and Bible Study courses were led by Lisa Battye.

Lisa Battye led a group on a pilgrimage to the Holy Land and on a trip to our ecumenical partners in the Finnish Lutheran Church as well as enabling a group visit to New Wine with the help of John Battye.

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We sent two candidates, Tom Phipps and Rebecca Wilkinson for ordination training for stipendiary ministry. A further two candidates began exploring stipendiary ministry and one began a placement at Mirfield with a view to joining a monastic community. Steve Penny started Reader training and four others have commenced ALM training in a range of areas.

Inclusion

St James and Emmanuel has continued to be used as a resource for other churches and denominations exploring full LGBT inclusion. Two films were produced in conjunction with John Bell of the Iona Community. These were made freely available for download on our website.

Didsbury's first Pride Festival was held in the grounds of Emmanuel church on Saturday 1st September and was attended by over 1,700 people and filmed by the BBC for a production of Inside Out screened on Monday 25th and Tuesday 26th September. Didsbury Pride was held in conjunction with Home Community Café and other local businesses. The further push toward full inclusion regrettably led to some members leaving the church family.

The Lizzie Lowe Legacy was established following on from a fundraising initiative in June.

A small community of adults with learning difficulties has been established at Emmanuel 10.30. We have been exploring engagement, including sign supported English, in some services. Weekly, Jenny Netherwood took Godly Play to The Birches residential care home for adults with learning difficulties.

Fund Raising Events

Numerous fundraising opportunities throughout the year were successfully run in coordination with the Stewardship and Strategy Team.

A very successful 'Raising the Roof' Fundraising Dinner and Auction raised £5500 for the Emmanuel Heritage Lottery roof project.

Farsi Community

Our work among the Farsi community has grown significantly in 2018. The Bible study is now held every Tuesday. The team has helped and supported a growing number of asylum applications. The baptism and confirmation of Farsi members grew in 2018. We began 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 first ever 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.

Erin Cox began a year-long organ scholarship following Simon Leach's move to Edinburgh.

Christmas and Easter

Our main 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.

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Fabric

The Raising the Roof project at Emmanuel began with significant work on the south aisle roof, pointing on the south and west walls and repair of sensitive stained-glass windows.

The 'Cloud of Witnesses' sculpture was installed in St James churchyard as part of the Spiritual Walk.

Local Community

St James and Emmanuel Academy Trust

The PCC continued in partnership with the St James and Emmanuel Academy Trust and is the appointing body for the Trust Board. Both Didsbury primary schools achieved the highest grading of 'excellent' in their 'Statutory Inspection of Anglican and Methodist Schools' inspection.

Heritage Events and Associated Activities

The Raising the Roof team organised a special 'Victorian' open day in Emmanuel on Saturday 8th September to coincide with Didsbury Open Doors. St James was opened similarly to showcase this fabulous church to the public.

Information about some windows in Emmanuel has been collated for public display. An oral history of older members of the community was also collected and collated.

There But Not There

To mark 100 years since the WWI armistice, St James became the site of a major art installation including work from three local primary schools. The week-long event was visited by many hundreds of people, schools and a TV crew from a local station.

Together Magazine

The St James and Emmanuel Academy Trust, together with St James & Emmanuel, wrote and published a 2018 edition of Together Magazine which was distributed to houses throughout Didsbury and Northenden.

Dementia Café

A monthly café for people with dementia and their carers has taken place. After external funding was cut, the café was resourced by church members in conjunction with Home Café.

Youth Café

Youth Café leadership transferred to Alexa McDonnell and 40 young people regularly attend on Friday night. 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

2018 saw the continuation of the Boaz Night Shelters for up to a dozen refused asylum seekers. Sarah Jamodu coordinated the volunteer team to provide a lift from town, a hot supper, clean towels etc.

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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.

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

Occasional Offices

We have conducted 9 weddings, 15 funerals, 25 confirmations and 47 baptisms in 2018 and a number of 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.

St Paul's, Withington

The clergy and lay team provided significant levels of pastoral support to St Paul's, Withington, while they negotiated an interregnum.

Associated Ministry in the local community

Home Community Cafe

Home Community Café is an independent organization with Trustees appointed by the PCC of the church. 2018 saw considerable consolidation under the Café Manager, Michael Pollard, who has now begun to work a day per week on inclusion and diversity in conjunction with St James and Emmanuel.

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 Global Community

Mission Team

The year started with 10 partners as decided in 2016. Pastor Hossein left the church and was no longer eligible as a Mission Partner although the team continued to support the work with the Farsi group in 2018 with money for travel and equipment. A donation of £1K was made to the Disasters Emergency Committee for the crisis caused by the Indonesian tsunami.

We received a tithe of £5,400 from the Raising the Roof Gift Day in 2017 enabling us to give single payments of £1K each to L'Arche, The Message, the Mercy Ships and Samara's Aid Syrian appeal.

In February a group of 14 from St James and Emmanuel visited Potter's Village in Kisoro, Uganda and worked with Bishop Cranmer in Muhabura Diocese. Benjamin Irakiza joined us for a placement year and in

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addition to working with the staff team and Home Café became a visible link with mission partners in Uganda.

Children, Families and Youth

Sunday morning groups

In September the Youth Team leadership was handed to Alexa McDonnell and under 5s provision was passed to Rachel Bundock following the departure of Tom Phipps. We are extremely grateful for those who faithfully worked with our children and young people.

The 2018 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+

The Godly Play classroom in No. 6 benefitted from the addition of new stories to the library of resources. The venue was used for a major national training event in 2018, facilitated by Rachel Bundock and Godly Play UK. The RE coordinator at Didsbury CE Primary, who is fully trained, used our stories throughout the school.

Safeguarding

All youth and children's workers go through rigorous Disclosure and Barring Service checks, a process overseen by Lisa Headley, Child Protection Officer. Safeguarding training was held on 23rd May. A major health and safety audit was conducted across the buildings and groups. First Aid Training was delivered to volunteers in January.

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 Saturday morning group for Dads and Tots have continued to provide a place for friendship and support. Babies and Bumps, for pregnant women and mums with babies under the age of eighteen months, continued on Monday afternoon. These ministries are overseen by Rachel Bundock and a team of volunteers.

All Hallows Eve

An all age celebration of All Hallows Eve was held in Emmanuel and Home Café on Wednesday 31st October and attracted a large number of members of the community.

Communication and Information Technology

The church website, which is constantly being updated, received 82,000 visits in 2018. Jane Arschavir and Liz Islam developed Twitter, Instagram and Facebook into a very effective communication tool.

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The weekly e-news reached 544 members. The PCC complied with and implemented in full the GDPR legislation in all areas.

Parochial Church Council (PCC)

The PCC met six times and its business is summarised below. The Standing Committee did not meet.

- January**
- Finance** – Update on 2018 year end position, Parish Share, SAS minutes.
 - Fabric** – Installation of new organ and removal of the old one. Emmanuel Roof
 - Local Community** – Home Café lease agreement.
 - Staffing** – St. Mellitus student placement – Rob Eloff
 - Inclusion** – Report of visits made. A video to be made with John Bell
 - Congregations** – Review of services. Update of Child Protection Policy, safeguarding. Date of APCM. Lay Assistants Bookstall at St. James, Non-alcoholic wine trial.
 - 5 Year Plan** – details of PCC away day.
- March**
- Finance** – Approval of Annual Report, Accounts & Letter of Representation, CCLA signatories. SAS minutes.
 - Fabric** – Emmanuel Roof. Parish Centre CCTV. St James heating.
 - Local Community** – Home Café lease agreement and trustee appointment. There but Not There. Heritage Days
 - Inclusion** – Visible congregations. Celebration Liturgy. Sweden visit. Dementia Awareness.
 - Congregations** – APCM. GDPR. Lay assistants.
 - 5 Year Plan** – staff away day
 - Deanery** – hosting of PCC Tonight.
- April**
- APCM**
- May**
- Elections**- Lay Officers and Standing Committee members, Team membership.
 - Finance** – General Fund update. SAS minutes
 - Fabric** – Spiritual Walk update. Emmanuel HLF Bid. Bahman proposal for interior of Emmanuel
 - Staffing** – Helen/Simon Leach. Benjamin Irakiza from Uganda. Priesting of Jane Whittell.
 - Inclusion** – John Bell Video. Use of Emmanuel Church/Grounds for Didsbury Pride.
 - Congregations** – Prayer Ministry Policy. GDPR.
- July**
- Finance** – General Fund update and SAS minutes circulated.
 - Fabric** – Lighting in Emmanuel.
 - Inclusion** – Home Café preparing for Didsbury Pride.
 - Staffing** – Tom Phipps resignation and replacement advertisement. ALM course applicants. Steve Penny – lay reader training. Helen and Simon Leach.
- September**
- Finance** – General Fund update. Parish share. Home Café. SAS update.
 - Fabric** – Lighting in Emmanuel. HLF bid for Emmanuel Roof.
 - Rector's Briefing** – Mission Action Planning
 - Inclusion** – Didsbury Pride. Green Pasture Housing. St. Paul's Inclusion Audit.
 - Staffing** – Staff reports.

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November **Finance** – 2018 General Fund update. 2019 Budget. Wedding and Funeral fees. Legacy Stewardship. SAS update.
Congregations – Safeguarding training.
Rector's Briefing – Mission Action Planning
Fabric – Lighting in Emmanuel. HLF update. St. James Organ Loft terms of reference & external lighting.
Inclusion – Michael Pollard to spend 1 day a week on promoting inclusion.

2.4 Plans for the New Year (2019)

The Staff Team

- Benjamin Irakiza to return to Uganda in March
- Tracy Marshall to formally complete her curacy
- Actively explore ordained ministry with three church members
- Apply for a curate for 2020

Vision and Values

- The PCC will continue to shape and implement the five-year Mission Action Plan (MAP) and this will be the focus of a PCC weekend away in October
- Host and organise a major national inclusion conference in October
- Host and organise Didsbury Pride in August in conjunction with Home Café & partners
- Develop and support the Lizzie Lowe Legacy Fund for work on inclusion

Congregations

- Replace the boiler and some heating emitters in St James
- Complete Phase 1 of the Raising the Roof project at Emmanuel
- Renew the lighting, decoration and toilet facilities at Emmanuel
- Advance a major development project at St James for the conversion of the vestry into meeting rooms, alter front pews and improve chancel lighting, plus outline other future priorities
- Continue to support our Farsi speaking community
- Continue to develop the Spiritual Walk at St James

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
- Develop our ministry to the bereaved
- Host and facilitate an Alpha course

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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
- Continue to develop the signage around our facilities
- Consider long-term church planting initiative with deanery partners

Global Community

- Take a large group to Uganda to work with two of our mission partners in February 2020
- Utilise increased budget for mission partners in 2019 of £24,780 by meeting all ongoing pledges and giving an additional payment of £200 to each partner from surplus funds
- Reselection process for new partners will be carried out during 2019 using the same criteria as stipulated in the Mission Policy
- Consider ways in which we might collaborate with outside partners and collaborate on matters of climate change and environmental responsibility

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
- Child Protection Training
- Handover the Safeguarding Officer role to new volunteer

2.5 Financial Review

The financial statements have been prepared in accordance with the Church Accounting Regulations 2006 together with applicable accounting standards and Charities SORP(FRS 102) together with Update Bulletin 1.

2018 has seen a most welcome increase in our giving to the **General Fund** of £13,700 (5%), which is timely considering the reduction in our rental income of £8,500 brought about predominately by the loss of the BBC daily service contractual income stream and fewer weddings leading to a reduction in our occasional service fee income of £2,000. Expenditure has increased, notably Parish Share by £3,300 (2%) so that for the first year since 2005 we have paid our Parish Share in full (£146,000) and staff costs by £4,900 (7%) due to an enlarged staff team and cost of living and pay rises. Overall, we have largely balanced the books on the General Fund having a small deficit of £1,351 to arrive at a balance at the end of the year of £46,519. The Stewardship and Strategy Team will 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.

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In 2018 the **Fabric Fund** benefitted by donations of £3,800 and around £19,000 was spent; split £11,600 on the St James spiritual walk, £3,600 on railings and clock repairs at St James and £3,700 on railings and tree removal at Emmanuel. The balance at the year end on this fund amounted to £25,528 of which only some £11,000 is not earmarked for a specific purpose.

The **Mission Account** has a balance at the end of the year of £4,594 having received an allocation from the General Fund of £24,780 of which £25,390 was given to mission partners and £5,400 to other causes spending the 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 £8,700 and of the £8,500 spent, some £6,000 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 £3,410.

The **Emmanuel HLF Project Fund** recorded income of £134,800, of which £110,800 was received from HLF and other grant funders, £13,600 from VAT reclaimed under the Listed Places of Worship Grant Scheme and the remainder was raised from fundraising events. Of the monies raised, £99,900 was spent; split £84,200 on building works, £9,100 on professional fees and the remainder on project expenses and fundraising costs. The balance at the year end on this fund amounted to £91,775.

The **Lizzie Lowe Legacy** was newly established in 2018 to record the income received from raising awareness of the church's journey to full inclusion to be spent on the furtherance of this work, amongst the young adults in particular and also more broadly including the Didsbury Pride event. The balance on this fund at the end of the year amounted to £4,101.

The **Parish Project Fund** which essentially represents the value of the Parish Centre, including fixtures and fittings, has a year end balance of £935,368 which is an increase on the previous year as a result of the building being valued in 2018 in accordance with the accounting policy agreed by the PCC.

The **Poverty Action Fund** has in recent years recorded the income received for the Farsi community predominately. Of the income raised in 2018 of £5,100, which was added to the fund already held, £2,200 was spent on this mission, leaving a balance at the year end of £5,129.

The **St James Organ Fund** has benefitted in 2018 from income of £2,200 against which £5,700 has been spent on organ expenses to leave a balance on this fund of £49,614, which represents the asset value of £49,256 and a small amount available to spend.

Finally, we hold **Endowment Funds** of £11,929, which represent the market value of these investments as at 31 December 2018.

Overall, the net surplus in 2018 amounted to £100,530 leaving a total fund balance at the year end of £1,177,967; split £76,641 unrestricted, £1,089,397 restricted and £11,929 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 equates to somewhere between £62,000 and £92,000. At the year end the free reserves of £47,000 were below the desired range and this remains a focus of the Stewardship and Strategy Team.

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 Health and Safety audit of our buildings and groups was undertaken in 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. First aid training was delivered to our volunteers in 2018.

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 18 March 2019 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 to the trustees on my examination of the accounts of the Charity for the year ended 31 December 2018, which are set out on pages 19 to 34.

Respective Responsibilities of the PCC and the Independent Examiner

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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's statement

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, 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 Trust 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 2018

	Opening Balance	Income	Expenditure	Gains and losses	Transfers	Surplus (Deficit)	Closing Balance
	£	£	£	£	£	£	£
Unrestricted Funds							
General Fund	47,870	370,041	(346,612)		(24,780)	(1,351)	46,519
Fabric Fund	40,145	4,272	(18,889)		-	(14,617)	25,528
Mission Account	10,604	-	(30,790)		24,780	(6,010)	4,594
Total Unrestricted	98,619	374,313	(396,291)	-	-	(21,978)	76,641
Restricted Funds							
Coffee Concert Fund	3,149	8,745	(8,484)		-	261	3,410
Emmanuel HLF							
Project Fund	56,858	134,816	(99,899)		-	34,917	91,775
Lizzie Lowe Legacy	-	10,020	(5,919)		-	4,101	4,101
Parish Project Fund	851,337	-	84,031		-	84,031	935,368
Poverty Action Fund	2,273	5,065	(2,209)		-	2,856	5,129
St James Organ Fund	53,061	2,215	(5,662)		-	(3,447)	49,614
Total Restricted	966,678	160,861	(38,142)	-	-	122,719	1,089,397
Endowment Funds	12,140	-	-	(211)	-	(211)	11,929
Total	1,077,437	535,174	(434,433)	(211)	-	100,530	1,177,967

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 **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 2018

	2018 £	2018 £	2017 £	2017 £
Net cash provided by / (used in) operating activities		14,950		81,619
Cash flows from investing activities:				
Interest and dividends	921		708	
Purchase of Fixture, Fittings, Equipment	-		(54,072)	
Net cash provided by investing activities		921		(53,364)
Cash Flows from financing activities:				
New Loans Granted	-		(12,000)	
Loans repaid	4,000		-	
Net cash provided by financing activities		4,000		(12,000)
Change in cash and cash equivalents in the year		19,871		16,255
Cash and cash equivalent brought forward		134,984		118,729
Cash and cash equivalents carried forward		154,855		134,984
Reconciliation of net movement in funds to net cash flow from operating activities				
Net movement in funds		100,530		84,277
Depreciation		(83,077)		15,139
Deduct interest income shown in investing activities		(921)		(708)
Deduct gains/ add back losses on investments		211		(1,005)
Decrease (increase) in debtors		2,783		(24,434)
Increase (decrease) in creditors		(4,576)		(3,650)
Net cash provided by / (used in) operating activities		14,950		81,619
Analysis of cash and cash equivalents				
Cash at bank and in hand		83,847		64,327
CCLA Deposits		71,008		70,657
		154,855		134,984

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STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2018

		Unrestricted	Restricted	Endowment	Total	<i>Unrestricted</i>	<i>Restricted</i>	<i>Endowment</i>	Total
		Funds	Funds	Funds	Funds	Funds	Funds	Funds	Funds
		2018	2018	2018	2018	2017	2017	2017	2017
Note		£	£	£	£	£	£	£	£
INCOMING RESOURCES									
Voluntary income	2a	275,035	14,290	-	289,325	259,447	101,539	-	360,986
Activities for generating funds	2b	68,154	10,083	-	78,237	74,095	10,929	-	85,024
Income from investments	2c	742	179	-	921	644	64	-	708
Income from church activities	2d	27,937	122,021	-	149,958	23,476	28,078	-	51,554
Other incoming resources	2e	2,445	14,288	-	16,733	6,448	461	-	6,909
TOTAL INCOMING RESOURCES		374,313	160,861	-	535,174	364,110	141,071	-	505,181
RESOURCES USED									
Fundraising costs	3a	30,493	(68,218)	-	(37,725)	37,040	16,428	-	53,468
Church Activities (see note 4a)	3b	361,905	106,360	-	468,265	325,321	39,378	-	364,700
Governance costs	3c	3,893	-	-	3,893	3,741	-	-	3,741
TOTAL RESOURCES USED		396,291	38,142	-	434,433	366,102	55,807	-	421,909
NET INCOMING RESOURCES BEFORE TRANSFERS		(21,978)	122,719	-	100,741	(1,992)	85,264	-	83,272
Transfers between funds	6	-	-	-	-	3,277	(3,277)	-	-
NET INCOMING RESOURCES		(21,978)	122,719	-	100,741	1,285	81,987	-	83,272
GAINS ON INVESTMENT ASSETS									
On revaluation	7	-	-	(211)	(211)	-	-	1,005	1,005
NET MOVEMENT IN FUNDS		(21,978)	122,719	(211)	100,530	1,285	81,987	1,005	84,277
Balances brought forward at 1 January 2018		98,619	966,678	12,140	1,077,437	97,334	884,691	11,135	993,160
BALANCES CARRIED FORWARD AT 31 DECEMBER 2018		76,641	1,089,397	11,929	1,177,967	98,619	966,678	12,140	1,077,437

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BALANCE SHEET AT 31 DECEMBER 2018

	Note	2018 £	2017 £
FIXED ASSETS			
Investments	8a	11,929	12,140
Tangible Fixed Assets	8b	990,025	906,948
Total Fixed Assets		1,001,954	919,088
CURRENT ASSETS			
Debtors	9a	31,165	33,948
Concessionary Loans	9b	8,000	12,000
Cash at bank and in hand		154,855	134,984
Total Current Assets		194,020	180,932
LIABILITIES: amounts falling due within one year	10	(18,007)	(22,583)
NET CURRENT ASSETS		176,013	158,349
NET ASSETS		<u>1,177,967</u>	<u>1,077,437</u>
FUNDS			
Unrestricted	11	76,641	98,619
Restricted	11	1,089,397	966,678
Endowment	11	11,929	12,140
TOTAL FUNDS		<u>1,177,967</u>	<u>1,077,437</u>

Approved by the Parochial Church Council on 18th March 2019 and signed on its behalf by:

Revd Dr Nick Bundock, Rector

Mrs Hilary A Lowe, Treasurer

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018

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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 2018.

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 2018.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2018 (continued)

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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 measured 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 at cost of construction less depreciation. Depreciation is charged so as to write off the cost of this building over 75 years. The building will be valued every 5 years. 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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018 (continued)

2	INCOMING RESOURCES	Unrestricted	Restricted	Total	Total
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	Funds 2018 £	Funds 2018 £	Funds 2018 £	Funds 2017 £
2a Voluntary income				
Giving:				
Gift Aid donations	189,073	8,966	198,039	252,069
Tax recoverable	47,718	2,117	49,835	63,835
Other giving (non tax efficient)	20,918	1,247	22,165	29,931
Donations:				
CAF donations	11,455	-	11,455	11,891
For specific causes	5,871	1,960	7,831	3,260
	275,035	14,290	289,325	360,986
2b Activities for generating funds				
Church Hall rental income	41,080	-	41,080	40,976
BBC rental income	6,691	-	6,691	13,255
Church rental income	5,052	-	5,052	6,356
Office income	7,506	-	7,506	7,089
Fundraising income	7,825	10,083	17,908	17,348
	68,154	10,083	78,237	85,024
2c Income from investments	742	179	921	708
2d Income from church activities				
Occasional service fees	10,146	-	10,146	12,186
Grants received	-	110,846	110,846	20,700
Toddler groups	4,366	-	4,366	5,162
Other activities and events	13,425	11,175	24,600	13,506
	27,937	122,021	149,958	51,554
2e Other incoming resources				
Insurance claims	1,409	-	1,409	3,031
Sundry income	1,036	14,288	15,324	3,878
	2,445	14,288	16,733	6,909
TOTAL INCOMING RESOURCES	374,313	160,861	535,174	505,181

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018 (continued)

3 RESOURCES USED	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
	2018	2018	2018	2017
	£	£	£	£

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3a Fundraising costs

Staff costs:				
BBC attendants	45	-	45	231
Wages & salaries	12,731	135	12,866	12,205
Church hall running and maintenance costs	17,706	-	17,706	24,739
Depreciation				
Parish Centre - Fixtures and Fittings	-	1,569	1,569	1,845
Parish Centre - Depreciation	-	-	-	10,899
Parish Centre - Impairment loss	-	(73,594)	(73,594)	
Fundraising costs	11	3,673	3,684	3,550
	30,493	(68,218)	(37,725)	53,468

3b Church Activities (see note 4a)

Church giving to mission (see note 5)	30,670	-	30,670	25,275
Poverty Action Group	-	2,209	2,209	2,705
Parish Share (Diocesan costs)	146,000	-	146,000	142,715
Buildings:				
Premises Maintenance	32,099	99,072	131,171	48,221
Cleaning, insurance Council tax & utilities	25,165	911	26,076	22,078
Church Hall running and maintenance	2,951	-	2,951	4,123
Clergy expenses	7,255		7,255	7,720
Occasional service expenses	7,747	-	7,747	8,100
Ministry team expenses	19,939	1,886	21,825	14,513
Youth and children's work	4,746	-	4,746	3,943
Toddler groups	1,305	-	1,305	1,202
Staff costs:				
Wages & salaries	53,749	644	54,393	52,643
Expenses	3,104	-	3,104	428
Training	3,191	300	3,491	1,258
Office expenses	8,940	-	8,940	8,985
Refreshments	1,015	-	1,015	1,192
Depreciation				
Parish Centre - Fixtures and Fittings	954	261	1,215	579
Parish Centre - Depreciation	-	-	-	1,816
Parish Centre - Impairment loss	-	(12,266)	(12,266)	
Bank charges	404	-	404	671
Other activities and events	11,701	13,342	25,043	15,465
Flowers	970	-	970	1,067
	361,905	106,360	468,265	364,700

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018 (continued)

3	RESOURCES USED (Cont.)	Unrestricted	Restricted	Total	Total
		Funds	Funds	Funds	Funds
		2018	2018	2018	2017
		£	£	£	£

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3c	Governance costs				
	Independent Examiners Fee	1,200	-	1,200	1,200
	Finance costs	687	-	687	574
	Staff costs:				
	Wages & salaries	2,006	-	2,006	1,967
		3,893	-	3,893	3,741
	TOTAL RESOURCES USED	396,291	38,142	434,433	421,909

St James' and Emmanuel Church: Annual Report 2018

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018 (continued)

4 CHURCH ACTIVITIES

4a	Expenditure on church activities is as follows:	2018
		£
	Activities undertaken directly	360,039
	Grant funding and donations	49,956
	Support costs (see note 4b)	24,438
		434,433

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:

	2018
	£
Support staff salary costs	16,780
Office expenses and bank charges	4,874
Depreciation: Fixtures & Fittings	2,784
	24,438

4c	Total staff costs	2018	2017
		£	£
	Salaries	68,611	66,313
	Employer's contributions to defined contribution pension schemes	699	733
	Social security costs		
		69,310	66,911

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.

	2018	2017
	Number	Number
The average number of employees was as follows:		
Support & Layworkers	2	2
Management & administration	2	2
	4	4

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018 (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 £19,771 (2017-£13,205). 8 trustees were reimbursed. Clergy expenses (to 4 trustees) totalling £4,550 (2017-£3,569) for travel, hospitality, phone, internet and mobile costs were paid. Other Clergy expenses (to 4 trustees) relating to expenses of office totalling £3,114 (2017-£3,331) for training, books, subscriptions, robes etc were paid. £12,107 (2017-£6,325) were reimbursed to 8 trustees to pay for materials and items for church activities and fundraising costs.

5 MISSION GIVING	2018	2017
	£	£
General Mission Fund:		
Diocese of Muhabura	2,800	2500
Pastor Hossein	1,500	2400
Prospect for people	1,300	1000
Samara's Aid Appeal	3,700	2400
St Thomas PCC	2,700	2400
St James and Emmanuel – For Equipment & Airfare	1,570	600
Protem (Ron Finlay)	1,800	1,500
Howie Pickering	3,800	3,500
Boaz Trust	1,300	1,000
Potter's Village	2,700	2,400
DEC (Disasters Emergency Committee)- Indonesia Tsunami	1,000	-
Daniel Eswarappa	2,500	-
L'Arche	1,000	-
Keith and Joyce Wood, Retirement gift	1,000	-
The Message	1,000	-
Mercy Ships	1,000	-
Overseas Missionary Fellowship (OMF - Woods)	-	2,500
WEC International (Chris Ross)	-	1000
DEC (Disasters Emergency Committee)- East Africa	-	500
DEC (Disasters Emergency Committee)- Yemen	-	500
IcFEM (Ann Lipson in Kimilili)	-	1,000
Kate Pickup	-	75
Total Mission Giving (from Church Funds)	30,670	25,275
Admin, Expenses and Bank Charges	120	232
	30,790	25,507

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018 (continued)

6 FUND TRANSFERS

	Transfer Amount 2018 £	Unrestricted Funds 2018 £	Restricted Funds 2018 £
From General Fund To Mission Fund	24,780	-	-
		-	-

7 UNREALISED GAINS/LOSSES IN INVESTMENTS AND FIXED ASSETS

Unrealised gain on investments:	2018
	£
Market value at 31 December 2018	11,929
Market value at 31 December 2017	12,140
Gain (details shown in note 8a)	(211)
Represented by:	
Unrealised gain arising from change in market value	(211)

8 FIXED ASSETS FOR THE USE BY THE PCC

8a Investments

The investments are endowment funds.

	Shares / Nominal Value	Cost £	Market Value 2018 £	Market Value 2017 £
CC & M Ellis Memorial Fund:				
CBF INV FUND 124001141S**	740.52	2,116	11,929	12,140
Total		2,116	11,929	12,140

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NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018 (continued)

8b Tangible Fixed Assets	Freehold land and buildings £	Fixtures, fittings & equipment £	Total £
Cost or Valuation			
At 1 January 2018	1,045,922	122,387	1,168,309
Additions during the year	-	-	-
 At 31 December 2018	 1,045,922	 122,387	 1,168,309
Depreciation			
At 1 January 2018	206,783	54,578	261,361
Charge for the year	-	2,784	2,784
Reversal of impairment loss	(85,861)	-	(85,861)
At 31 December 2018	120,922	57,362	178,284
Net Book Value			
At 1 January 2018	839,139	67,809	906,948
At 31 December 2018	925,000	65,025	990,025

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

	2018 £	2017 £
Freehold land and buildings included above:		
Historical cost	1,045,923	1,045,923
Cumulative depreciation based on historical cost	139,450	125,505

9 DEBTORS

9a Debtors

	2018 £	2017 £
Income tax recoverable on Gift Aid	12,868	21,966
Other debtors and prepayments	18,297	11,982
	31,165	33,948

9b Concessionary Loans

	2018 £
Amount repayable within one year	4,000
Amount repayable after more than one year	4,000

9c Significance of Financial Instruments to the Charities Position

St James' and Emmanuel Church: Annual Report 2018

A concessionary loan of £12,000 was provided to The Parish Hall Charity (registered charity number 501253) in 2018 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.

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2018 (continued)

9d Contingent Asset

On the 20 March 2018 the PCC have been notified by the administrators of an estate of their entitlement to a residuary legacy. They have been advised that it will be some time before the administrators are in a position to distribute the estate.

The amount to be received and the timing of that receipt as at 31 December 2018 is unknown.

10 LIABILITIES: amounts falling due within one year

	2018	2017
	£	£
Accruals and deferred income	(18,007)	(22,583)

11 FUNDS

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	£	£	£	£
The Fund values are represented by:				
Investments	-	-	11,929	11,929
Tangible fixed assets	5,402	984,623	-	990,025
Assets	89,024	104,996	-	194,020
Liabilities	(17,762)	(145)	-	(18,007)
	76,641	1,089,397	11,929	1,177,967

12 FINANCIAL COMMITMENTS

At 31 December 2018, the PCC has annual commitment under non-cancellable operating leases as follows:

	2018	2017
	£	£
Expiry date:		
Within one year	750	750
Between one and five years	4,945	8,842

13 CAPITAL COMMITMENTS

St James' and Emmanuel Church: Annual Report 2018

At 31 December 2018, the PCC has approved the Capital outlay for Emmanuel of £276k to repair the roof and other works. Of this amount, £93k has been spent by the year end of 31 December 2018, leaving a capital commitment of £183k which will be spent in 2019. This work is being funded by a HLF Grant of £211k, other grants of £4k, VAT reclaim of £51k and fundraising generally.

There were no capital commitments as at 31 December 2017.