

**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
<b>Independent Examiner</b>	David Smith	Acting Treasurer until 30th April 2021
	Ronnie Ballantyne	Appointed 1st May 2021
<b>Bankers</b>	Teresa Fennell ACMA, CGMA	
	It Doesn't Have to Cost the Earth Ltd	
	47 St Dunstons Close	
	Worcester	
	WR5 2AJ	
<b>Charity address</b>	NatWest Bank Plc	
	23 Stamford New Road	
	Altrincham	
	WA14 1DB	
<b>Other 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

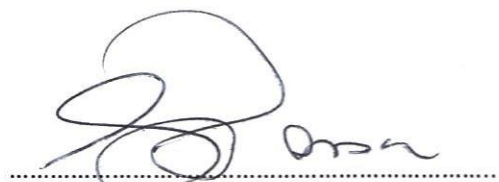
The unrestricted fund at the year-end amounted to £61,534 which the Elders consider adequate to cover future costs and emergency expenditure. They believe it is reasonable to assume that the church remains a going concern (see Note 1.2 to the Accounts).

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**

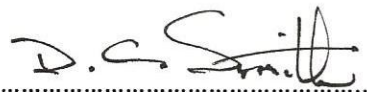
	Notes	Unrestricted General Fund £	Designated Trinity Hale Project Fund £	Designated Manse Fund £	Restricted Organ Fund £	Total Funds £	Prior Year £
<b>Income from:</b>							
Donations and legacies	2	35,904	-	-	-	35,904	48,110
Charitable activities	3	16,761	-	-	-	16,761	15,389
Investments	4	106	-	-	-	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>



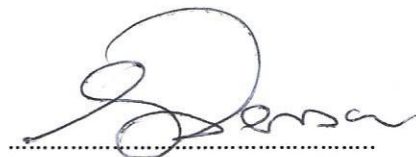
**Balance Sheet**  
**at 31st December 2021 and 2020**

	Notes	31.12.21 £	31.12.20 £
<b>Fixed assets</b>			
Investments	10	-	5,346
<b>Totals</b>		<u>-</u>	<u>5,346</u>
<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>		<u>214,748</u>	<u>116,013</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	13	2,035	8,781
<b>Totals</b>		<u>2,035</u>	<u>8,781</u>
<b>Net current assets</b>		<u>212,713</u>	<u>107,232</u>
<b>Total net assets</b>		<u>£212,713</u>	<u>£112,578</u>
<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>		<u>£212,713</u>	<u>£112,578</u>

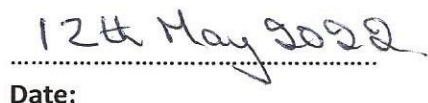
**Signed on behalf of the Trustees:**



**David Smith**  
**Elder**



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

  
**Date:**

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

Valuation	Buildings £	Contents £
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 Income from donations and legacies</b>		
Standing orders and envelopes	27,774	23,687
Loose collections	648	426
Gift Aid tax refunds	6,276	6,476
General donations	981	695
Donations to Vision magazine	50	-
Legacies	-	-
Transfer from the Manse Fund (see Note 15)	-	16,000
Other items of income	175	826
<b>Totals</b>	<b>35,904</b>	<b>48,110</b>
<b>3 Income from charitable activities</b>		
Trinity Hale lettings	4,220	8,215
Woodlands Timperley lettings	12,541	7,174
<b>Totals</b>	<b>16,761</b>	<b>15,389</b>
<b>4 Investment income</b>		
Dividends	106	88
Deposit account interest	-	3
<b>Totals</b>	<b>106</b>	<b>91</b>
<b>5 Other income</b>		
Orange site rentals	5,063	3,958
<b>Totals</b>	<b>5,063</b>	<b>3,958</b>
<b>6 Separate material items of income</b>		
Insurance claim re COVID loss of income	15,399	-
Orange site prior year back rentals	9,334	-
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>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.