



Christ Church Alsager

Accounts for 2021

**Prepared for the
Annual Parochial Church Meeting
Sunday 8th May 2022**

**Independent Examiner's Report
To the PCC of Christ Church, Alsager**

I report on the accounts for the year ended 31st December 2021 which are set out on pages .

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, the members of the PCC are responsible for the preparation of the accounts. They consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commissioners section 145(5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the management committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

Independent examiner's statement

In connection with my examination, no matters have come to my attention

1. which give me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with s.130 of the 2011 Act; or
 - to prepare accounts which accord with these accounting records have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed 

Name: Derek Nyland

Address: 38 Homeshire House, 36, Sandbach Road South

..... Alsager ST7 2LP

Date: 21/3/2022

Receipts		2021	2020
Congregational Giving	A	114,631	121,053
Gift Aid Recovered	A	27,331	31,488
Grants	B	24,604	30,593
Income from Church Activities	C	9,628	8,629
PCC/Other Fees		13,124	13,117
Miscellaneous	D	1,195	1,418
Total Receipts		190,513	206,298

Payments		2021	2020
Parish Share		68,132	67,624
Salaries	E	72,721	71,550
Clergy / Staff Expenses	F	5,004	5,361
Cost of Ministry / activities	G	6,675	7,078
Church Running Expenses	H	31,928	17,970
Utilities	I	5,449	4,974
Mission Giving and Donations	J	12,380	11,950
Miscellaneous	K	1,200	735
Total Payments		203,487	187,243

Note 1	Current Assets	2021	2020
	Current Account	123,211	116,538
	Buildings Account	0	1,505
	CCLA Account	21,424	21,413
	Accounts Receivable	0	0
	Cash and unrepresented cheques	101	230
	Total	144,737	139,686

Note 2	Liabilities	2021	2020
	Agency Collections	21,005	1,388
	Accounts Payable	0	1,592
	Total	21,005	2,980

Net Assets	2021	2020
	123,731	136,706

Receipts	190,513	
Payments	-203,487	
Excess (deficit) to date		-12,974
Opening balance		136,706
Closing balance		123,732

Represented by Funds	2021
Unrestricted	109,034
Designated	0
Restricted	14,697
Total	123,731

Further Analysis - Receipts

(A) Congregational / other Giving

	2021				2020
	Unrestricted	Designated	Restricted	Total	Total
Standing Orders	86,407	0	5,730	92,137	93,762
Gift-Aid Envelopes	78	0	0	78	1,530
Non Gift Aid S/O	5,973	0	1,500	7,473	9,095
Non Gift-Aid Envelopes	120	0	0	120	591
Plate	1,454	0	0	1,454	823
Messy Church Collection	83	0	0	83	151
Coffee and Communion Collection	0	0	0	0	10
One-off Gifts - GA	7,460	0	1,708	9,169	9,110
One-off Gifts - non-GA	1,914	0	310	2,224	3,110
All other giving	528	0	45	573	1,072
Churchyard donations	0	0	1,320	1,320	1,799
Total	104,018	0	10,613	114,631	121,053
Tax refund on Gift Aid	25,426	0	1,905	27,331	31,488

(B) Grants

	2021				2020
	Unrestricted	Designated	Restricted	Total	Total
Recurring Grants	0	0	1,050	1,050	1,050
Youth / Children's Grant	0	0	17,500	17,500	20,000
Other (One-off) Grants	0	0	1,500	1,500	7,846
Church Yard	0	0	0	0	0
CJRS grant (furlough scheme)	3,654	0	0	3,654	1,697
Bibles for Children	0	0	900	900	0
Total	3,654	0	20,950	24,604	30,593

(C) Receipts from church activities

	2021				2020
	Unrestricted	Designated	Restricted	Total	Total
Hall Hire	5,286	0	0	5,286	2,597
Magazine	300	0	0	300	450
Note 3 Solar Feed-in	2,638	0	0	2,638	3,562
Cherubs	311	0	0	311	261
Bowling Club	0	0	0	0	464
BB@C	1,094	0	0	1,094	905
Events	0	0	0	0	390
Total	9,628	0	0	9,628	8,629

(D) Miscellaneous

	2021				2020
	Unrestricted	Designated	Restricted	Total	Total
Sales	62	0	132	194	404
Earmarked Income	314	0	0	314	0
Interest	11	0	0	11	91
Pension contribution repayments	533	0	0	533	715
Insurance payment	0	0	0	0	0
Sundry - Other	144	0	0	144	208
Total	1,064	0	132	1,195	1,418

Further Analysis - Payments

(E) Salaries / Associated Costs

	2021				2020
	Unrestricted	Designated	Restricted	Total	Total
Salaries	41,890	0	30,830	72,721	71,550
Pension backpayment	0	0	0	0	
Total	41,890	0	30,830	72,721	71,550

(F) Staff Expenses

	2021				2020
	Unrestricted	Designated	Restricted	Total	Total
Working Expenses of the Vicar	152	0	0	152	258
Youth Worker Expenses	419	0	18	437	380
Children's Worker Expenses	68	0	0	68	105
Vicarage Expenses	3,787	0	0	3,787	3,971
Support & Training Costs	559	0	0	559	565
Curate's expenses	0	0	0	0	81
Other expenses	0	0	0	0	0
Total	4,985	0	18.45	5,004	5,361

(G) Ministry /activities

	2021				2020
	Unrestricted	Designated	Restricted	Total	Total
Youth	1,048	0	637	1,685	670
Children	666	0	478	1,143	1,373
Children - Bibles for Schools	26	0	974	1,001	0
Children's Multimedia Class	0	0	0	0	0
Messy Church	173	0	48	222	1,080
Cherubs	20	0	0	20	0
Upkeep of Services	1,081	0	0	1,081	1,931
Discipleship	411	0	0	411	604
BB@C	1,055	0	0	1,055	784
Ministry & Mission	54	0	0	54	636
Evangelism (Alpha)	4	0	0	4	0
Total	4,537	0	2,138	6,675	7,078

(H) Running Expenses

	2021				2020
	Unrestricted	Designated	Restricted	Total	Total
Church Maintenance	768	0	0	768	1,917
Church Insurance	3,459	0	0	3,459	3,382
Churchyard Maintenance	210	0	2,339	2,549	2,182
Church Major repairs	3,840	0	11,612	15,452	0
Hall Maintenance	1,333	0	0	1,333	1,263
Hall Insurance	1,356	0	0	1,356	1,319
Cleaning Supplies	438	0	0	438	613
Payroll /Bank Charges	1,046	0	0	1,046	1,124
IT/ tech Equipment	423	0	0	423	1,607
Phones and Internet	1,263	0	0	1,263	672
Admin Supplies	1,285	0	0	1,285	1,168
Media Publicity	258	0	0	258	600
Other equipment	633	0	0	633	1,063
Oakhanger Insurance	1,345	0	0	1,345	651
Governance charges	320	0	0	320	409
Total	17,977	0	13,951	31,928	17,970

Note 4

(I) Utilities	2021				2020
	Unrestricted	Designated	Restricted	Total	Total
Church Electricity/Gas	2,921	0	0	2,921	2,446
Church Water	143	0	0	143	26
Hall Electricity	1,752	0	0	1,752	2,032
Hall Water	303	0	0	303	268
St Luke's Electricity	329	0	0	329	202
Total	5,449	0	0	5,449	4,974

Note 5	(J) Mission Support (Far Out) / Grants to Individuals	2021				2020
		Unrestricted	Designated	Restricted	Total	Total
	UCB	1,700	0	0	1,700	1,700
	Oakhanger Project	1,700	0	0	1,700	1,700
	Wycliffe Bible Translators	1,700	0	0	1,700	1,700
	CSW	1,700	0	0	1,700	1,700
	Icfem Mission	1,850	0	0	1,850	1,700
	Tear Fund	1,850	0	0	1,850	1,700
	PCF Gateway Trust	1,850	0	0	1,850	1,700
	Sub- total	12,350	0	0	12,350	11,900
	Hardship fund	30	0	0	30	0
	Grants to Individuals	0	0	0	0	50
	Total	12,380	0	0	12,380	11,950

(K) Miscellaneous	2021				2020
	Unrestricted	Designated	Restricted	Total	Total
Earmarked Expenditure	315	0	0	315	0
Deanery Expenses	0	0	0	0	45
Trading costs	0	0	0	0	235
Cost of Fundraising	106	0	0	106	1
Sundry - Other	779	0	0	779	454
Total	1,200	0	0	1,200	735

Note 1 The Buildings account is now closed, the closing balance was transferred into the main current account into a restricted fund.

Note 2 The Insurance claim payment to cover redecoration of the Church was received late in 2021 and held until the redecoration was completed in January 2022.

Note 3 2021 figure accounts for only 9 months reading. The final reading for 2021 will be seen in 2022 figures

Note 4 The 2021 figure includes expenditure to replace the Church Boiler

Note 5 A higher amount than was budgeted was paid to 3 early in the year. In 2022 amounts paid will ensure that each charity receives the same amount over the 2 years (2021 & 22)