

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

Elders/Trustees	Lambert Allan Megan Gilks Helen McGonnell Doreen Radcliffe David Smith Steve Wright Susan Jesson	Died 24th September 2022 Church Secretary
Treasurer	Ronnie Ballantyne	
Independent Examiner	Teresa Fennell ACMA, CGMA It Doesn't Have to Cost the Earth Ltd 47 St Dunstons Close Worcester WR5 2AJ	
Bankers	NatWest Bank Plc 23 Stamford New Road Altrincham WA14 1DB	
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	Closed 16th December 2022

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 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.

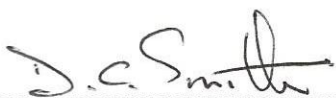
The financial results for the year, the accounting policies adopted and the amounts in each of these funds are disclosed in the attached Statement of Financial Activities and the Balance Sheet (collectively "the Accounts").

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

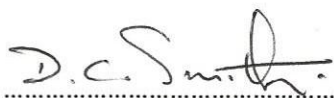
**Statement of Financial Activities
for the year ended 31st December 2022**

	Notes	Unrestricted General Fund £	Designated Trinity Hale Project Fund £	Designated Manse Fund £	2,022 Total Funds £	2,021 Prior Year £
Income from:						
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
Totals		81,470	1,000	693	83,163	608,740
Expenditure on:						
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
Totals		93,042	82,561	-	175,603	508,924
Net income/-expenditure before investment gains/-losses		-11,572	-81,561	693	-92,440	99,816
Realised gain on investments	12	-	-	-	-	319
Net movements in funds		-11,572	-81,561	693	-92,440	100,135
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	-	-	-
Total funds carried forward		50,310	-	69,963	120,273	212,713

Balance Sheet
at 31st December 2022 and 2021

	Notes	31.12.22 £	31.12.21 £
Current assets			
Debtors and prepayments	13	4,170	1,692
Cash at bank and in hand	14	126,292	213,056
Totals		130,462	214,748
Liabilities			
Creditors: amounts falling due within one year	15	10,189	2,035
Totals		10,189	2,035
Net current assets		120,273	212,713
Total net assets		£120,273	£212,713
The funds of the charity			
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
Total charity funds		£120,273	£212,713

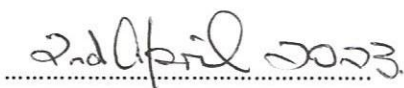
Signed on behalf of the Trustees:



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 £
2 Income from donations and legacies		
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
Totals	44,136	35,904
3 Income from charitable activities		
Trinity Hale lettings	13,170	4,220
Woodlands Timperley lettings	16,493	12,541
Totals	29,663	16,761
4 Investment income		
Dividends	-	106
5 Other income		
Orange site rentals	5,431	5,063
6 Separate material items of income		
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
Totals	2,240	32,952
7 Trinity Hale Project		
Proceeds of sale of equipment	1,000	-
Monies to finance the project	-	383,684
Totals	1,000	383,684

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

Note	Unrestricted Fund	
	Current Year £	Prior Year £
8 Expenditure on charitable activities		
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
Totals	85,322	78,359
9 Separate material items of expenditure		
Roof and path repairs	4,692	-
Purchase of a defibrillator	3,028	-
Write off prior year Balance Sheet balances	-	5,524
	7,720	5,524
10 Employee costs		
Salaries and wages	15,039	14,368
Social security costs	-	-
Totals	15,039	14,368
No employees received any employee benefits		
Average head count in the year		
Charitable activities	2	2
Full time equivalent headcount in the year		
Charitable activities	1	1
11 Trinity Hale Project		
Expenditure on building the new hall	82,561	425,041

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

Note	Unrestricted Fund	
	Current Year £	Prior Year £
12 Fixed asset investments		
At start of year	-	5,346
Unrealised loss	-	-
Proceeds of sale	-	-5,665
Profit on sale of investment	-	319
At end of year	-	-
13 Debtors and prepayments		
Sundry debtor - reimburseable roof repairs	2,472	-
Prepayments and accrued income	1,698	1,692
Totals	4,170	1,692
14 Cash at bank and in hand		
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
Totals	126,292	213,056
15 Creditors: amounts falling due within one year		
Accrued expenses	5,010	1,846
Accrued roof and path repairs	4,692	-
Rent received in advance	80	-
HMRC - PAYE	407	189
Totals	10,189	2,035

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	-
31.12.21	Balance at year end	£0.00	134,270
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		92,790
	Transfer on 21.01.22		-23,520
31.12.22	Annual interest credited		693
31.12.22	Balance at year end		£69,963

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.