

# ALTRINCHAM UNITED REFORMED CHURCH CHARITY

England & Wales · Charity number 1129206

## Details

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Other names	ALTRINCHAM URC CHARITY
Status	Registered
Legal form	Previously excepted
Registered	2009-04-17
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	81 Cecil Road Hale Altrincham Cheshire WA15 9NT
Phone	01619299747
Email	<a href="mailto:office@altrinchamurc.org.uk">office@altrinchamurc.org.uk</a>
Website	<a href="http://www.altrinchamurc.org.uk">www.altrinchamurc.org.uk</a>

## Activities

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**Objects:** The object of the Charity is the advancement of the Christian faith for the benefit of the public in accordance with the Scheme of Union of the United Reformed Church.

**Activities:** The object of the charity is the advancement of the Christian faith in accordance with the Scheme of Union of the United Reformed Church. The charity provides public worship open to all, pastoral support of the congregation, Christian education opportunities, all age social and recreational activities, provision of premises and services to the local community, and support of the worldwide church

## Classification

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- **How:** Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

## Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Trafford

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£104,863	£105,248	-	-
2023-12-31	£1,133,306	£112,489	£1,166,883	2
2022-12-31	£82,163	£93,042	-	-
2021-12-31	£90,786	£83,883	-	-
2020-12-31	£467,548	£536,458	-	-

## Trustees

Name	Role	Appointed
DAVID CLARK SMITH		
HELEN MCGONNELL		2018-08-01
John Chisholm Lambert Allan		2021-02-21
Megan Gilks		2017-07-12
SUSAN GILLIAN JESSON		
Stephen Edward Wright		2021-02-21

**ALTRINCHAM UNITED REFORMED CHURCH CHARITY**

England & Wales - Charity number 1129206

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# Accounts

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**ALTRINCHAM UNITED REFORMED CHURCH**

**TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**CHURCH OFFICERS**

**Susan Jesson, Church Secretary  
David Smith, Finance and Property Committee**

**CHARITY NAME**

**Altrincham United Reformed Church Charity**

**CHARITY REGISTRATION NUMBER**

**1129206**

# ALTRINCHAM UNITED REFORMED CHURCH

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**ALTRINCHAM UNITED REFORMED CHURCH**

**ADMINISTRATIVE INFORMATION**

<b>Elders/Trustees</b>	Lambert Allan Megan Gilks Helen McGonnell David Smith Steve Wright Susan Jesson	Church Secretary
<b>Treasurer</b>	Andrew Entwisle	
<b>Independent Examiner</b>	Teresa Fennell ACMA, CGMA It Doesn't Have to Cost the Earth Ltd 47 St Dunstons Close Worcester WR5 2AJ	
<b>Bankers</b>	NatWest Bank Plc 23 Stamford New Road Altrincham WA14 1DB	
<b>Charity address</b>	Altrincham United Reformed Church (Trinity Hale) 81 Cecil Road Hale Altrincham WA15 9NT	

## **ALTRINCHAM UNITED REFORMED CHURCH**

### **TRUSTEES ANNUAL REPORT**

#### **Structure, governance and management**

The Elders are the Trustees of the charity. The governing document of Altrincham United Reformed Church is the Scheme of Union of the United Reformed Church, which includes The Structure of the United Reformed Church and The United Reformed Church Acts of Parliament (1972, 1981 and 2000).

The function of the Elders Meeting and the Church Meeting are defined in the Structure of the United Reformed Church.

Serving Elders are Church members elected for a three-year term by the Church Meeting. The Elders normally meet once a month and the meetings are usually chaired by the Church Secretary. They are responsible for the pastoral oversight and leadership of the local church. In the Elders Meeting they take counsel together for the whole congregation. It is their duty to make provision for Christian worship and education, to maintain proper standards of membership, and to promote witness and service to the community, mission at home and abroad, and the peace, unity and welfare of the church. Their responsibilities include making provision for the care and maintenance of church buildings and grounds, and oversight and management of church finances.

Church Meetings are normally held three times a year and are open to all members of the church. Unless The Structure of the United Reformed Church determines otherwise, major decisions affecting the church are usually made by the Church Meeting. Church Meetings during 2024 were held on 11th February, 28th July and 3rd November.

#### **Objectives and activities for the public benefit**

The object of the charity is the advancement of the Christian faith in accordance with the Scheme of Union of the United Reformed Church.

The charity provides public worship open to all, pastoral support of the congregation, Christian education opportunities, all age social and recreational activities, provision of premises and services to the local community, and support of the worldwide church.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Church's aims and objectives, and in planning future activities and setting the grant making policy for the period.

## **Review of activities and achievements**

Normally, services of public worship are conducted every Sunday morning, some Sunday evenings and also on special religious dates. These services are also available on Zoom for those unable to attend in person.

At various times during the year, opportunities are provided for members of the church and community, and adults and children, to engage in Christian education. These included for children and young people - Junior Church and twice weekly Toddler groups; and, for adults, regular meetings for worship and prayer, and social activities which included a dimension of Christian education.

Pastoral care was extended to members of the congregation, others associated with the church and members of the community.

Social and recreational activities, consistent with the charitable purposes of the church, included twice weekly Toddler Groups, and the twice monthly Guild. A weekly 'Open House Café' is open to the local community as well as church members. The church offers a "warm space" to the community at this Open House Café with hot drinks and snacks, and the hours have been extended. This is to help people in the local community to save on their home heating costs. Many of these groups also raised funds for outside charities.

The church premises were used by a number of community groups including local orchestras, choirs, a creative writing group, a dementia group, a slimming club and a dance and pilates group. The hall was also hired on a number of occasions for children's parties.

## **Future Plans**

During 2023 the church created a new paid post of 'Church and Outreach Worker'. As reported last year the occupant of the post resigned and the church readvertised the position in 2024. Following the advertising and interview process Dave Fraser was employed from 1st September 2024 and this has worked out very well for the church. Dave was employed on a freelance basis for the first few months and from February 2025 he was placed on a permanent 3 day a week contract for 3 years.

## Financial review

**Unrestricted fund** – this fund is used to finance the day to day running of the church. The Statement of Financial Activities shows a deficit for the year of £37,296 compared to a deficit of £57,637 last year.

Income in the year has increased from 2023 by 24%. This is a result of legacies totalling £7,500 (2023: £nil) and letting income increasing by £4,869.

Expenditure has fallen from the previous year principally as 2023 included the legal and professional costs associated with the Woodlands sale.

**Designated fund (Woodlands)** – the fund was instigated in 2023 using the proceeds of the sale of this property - £1,053,054. The proceeds have been invested and the interest and dividends received used to offset the deficit in the unrestricted fund. The surplus in 2024 was £36,673.

**Designated fund (manse fund)** – this represents part of the proceeds of sale of the manse in 2020. This fund was closed in March 2024 with the proceeds transferred to the bank deposit account (see note 14).

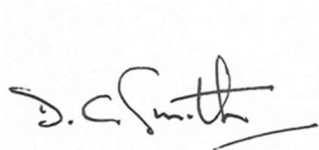
The financial results for the year, the accounting policies adopted and the amounts in each of these funds are disclosed in the attached Statement of Financial Activities and the Balance Sheet (collectively “the Accounts”).

## Reserves policy

The unrestricted fund at the year-end amounted to £86,687 which the Elders consider adequate to cover future costs and emergency expenditure. They believe it is reasonable to assume that the church remains a going concern (see Note 1.2 to the Accounts).

The Elders’ Meeting (the charity’s Trustees) declare that they have **approved** the Trustees’ Report above.

**SIGNED** on behalf of the Elders’ meeting:



**David Smith**  
Elder



**Susan Jesson**  
Elder and Church Secretary

**Independent Examiner's Report**  
**to the Parochial Church Council of Altrincham United Reformed Church**  
**Charity**

I report to the trustees on my examination of the accounts of Altrincham United Reformed Church Charity ("the Church") for the year ended 31<sup>st</sup> December 2024.

**Responsibilities and basis of report**

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Church 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.

**SIGNED:**



**DATE:** 11<sup>th</sup> June 2025

Teresa Fennell ACMA, CGMA  
It Doesn't Have to Cost the Earth Ltd  
47 St Dunstan's Close  
Worcester  
WR5 2AJ

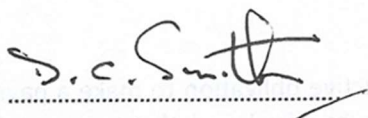
**Statement of Financial Activities  
for the year ended 31st December 2024**

Notes	Unrestricted General Fund £	Designated Manse Fund £	Designated Woodlands Fund £	2024 Total Funds £	2023 Prior Year £	
<b>Income from:</b>						
Donations and legacies	2	41,000	-	-	41,000	33,528
Charitable activities	3	20,289	-	-	20,289	15,420
Investments	4	1,233	237	36,673	38,143	25,873
Other income	5	5,431	-	-	5,431	5,431
Separate material items	6	-	-	-	-	1,053,054
		<b>67,952</b>	<b>237</b>	<b>36,673</b>	<b>104,863</b>	<b>1,133,306</b>
<b>Expenditure on:</b>						
Charitable activities	7	105,248	-	-	105,248	112,489
		<b>105,248</b>	<b>-</b>	<b>-</b>	<b>105,248</b>	<b>112,489</b>
<b>Net income/(expenditure) before investment gains/(losses)</b>		<b>(37,296)</b>	<b>237</b>	<b>36,673</b>	<b>(385)</b>	<b>1,020,817</b>
Realised gain on investments		-	-	-	-	-
<b>Net movements in funds</b>		<b>(37,296)</b>	<b>237</b>	<b>36,673</b>	<b>(385)</b>	<b>1,020,817</b>
<b>Total funds brought forward</b>		<b>42,673</b>	<b>71,362</b> (Note 14)	<b>1,052,848</b>	<b>1,166,883</b>	<b>120,273</b>
Transfers between funds		81,310	(71,599)	(9,711)	-	-
Unrealised gains from investments		-	-	5,376	5,376	25,793
<b>Total funds carried forward</b>		<b>86,687</b>	<b>-</b>	<b>1,085,187</b>	<b>1,171,874</b>	<b>1,166,883</b>

**Balance Sheet**  
**at 31st December 2024 and 2023**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Fixed asset investment	9	<u>531,169</u>	<u>525,793</u>
<b>Current assets</b>			
Debtors and prepayments	10	5,908	6,015
Cash at bank and in hand	11	<u>640,105</u>	<u>640,543</u>
		<b>646,013</b>	<b>646,558</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	12	<u>5,307</u>	<u>5,468</u>
		<b>5,307</b>	<b>5,468</b>
<b>Net current assets</b>		<u><b>640,706</b></u>	<u><b>641,090</b></u>
<b>Total net assets</b>		<u><b>1,171,874</b></u>	<u><b>1,166,883</b></u>
<b>The funds of the charity</b>			
Unrestricted fund	13.1	86,687	42,673
Designated fund - Manse fund	13.2 & 14	-	71,362
Designated fund - Woodlands fund	13.3 & 14	1,085,187	1,052,848
<b>Total charity funds</b>		<u><b>1,171,874</b></u>	<u><b>1,166,883</b></u>

**Signed on behalf of the Trustees:**



**David Smith**  
Elder



**Susan Jesson**  
Elder and Church Secretary

10.6.2025.

Date

**Notes to the Accounts**  
**Year ended 31st December 2024**

**1 Accounting policies**

The principal accounting policies adopted in the preparation of these Accounts are as follows:

**1.1 Basis of preparation**

The Accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to the Accounts.

The Accounts have been prepared in accordance with 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 16th July 2014 and the Charities Act 2011.

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

**1.2 Preparation of the Accounts on a going concern basis**

Having considered projections of income and expenditure in the next 12 months, the Trustees consider that the charity has sufficient funds to pay all its liabilities as they fall due.

**1.3 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured.

Donations and legacies are recognised when the charity receives the funds.

**1.4 Fund accounting**

Unrestricted funds are available to spend on activities that further any purpose of the charity.

Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside for a specific purpose.

Restricted funds are funds which the donor has specified are solely to be used for particular activities.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured with reasonable reliability.

All expenditure is shown inclusive of VAT.

**1.6 Fixed Asset Investment**

Fixed asset investments are included at fair value. Any gain or loss, realised or unrealised, is accounted for in the income and expenditure account.

**Notes to the Accounts (continued)**  
**Year ended 31st December 2024**

**1.7 Tangible fixed assets – freehold property**

The Trustees of the church buildings are the United Reformed Church, North West Synod Trust, who hold them upon trust for purposes connected with the church. These assets are not tangible assets of the church and are not included in the Balance Sheet but are shown below.

The church was revalued on 25th October 2023 at £6,747,000 and the index linked insured values at 31st December 2024 are as follows:

	<b>Buildings</b>	<b>Contents</b>
	<b>£</b>	<b>£</b>
Insured values	<u>8,934,124</u>	<u>470,687</u>

**1.8 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.9 Corporation Tax**

As part of the United Reformed Church, the church is an excepted charity within the meaning of the Taxes Acts. Accordingly, it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these Accounts.

**1.10 Key estimates and accounting judgements**

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of revision and future periods, if the revision affects both current and future periods.

**1.11 Debtors and prepayments**

Trade debtors are measured by the amount outstanding at the year-end date. Accrued income is measured based on the amount due but not yet invoiced at the year-end date. Prepayments are measured by the proportion that relates to periods after the year end date.

**Notes to the Accounts (continued)**  
**Year ended 31st December 2024**

Note	Unrestricted Fund		
	General Current Year £	Designated Current Year £	Prior Year £
<b>2 Income from donations and legacies</b>			
Standing orders and envelopes	24,337	-	22,943
Loose collections	1,416	-	2,505
Gift Aid tax refunds	5,661	-	6,013
General donations	1,250	-	2,023
Catering and refreshments	380	-	6
Legacies - for use at the Elders' discretion	7,500	-	-
Other items of income	456	-	38
	<b>41,000</b>	-	<b>33,528</b>
<b>3 Income from charitable activities</b>			
Trinity Hale lettings	20,289	-	15,420
	<b>20,289</b>	-	<b>15,420</b>
<b>4 Investment income</b>			
Bank deposit account interest	1,233	-	2
COIF account interest (see note 14)	-	27,200	25,400
Dividends	-	9,711	471
	<b>1,233</b>	<b>36,910</b>	<b>25,873</b>
<b>5 Other income</b>			
Orange site rentals	<b>5,431</b>	-	<b>5,431</b>
<b>6 Separate material items of income</b>			
Proceeds of sale of Woodlands (75% to church)	-	-	1,053,054
	-	-	<b>1,053,054</b>

**Notes to the Accounts (continued)**

**Year ended 31st December 2024**

<b>Note</b>	<b>Unrestricted Fund</b>	
	<b>Current</b>	<b>Prior</b>
	<b>Year</b>	<b>Year</b>
	<b>£</b>	<b>£</b>
<b>7 Expenditure on charitable activities</b>		
Ministry and mission:		
Ministry and mission fund	26,973	28,956
Other ministry and mission	13,818	14,190
Charitable donations	280	-
Property costs:		
Trinity Hale	39,594	41,201
Woodlands Timperley	-	1,287
Caretaking and cleaning	11,674	10,920
Office and general administration	9,937	9,326
Accountancy costs	2,080	982
Independent examination fee	575	550
Legal and Professional costs	-	4,758
Bank charges	317	317
	<b>105,248</b>	<b>112,489</b>
<b>8 Employee costs</b>		
Salaries and wages	21,214	25,203
Social security costs	-	-
	<b>21,214</b>	<b>25,203</b>
No employees received any employee benefits		
<b>Average head count in the year</b>		
Charitable activities	<b>2</b>	<b>2</b>
<b>Full time equivalent headcount in the year</b>		
Charitable activities	<b>1</b>	<b>1</b>

**Notes to the Accounts (continued)**  
**Year ended 31st December 2024**

Note	Unrestricted Fund	
	Current Year £	Prior Year £
<b>9 Fixed asset investments</b>		
<b>At start of year</b>	525,793	-
Investment purchase	-	500,000
Unrealised gain	5,376	25,793
	<b>531,169</b>	<b>525,793</b>
<b>10 Debtors and prepayments</b>		
Sundry debtor - reimburseable roof repairs	2,472	2,472
Prepayments and accrued income	3,436	3,543
	<b>5,908</b>	<b>6,015</b>
<b>11 Cash at bank and in hand</b>		
COIF Charities Deposit Fund	554,018	527,055
Manse Fund (held by Synod) (see Notes 13 & 14)	-	71,361
RBS Savings Account	72,912	80
RBS Current Account	13,119	41,947
Petty Cash	56	100
	<b>640,105</b>	<b>640,543</b>
<b>12 Creditors: amounts falling due within one year</b>		
Accrued expenses	4,504	4,250
Pension	-	69
HMRC - PAYE	803	1,149
	<b>5,307</b>	<b>5,468</b>

**Notes to the Accounts (continued)**  
**Year ended 31st December 2024**

**13 Funds of the charity**

**13.1 Unrestricted fund** - this is the fund from which the church is run and administered.

**13.2 Designated fund (Manse Fund)** - this comprises a proportion of the proceeds of the sale of the manse. Part of these have financed the Trinity Hale project with the balance to be used for missional purposes. Up to 31st December 2021, the funds were held by Synod, and not shown on the church Balance Sheet. Monies were transferred to the church as needed. On 31st December 2021, the balance on the fund, although still held by Synod, was recorded on the church Balance Sheet (see Note 14 below). During the year the fund was closed and monied transferred to the bank deposit account.

**13.3 Designated fund (Woodlands Fund)** - this comprises a proportion of the proceeds of the sale of the Woodlands premises during 2023. The balance on the fund, is shown in Note 14 below.

**13.4 Restricted funds** - where they exist, these can only be used for the specific purposes for which they were entrusted to the church. They are not at the disposal of the church for any other purpose.

**14 History of funds held by Synod on behalf of the Church**

Date	Detail	Sale of Manse	Sale of Woodlands
01/02/2020	Proceeds of sale (35% to church)	297,500	
01/03/2020	To church current account	(16,000)	
31/12/2020	Interest credited	1,853	
Yr to 31/12/21	To Trinity Hale project	(150,000)	
31/12/2021	Interest credited	917	
31/12/2021	To church current account	(41,480)	
<b>As at 31/12/21</b>		<b>92,790</b>	-
21/01/2022	To church current account	(23,520)	
31/12/2022	Interest credited	693	
<b>As at 31/12/22</b>		<b>69,963</b>	-
04/04/2023	Proceeds of sale (75% to church)		1,053,054
31/07/2023	To church current account		(50,000)
31/12/2023	Unrealised gain on investment		25,793
	Interest credited during year	1,399	24,001
<b>As at 31/12/23</b>		<b>71,362</b>	<b>1,052,848</b>
19/03/2024	To church deposit account	(71,599)	
31/12/2024	Unrealised gain on investment		5,376
	Interest credited during year	237	26,963
<b>As at 31/12/24</b>		<b>-</b>	<b>1,085,187</b>

**Notes to the Accounts (continued)**  
**Year ended 31st December 2024**

**15 Payments to Trustees and related party transactions**

The Trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2022 - £nil).

Expenses were reimbursed to Mrs Susan Jesson, Church Secretary, in the sum of £1,232 (2023 - £705), Mr David Smith £Nil (2023 - £152), Mrs Megan Gilks £71 (2023 - £167) and Mr Steve Wright £459 (2023 - £1,113). These were all for supplies purchased for the use of the church.

Donations of £6,152 (2023 - £5,933) were received in the year from Trustees.

There were no related party transactions during the year,

The church's insurance provides Trustee indemnity cover.

**16 Contingent liability**

At some time in the first half of 2025 our car park will need to be resurfaced. The cost is estimated to be in the region of £11,000 + VAT.

**ALTRINCHAM UNITED REFORMED CHURCH CHARITY**

England & Wales - Charity number 1129206

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# Accounts

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**ALTRINCHAM UNITED REFORMED CHURCH**

**TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2023**

**CHURCH OFFICERS**

**Susan Jesson, Church Secretary  
David Smith, Finance and Property Committee**

**CHARITY NAME**

**Altrincham United Reformed Church Charity**

**CHARITY REGISTRATION NUMBER**

**1129206**

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## ADMINISTRATIVE INFORMATION

<b>Elders/Trustees</b>	Lambert Allan Megan Gilks Helen McGonnell David Smith Steve Wright Susan Jesson	Church Secretary
<b>Treasurer</b>	Andrew Entwisle	
<b>Independent Examiner</b>	Teresa Fennell ACMA, CGMA It Doesn't Have to Cost the Earth Ltd 47 St Dunstons Close Worcester WR5 2AJ	
<b>Bankers</b>	NatWest Bank Plc 23 Stamford New Road Altrincham WA14 1DB	
<b>Charity address</b>	Altrincham United Reformed Church (Trinity Hale) 81 Cecil Road Hale Altrincham WA15 9NT	

## **TRUSTEES ANNUAL REPORT**

### **Structure, governance and management**

The Elders are the Trustees of the charity. The governing document of Altrincham United Reformed Church is the Scheme of Union of the United Reformed Church, which includes The Structure of the United Reformed Church and The United Reformed Church Acts of Parliament (1972, 1981 and 2000).

The function of the Elders Meeting and the Church Meeting are defined in the Structure of the United Reformed Church.

Serving Elders are Church members elected for a three year term by the Church Meeting. The Elders normally meet once a month and the meetings are usually chaired by the Church Secretary. They are responsible for the pastoral oversight and leadership of the local church. In the Elders Meeting they take counsel together for the whole congregation. It is their duty to make provision for Christian worship and education, to maintain proper standards of membership, and to promote witness and service to the community, mission at home and abroad, and the peace, unity and welfare of the church. Their responsibilities include making provision for the care and maintenance of church buildings and grounds, and oversight and management of church finances.

Church Meetings are normally held three times a year and are open to all members of the church. Unless The Structure of the United Reformed Church determines otherwise, major decisions affecting the church are usually made by the Church Meeting. Church Meetings during 2023 were held on 26th February and 13<sup>th</sup> August.

### **Objectives and activities for the public benefit**

The object of the charity is the advancement of the Christian faith in accordance with the Scheme of Union of the United Reformed Church.

The charity provides public worship open to all, pastoral support of the congregation, Christian education opportunities, all age social and recreational activities, provision of premises and services to the local community, and support of the worldwide church.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Church's aims and objectives, and in planning future activities and setting the grant making policy for the period.

## **Review of activities and achievements**

Normally, services of public worship are conducted every Sunday morning, some Sunday evenings and also on special religious dates. These services are also available on Zoom for those unable to attend in person.

At various times during the year, opportunities are provided for members of the church and community, and adults and children, to engage in Christian education. These included for children and young people - Junior Church and twice weekly Toddler groups; and, for adults, regular meetings for worship and prayer, and social activities which included a dimension of Christian education.

Pastoral care was extended to members of the congregation, others associated with the church and members of the community.

Social and recreational activities, consistent with the charitable purposes of the church, included twice weekly Toddler Groups, and the twice monthly Guild . A weekly 'Open House Café' is open to the local community as well as church members. The church offers a "warm space" to the community at this Open House Café with hot drinks and snacks, and the hours have been extended. This is to help people in the local community to save on their home heating costs. Many of these groups also raised funds for outside charities.

The church premises were used by a number of community groups including local orchestras, choirs, a creative writing group, a dementia group, a slimming club and a children's sports group.

## **Trinity Hale Project**

This project was completed in August 2022. It encompassed an upgrade to the church foyer including a meeting room, office and three toilets.

A new hall was built adjoining the church including a meeting room, 3 extra toilets including a disabled toilet and baby changing facilities. This new extension is now being used for church activities, hire by the local community and provision for other support groups.

The project was financed from the proceeds of the sale of the halls at the back of the church in July 2019, and from part of the proceeds of the sale of the manse in March 2020. The monies from these sales were held on our behalf by the North West Synod ("Synod") who made transfers to us as payments were required.

The halls proceeds have been totally accounted for, but there is still a balance on the manse proceeds which, although still held by Synod on our behalf, was brought into the church's Balance Sheet as of 31st December 2021.

## **Future Plans**

During the year the church created a new paid post of 'Church and Outreach Worker'. Following a lengthy recruitment process Katharine Phillips was employed from 1st September 2023. Although this post did not work out as expected the church intends to readvertise the position in 2024.

## Financial review

**Unrestricted fund** – this fund is used to finance the day to day running of the church. The Statement of Financial Activities shows a deficit for the year of £57,637 compared to a deficit of £11,572 last year.

We closed our building at Woodlands Timperley in December 2022. As noted last year this has resulted in a loss of rental income, but also the saving of the running costs. The building was sold in April 2023. Some of the lost income has been replaced by hirers/users of Woodlands Timperley transferring to Trinity Hale and this along with new users has seen income increase by 17%.

Despite the savings on the running costs of Woodlands, for the majority of the year, costs have increased from 2022. The most significant increases were in respect of property cost and the increase in energy prices and the employment of the Church and Outreach Worker for part of the year.

**Designated fund (Woodlands)** – the fund was instigated in the year using the proceeds of the sale - £1,053,054. Of these funds £50,000 has been transferred to the unrestricted fund and £500,000 invested, the balance remains in a common investment fund for charities (COIF).

As a result of this sale the income of the Charity was in excess of the audit threshold of £1,000,000 for the year and the accounts should require a full audit. As this was a one-off transaction a dispensation was sought and acquired from the Charity Commission as detailed in the Independent Examiner's report.

**Designated fund (manse fund)** – this represents part of the proceeds of sale of the manse less amounts used to finance the Trinity Hale project. Any balance is to be used for missional purposes. This fund was closed in 2024.

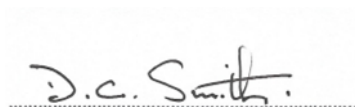
The financial results for the year, the accounting policies adopted and the amounts in each of these funds are disclosed in the attached Statement of Financial Activities and the Balance Sheet (collectively "the Accounts").

## Reserves policy

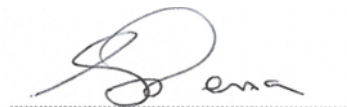
The unrestricted fund at the year-end amounted to £42,673 which along with the transfer of the Manse fund noted above the Elders consider adequate to cover future costs and emergency expenditure. They believe it is reasonable to assume that the church remains a going concern (see Note 1.2 to the Accounts).

The Elders' Meeting (the charity's Trustees) declare that they have **approved** the Trustees' Report above.

**SIGNED** on behalf of the Elders' meeting:



**David Smith**  
Elder



**Susan Jesson**  
Elder and Church Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ALTRINCHAM UNITED REFORMED CHURCH CHARITY**

I report to the trustees on my examination of the accounts of Altrincham United Reformed Church Charity ("the Church") for the year ended 31<sup>st</sup> December 2023.

**Responsibilities and basis of report**

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

The income of the Charity was in excess of the audit threshold of £1,000,000 for the year. An audit dispensation was granted by the Charity Commission under Regulation 34(3)(b) of the Charities (Accounts and Reports) Regulations 2008. The dispensation, dated 14<sup>th</sup> August 2024, has allowed for an independent examination to take place instead of an audit (Regulation 31(f)) for the financial year ended 31<sup>st</sup> December 2023.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Church 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.

**SIGNED:** *Teresa Fennell*

**DATE:** 11th September 2024

Teresa Fennell ACMA, CGMA  
It Doesn't Have to Cost the Earth Ltd  
47 St Dunstan's Close  
Worcester, WR5 2AJ

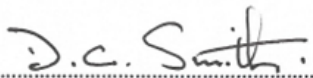
**Statement of Financial Activities  
for the year ended 31st December 2023**

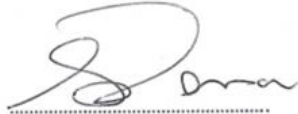
	Notes	Unrestricted General Fund £	Designated Manse Fund £	Designated Woodlands Fund £	2023 Total Funds £	2022 Prior Year £
<b>Income from:</b>						
Donations and legacies	2	33,528	-	-	33,528	44,136
Charitable activities	3	15,420	-	-	15,420	29,663
Investments	4, 16, 17	473	1,399	24,001	25,873	693
Other income	5	5,431	-	-	5,431	-
Separate material items	6	-	-	1,053,054	1,053,054	2,240
Trinity Hale project	7, 16, 17	-	-	-	-	1,000
		<b>54,852</b>	<b>1,399</b>	<b>1,077,055</b>	<b>1,133,306</b>	<b>77,732</b>
<b>Expenditure on:</b>						
Charitable activities	8	112,489	-	-	112,489	85,322
Separate material items	9	-	-	-	-	7,720
Trinity Hale project	11, 16	-	-	-	-	82,561
		<b>112,489</b>	<b>-</b>	<b>-</b>	<b>112,489</b>	<b>175,603</b>
<b>Net income/-expenditure before investment gains/-losses</b>		<b>(57,637)</b>	<b>1,399</b>	<b>1,077,055</b>	<b>1,020,817</b>	<b>(97,871)</b>
Realised gain on investments	12	-	-	-	-	-
<b>Net movements in funds</b>		<b>(57,637)</b>	<b>1,399</b>	<b>1,077,055</b>	<b>1,020,817</b>	<b>(97,871)</b>
<b>Total funds brought forward</b>		<b>50,310</b>	<b>69,963</b> (Note 17)	<b>-</b>	<b>120,273</b>	<b>212,713</b>
Transfers between funds		50,000	-	(50,000)	-	-
Unrealised gains from investments		-	-	25,793	25,793	-
<b>Total funds carried forward</b>		<b>42,673</b>	<b>71,362</b>	<b>1,052,848</b>	<b>1,166,883</b>	<b>114,842</b>

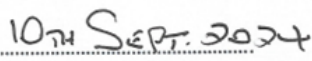
**Balance Sheet**  
**at 31st December 2023 and 2022**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Fixed asset investment	12	<u>525,793</u>	<u>-</u>
<b>Current assets</b>			
Debtors and prepayments	13	6,015	4,170
Cash at bank and in hand	14	<u>640,543</u>	<u>126,292</u>
		<b>646,558</b>	<b>130,462</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	15	<u>5,468</u>	<u>10,189</u>
		<b>5,468</b>	<b>10,189</b>
<b>Net current assets</b>		<u><b>641,090</b></u>	<u><b>120,272</b></u>
<b>Total net assets</b>		<u><b>1,166,883</b></u>	<u><b>120,272</b></u>
<b>The funds of the charity</b>			
Unrestricted fund	16.1	42,673	50,310
Designated fund - Manse fund	16.3 & 17	71,362	69,963
Designated fund - Woodlands fund	16.2	1,052,848	-
<b>Total charity funds</b>		<u><b>1,166,883</b></u>	<u><b>120,273</b></u>

**Signed on behalf of the Trustees:**

  
.....  
**David Smith**  
Elder

  
.....  
**Susan Jesson**  
Elder and Church Secretary

  
.....  
**Date**

**Notes to the Accounts**  
**Year ended 31st December 2023**

**1 Accounting policies**

The principal accounting policies adopted in the preparation of these Accounts are as follows:

**1.1 Basis of preparation**

The Accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to the Accounts.

The Accounts have been prepared in accordance with 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 16th July 2014 and the Charities Act 2011.

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

**1.2 Preparation of the Accounts on a going concern basis**

Having considered projections of income and expenditure in the next 12 months, the Trustees consider that the charity has sufficient funds to pay all its liabilities as they fall due.

**1.3 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured.

Donations and legacies are recognised when the charity receives the funds.

**1.4 Fund accounting**

Unrestricted funds are available to spend on activities that further any purpose of the charity.

Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside for a specific purpose.

Restricted funds are funds which the donor has specified are solely to be used for particular activities.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured with reasonable reliability.

All expenditure is shown inclusive of VAT.

**1.6 Fixed Asset Investment**

Fixed asset investments are included at fair value. Any gain or loss, realised or unrealised, is accounted for in the income and expenditure account.

**Notes to the Accounts (continued)**  
**Year ended 31st December 2023**

**1.7 Tangible fixed assets – freehold property**

The Trustees of the church buildings are the United Reformed Church, North West Synod Trust, who hold them upon trust for purposes connected with the church. These assets are not tangible assets of the church and are not included in the Balance Sheet but are shown below.

The church was revalued on 25th October 2023 at £6,747,000 and the index linked insured values at 31st December 2023 are as follows:

	<b>Buildings</b>	<b>Contents</b>
	<b>£</b>	<b>£</b>
Insured values	<u>7,556,640</u>	<u>420,256</u>

**1.8 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.9 Corporation Tax**

As part of the United Reformed Church, the church is an excepted charity within the meaning of the Taxes Acts. Accordingly, it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these Accounts.

**1.10 Key estimates and accounting judgements**

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of revision and future periods, if the revision affects both current and future periods.

**1.11 Debtors and prepayments**

Trade debtors are measured by the amount outstanding at the year-end date. Accrued income is measured based on the amount due but not yet invoiced at the year-end date. Prepayments are measured by the proportion that relates to periods after the year end date.

**Notes to the Accounts (continued)**  
**Year ended 31st December 2023**

Note	Unrestricted Fund		
	General Current Year £	Designated Current Year £	Prior Year £
<b>2 Income from donations and legacies</b>			
Standing orders and envelopes	22,943	-	24,664
Loose collections	2,505	-	1,428
Gift Aid tax refunds	6,013	-	5,796
General donations	2,023	-	1,040
Catering and refreshments	6	-	208
Legacies - for use at the Elders' discretion	-	-	11,000
Other items of income	38	-	-
	<b>33,528</b>	<b>-</b>	<b>44,135</b>
<b>3 Income from charitable activities</b>			
Trinity Hale lettings	15,420	-	13,170
Woodlands Timperley lettings	-	-	16,493
	<b>15,420</b>	<b>-</b>	<b>29,663</b>
<b>4 Investment income</b>			
Bank interest	2	-	-
Dividends	471	-	-
	<b>473</b>	<b>-</b>	<b>-</b>
<b>5 Other income</b>			
Orange site rentals	<b>5,431</b>	<b>-</b>	<b>5,431</b>
<b>6 Separate material items of income</b>			
Proceeds of sale of Woodlands (75% to church)	-	1,053,054	-
Orange site compensation (2021 - back rentals)	-	-	1,200
Sale of Woodlands furniture and equipment	-	-	1,040
	<b>-</b>	<b>1,053,054</b>	<b>2,240</b>
<b>7 Trinity Hale Project</b>			
Proceeds of sale of equipment	-	-	1,000
	<b>-</b>	<b>-</b>	<b>1,000</b>

**Notes to the Accounts (continued)**  
**Year ended 31st December 2023**

Note	Unrestricted Fund	
	Current Year £	Prior Year £
<b>8 Expenditure on charitable activities</b>		
Ministry and mission:		
Ministry and mission fund	28,956	34,691
Other ministry and mission	14,190	2,346
Property costs:		
Trinity Hale	41,201	20,685
Woodlands Timperley	1,287	5,717
Caretaking and cleaning	10,920	11,513
Office and general administration	9,326	9,219
Accountancy costs	982	288
Independent examination fee	550	500
Legal and Professional costs	4,758	-
Bank charges	317	363
	<b>112,489</b>	<b>85,321</b>
<b>9 Separate material items of expenditure</b>		
Roof and path repairs	-	4,692
Purchase of a defibrillator	-	3,028
	<b>-</b>	<b>7,720</b>
<b>10 Employee costs</b>		
Salaries and wages	25,203	15,039
Social security costs	-	-
	<b>25,203</b>	<b>15,039</b>
No employees received any employee benefits		
<b>Average head count in the year</b>		
Charitable activities	<b>2</b>	<b>2</b>
<b>Full time equivalent headcount in the year</b>		
Charitable activities	<b>1</b>	<b>1</b>
<b>11 Trinity Hale Project</b>		
Expenditure on building the new hall	<b>-</b>	<b>82,561</b>

**Notes to the Accounts (continued)**  
**Year ended 31st December 2023**

Note	Unrestricted Fund	
	Current Year £	Prior Year £
<b>12 Fixed asset investments</b>		
<b>At start of year</b>	-	-
Investment purchase	500,000	-
Unrealised gain	25,793	-
	<b>525,793</b>	-
<b>13 Debtors and prepayments</b>		
Sundry debtor - reimburseable roof repairs	2,472	2,472
Prepayments and accrued income	3,543	1,698
	<b>6,015</b>	<b>4,170</b>
<b>14 Cash at bank and in hand</b>		
COIF Charities Deposit Fund	527,055	-
Manse Fund (held by Synod) (see Notes 16 & 17)	71,361	69,963
RBS Savings Account	80	79
RBS Current Account	41,947	56,150
Petty Cash	100	100
	<b>640,543</b>	<b>126,292</b>
<b>15 Creditors: amounts falling due within one year</b>		
Accrued expenses	4,250	5,010
Accrued roof and path repairs	-	4,692
Rent received in advance	-	80
Pension	69	-
HMRC - PAYE	1,149	407
	<b>5,468</b>	<b>10,189</b>

**Notes to the Accounts (continued)**  
**Year ended 31st December 2023**

**16 Funds of the charity**

**16.1 Unrestricted fund** - this is the fund from which the church is run and administered.

**16.2 Designated fund (Trinity Hale project)** - this fund has financed the bulk of the Trinity Hale project. Work is now complete and the fund has been closed with the small remaining balance having been transferred to the unrestricted fund.

**16.3 Designated fund (Manse Fund)** - this comprises a proportion of the proceeds of the sale of the manse. Part of these have financed the Trinity Hale project with the balance to be used for missional purposes. Up to 31st December 2021, the funds were held by Synod, and not shown on the church Balance Sheet. Monies were transferred to the church as needed. On 31st December 2021, the balance on the fund, although still held by Synod, was recorded on the church Balance Sheet (see Note 17 below).

**16.4 Designated fund (Woodlands Fund)** - this comprises a proportion of the proceeds of the sale of the Woodlands premises during 2023. The balance on the fund, is shown in Note 17 below.

**16.5 Restricted funds** - where they exist, these can only be used for the specific purposes for which they were entrusted to the church. They are not at the disposal of the church for any other purpose.

**17 History of funds held by Synod on behalf of the Church**

Date	Detail	Sale of halls	Sale of Manse	Sale of Woodlands
04/07/2019	Proceeds of sale (100% to church)	1,032,119		
01/02/2020	Proceeds of sale (35% to church)		297,500	
Yr to 31/12/19	To Trinity Hale project	(400,000)		
01/03/2020	To church current account		(16,000)	
Yr to 31/12/20	To Trinity Hale project	(400,000)		
31/12/2020	Interest credited	1,556	1,853	
Yr to 31/12/21	To Trinity Hale project	(200,000)	(150,000)	
31/12/2021	Interest credited	9	917	
16/11/2021	To church current account	(33,684)		
31/12/2021	To church current account		(41,480)	
<b>As at 31/12/21</b>		-	<b>92,790</b>	-
21/01/2022	To church current account		(23,520)	
31/12/2022	Interest credited		693	
<b>As at 31/12/22</b>		-	<b>69,963</b>	-
04/04/2023	Proceeds of sale (75% to church)			1,053,054
31/07/2023	To church current account			(50,000)
31/12/2023	Unrealised gain on investment			25,793
31/12/2023	Interest credited		1,399	24,001
<b>As at 31/12/23</b>		-	<b>71,362</b>	<b>1,052,848</b>

**Notes to the Accounts (continued)**  
**Year ended 31st December 2023**

**18 Payments to Trustees and related party transactions**

The Trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2022 - £nil).

Expenses were reimbursed to Mrs Susan Jesson, Church Secretary, in the sum of £705 (2022 - £177), Mr David Smith £152 (2022 - £269), Mrs Megan Gilks £167 (2022 - £70) and Mr Steve Wright £1,113 (2022 - £625). These were all for supplies purchased for the use of the church.

Donations of £5,933 (2022 - £6,388) were received in the year from Trustees.

There were no related party transactions during the year,

The church's insurance provides Trustee indemnity cover.

**19 Contingent liability**

At some time in the first half of 2024, repairs will be required to the original church boiler and alterations to the approach to the front door. These are estimated to cost in the region of £5000.

The church has committed to donating £5000 to Christians Against Poverty (CAP) in April 2024. This is a local debt counselling service based in Altrincham.

**ALTRINCHAM UNITED REFORMED CHURCH CHARITY**

England & Wales - Charity number 1129206

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# Accounts

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**ALTRINCHAM UNITED REFORMED CHURCH**

**TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2022**

**CHURCH OFFICERS**

Susan Jesson, Church Secretary  
David Smith, Finance and Property Committee

**CHARITY NAME**

Altrincham United Reformed Church Charity

**CHARITY REGISTRATION NUMBER**

1129206

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## ADMINISTRATIVE INFORMATION

<b>Elders/Trustees</b>	Lambert Allan Megan Gilks Helen McGonnell Doreen Radcliffe David Smith Steve Wright Susan Jesson	Died 24th September 2022  Church Secretary
<b>Treasurer</b>	Ronnie Ballantyne	
<b>Independent Examiner</b>	Teresa Fennell ACMA, CGMA It Doesn't Have to Cost the Earth Ltd 47 St Dunstons Close Worcester WR5 2AJ	
<b>Bankers</b>	NatWest Bank Plc 23 Stamford New Road Altrincham WA14 1DB	
<b>Charity address</b>	Altrincham United Reformed Church (Trinity Hale) 81 Cecil Road Hale Altrincham WA15 9NT	
<b>Other address</b>	Altrincham United Reformed Church (Woodlands Timperley) Woodlands Parkway Timperley Altrincham WA15 7QT	Closed 16th December 2022

## TRUSTEES ANNUAL REPORT

### **Structure, governance and management**

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The function of the Elders Meeting and the Church Meeting are defined in the Structure of the United Reformed Church.

Serving Elders are Church members elected for a three year term by the Church Meeting. The Elders normally meet once a month and the meetings are usually chaired by the Church Secretary. They are responsible for the pastoral oversight and leadership of the local church. In the Elders Meeting they take counsel together for the whole congregation. It is their duty to make provision for Christian worship and education, to maintain proper standards of membership, and to promote witness and service to the community, mission at home and abroad, and the peace, unity and welfare of the church. Their responsibilities include making provision for the care and maintenance of church buildings and grounds, and oversight and management of church finances.

Church Meetings are normally held three times a year and are open to all members of the church. Unless The Structure of the United Reformed Church determines otherwise, major decisions affecting the church are usually made by the Church Meeting. Church Meetings during 2022 were held on 6th February, 10th April, 22nd May, 17th July and 25th September.

### **Objectives and activities for the public benefit**

The object of the charity is the advancement of the Christian faith in accordance with the Scheme of Union of the United Reformed Church.

The charity provides public worship open to all, pastoral support of the congregation, Christian education opportunities, all age social and recreational activities, provision of premises and services to the local community, and support of the worldwide church.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Church's aims and objectives, and in planning future activities and setting the grant making policy for the period.

## **Review of activities and achievements**

Normally, services of public worship are conducted every Sunday morning, some Sunday evenings and also on special religious dates. As a result of some reluctance to worship face to face due to COVID-19, these services have also been made available on Zoom.

At various times during the year, opportunities are provided for members of the church and community, and adults and children, to engage in Christian education. These included, for children and young people, weekly meetings of Pilots, Junior Church and twice weekly Toddler groups; and, for adults, regular meetings for worship and prayer, and social activities which included a dimension of Christian education.

Pastoral care was extended to members of the congregations, others associated with the church and members of the community.

Social and recreational activities, consistent with the charitable purposes of the church, included twice weekly Toddler groups, Guild and uniformed youth organisations. A weekly "Open House Café" is open to the local community as well as church members. The church is now offering a "warm space" to the community at this Open House Café with free hot drinks and snacks, and the hours have been extended. This is to help people in our local community to save on their home heating costs and is a scheme developed by Trafford Council. Many of these groups also raised funds for outside charities.

The church premises were used by a number of community groups including local orchestras, choirs, sewing groups, a creative writing group and a dementia group.

## **Trinity Hale project and future plans**

This project has encompassed an upgrade to the church foyer including a meeting room, office and three toilets. There is now a disabled toilet and baby changing facilities.

Also, this year, the final bills were paid in respect of the building of a substantial extension on the side of the church sanctuary which has included a new hall, a further meeting room, three more toilets, again with a disabled toilet and baby changing facilities, and a fully equipped modern kitchen.

This new extension is now being used for church activities, hire by the local community and provision for other support groups.

The project has been financed from the proceeds of the sale of the halls at the back of the church in July 2019, and from part of the proceeds of the sale of the manse in March 2020. The monies from these sales were held on our behalf by the North West Synod ("Synod") who made transfers to us as payments were required.

Note 17 of the Notes to the Accounts contains a summary of how these monies have been dispersed. The halls proceeds have been totally accounted for, but there is still a balance on the manse proceeds which, although still held by Synod on our behalf, was brought into the church's Balance Sheet as of 31st December 2021.

## Financial review

**Unrestricted fund** – this fund is used to finance the day to day running of the church. The Statement of Financial Activities shows a loss for the year compared with a small profit last year.

The main changes this year, compared with last year, have been: income from donations is slightly down; rentals from lettings are considerably up; energy costs are starting to rise and will continue to do so next year; but the biggest difference has been our not benefiting from last year's separate material items of income which, net of associated expenditures, amounted to £27,428.

We closed our building at Woodlands Timperley in December 2022. This means that we shall lose rental income, but also the running costs which had a potential for being quite substantial in the future. The building is on the market for sale and we have received several attractive offers. Looking to next year, we hope to see an increasing use of our new hall which, of course, will result in higher energy costs. Some of the hirers/users of Woodlands Timperley have transferred to Trinity Hale.

**Designated fund (Trinity Hale project)** – this fund has financed the bulk of the Trinity Hale project. Although the hall was substantially finished in August 2021, when it became available for renting out, further work materialised during the year to 31st December 2022. The hall is now complete and the small balance remaining on the project account was credited to the General Fund at 31st December 2022.

**Designated fund (manse fund)** – this represents part of the proceeds of sale of the manse less amounts used to finance the Trinity Hale project. Any balance is to be used for missional purposes.

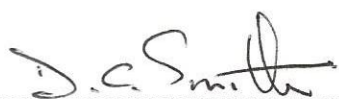
The financial results for the year, the accounting policies adopted and the amounts in each of these funds are disclosed in the attached Statement of Financial Activities and the Balance Sheet (collectively "the Accounts").

## Reserves policy

The unrestricted fund at the year-end amounted to £50,310 which the Elders consider adequate to cover future costs and emergency expenditure. They believe it is reasonable to assume that the church remains a going concern (see Note 1.2 to the Accounts).

The Elders' Meeting (the charity's Trustees) declare that they have **approved** the Trustees' Report above.

**SIGNED** on behalf of the Elders' meeting:



David Smith  
Elder



Susan Jesson  
Elder and Church Secretary

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
ALTRINCHAM UNITED REFORMED CHURCH CHARITY**

I report to the Trustees on my examination of the accounts of the Altrincham United Reformed Church Charity ("the Church") for the year ended 31st December 2022.

**Responsibilities and basis of report**

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

**Independent Examiner's statement**

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

1. Accounting records were not kept in respect of the Church 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 contents 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.

SIGNED:



DATE:

5/4/2023.

Teresa Fennell ACMA, CGMA  
It Doesn't Have to Cost the Earth Ltd  
47 St Dunstons Close  
Worcester  
WR5 2AJ

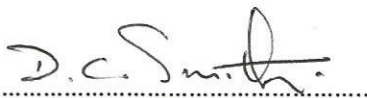
**Statement of Financial Activities  
for the year ended 31st December 2022**

	Notes	Unrestricted General Fund £	Designated Trinity Hale Project Fund £	Designated Manse Fund £	2,022 Total Funds £	2,021 Prior Year £
<b>Income from:</b>						
Donations and legacies	2	44,136	-	-	44,136	35,904
Charitable activities	3	29,663	-	-	29,663	16,761
Investments	4	-	-	-	-	106
Other income	5	5,431	-	-	5,431	5,063
Separate material items	6	2,240	-	-	2,240	32,952
Trinity Hale project	7, 16, 17	-	1,000	-	1,000	383,684
Manse Fund	16, 17	-	-	693	693	134,270
<b>Totals</b>		<b>81,470</b>	<b>1,000</b>	<b>693</b>	<b>83,163</b>	<b>608,740</b>
<b>Expenditure on:</b>						
Charitable activities	8	85,322	-	-	85,322	78,359
Separate material items	9	7,720	-	-	7,720	5,524
Trinity Hale project	11, 16	-	82,561	-	82,561	425,041
<b>Totals</b>		<b>93,042</b>	<b>82,561</b>	<b>-</b>	<b>175,603</b>	<b>508,924</b>
<b>Net income/-expenditure before investment gains/-losses</b>		<b>-11,572</b>	<b>-81,561</b>	<b>693</b>	<b>-92,440</b>	<b>99,816</b>
Realised gain on investments	12	-	-	-	-	319
<b>Net movements in funds</b>		<b>-11,572</b>	<b>-81,561</b>	<b>693</b>	<b>-92,440</b>	<b>100,135</b>
Total funds brought forward		61,535	58,388	92,790 (Note 17)	212,713	112,578
Transfers between funds:						
To finance Trinity Hale Project		-	23,520	-23,520	-	-
To close Trinity Hale Project		347	-347	-	-	-
<b>Total funds carried forward</b>		<b>50,310</b>	<b>-</b>	<b>69,963</b>	<b>120,273</b>	<b>212,713</b>

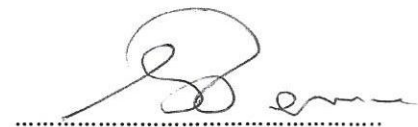
**Balance Sheet**  
**at 31st December 2022 and 2021**

	Notes	31.12.22 £	31.12.21 £
<b>Current assets</b>			
Debtors and prepayments	13	4,170	1,692
Cash at bank and in hand	14	126,292	213,056
<b>Totals</b>		<b>130,462</b>	<b>214,748</b>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	15	10,189	2,035
<b>Totals</b>		<b>10,189</b>	<b>2,035</b>
<b>Net current assets</b>		<b>120,273</b>	<b>212,713</b>
<b>Total net assets</b>		<b>£120,273</b>	<b>£212,713</b>
<b>The funds of the charity</b>			
Unrestricted fund	16.1	50,310	61,535
Designated fund - Trinity Hale project	16.2	-	58,388
Designated fund - Manse fund	16.3 & 17	69,963	92,790
<b>Total charity funds</b>		<b>£120,273</b>	<b>£212,713</b>

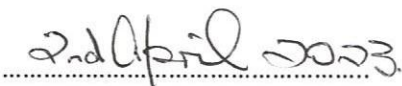
Signed on behalf of the Trustees:



David Smith  
Elder



Susan Jesson  
Elder and Church Secretary



Date

**Notes to the Accounts**  
**Year ended 31st December 2022**

**1 Accounting policies**

The principal accounting policies adopted in the preparation of these Accounts are as follows:

**1.1 Basis of preparation**

The Accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to the Accounts.

The Accounts have been prepared in accordance with 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 16th July 2014 and the Charities Act 2011.

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

**1.2 Preparation of the Accounts on a going concern basis**

Having considered projections of income and expenditure in the next 12 months, the Trustees consider that the charity has sufficient funds to pay all its liabilities as they fall due.

**1.3 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured.

Donations and legacies are recognised when the charity receives the funds.

**1.4 Fund accounting**

Unrestricted funds are available to spend on activities that further any purpose of the charity.

Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside for a specific purpose.

Restricted funds are funds which the donor has specified are solely to be used for particular activities.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured with reasonable reliability.

All expenditure is shown inclusive of VAT.

**Notes to the Accounts (continued)**  
**Year ended 31st December 2022**

**1.6 Tangible fixed assets – freehold property**

The Trustees of the church buildings are the United Reformed Church, North West Synod Trust, who hold them upon trust for purposes connected with the church. These assets are not tangible assets of the church and are not included in the Balance Sheet, but are shown below.

Following are the current insured values of the two churches:

Valuation	Buildings £	Contents £
Trinity Hale	6,905,776	375,228
Woodlands Timperley	2,518,691	46,906

**1.7 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.8 Corporation Tax**

As part of the United Reformed Church, the church is an excepted charity within the meaning of the Taxes Acts. Accordingly, it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these Accounts.

**1.9 Key estimates and accounting judgements**

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of revision and future periods, if the revision affects both current and future periods.

**1.10 Debtors and prepayments**

Trade debtors are measured by the amount outstanding at the year-end date. Accrued income is measured based on the amount due but not yet invoiced at the year-end date. Prepayments are measured by the proportion that relates to periods after the year end date.

**Notes to the Accounts (continued)**  
**Year ended 31st December 2022**

Note	Unrestricted Fund		
	Current Year £	Prior Year £	
<b>2</b>	<b>Income from donations and legacies</b>		
	Standing orders and envelopes	24,664	27,774
	Loose collections	1,428	648
	Gift Aid tax refunds	5,796	6,276
	General donations	1,040	981
	Donations to Vision magazine	-	50
	Catering and refreshments	208	-
	Legacies - for use at the Elders' discretion	11,000	-
	Other items of income	-	175
	<b>Totals</b>	<b>44,136</b>	<b>35,904</b>
<b>3</b>	<b>Income from charitable activities</b>		
	Trinity Hale lettings	13,170	4,220
	Woodlands Timperley lettings	16,493	12,541
	<b>Totals</b>	<b>29,663</b>	<b>16,761</b>
<b>4</b>	<b>Investment income</b>		
	Dividends	-	106
<b>5</b>	<b>Other income</b>		
	Orange site rentals	5,431	5,063
<b>6</b>	<b>Separate material items of income</b>		
	Orange site compensation (2021 - back rentals)	1,200	9,334
	Sale of Woodlands furniture and equipment	1,040	-
	Insurance claim re COVID loss of income	-	15,399
	Recovery of wrongly charged prior year telephone costs	-	3,554
	Write off prior year Balance Sheet balances	-	3,806
	Other	-	859
	<b>Totals</b>	<b>2,240</b>	<b>32,952</b>
<b>7</b>	<b>Trinity Hale Project</b>		
	Proceeds of sale of equipment	1,000	-
	Monies to finance the project	-	383,684
	<b>Totals</b>	<b>1,000</b>	<b>383,684</b>

**Notes to the Accounts (continued)**  
**Year ended 31st December 2022**

Note	Unrestricted Fund	
	Current Year £	Prior Year £
<b>8 Expenditure on charitable activities</b>		
Ministry and mission:		
Ministry and mission fund	34,691	32,700
Other ministry and mission	2,346	4,894
Property costs:		
Trinity Hale	20,685	14,009
Woodlands Timperley	5,717	6,675
Caretaking and cleaning	11,513	9,262
Office and general administration	9,219	8,887
Accountancy costs	288	1,308
Independent examination fee	500	350
Bank charges	363	274
<b>Totals</b>	<b>85,322</b>	<b>78,359</b>
<b>9 Separate material items of expenditure</b>		
Roof and path repairs	4,692	-
Purchase of a defibrillator	3,028	-
Write off prior year Balance Sheet balances	-	5,524
	<b>7,720</b>	<b>5,524</b>
<b>10 Employee costs</b>		
Salaries and wages	15,039	14,368
Social security costs	-	-
<b>Totals</b>	<b>15,039</b>	<b>14,368</b>
No employees received any employee benefits		
<b>Average head count in the year</b>		
Charitable activities	<b>2</b>	<b>2</b>
<b>Full time equivalent headcount in the year</b>		
Charitable activities	<b>1</b>	<b>1</b>
<b>11 Trinity Hale Project</b>		
Expenditure on building the new hall	<b>82,561</b>	<b>425,041</b>

**Notes to the Accounts (continued)**  
**Year ended 31st December 2022**

<b>Note</b>	<b>Unrestricted Fund</b>	
	<b>Current Year £</b>	<b>Prior Year £</b>
<b>12 Fixed asset investments</b>		
At start of year	-	5,346
Unrealised loss	-	-
Proceeds of sale	-	-5,665
Profit on sale of investment	-	319
<b>At end of year</b>	<u>-</u>	<u>-</u>
<b>13 Debtors and prepayments</b>		
Sundry debtor - reimburseable roof repairs	2,472	-
Prepayments and accrued income	1,698	1,692
<b>Totals</b>	<u>4,170</u>	<u>1,692</u>
<b>14 Cash at bank and in hand</b>		
COIF Charities Deposit Fund	-	1,000
Manse Fund (held by Synod) (see Notes 16 & 17)	69,963	134,270
RBS Savings Account	79	79
RBS Current Account	56,150	77,607
Petty Cash	100	100
<b>Totals</b>	<u>126,292</u>	<u>213,056</u>
<b>15 Creditors: amounts falling due within one year</b>		
Accrued expenses	5,010	1,846
Accrued roof and path repairs	4,692	-
Rent received in advance	80	-
HMRC - PAYE	407	189
<b>Totals</b>	<u>10,189</u>	<u>2,035</u>

**Notes to the Accounts (continued)**  
**Year ended 31st December 2022**

**16 Funds of the charity**

**16.1 Unrestricted fund** - this is the fund from which the church is run and administered.

**16.2 Designated fund (Trinity Hale project)** - this fund has financed the bulk of the Trinity Hale project. Work is now complete and the fund has been closed with the small remaining balance having been transferred to the unrestricted fund.

**16.3 Designated fund (Manse Fund)** - this comprises a proportion of the proceeds of the sale of the manse. Part of these have financed the Trinity Hale project with the balance to be used for missional purposes. Up to 31st December 2021, the funds were held by Synod, and not shown on the church Balance Sheet. Monies were transferred to the church as needed. On 31st December 2021, the balance on the fund, although still held by Synod, was recorded on the church Balance Sheet (see Note 17 below).

**16.4 Restricted funds** - where they exist, these can only be used for the specific purposes for which they were entrusted to the church. They are not at the disposal of the church for any other purpose.

**17 History of funds held by Synod on behalf of the Church**

Date	Detail	Sale of halls £	Sale of manse £
	Proceeds of sale:		
04.07.19	100% to Church	1,032,119	-
01.03.20	35% to Church	-	297,500
Year to 31.12.19	To Trinity Hale project	-400,000	-
01.03.20	To Church income account	-	-16,000
Year to 31.12.20	To Trinity Hale project	-400,000	-
	Interest credited	1,556	1,853
Year to 31.12.21	To Trinity Hale project	-200,000	-150,000
	Interest credited	9	917
16.11.21	Balance transferred to the Church RBS Current Account	-33,684	-
<b>31.12.21</b>	<b>Balance at year end</b>	<b>£0.00</b>	<b>134,270</b>
21.01.22	To RBS current account to support the transfers between the charity's funds		
	Transfer on 31.12.21		-41,480
	Balance on Manse Fund at 31.12.21		<b>92,790</b>
	Transfer on 21.01.22		-23,520
31.12.22	Annual interest credited		693
<b>31.12.22</b>	<b>Balance at year end</b>		<b>£69,963</b>

**Notes to the Accounts (continued)**  
**Year ended 31st December 2022**

**18 Payments to Trustees and related party transactions**

The Trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2021 - £nil).

Expenses were reimbursed to Mrs Susan Jesson, Church Secretary, in the sum of £177 (2021 - £207), Mr David Smith £269 (2021 - £nil), Mrs Megan Gilks £70 (2021 - £nil) and Mr Steve Wright £625 (2021 - £942). These were all for supplies purchased for the use of the church.

Donations of £6,388 (2021 - £6,342) were received in the year from Trustees.

There were no related party transactions during the year,

The church's insurance provides Trustee indemnity cover.

**19 Contingent liability**

At some time in the future, repairs will be required to the church organ. These are estimated to cost £8,976.

**ALTRINCHAM UNITED REFORMED CHURCH CHARITY**

England & Wales - Charity number 1129206

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# Accounts

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**ALTRINCHAM UNITED REFORMED CHURCH**

**TRUSTEES ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST DECEMBER 2021**

**CHURCH OFFICERS**

Susan Jesson, Church Secretary  
David Smith, Finance and Property Committee

**CHARITY NAME**

Altrincham United Reformed Church Charity

**CHARITY REGISTRATION NUMBER**

1129206

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## ADMINISTRATIVE INFORMATION

<b>Elders/Trustees</b>	Lambert Allan	Appointed 21st February 2021
	Megan Gilks	
	Eddie Gondwe	Resigned 31st December 2020
	Helen McGonnell	
	Doreen Radcliffe	
	David Smith	
	Steve Wright	Appointed 21st February 2021
<b>Treasurer</b>	Susan Jesson	Church Secretary
	David Smith	Acting Treasurer until 30th April 2021
	Ronnie Ballantyne	Appointed 1st May 2021
<b>Independent Examiner</b>	Teresa Fennell ACMA, CGMA It Doesn't Have to Cost the Earth Ltd 47 St Dunstons Close Worcester WR5 2AJ	
<b>Bankers</b>	NatWest Bank Plc 23 Stamford New Road Altrincham WA14 1DB	
<b>Charity address</b>	Altrincham United Reformed Church (Trinity Hale) 81 Cecil Road Hale Altrincham WA15 9NT	
<b>Other address</b>	Altrincham United Reformed Church (Woodlands Timperley) Woodlands Parkway Timperley Altrincham WA15 7QT	

## **TRUSTEES ANNUAL REPORT**

### **Structure, governance and management**

The Elders are the Trustees of the charity. The governing document of Altrincham United Reformed Church is the Scheme of Union of the United Reformed Church, which includes The Structure of the United Reformed Church and The United Reformed Church Acts of Parliament (1972, 1981 and 2000).

The function of the Elders Meeting and the Church Meeting are defined in the Structure of the United Reformed Church.

Serving Elders are Church members elected for a three year term by the Church Meeting. The Elders normally meet once a month and the meetings are usually chaired by the Church Secretary. They are responsible for the pastoral oversight and leadership of the local church. In the Elders Meeting they take counsel together for the whole congregation. It is their duty to make provision for Christian worship and education, to maintain proper standards of membership, and to promote witness and service to the community, mission at home and abroad, and the peace, unity and welfare of the church. Their responsibilities include making provision for the care and maintenance of church buildings and grounds, and oversight and management of church finances. The Elders have continued to meet on-line during the period when they have been unable to meet face to face due to COVID-19.

Church Meetings are normally held three times a year and are open to all members of the church. Unless The Structure of the United Reformed Church determines otherwise, major decisions affecting the church are usually made by the Church Meeting. Church Meetings during 2021 were held on 21st February, 2nd May and 19th September.

### **Objectives and activities for the public benefit**

The object of the charity is the advancement of the Christian faith in accordance with the Scheme of Union of the United Reformed Church.

The charity provides public worship open to all, pastoral support of the congregation, Christian education opportunities, all age social and recreational activities, provision of premises and services to the local community, and support of the worldwide church.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Church's aims and objectives, and in planning future activities and setting the grant making policy for the period.

## **Review of activities and achievements**

Normally, services of public worship are conducted every Sunday morning, some Sunday evenings and also on special religious dates. As a result of some reluctance to worship face to face due to COVID-19, these services have also been made available on Zoom.

At various times during the year, opportunities are provided for members of the church and community, and adults and children, to engage in Christian education. These included, for children and young people, weekly meetings of Pilots, Junior Church, bi-monthly Messy Church and twice weekly Toddler groups; and, for adults, regular meetings for worship and prayer, and social activities which included a dimension of Christian education. Due to the restrictions of meeting in person because of COVID-19, some of these were replaced with on-line sessions.

Pastoral care was extended to members of the congregations, others associated with the church and members of the community.

Social and recreational activities, consistent with the charitable purposes of the church, included twice weekly Toddler groups, Guild and uniformed youth organisations. A weekly "Open Café" commenced part way through the year which is open to the local community as well as church members. Many of these groups also raised funds for outside charities.

When COVID-19 restrictions allowed, the church premises were used by a number of community groups including local orchestras, choirs, sewing groups, a creative writing group and a dementia group.

COVID-19 has, in many ways, demonstrated to the church that some previous activities can be carried out in a different way in the future.

## **Trinity Hale project and future plans**

This project has encompassed an upgrade to the church foyer including a meeting room, office and three toilets. There is now a disabled toilet and baby changing facilities.

Also, in August this year, work was completed on the building of a substantial extension on the side of the church sanctuary which has included a new hall, a further meeting room, three more toilets, again with a disabled toilet and baby changing facilities, and a fully equipped modern kitchen.

This new extension will be used for: church activities; hire by the local community; possible provision of simple lunches for the benefit of the local community; and provision for other support groups.

The project has been financed from the proceeds of the sale of the halls at the back of the church in July 2019, and from part of the proceeds of the sale of the manse in March 2020. The monies from these sales have never been recorded in the church's books of account, but have been held on our behalf by the North West Synod ("Synod") who have made transfers to us as payments have been required.

Note 15 of the Notes to the Accounts contains a summary of how these monies have been dispersed. The halls proceeds have been totally accounted for, but there is still a balance on the manse proceeds which has been brought into the church's Balance Sheet as of 31st December 2021.

## Financial review

**Unrestricted fund** – this fund is used to finance the day to day running of the church. The Statement of Financial Activities shows a small profit for the year compared with a loss last year.

This year, we have benefited from:

- a) Separate material items of income amounting to £32,952, which included insurance monies for the loss of income due to COVID, and Orange site back rentals (see Note 5 to the Accounts); and
- b) A reduction in expenditure, mainly from reduced property costs (see Note 7 to the Accounts).

Against that, last year's income benefited from a transfer of £16,000 from the Manse Fund, held on our behalf by Synod, which was not repeated this year (see Note 2 to the Accounts).

**Designated fund (Trinity Hale project)** – this fund has financed the bulk of the Trinity Hale project. The hall was finished in August this year when it became available for renting out. The balance at the end of the year comprises certain outstanding costs such as professional fees, a small amount still due to the builder and retention monies.

**Designated fund (manse fund)** – this represents part of the proceeds of sale of the manse less amounts used to finance the Trinity Hale project. Any balance is to be used for missional purposes.


The financial results for the year, the accounting policies adopted and the amounts in each of these funds are disclosed in the attached Statement of Financial Activities and the Balance Sheet (collectively "the Accounts").

## Reserves policy

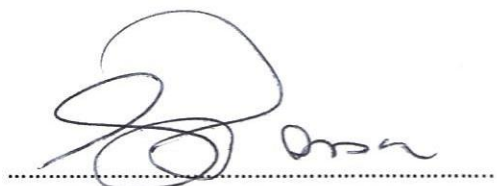
The unrestricted fund at the year-end amounted to £61,534 which the Elders consider adequate to cover future costs and emergency expenditure. They believe it is reasonable to assume that the church remains a going concern (see Note 1.2 to the Accounts).

The Elders' Meeting (the charity's Trustees) declare that they have **approved** the Trustees' Report above.

**SIGNED** on behalf of the Elders' meeting:



.....  
**David Smith**  
Elder



.....  
**Susan Jesson**  
Elder and Church Secretary

**Independent Examiner's Report  
to the Parochial Church Council of Altrincham United Reformed Church  
Charity**

I report to the trustees on my examination of the accounts of Altrincham United Reformed Church Charity ("the Church") for the year ended 31<sup>st</sup> December 2021.

**Responsibilities and basis of report**

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

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Church 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.

SIGNED:



DATE:

17/5/22 .

Teresa Fennell ACMA, CGMA  
It Doesn't Have to Cost the Earth Ltd  
47 St Dunstan's Close  
Worcester  
WR5 2AJ

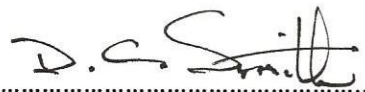
**Statement of Financial Activities  
for the year ended 31st December 2021**

	Notes	Unrestricted General Fund £	Designated Trinity Hale Project Fund £	Designated Manse Fund £	Restricted Organ Fund £	Total Funds £	Prior Year £
<b>Income from:</b>							
Donations and legacies	2	35,904	-	-	-	35,904	48,110
Charitable activities	3	16,761	-	-	-	16,761	15,389
Investments	4	106	-	-	-	106	91
Other income	5	5,063	-	-	-	5,063	3,958
Separate material items	6	32,952	-	-	-	32,952	-
Trinity Hale project	14.2 & 15	-	383,684	-	-	383,684	400,000
Manse Fund	14.3 & 15	-	-	134,270	-	134,270	-
<b>Totals</b>		<b>90,786</b>	<b>383,684</b>	<b>134,270</b>	<b>-</b>	<b>608,740</b>	<b>467,548</b>
<b>Expenditure on:</b>							
Charitable activities	7	78,359	-	-	-	78,359	125,728
Separate material items	8	5,524	-	-	-	5,524	-
Trinity Hale project	14.2	-	425,041	-	-	425,041	410,683
Organ repairs		-	-	-	-	-	47
<b>Totals</b>		<b>83,883</b>	<b>425,041</b>	<b>-</b>	<b>-</b>	<b>508,924</b>	<b>536,458</b>
<b>Net income/-expenditure before investment gains/-losses</b>		<b>6,903</b>	<b>-41,357</b>	<b>134,270</b>	<b>-</b>	<b>99,816</b>	<b>-68,910</b>
Realised gains/-unrealised losses on investments	10	319	-	-	-	319	-212
<b>Net movements in funds</b>		<b>7,222</b>	<b>-41,357</b>	<b>134,270</b>	<b>-</b>	<b>100,135</b>	<b>-69,122</b>
Total funds brought forward		50,223	58,266	-	4,089	112,578	181,700
Transfers between funds:							
Expended in prior year		4,089	-	-	-4,089	-	-
To meet estimated final cost		-	41,480	-41,480	-	-	-
<b>Total funds carried forward</b>		<b>61,534</b>	<b>58,389</b>	<b>92,790</b>	<b>-</b>	<b>212,713</b>	<b>112,578</b>

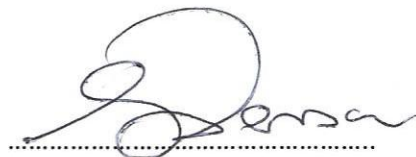
**Balance Sheet**  
at 31st December 2021 and 2020

	Notes	31.12.21 £	31.12.20 £
<b>Fixed assets</b>			
Investments	10	-	5,346
<b>Totals</b>		-	5,346
<b>Current assets</b>			
Debtors and prepayments	11	1,692	1,604
Cash at bank and in hand	12	213,056	114,409
<b>Totals</b>		214,748	116,013
<b>Liabilities</b>			
Creditors: amounts falling due within one year	13	2,035	8,781
<b>Totals</b>		2,035	8,781
<b>Net current assets</b>		212,713	107,232
<b>Total net assets</b>		£212,713	£112,578
<b>The funds of the charity</b>			
Unrestricted fund	14.1	61,534	50,223
Designated fund - Trinity Hale project	14.2	58,389	58,266
Designated fund - Manse fund	14.3 & 15	92,790	
Restricted fund	14.4	-	4,089
<b>Total charity funds</b>		£212,713	£112,578

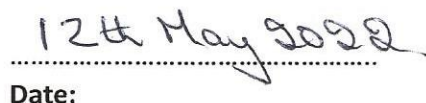
Signed on behalf of the Trustees:



David Smith  
Elder



Susan Jesson  
Elder and Church Secretary



Date:

**Notes to the Accounts**  
**Year ended 31st December 2021**

**1 Accounting policies**

The principal accounting policies adopted in the preparation of these Accounts are as follows:

**1.1 Basis of preparation**

The Accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant Notes to the Accounts.

The Accounts have been prepared in accordance with 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 16th July 2014 and the Charities Act 2011.

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

**1.2 Preparation of the Accounts on a going concern basis**

Having considered projections of income and expenditure in the next 12 months, including the possible effects of COVID-19, the Trustees consider that the charity has sufficient funds to pay all its liabilities as they fall due.

**1.3 Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured.

Donations and legacies are recognised when the charity receives the funds.

**1.4 Fund accounting**

Unrestricted funds are available to spend on activities that further any purpose of the charity.

Designated funds are unrestricted funds of the charity which the Trustees have decided at their discretion to set aside for a specific purpose.

Restricted funds are funds which the donor has specified are solely to be used for particular activities.

**1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured with reasonable reliability.

All expenditure is shown inclusive of VAT.

**Notes to the Accounts (continued)**  
**Year ended 31st December 2021**

**1.6 Tangible fixed assets – freehold property**

The Trustees of the church buildings are the United Reformed Church, North West Synod Trust, who hold them upon trust for purposes connected with the church. These assets are not tangible assets of the church and are not included in the Balance Sheet, but are shown below.

Following are the current insured values of the two churches:

<b>Valuation</b>	<b>Buildings</b> <b>£</b>	<b>Contents</b> <b>£</b>
Trinity Hale	6,514,883	357,360
Woodlands Timperley	2,376,123	44,672

**1.7 Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.8 Corporation Tax**

As part of the United Reformed Church, the church is an excepted charity within the meaning of the Taxes Acts. Accordingly, it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these Accounts.

**1.9 Key estimates and accounting judgements**

In applying the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of revision and future periods, if the revision affects both current and future periods.

**1.10 Debtors and prepayments**

Trade debtors are measured by the amount outstanding at the year-end date. Accrued income is measured based on the amount due but not yet invoiced at the year-end date. Prepayments are measured by the proportion that relates to periods after the year end date.

**Notes to the Accounts (continued)**  
**Year ended 31st December 2021**

Note	Unrestricted Fund	
	Current Year £	Prior Year £
<b>2</b>	<b>Income from donations and legacies</b>	
	Standing orders and envelopes	23,687
	Loose collections	426
	Gift Aid tax refunds	6,476
	General donations	695
	Donations to Vision magazine	-
	Legacies	-
	Transfer from the Manse Fund (see Note 15)	16,000
	Other items of income	826
	<b>Totals</b>	<b>48,110</b>
	<b>35,904</b>	<b>48,110</b>
<b>3</b>	<b>Income from charitable activities</b>	
	Trinity Hale lettings	8,215
	Woodlands Timperley lettings	7,174
	<b>Totals</b>	<b>15,389</b>
	<b>16,761</b>	<b>15,389</b>
<b>4</b>	<b>Investment income</b>	
	Dividends	88
	Deposit account interest	3
	<b>Totals</b>	<b>91</b>
	<b>106</b>	<b>91</b>
<b>5</b>	<b>Other income</b>	
	Orange site rentals	3,958
	<b>Totals</b>	<b>3,958</b>
	<b>5,063</b>	<b>3,958</b>
<b>6</b>	<b>Separate material items of income</b>	
	Insurance claim re COVID loss of income	-
	Orange site prior year back rentals	-
	Recovery of wrongly charged prior year telephone costs	-
	Write off prior year Balance Sheet balances	-
	Other	-
	<b>Totals</b>	<b>-</b>
	<b>32,952</b>	<b>-</b>

**Notes to the Accounts (continued)**  
**Year ended 31st December 2021**

Note	Unrestricted Fund	
	Current Year £	Prior Year £
<b>7 Expenditure on charitable activities</b>		
Ministry and mission:		
Ministry and mission fund	32,700	34,980
Other ministry and mission	4,894	6,320
Property costs (see note below):		
Trinity Hale	14,009	34,729
Woodlands Timperley	6,675	17,740
Manse (sold March 2020)	-	439
Caretaking and cleaning	9,262	12,554
Office and general administration	8,887	10,788
Legal and professional fees	-	3,730
Accountancy costs	1,308	3,825
Independent examination fee	350	300
Bank charges	274	323
<b>Totals</b>	<b>78,359</b>	<b>125,728</b>
<b>Note</b> - Prior year property costs include:		
Trinity Hale organ repairs - £19,824		
Woodlands Timperley repairs to building and car park - £9,360		
<b>8 Separate material items of expenditure</b>		
Write off prior year Balance Sheet balances	5,524	-
<b>Totals</b>	<b>5,524</b>	<b>0</b>
<b>9 Employee costs</b>		
Salaries and wages	14,368	17,825
Social security costs	-	493
<b>Totals</b>	<b>14,368</b>	<b>18,318</b>
No employees received any employee benefits		
<b>Average head count in the year</b>		
Charitable activities	<b>2</b>	<b>3</b>
<b>Full time equivalent headcount in the year</b>		
Charitable activities	<b>1</b>	<b>1</b>

**Notes to the Accounts (continued)**  
**Year ended 31st December 2021**

Note	Unrestricted Fund	
	Current Year £	Prior Year £
<b>10 Fixed asset investments</b>		
At start of year	5,346	5,558
Unrealised loss	-	-212
Proceeds of sale	-5,665	-
Profit on sale of investment	319	-
<b>At end of year</b>	<b>-</b>	<b>5,346</b>
<b>11 Debtors and prepayments</b>		
Prepayments and accrued income	<b>1,692</b>	<b>1,604</b>
<b>12 Cash at bank and in hand</b>		
COIF Charities Deposit Fund	1,000	1,000
Manse Fund (held by Synod) (see Note 13)	134,270	-
RBS Savings Account	79	79
RBS Current Account	77,607	113,263
Petty Cash	100	67
<b>Totals</b>	<b>213,056</b>	<b>114,409</b>
<b>13 Creditors: amounts falling due within one year</b>		
Accruals	1,846	2,177
3rd party collections	-	6,422
HMRC - PAYE	189	182
<b>Totals</b>	<b>2,035</b>	<b>8,781</b>

**Notes to the Accounts (continued)**  
**Year ended 31st December 2021**

**14 Funds of the charity**

**14.1 Unrestricted fund** – this is the fund from which the church is run and administered.

**14.2 Designated fund (Trinity Hale project)** – this fund has financed the bulk of the Trinity Hale project. Work is now complete and the balance at the end of the year comprises certain outstanding costs such as professional fees, a small amount still due to the builder and retention monies.

**14.3 Designated fund (Manse Fund)** – this comprises a proportion of the proceeds of the sale of the manse. Part of these have financed the Trinity Hale project with the balance to be used for missional purposes. Up to 31st December 2021, the funds have been held by Synod, and not shown on the church Balance Sheet, with amounts transferred to the church as needed. On 31st December 2021, the balance on the fund, although still held by Synod, was recorded on the church Balance Sheet (see Note 15 below).

**14.4 Restricted funds** – these can only be used for the specific purposes for which they were entrusted to the church. They are not at the disposal of the church for any other purpose.

**15 History of funds held by Synod on behalf of the Church**

Date	Detail	Sale of halls £	Sale of manse £
	Proceeds of sale:		
04.07.19	100% to Church	1,032,119	-
01.03.20	35% to Church	-	297,500
Year to 31.12.19	To Trinity Hale project	-400,000	-
01.03.20	To Church income account	-	-16,000
Year to 31.12.20	To Trinity Hale project	-400,000	-
	Interest received	1,556	1,853
Year to 31.12.21	To Trinity Hale project	-200,000	-150,000
	Interest received	9	917
16.11.21	<b>Balance transferred from Synod to Church RBS Account</b>	<b>£33,684</b>	
31.12.21	<b>Balance recorded on Church Balance Sheet</b>		<b>£134,270</b>

**Notes to the Accounts (continued)**  
**Year ended 31st December 2021**

**16 Payments to Trustees and related party transactions**

The Trustees all give freely of their time and expertise without any form of remuneration or other benefit in cash or kind (2020 - £nil).

Expenses were reimbursed to Mrs Susan Jesson, Church Secretary, in the sum of £207 (2020 - £39) and Mr Steve Wright £942 (2020 - £Nil). These were for supplies purchased for the use of the church.

Donations of £6,342 (2020 - £1,740) were received in the year from Trustees.

There were no related party transactions during the year,

The church's insurance provides Trustee indemnity cover.

**17 Post Balance Sheet Event**

On 21st January 2022, £65,000 was transferred from the Manse Fund to the church's RBS Current Account.

**ALTRINCHAM UNITED REFORMED CHURCH CHARITY**

England & Wales - Charity number 1129206

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# Accounts

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**Altrincham United Reformed Church  
Trustees' Annual Report and Financial Statements  
for the year ended 31st December 2020**

**Church Officers:**

Susan Jesson, Church Secretary

David Smith, Finance and Property Committee

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## Administrative Information

**Elders/Trustees:**

Megan Gilks	Pilots' Leader
Eddie Gondwe	
Susan Jesson	Church Secretary, Worship and Children's Leader
Helen McGonnell	Junior Church Leader
Doreen Radcliffe	Junior Church Leader
David Smith	Finance and Property

**Charity Address:**

Altrincham United Reformed Church (Trinity Hale)  
81 Cecil Road  
Hale  
Altrincham  
WA15 9NT

**Other Address:**

Altrincham United Reformed Church (Woodlands Timperley)  
Woodlands Parkway  
Timperley  
Altrincham  
WA15 7QT

**Bankers:**

The Royal Bank of Scotland  
Hale Branch  
Altrincham  
Cheshire

**Accountant:**

Beyond Profit Ltd  
G104 Bolton Arena  
Arena Approach  
Horwich  
Bolton  
BL6 6LB

**Independent Examiner:**

Teresa Fennell, ACMA CGMA  
It Doesn't Have to Cost the Earth Ltd  
47 St Dunstons Close,  
Worcester  
WR5 2AJ

## **Structure, governance and management**

The Minister and Elders are the trustees of the charity.

The governing document of Altrincham United Reformed Church is The Scheme of Union of the United Reformed Church, which includes The Structure of the United Reformed Church and The United Reformed Church Acts of Parliament (1972, 1981 and 2000).

The functions of the Elders Meeting (the Minister and Elders) and the Church Meeting are defined in the Structure of the United Reformed Church.

Elders are Church members elected, normally for a three year term, by the Church Meeting. The Elders normally meet once a month and the meetings are usually chaired by the Minister. They are responsible for the pastoral oversight and leadership of the local church. In the Elders' Meeting they take counsel together for the whole congregation. It is their duty to make provision for Christian worship and education, to maintain proper standards of membership, and to promote witness and service to the community, mission at home and abroad, and the peace, unity and welfare of the church. Their responsibilities include making provision for the care and maintenance of church buildings and grounds, and oversight and management of church finances. The elders have continued to meet monthly on-line during the period when they have been unable to meet face to face due to COVID-19.

Church Meetings are normally held three times a year and are open to all members of the church. Unless The Structure of the United Reformed Church determines otherwise, major decisions affecting the church are usually made by the Church Meeting. There have been no Church Meetings during 2020 due to COVID-19.

## **Objectives and Activities for the Public Benefit**

The object of the charity is the advancement of the Christian faith in accordance with the Scheme of Union of the United Reformed Church.

The charity provides public worship open to all, pastoral support of the congregation, Christian education opportunities, all age social and recreational activities, provision of premises and services to the local community, and support of the worldwide church

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Church's aims and objectives and in planning future activities and setting the grant making policy for the period.

## **Review of Activities and Achievements**

Normally Services of public worship are conducted every Sunday morning, some Sunday evenings and every Thursday morning throughout the year; many of these services included special provision for children. However, due to COVID-19, face to face services ceased in March 2020 and were held on-line via Zoom instead.

At various times during the year opportunities are usually provided for members of the church and community, adults and children, to engage in Christian education. These included, for children and young people, weekly meeting of Pilots, Junior Church, bi-monthly Messy Church and twice weekly Toddler Groups and, for adults, regular meetings for worship and prayer, and social activities which included a dimension of Christian education. Again, due to the restrictions of meeting in person due to COVID-19, these were replaced with on-line sessions from March.

Pastoral care was extended to members of the congregations, others associated with the church and members of the community. Since March these communications have been by telephone and post.

Until March social and recreational activities, consistent with the charitable purposes of the church, included several Toddlers groups, Guild and uniformed youth organisations. Many of these groups also raised funds for outside charities. The church premises were used by a number of community groups. Since March, Toddler Groups have met on-line for a weekly Singalong session but the Guild and uniformed organisations have been unable to meet in person as have various hirers of rooms and community groups.

### **Future Plans**

Income following the sale of the halls has been used to upgrade the church foyer to include a meeting room, office and 3 toilets (including disabled toilet and baby changing facilities). Work is well underway on the building of a new hall, a further meeting room, toilet facilities including baby changing and a new kitchen on the side of the church. This new extension is due for completion end of March/beginning April 2021 and will be used for:

- church activities
- availability for hire by the local community
- possible provision of simple lunches for the benefit of the local community.
- possible provision of a dementia support group

### **COVID-19**

COVID-19 has had a severe impact on the church's income and activities since March, however, many members have replaced their weekly offerings by setting up standing orders. There has been a considerable shortfall in freewill giving and income from the letting of rooms. There is a possibility that the church will be able to claim on its insurance for some of this shortfall. COVID-19 has, in many ways, demonstrated to the church that some previous activities can be carried out in a different way in the future.

### **Financial review**

There was a deficit in the receipts and payments account during the year. This was largely due to planned spending of reserves to further the church's charitable objectives (for example,; costs relating to the maintenance and refurbishment of its premises and the building of a new hall, meeting room, toilet facilities and kitchen.

There are no funds in deficit at the 31st December 2020.

The church's principal funding comes from freewill giving of members of the congregations throughout the year and from letting income from the use of church premises. This income has been severely affected by the church building being mainly closed from March.

Expenditure in the year was broadly in line with expectations, and included a deficit on the general fund for the year.

### **Reserve policy**

Unrestricted reserve funds are available for use at the discretion of the church in furtherance of its charitable objectives. In 2020 the church held reserve funds:

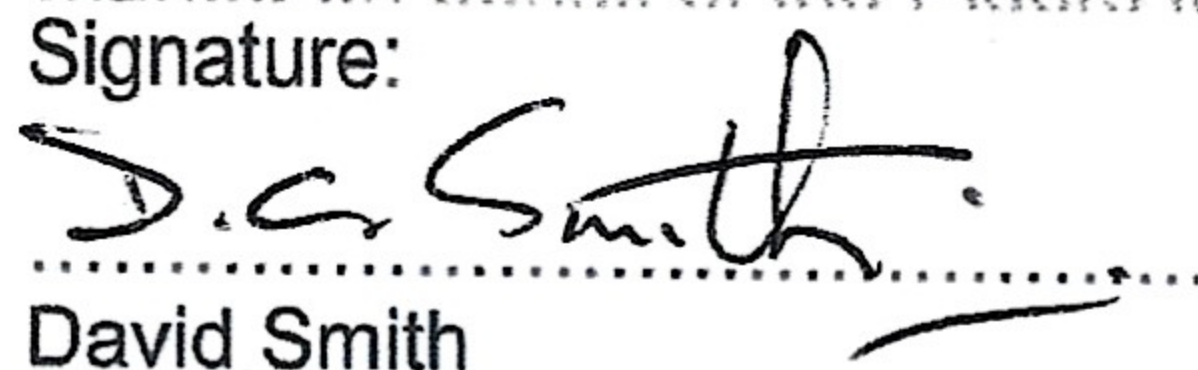
- a) to finance other mission activities over the following 3 – 5 years, as and when they are identified;
- b) to assist with any major or unexpected maintenance and repairs to its premises.
- c) to finance the building of a new hall and kitchen facilities

Restricted reserve funds are subjected to restrictions on their expenditure imposed by the donor, or contained in the terms of a grant.

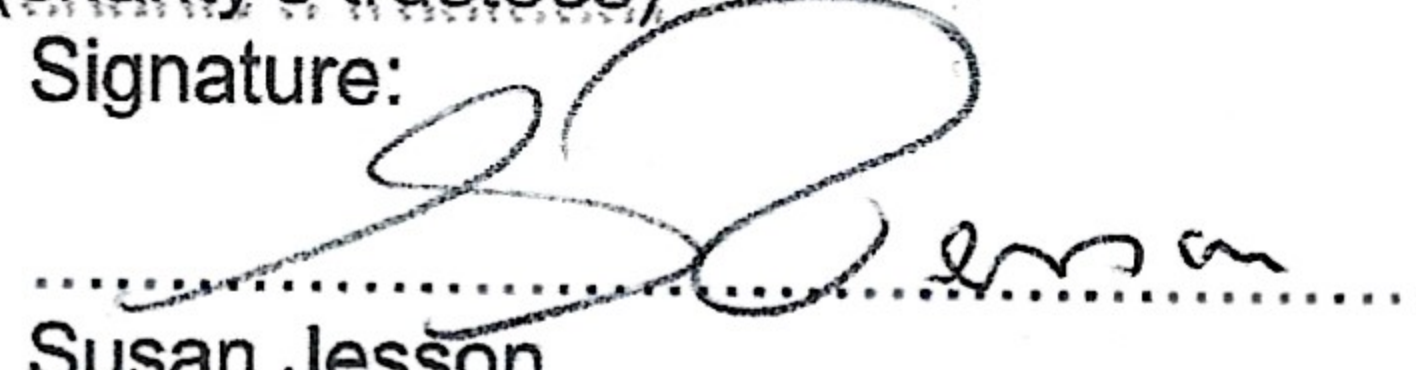
The financial results for the year, the accounting policies adopted and the amounts of each of these funds are disclosed in the financial statements.

The Elders Meeting (the charity's trustees) declare that they have approved the trustees' report above.

Signed on behalf of the Elders Meeting (charity's trustees)

Signature: 

David Smith  
Elder

Signature: 

Susan Jesson  
Secretary

4th May 2021

## Independent examiner's report to the trustees of Altrincham United Reformed Church Charity

I report to the trustees on my examination of the accounts of the Altrincham United Reformed Church Charity ("the Church") for the year ended 31 December 2020.

### Responsibilities and basis of report

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

### Independent examiner's statement

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

1. accounting records were not kept in respect of the Church 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.

Signed:



Date: 11/5/21.

Teresa Fennell, ACMA CGMA  
It Doesn't Have to Cost the Earth Ltd  
47 St Dunstan's Close,  
Worcester, WR5 2AJ

Statement of Financial Activities for the year ended 31 December 2020

	Notes	31 December 2020				31 December 2019			
		Unrestricted	Designated	Restricted	Total	Unrestricted	Designated	Restricted	Total
		Funds	Funds Trinity Hale Project	Funds	Funds	Funds	Funds Trinity Hale Project	Funds	Funds
		£	£	£	£	£	£	£	
<b>Income from:</b>									
Donations and Legacies	2	48,110	400,000	-	448,110	43,431	400,000	5,000	448,431
Charitable Activities	3	15,389	-	-	15,389	25,784	-	-	25,784
Investment income	4	91	-	-	91	179	-	-	179
Other incoming resources	5	3,958	-	-	3,958	3,958	-	-	3,958
<b>Total</b>		<b>67,548</b>	<b>400,000</b>	<b>-</b>	<b>467,548</b>	<b>73,352</b>	<b>400,000</b>	<b>5,000</b>	<b>478,352</b>
<b>Expenditure on:</b>									
Charitable activities	6	123,067	413,343	47	536,458	121,816	307,201	864	429,881
<b>Total</b>		<b>123,067</b>	<b>413,343</b>	<b>47</b>	<b>536,458</b>	<b>121,816</b>	<b>307,201</b>	<b>864</b>	<b>429,881</b>
Realised and unrealised gains from investments	9	(212)	-	-	(212)	488	-	-	487.98
<b>Net income/(expenditure)</b>		<b>(55,731)</b>	<b>(13,343)</b>	<b>(47)</b>	<b>(69,122)</b>	<b>(47,976)</b>	<b>92,799</b>	<b>4,136</b>	<b>48,959</b>
Brought forward		105,954	71,609	4,136	181,700	153,930	(21,190)	-	132,740
<b>Total funds carried forward</b>	13	<b>50,223</b>	<b>58,266</b>	<b>4,089</b>	<b>112,578</b>	<b>105,954</b>	<b>71,609</b>	<b>4,136</b>	<b>181,700</b>

Balance Sheet as at 31 December 2020

	Notes	31 Dec 2020 £	31 Dec 2019 £
<b>Fixed Assets:</b>			
Investments	19	5,346	5,558
<b>Total Fixed Assets</b>		<b>5,346</b>	<b>5,558</b>
<b>Current Assets:</b>			
Debtors	110	1,604	1,864
Cash at bank and in hand	111	114,409	196,354
<b>Total Current Assets</b>		<b>116,013</b>	<b>198,218</b>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	112	8,781	22,076
<b>Net current assets/(liabilities)</b>		<b>112,577</b>	<b>181,700</b>
<b>Total net assets/(liabilities)</b>		<b>112,577</b>	<b>181,700</b>
<b>The funds of the charity:</b>			
Restricted funds	113	4,089	4,136
Unrestricted funds	113	50,223	105,954
Designated funds	113	58,266	71,609
<b>Total charity funds</b>		<b>112,578</b>	<b>181,700</b>

## Notes to the Accounts

### 1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### a) Basis of preparation

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to the accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities: preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) and the Charities Act 2011.

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

#### b) Preparation of the accounts on a going concern basis

Having considered projections for income and expenditure in the next 12 months the trustees consider that there are no material uncertainties to allow the charity to continue as a going concern.

#### c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be reliably measured.

Donations and legacies are recognised when the charity receives the funds.

#### d) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are funds which the donor has specified are solely to be used for particular activities.

#### e) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be recognised reliably.

All expenditure is shown inclusive of VAT.

#### f) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs. Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

### g) Tangible Fixed Assets

#### Freehold Property:

The Trustees of the church and manse buildings are the United Reformed Church, North Western Synod Trust, who hold them upon trust for purposes connected with the church. These assets are not tangible assets of the church and are not included in the Balance Sheet but are shown below: . The values shown below were obtained prior to the sale of the hall at Trinity Hale.

	Buildings £	Contents £
<b>Church Buildings:</b>		
Trinity Hale	6,405,736	280,060
Woodlands Timperley	1,726,575	35,000

### h) Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provision are normally recognised at their settlement amount after allowing for any trade discounts due.

### i) Corporation Tax

As part of the United Reformed Church, the church is an excepted charity within the meaning of the Taxes Acts. Accordingly, it is potentially exempt from taxation in respect of income and capital gains received to the extent that such income or gains are applied to exclusively charitable purposes. No provision for taxation has been made in these financial statements.

### j) Key estimates and accounting judgements

In applying the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions in determining the carrying amounts of assets and liabilities. The Trustees' judgements, estimates and assumptions are based on the best and most reliable evidence available at the time when the decisions are made, and are based on historical experience and other factors that are considered to be applicable. Due to the inherent subjectivity involved in making such judgements, estimates and assumptions, the actual results and outcomes may differ.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to the accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of revision and future periods, if the revision affects both current and future periods.

### k) Debtors

Trade debtors are measured by the amount outstanding at the year end date. Accrued income are measured based on the amount due but not yet invoiced at the year end date. Prepayments are measured by the proportion that relates to periods after the year end date.

## 2 Donations and Legacies

	Unrestricted £	Designated (Trinity Hale Project) £	Restricted £	This Year £	Last Year £
Envelope scheme, standing orders	23,687	-	-	23,687	25,274
Loose collections	426	-	-	426	3,928
Gift aid tax refund	6,476	-	-	6,476	13,079
Donations	695	-	-	695	368
Donations for Vision Magazine	-	-	-	-	532
Legacies	-	-	-	-	5,000
Other items income	16,826	400,000	-	416,826	400,251
<b>Total</b>	<b>48,110</b>	<b>400,000</b>	<b>-</b>	<b>448,110</b>	<b>448,431</b>

## 3 Charitable Activities

	Unrestricted £	Designated (Trinity Hale Project) £	Restricted £	This Year £	Last Year £
Church lettings	15,389	-	-	15,389	25,065
Fund raising events	-	-	-	-	719
Advertising income	-	-	-	-	-
<b>Total</b>	<b>15,389</b>	<b>-</b>	<b>-</b>	<b>15,389</b>	<b>25,784</b>

## 4 Investment income

	Unrestricted £	Designated (Trinity Hale Project) £	Restricted £	This Year £	Last Year £
Dividends	88	-	-	88	172
Bank and building society interest	3	-	-	3	7
<b>Total</b>	<b>91</b>	<b>-</b>	<b>-</b>	<b>91</b>	<b>179</b>

## 5 Other incoming resources

	Unrestricted £	Designated (Trinity Hale Project)	Restricted £	This Year £	Last Year £
Orange site rental	3,958	-	-	3,958	3,958
<b>Total</b>	<b>3,958</b>	<b>-</b>	<b>-</b>	<b>3,958</b>	<b>3,958</b>

**6 Expenditure on charitable activities**

	31-Dec-20			31-Dec-19		
	Charitable Activities £	Support and Governance Costs £	Unrestricted & Designated 2020 £	Charitable Activities £	Support and Governance Costs £	Unrestricted & Designated 2019 £
General church activities	44,014	8,797	52,811	51,254	7,512	58,766
Trinity Hale	36,113	8,502	44,615	22,245	7,239	29,485
Woodlands Timperley	17,779	7,218	24,997	16,829	7,774	24,603
Manse	439	206	645	8,389	573	8,962
Trinity Hale Project	410,683	2,660	413,343	304,428	2,773	307,201
	<b>509,029</b>	<b>27,382</b>	<b>536,411</b>	<b>403,145</b>	<b>25,871</b>	<b>429,017</b>

**7 Allocation of governance and other support costs**

The total support costs and overheads attributable to charitable activity is apportioned as shown below:

	General church activities £	Trinity Hale £	Woodlands Timperley £	Manse £	Trinity Hale Project £	Total allocated £	Basis of allocation
Admin worker	1,835	1,835	1,835	-	1,835	7,340	Staff time
Caretaking and cleaning	3,954	3,954	3,956	-	-	11,865	Staff time
Legal and professional fees	1,653	1,681	396	-	-	3,730	Actual
Bank charges	323	-	-	-	-	323	Actual
	<b>7,765</b>	<b>7,470</b>	<b>6,187</b>	<b>-</b>	<b>1,835</b>	<b>23,257</b>	

**Governance Costs**

31-Dec-20      31-Dec-19

	£	£
Independent Examination Fee	300	300
Accountancy	3,825	2,567
	<u>4,125</u>	<u>2,867</u>

The total governance cost attributable to charitable activities is then apportioned in the same ratio as the other support costs:

<b>Allocation of Governance Costs</b>	<b>31-Dec-20</b>	<b>31-Dec-19</b>
	£	£
General church activities	1,031	573
Trinity Hale	1,031	573
Woodlands Timperley	1,031	573
Manse	206	573
Trinity Hale Project	825	573
	<u>4,125</u>	<u>2,867</u>

#### 8 Employee Costs

	<b>2020</b>	<b>2019</b>
	£	£
Salaries and wages	17,825	16,335
Social security costs	493	3,771
<b>Total staff costs</b>	<u>18,318</u>	<u>20,106</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

#### Average head count in the year

	<b>2020</b>	<b>2019</b>
Charitable Activities	3	3
<b>Total</b>	<u>3</u>	<u>3</u>

#### FTE head count in the year

	<b>2020</b>	<b>2019</b>
Charitable Activities	1	1
<b>Total</b>	<u>1</u>	<u>1</u>

In September the post of cleaner was made redundant. A payment was made for the following:

	£
Statutory redundancy payment	677
Outstanding holiday pay	72
Payment in lieu of notice	451
	<u>1,200</u>

## 9 Fixed Asset Investments

	£
01 January 2020	5,558
Investment gains/(losses)	(212)
31 December 2020	<u>5,346</u>

## 10 Debtors and prepayments Analysis of debtors

	2020 £	2019 £
Prepayments and accrued income	1,604	1,864
<b>Total</b>	<u>1,604</u>	<u>1,864</u>

## 11 Cash at bank and in hand

	2020 £	2019 £
COIF Charities Deposit Fund	1,000	1,000
RBS Current	113,264	119,349
NatWest (Woodlands)	-	926
RBS Savings	79	78
Petty Cash	67	-
	<u>114,409</u>	<u>196,354</u>

## 12 Creditors & Accruals

Analysis of creditors: falling due within one year

	2020 £	2019 £
Accruals	2,177	14,451
Other creditors	6,604	7,625
<b>Total</b>	<b>8,781</b>	<b>22,076</b>

**13 Charity funds**

	Balance at 01 January 2020 £	Income £	Expenditure £	Investment gains/(losses)	Balance at 31 December 2020 £
<b>Restricted Funds</b>					
Legacy	4,136		(47)		4,089
	<b>4,136</b>	<b>0</b>	<b>(47)</b>		<b>4,089</b>
<b>Unrestricted Funds</b>					
General	105,817	67,548	(123,067)	(212)	50,086
Designated (Trinity Hale Project)	71,609	400,000	(413,343)	-	58,266
	<b>177,427</b>	<b>467,548</b>	<b>(536,411)</b>	<b>(212)</b>	<b>108,352</b>
<b>Total Funds</b>	<b>181,563</b>	<b>467,548</b>	<b>(536,458)</b>	<b>(212)</b>	<b>112,441</b>

**2019 Comparative**

	Balance at 1 January 2019 £	Income £	Expenditure £	Investment gains/(losses)	Balance at 31 December 2019 £
<b>Restricted Funds</b>					
Legacy	-	5,000	864	-	4,136
	-	<b>5,000</b>	<b>864</b>	-	<b>4,136</b>
<b>Unrestricted Funds</b>					
General	153,793	73,352	(121,816)	488	105,817
Designated (Trinity Hale Project)	-	400,000	(307,201)	-	71,609
	<b>132,603</b>	<b>473,352</b>	<b>429,017</b>	<b>488</b>	<b>177,427</b>
<b>Total Funds</b>	<b>132,603</b>	<b>478,352</b>	<b>(429,881)</b>	<b>488</b>	<b>181,563</b>

**Restricted Funds**

Restricted Funds can only be used for the specific purpose for which they were entrusted to the church.

These monies are not at the disposal of the church meeting for any other purpose and represent:

**Legacy**

A legacy was received in 2019 which had specific restrictions meaning that it can only be spent on organ repairs and maintenance.

**Designated Fund (Trinity Hale Project)**

This fund contains monies received from the diocese following the sale of some of the church buildings at Trinity Hale. Altrincham United Reformed Church is using some of these proceeds of sale to upgrade the remaining building at Trinity Hale. Work is now well underway on the building of a new hall and kitchen on the side of the church which will be used for:

- church activities
- availability for hire by the local community
- possible provision of simple lunches for the benefit of the local community.
- possible provision of a dementia support group

The Trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2019: £nil). Expenses were reimbursed to Susan Jesson of £39 (2019: £266). This was for supplies purchased for the charity.

Donations of £1,740 were received in the year from Trustees.

There were no related further party transactions in the period.

The charity's insurance provides Trustee Indemnity Cover.