

THE PAROCHIAL CHURCH COUNCIL OF THE ECCLESIASTICAL PARISH OF ST GEORGE ALTRINCHAM

England & Wales - Charity number 1131530

Details

Other names ST GEORGES PCC ALTRINCHAM

Status Registered

Legal form Previously excepted

Registered 2009-09-07

Register [View on the Charity Commission register](#)

Contact

Address 7 Bexhill Avenue
Timperley
Altrincham
WA15 7RT

Phone 01619413032

Email info@STGEORGESALTRINCHAM.ORG

Website www.stgeorgesaltrincham.org

Activities

Objects: Promoting in the ecclesiastical parish the whole mission of the Church.

Activities: To promote in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic and ecumenical. It also has the responsibility for the maintenance of St Georges Church, a listed building, and the related estate.

Classification

- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space, Provides Services
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£203,662	£241,976	-	-
2023-12-31	£188,946	£194,615	-	-
2022-12-31	£143,401	£170,270	-	-
2021-12-31	£143,401	£170,270	-	-
2020-12-31	£144,240	£184,188	-	-

Trustees

Name	Role	Appointed
ALAN LLOYD		2014-04-27
Catherine Macneil		2025-04-30
DAVID BENSON		
Dr ROBERT MOSCROP		
JOANNA MAY DENTON		
KEVIN JOHN DAVIS		
MICHAEL STANLEY LITTLEWOOD MA		
Mark John Stant		2018-04-30
Maureen Moors		2015-06-12
Rev Claire Marie Corley		2022-09-20
SIMON BALME		
Virginia Anne Sherbourne		2025-04-30

Accounts

Registered Charity Number: 1131530

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT AND ACCOUNTS

of the
PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31st DECEMBER 2024

Bankers:-

National Westminster Bank plc.
23 Stamford New Road
Altrincham
Cheshire
WA14 1DB

Independent Examiner:-

Timothy A R Elston BA FCA
Percy Westhead & Company
Chartered Accountants
Hanover House
30-32 Charlotte Street
Manchester
M1 4FD

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

for the YEAR ENDED 31st DECEMBER 2024

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission under charity number 1131530. The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC is responsible for ensuring that all PCC members receive adequate training and guidance to enable them to carry out their duties. Regular meetings of the PCC were held during 2024.

The PCC operates through a number of committees that meet between full meetings of the PCC. The committee structure consists of a set of sub-committees embracing the following areas;

- Standing Committee (strategic overview)
- Parish Centre Management Committee
- Social Committee
- Estates Committee

The Standing Committee is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the Council. This committee also acts as the Finance Committee in drawing up the budget and making recommendations of a financial nature to the PCC.

The major risks to which the PCC is exposed, as identified by the PCC members, have been reviewed and systems and procedures have been established to manage these risks.

2024 PCC Attendance	Feb-24	Apr-24	May-24	Jul-24	Sep-24	Nov-24	Total	%
Rev Claire Corley	✓	✓	✓	✓	✓	✓	6	100%
David Benson	✓	✓	✓	✓	✓	✓	6	100%
Robert Moscrop	✓	☒	✓	✓	✓	✓	5	83%
Michael Littlewood	✓	✓	✓	✓	✓	✓	6	100%
Simon Balme	✓	✓	✓	✓	✓	✓	6	100%
Kevin Davies	☒	☒	☒	☒	☒	☒	0	0%
Martin Granger-Brown	✓	☒	✓	☒	☒	✓	3	50%
Joanne Denton	✓	☒	✓	✓	✓	✓	5	83%
Alan Lloyd	☒	✓	✓	✓	✓	✓	5	83%
Sue Carter	☒	✓	✓	✓	☒	✓	4	67%
Maureen Moors	✓	☒	☒	☒	✓	✓	3	50%
Mark Stant	✓	✓	✓	✓	✓	✓	6	100%
Alex De Martiis	☒	☒	☒	☒	☒	✓	1	17%
Kirsty Chrysler	✓	✓	✓	☒	☒	✓	4	67%
Catherine MacNeil	n/a	n/a	n/a	n/a	✓	✓	2	100%
Ginny Sherbourne	n/a	n/a	n/a	n/a	✓	✓	2	100%

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

for the YEAR ENDED 31st DECEMBER 2024

Objectives and activities

St George's PCC, Altrincham has the responsibility of promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic and ecumenical. It also has the responsibility for the maintenance of St George's Church, Altrincham and related estate.

When planning activities and considering their responsibilities, the incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Achievements and performance

The Parish Centre Hall continues to be widely used by local community groups and further enhances our stewardship.

Financial review

The Total Incoming Resources during the year were £203,662 (2023: £188,946). The Parish Centre Buildings are continuing to be used by local organisations and the income during 2024 from Parish Hall lettings and car parking increased to £36,843 (2023: £30,068). The level of grants paid this year was £6,700 (2023: £5,706) as detailed in note 9. Planned giving, including income tax recovered, has increased from £70,203 to £79,595. The PCC has net outgoing resources for the year of £38,314 which has decreased total funds carried forward to £815,249.

Reserves policy

It is the PCC's policy to maintain a balance on general fund, sufficient to ensure that the Church is adequately maintained and all running costs can be met as and when they fall due. A designated fund has been established to set monies aside to be used towards the cost of church maintenance and repairs.

It is our policy to invest our fund balances with the CBF Church of England Deposit Fund.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

for the YEAR ENDED 31st DECEMBER 2024

Statement of members of the PCC's responsibilities

The members are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

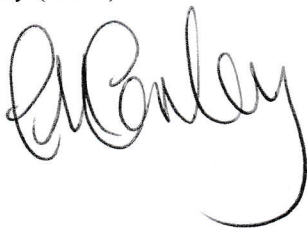
The members are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the PCC and of its incoming resources and application of resources of the PCC for that period. In preparing these financial statements, the members should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue to operate.

The members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the applicable law, regulations and the trust deed. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the PCC on 8th April 2025 and signed on their behalf by:

Rev. Claire Corley (Chair)

A handwritten signature in black ink, appearing to read 'C Corley', written in a cursive style.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

Independent Examiner's Report to the members of St. George's, Altrincham, Parochial Church Council

I report to the members on my examination of the accounts of St. George's, Altrincham, Parochial Church Council (the PCC) for the year ended 31st December 2024, which are set out on pages 6 to 17.

Responsibilities and basis of report

As the charity members of the PCC 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 member's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 PCC 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.

Timothy A R Elston BA FCA
Percy Westhead & Company
Chartered Accountants
Greg's Buildings
1 Booth Street
Manchester
M2 4AD

Date __ April 2025

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

STATEMENT OF FINANCIAL ACTIVITIES

for the YEAR ENDED 31st DECEMBER 2024

	<u>NOTE</u>	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
<u>INCOME</u>					
Donations and legacies	2a	90,915	1,569	92,484	83,781
Income from charitable activities	2b	79,559	20	79,579	71,497
Investment income	2c	31,599	-	31,599	28,761
Other income	2d	-	-	-	4,907
<u>TOTAL INCOME</u>		<u>£202,073</u>	<u>£1,589</u>	<u>£203,662</u>	<u>£188,946</u>
<u>EXPENDITURE</u>					
Church activities	3a	195,967	10,720	206,687	163,966
Costs of raising funds	3b	<u>35,289</u>	<u>-</u>	<u>35,289</u>	<u>30,649</u>
<u>TOTAL EXPENDITURE</u>		<u>£231,256</u>	<u>£10,720</u>	<u>£241,976</u>	<u>£194,615</u>
<u>NET INCOME / (EXPENDITURE)</u>		(29,183)	(9,131)	(38,314)	(5,669)
BALANCES BROUGHT FORWARD AT 1 st JANUARY 2024		789,906	63,657	859,563	859,232
TRANSFERS BETWEEN FUNDS	11	(177)	177	-	-
<u>BALANCES CARRIED FORWARD AT</u>					
<u>31st DECEMBER 2024</u>		<u>£760,546</u>	<u>£54,703</u>	<u>£815,249</u>	<u>£853,563</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

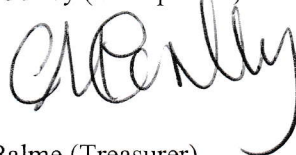
BALANCE SHEET

AT 31st DECEMBER 2024

	<u>Note</u>	<u>2024</u>	<u>2023</u>
<u>FIXED ASSETS</u>			
Tangible fixed assets	6	<u>190,305</u>	<u>198,194</u>
<u>CURRENT ASSETS</u>			
Debtors	7	17,089	19,758
Cash at bank and in hand	8	<u>614,700</u>	<u>641,104</u>
		631,789	660,862
<u>CURRENT LIABILITIES</u>			
Sundry creditors		(1,901)	(1,493)
Accrued costs		<u>(4,444)</u>	<u>(3,500)</u>
		(6,345)	(4,993)
<u>NET CURRENT ASSETS</u>		<u>625,444</u>	<u>655,869</u>
<u>LONG TERM LIABILITES</u>		<u>(500)</u>	<u>(500)</u>
<u>NET ASSETS</u>		<u>£815,249</u>	<u>£853,563</u>
<u>FUNDS</u>			
Unrestricted funds – designated and general	5, 13	760,546	789,906
Restricted funds	5, 11	<u>54,703</u>	<u>63,657</u>
		<u>£815,249</u>	<u>£853,563</u>

The accounts on pages 6 to 17 were approved by the Parochial Church Council on 8th April 2025 and signed on their behalf.

Rev. Claire Corley (Chairperson)



Simon Balme (Treasurer)



ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared in accordance with Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

St. George's Parish Church, Altrincham meets the definition of a public benefit entity under FRS 102. Assets and liabilities are therefore recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The true and fair override has been used to apply the Charities SORP (FRS 102) under the Charities (Accounts and Reports) Regulations 2008.

Preparation of the accounts on a going concern basis

The PCC members are of the view that the immediate future of St. George's Parish Church, Altrincham for at least the next 12 to 18 months is secure and that on this basis the accounts have been prepared on a going concern basis.

Fixed Assets

Fixed assets are recorded at cost.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets over their expected useful lives. The rates and periods generally applicable are:

Parish Centre	– 2% per annum straight line
Fixtures, Fittings and Equipment	– 25% per annum straight line

Debtors

Debtors are recognised at the settlement amount due after any discounts offered.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from date of acquisition or opening of the deposit or similar account.

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.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS **for the YEAR ENDED 31st DECEMBER 2024**

Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund.

Unrestricted funds comprise general funds and are available to spend on activities that further any of the purposes of the PCC. Designated funds are unrestricted funds of the PCC which the PCC Members have decided at their discretion to set aside for a specific purpose.

Income

Planned giving income, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. All other income is recognised when it is receivable. All income is accounted for gross.

Expenditure

Grants and donations are recognised when paid over. The diocesan parish share is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross. Expenditure is classified under the following activity headings:

- Church activities includes the costs of services, missionary work and other activities undertaken to further the purposes of the Church and their associated support costs.
- Costs of raising funds comprise the costs of commercial trading comprising the Parish Hall and its support costs.

Allocation of support costs

Support costs are those functions that assist the work of the Church but do not directly undertake charitable activities. Support costs include secretarial and governance costs which support the PCC's activities. These costs have been allocated to church activities.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31ST DECEMBER 2024

2. <u>INCOME</u>	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a) <u>Donations and legacies</u>				
Planned giving – covenants and income tax recovered	79,595	-	79,595	70,203
Collections	3,745	-	3,745	3,958
Legacies and grants	1,896	-	1,896	2,671
Christmas appeal and sundry donations	5,679	1,569	7,248	6,949
Friends of St. George's	-	-	-	-
	<u>£90,915</u>	<u>£1,569</u>	<u>£92,484</u>	<u>£83,781</u>
(b) <u>Income from charitable activities</u>				
Parish hall lettings and car parking	36,843	-	36,843	30,068
Rent and insurance	36,831	-	36,831	36,687
Photocopying	28	-	28	42
Fees	2,788	-	2,788	3,556
Flower Guild	-	20	20	75
Youth and Children Groups	2,184	-	2,184	-
Sunday coffee	885	-	885	1,069
	<u>£79,559</u>	<u>£20</u>	<u>£79,579</u>	<u>£71,497</u>
(c) <u>Investment income</u>				
Deposit account interest	31,599	-	31,599	28,761
	<u>£31,599</u>	<u>£-</u>	<u>£31,599</u>	<u>£28,761</u>
(d) <u>Other income</u>				
Refunds	-	-	-	291
Insurance claim proceeds	-	-	-	4,616
	<u>£-</u>	<u>£-</u>	<u>£-</u>	<u>£4,907</u>
<u>TOTAL INCOME</u>	<u>£202,073</u>	<u>£1,589</u>	<u>£203,662</u>	<u>£188,946</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31ST DECEMBER 2024

2.(cont.)INCOME (2023)

	<u>For comparative purposes</u>			
	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a) <u>Donations and legacies</u>				
Planned giving – covenants and income tax recovered	70,203	-	70,203	65,158
Collections	3,958	-	3,958	2,231
Legacies and grants	2,478	193	2,671	250
Christmas appeal and sundry donations	4,859	2,090	6,949	3,881
Friends of St. George's	-	-	-	-
	<u>£81,498</u>	<u>£2,283</u>	<u>£83,781</u>	<u>£71,520</u>
(a) <u>Income from charitable activities</u>				
Parish hall lettings and car parking	30,068	-	30,068	24,802
Rent and insurance	36,687	-	36,687	36,362
Photocopying	42	-	42	114
Fees	3,556	-	3,556	2,257
Flower Guild	-	75	75	60
Sunday coffee	1,069	-	1,069	665
	<u>£71,422</u>	<u>£75</u>	<u>£71,497</u>	<u>£64,260</u>
(b) <u>Investment income</u>				
Deposit account interest	28,761	-	28,761	8,335
	<u>£28,761</u>	<u>£-</u>	<u>£28,761</u>	<u>£8,335</u>
(c) <u>Other income</u>				
Refunds	291	-	291	-
Insurance claim proceeds	-	4,616	4,616	-
Contributions to maintenance	-	-	-	3,538
VAT Rebate	-	-	-	1,946
	<u>£291</u>	<u>£4,616</u>	<u>£4,907</u>	<u>£5,484</u>
<u>TOTAL INCOME</u>	<u>£181,972</u>	<u>£6,974</u>	<u>£188,946</u>	<u>£149,599</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2024

3. <u>EXPENDITURE</u>	<u>2024</u>	<u>2024</u>	<u>2024</u>	<u>2023</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a) <u>Church activities</u>				
Missionary and charitable giving				
Church overseas – missionary societies	-	-	-	-
Home Missions and Other Church Societies (note 9)	<u>6,500</u>	<u>200</u>	<u>6,700</u>	<u>5,706</u>
	6,500	200	6,700	5,706
Ministry - parish share	82,520	-	82,520	78,591
- vicar's housing	2,299	-	2,299	5,652
- vicar's expenses	1,736	-	1,736	1,505
- youth worker support	25,985	-	25,985	8,061
Church - running expenses and insurance	35,195	-	35,195	18,492
Church maintenance	2,258	9,769	12,027	6,783
Upkeep of services	3,903	-	3,903	6,290
Flower guild	-	197	197	425
Social Fund	-	554	554	1,348
Upkeep of churchyard and memorial garden	2,710	-	2,710	5,050
Organist, choir fees and support staff	10,230	-	10,230	4,315
Expenditure on publications and books	1,802	-	1,802	1,483
Day school, Junior Church and youth club expenses	2,225	-	2,225	1,581
Leaving and Priesting gifts	-	-	-	820
Printing and stationery	5,335	-	5,335	4,377
Stewardship expenses	1,777	-	1,777	1,386
Parish secretary and caretaker expenses	9,721	-	9,721	9,166
Bank charges and interest	336	-	336	297
Sundry expenses	<u>1,435</u>	-	<u>1,435</u>	<u>2,638</u>
	<u>£195,967</u>	<u>£10,720</u>	<u>£206,687</u>	<u>£163,966</u>
(b) <u>Costs of raising funds</u>				
Parish hall running costs	27,400	-	27,400	22,760
Depreciation of parish centre	<u>7,889</u>	-	<u>7,889</u>	<u>7,889</u>
	<u>£35,289</u>	<u>£-</u>	<u>£35,289</u>	<u>£30,649</u>
<u>TOTAL EXPENDITURE</u>	<u>£231,256</u>	<u>£10,720</u>	<u>£241,976</u>	<u>£194,615</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2024

3.(cont.)EXPENDITURE (2023)

		<u>For comparative purposes</u>			
		<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a)	<u>Church activities</u>				
	Missionary and charitable giving				
	Church overseas – missionary societies	-	-	-	-
	Home Missions and Other Church Societies (note 9)	<u>5,500</u>	<u>206</u>	<u>5,706</u>	<u>5,500</u>
		5,500	206	5,706	5,500
	Ministry - parish share	78,591	-	78,591	76,302
	- vicarage	5,652	-	5,652	1,270
	- vicar's expenses	1,505	-	1,505	4,579
	- youth worker support	8,061	-	8,061	-
	Church - running expenses and insurance	18,492	-	18,492	13,917
	Church maintenance	1,827	4,956	6,783	6,234
	Upkeep of services	6,290	-	6,290	2,338
	Flower guild	-	425	425	625
	Social Fund	-	1,348	1,348	974
	Upkeep of churchyard and memorial garden	5,050	-	5,050	8,520
	Organist, choir fees and support staff	4,315	-	4,315	2,100
	Expenditure on publications and books	1,483	-	1,483	175
	Day school, Junior Church and youth club expenses	1,581	-	1,581	212
	Leaving and Priesting gifts	-	820	820	-
	Printing and stationery	4,377	-	4,377	3,659
	Stewardship expenses	1,386	-	1,386	869
	Parish secretary and caretaker expenses	9,166	-	9,166	8,649
	Bank charges and interest	297	-	297	276
	Sundry expenses	<u>2,638</u>	-	<u>2,638</u>	<u>1,990</u>
		<u>£156,211</u>	<u>£7,755</u>	<u>£163,966</u>	<u>£138,189</u>
(c)	<u>Costs of raising funds</u>				
	Parish hall running costs	22,760	-	22,760	20,928
	Depreciation of parish centre	<u>7,889</u>	-	<u>7,889</u>	<u>7,889</u>
		<u>£30,649</u>	<u>£-</u>	<u>£30,649</u>	<u>£28,817</u>
	<u>TOTAL EXPENDITURE</u>	<u>£186,860</u>	<u>£7,755</u>	<u>£194,615</u>	<u>£167,006</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2024

4. NET INCOME/(EXPENDITURE) FOR THE YEAR

	<u>2024</u>	<u>2023</u>
	£	£
This is stated after charging:		
Depreciation	7,889	7,889
Independent examiners fees	<u>900</u>	<u>288</u>

5. ANALYSIS OF NET ASSETS BY FUND

	<u>2024</u>	<u>2024</u>	<u>2024</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>
Fixed assets	190,305	-	190,305
Current assets	576,586	55,203	631,789
Current liabilities	(6,345)	-	(6,345)
Long term liabilities	-	(500)	(500)
	<u>£760,546</u>	<u>£54,703</u>	<u>£815,249</u>

6. TANGIBLE FIXED ASSETS

	<u>Parish Centre</u>	<u>Fixtures,</u>	
	<u>Buildings</u>	<u>Fittings and</u>	
		<u>Equipment</u>	<u>Total</u>
<u>Cost</u>			
At 1 st January 2024	394,439	6,104	400,543
Additions	-	-	-
at 31 st December 2024	<u>£394,439</u>	<u>£6,104</u>	<u>£400,543</u>
<u>Depreciation</u>			
At 1 st January 2024	196,245	6,104	202,349
Charge for the year	<u>7,889</u>	-	<u>7,889</u>
At 31 st December 2024	<u>£204,134</u>	<u>£6,104</u>	<u>£210,238</u>
<u>Net Book Value</u>			
At 31 st December 2024	<u>£190,305</u>	<u>£-</u>	<u>£190,305</u>
At 31 st December 2023	<u>£198,194</u>	<u>£-</u>	<u>£198,194</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31ST DECEMBER 2024

7. DEBTORS

	<u>2024</u>	<u>2023</u>
Accrued income	7,337	8,551
Gift aid reclaimed	<u>9,752</u>	<u>11,207</u>
	<u>£17,089</u>	<u>£19,758</u>

8. CASH AT BANK AND IN HAND

	<u>2024</u>	<u>2023</u>
Current account balances	6,050	15,265
CBF Fabric Fund	<u>608,650</u>	<u>625,839</u>
	<u>£614,700</u>	<u>£641,104</u>

9. HOME MISSIONS AND OTHER CHURCH SOCIETIES

	<u>2024</u> <u>Unrestricted</u> <u>Fund</u>	<u>2024</u> <u>Restricted</u> <u>Fund</u>
Grassroots	2,000	-
Trafford South Foodbank	750	-
Samaritans	750	-
Walton Trust	-	200
Altrincham C of E School	<u>3,000</u>	<u>-</u>
	<u>£6,500</u>	<u>£200</u>

10. ANALYSIS OF STAFF NUMBERS, COSTS AND PAYMENTS TO PCC MEMBERS

The average monthly number of employees throughout the year was 4 (2023: 2).

	<u>2024</u>	<u>2023</u>
Salaries and Wages	<u>40,603</u>	<u>9,166</u>

No employees had employee benefits in excess of £60,000 (2022: Nil).

The expenses paid to clergy may contain a small immaterial proportion, which relates to their function as PCC members. No other payments were made to PCC members.

The key management personnel of the PCC comprise the members as listed on page 1.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM
NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2024

11 SUMMARY OF RESTRICTED FUND INCOME AND EXPENDITURE

	Leaving Gifts £	Soup Kitchen £	Church Re- ordering £	Memorial Garden £	Social Fund £	Flower Guild £	Walton Fund - relief of poor in Altrincham £	Fund - religious education £	Total £
INCOME									
Insurance proceeds									
Christmas appeal and sundry donations		281		35	1,253				1,569
Flower Guild						20			20
Legacies and grants									
TOTAL INCOME		281		35	1,253	20			1,589
EXPENDITURE									
Church maintenance			9,769						9,769
Home Missions and Other Church Societies							200		200
Leaving and Priesting Gifts									
Social Fund					554				554
Flower guild and festival						197			197
TOTAL EXPENDITURE			9,769		554	197	200		10,720
NET									
INCOME/(EXPENDITURE)		281	(9,769)	35	699	(177)	(200)		(9,131)
Funds brought forward	20	698	54,145	2,159	-	-	1,009	5,626	63,657
Transfers (to) / from general fund	(20)	-	20	-	-	177	-	-	177
Funds carried forward	-	979	44,396	2,194	699	-	809	5,626	54,703

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31ST DECEMBER 2024

12. RELATED PARTY TRANSACTIONS

During the year ended 31st December 2024 the trustees made aggregate donations to the PCC totalling £27,193 (2023: £19,722).

There have been no other related party transactions in the reporting period.

13. UNRESTRICTED FUNDS: MOVEMENTS IN THE YEAR

	<u>Balance</u> <u>1st January</u> <u>2024</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance</u> <u>31st December</u> <u>2024</u>
Designated fund:					
Fabric fund	195,895	-		20,000	215,895
General fund	<u>594,011</u>	<u>202,073</u>	<u>(231,256)</u>	<u>(20,177)</u>	<u>544,651</u>
	<u>£789,906</u>	<u>£202,073</u>	<u>£(231,256)</u>	<u>£ (177)</u>	<u>£760,546</u>

The PCC are setting aside, in the Fabric Fund, monies towards the costs of church maintenance as identified by the quinquennial inspection reports and emergency repairs. The general fund is available for PCC ordinary purposes.

Accounts

Registered Charity Number: 1131530

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT AND ACCOUNTS

of the
PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31st DECEMBER 2023

Bankers:-

National Westminster Bank plc.
23 Stamford New Road
Altrincham
Cheshire
WA14 1DB

Independent Examiner:-

Timothy A R Elston BA FCA
Percy Westhead & Company
Chartered Accountants
Hanover House
30-32 Charlotte Street
Manchester
M1 4FD

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

for the YEAR ENDED 31st DECEMBER 2023

Administrative Information

St. George's Parish Church
Townfield Road
Altrincham
Cheshire
WA14 4DS

The Church is part of the Diocese of Chester. The correspondence address is as above.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission (Charity number 1131530).

PCC members who have served between 1st January 2023 and the date this report was approved are:-

<i>Vicar</i>	The Reverend Claire Corley (Chair)
<i>Assistant Priest</i>	The Reverend Professor David Law (resigned 25 th June 2023)
<i>Wardens</i>	Dr Robert Moscrop (Deputy Chair and Electoral Roll Officer) Kevin Davis
<i>Deanery Synod Representatives</i>	
<i>Elected Lay Members</i>	Michael Littlewood Simon Balme (Treasurer) David Benson Martin Granger Brown MBE Kirsty Chrysler (appointed 16 th May 2023) Joanna Denton Sue Carter Alan Lloyd Alex de Martis (appointed 16 th May 2023) Maureen Moors Mark Stant (Secretary)

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

for the YEAR ENDED 31st DECEMBER 2023

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission under charity number 1131530. The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC is responsible for ensuring that all PCC members receive adequate training and guidance to enable them to carry out their duties. Regular meetings of the PCC were held during 2023.

The PCC operates through a number of committees that meet between full meetings of the PCC. The committee structure consists of a set of sub-committees embracing the following areas;

- Standing Committee (strategic overview)
- Parish Centre Management Committee
- Social Committee

The Standing Committee is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the Council. This committee also acts as the Finance Committee in drawing up the budget and making recommendations of a financial nature to the PCC.

The major risks to which the PCC is exposed, as identified by the PCC members, have been reviewed and systems and procedures have been established to manage these risks.

2023 PCC Attendance	Feb-23	Apr-23	May-23	Jul-23	Sep-23	Nov-23	Total	%
Rev Claire Corley	✓	✓	✓	✓	✓	✓	6	100%
David Benson	✓	✓	✓	✓	✓	✓	6	100%
Robert Moscrop	✓	☒	✓	✓	✓	✓	5	83%
Michael Littlewood	✓	✓	✓	✓	✓	✓	6	100%
Simon Balme	✓	✓	✓	✓	☒	✓	5	83%
Kevin Davies	✓	✓	✓	✓	✓	✓	6	100%
Martin Granger-Brown	✓	☒	✓	✓	✓	☒	4	67%
Joanne Denton	✓	✓	✓	✓	✓	☒	5	83%
Alan Lloyd	✓	✓	✓	☒	✓	✓	5	83%
Sue Carter	✓	✓	✓	✓	☒	✓	5	83%
Maureen Moors	✓	☒	✓	✓	✓	✓	5	83%
Mark Stant	✓	✓	✓	✓	✓	✓	6	100%
David Law	☒	☒	☒	n/a	n/a	n/a	0	0%
Alex de Martis	n/a	n/a	☒	☒	☒	✓	1	25%
Kirsty Chrysler	n/a	n/a	✓	☒	☒	✓	2	50%

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

for the YEAR ENDED 31st DECEMBER 2023

Objectives and activities

St George's PCC, Altrincham has the responsibility of promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic and ecumenical. It also has the responsibility for the maintenance of St George's Church, Altrincham and related estate.

When planning activities and considering their responsibilities, the incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Achievements and performance

The Parish Centre Hall continues to be widely used by local community groups and further enhances our stewardship.

Financial review

The Total Incoming Resources during the year were £188,946 (2022: £149,599). The Parish Centre Buildings are continuing to be used by local organisations and the income during 2023 from Parish Hall lettings and car parking increased to £30,068 (2022: £24,802). The level of grants paid this year was £5,706 (2022: £5,500) as detailed in note 9. Planned giving has increased from £51,822 to £55,149 with an increase in income tax recovered from £13,336 to £15,054. The PCC has net outgoing resources for the year of £5,669 which has decreased total funds carried forward to £853,563.

Reserves policy

It is the PCC's policy to maintain a balance on general fund, sufficient to ensure that the Church is adequately maintained and all running costs can be met as and when they fall due. A designated fund has been established to set monies aside to be used towards the cost of church maintenance and repairs.

It is our policy to invest our fund balances with the CBF Church of England Deposit Fund.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

for the YEAR ENDED 31st DECEMBER 2023

Statement of members of the PCC's responsibilities

The members are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The members are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the PCC and of its incoming resources and application of resources of the PCC for that period. In preparing these financial statements, the members should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue to operate.

The members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the applicable law, regulations and the trust deed. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the PCC on 9 April 2024 and signed on their behalf by:



Rev. Claire Corley (Chair)

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

Independent Examiner's Report to the members of St. George's, Altrincham, Parochial Church Council

I report to the members on my examination of the accounts of St. George's, Altrincham, Parochial Church Council (the PCC) for the year ended 31st December 2023, which are set out on pages 6 to 17.

Responsibilities and basis of report

As the charity members of the PCC 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 member's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 PCC 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.

Timothy A R Elston BA FCA
Percy Westhead & Company
Chartered Accountants
Greg's Buildings
1 Booth Street
Manchester
M2 4AD

Date __ April 2024

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

STATEMENT OF FINANCIAL ACTIVITIES

for the YEAR ENDED 31st DECEMBER 2023

	<u>NOTE</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
<u>INCOME</u>					
Donations and legacies	2a	81,498	2,283	83,781	71,520
Income from charitable activities	2b	71,422	75	71,497	64,260
Investment income	2c	28,761	-	28,761	8,335
Other income	2d	<u>291</u>	<u>4,616</u>	<u>4,907</u>	<u>5,484</u>
<u>TOTAL INCOME</u>		<u>£181,972</u>	<u>£6,974</u>	<u>£188,946</u>	<u>£149,599</u>
<u>EXPENDITURE</u>					
Church activities	3a	156,211	7,755	163,966	138,189
Costs of raising funds	3b	<u>30,649</u>	<u>-</u>	<u>30,649</u>	<u>28,817</u>
<u>TOTAL EXPENDITURE</u>		<u>£186,860</u>	<u>£7,755</u>	<u>£194,615</u>	<u>£167,006</u>
<u>NET INCOME / (EXPENDITURE)</u>		(4,888)	(781)	(5,669)	(17,407)
BALANCES BROUGHT FORWARD AT 1 st JANUARY 2023		795,548	63,684	859,232	876,639
TRANSFERS BETWEEN FUNDS	11	(754)	754	-	-
<u>BALANCES CARRIED FORWARD AT</u>					
<u>31st DECEMBER 2023</u>		<u>£789,906</u>	<u>£63,657</u>	<u>£853,563</u>	<u>£859,232</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

BALANCE SHEET

AT 31st DECEMBER 2023

<u>FIXED ASSETS</u>	<u>Note</u>	<u>2023</u>	<u>2022</u>
Tangible fixed assets	6	<u>198,194</u>	<u>206,083</u>
 <u>CURRENT ASSETS</u>			
Debtors	7	19,758	12,692
Cash at bank and in hand	8	<u>641,104</u>	<u>644,732</u>
		660,862	657,423
 <u>CURRENT LIABILITIES</u>			
Sundry creditors		(1,493)	(274)
Accrued costs		<u>(3,500)</u>	<u>(3,500)</u>
		(4,993)	(3,774)
 <u>NET CURRENT ASSETS</u>			
		<u>655,869</u>	<u>653,649</u>
 <u>LONG TERM LIABILITES</u>			
		<u>(500)</u>	<u>(500)</u>
 <u>NET ASSETS</u>			
		<u>£853,563</u>	<u>£859,232</u>
 <u>FUNDS</u>			
Unrestricted funds – designated and general	5, 13	789,906	795,548
Restricted funds	5, 11	<u>63,657</u>	<u>63,684</u>
		<u>£853,563</u>	<u>£859,232</u>

The accounts on pages 6 to 17 were approved by the Parochial Church Council on ___ April 2024 and signed on their behalf.

Rev. Claire Corley (Chairperson)



Simon Balme (Treasurer)



ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS **for the YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared in accordance with Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

St. George's Parish Church, Altrincham meets the definition of a public benefit entity under FRS 102. Assets and liabilities are therefore recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The true and fair override has been used to apply the Charities SORP (FRS 102) under the Charities (Accounts and Reports) Regulations 2008.

Preparation of the accounts on a going concern basis

The PCC members are of the view that the immediate future of St. George's Parish Church, Altrincham for at least the next 12 to 18 months is secure and that on this basis the accounts have been prepared on a going concern basis.

Fixed Assets

Fixed assets are recorded at cost.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets over their expected useful lives. The rates and periods generally applicable are:

Parish Centre	– 2% per annum straight line
Fixtures, Fittings and Equipment	– 25% per annum straight line

Debtors

Debtors are recognised at the settlement amount due after any discounts offered.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from date of acquisition or opening of the deposit or similar account.

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.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31ST DECEMBER 2023

Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund.

Unrestricted funds comprise general funds and are available to spend on activities that further any of the purposes of the PCC. Designated funds are unrestricted funds of the PCC which the PCC Members have decided at their discretion to set aside for a specific purpose.

Income

Planned giving income, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. All other income is recognised when it is receivable. All income is accounted for gross.

Expenditure

Grants and donations are recognised when paid over. The diocesan parish share is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross. Expenditure is classified under the following activity headings:

- Church activities includes the costs of services, missionary work and other activities undertaken to further the purposes of the Church and their associated support costs.
- Costs of raising funds comprise the costs of commercial trading comprising the Parish Hall and its support costs.

Allocation of support costs

Support costs are those functions that assist the work of the Church but do not directly undertake charitable activities. Support costs include secretarial and governance costs which support the PCC's activities. These costs have been allocated to church activities.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2023

2.(cont.)INCOME (2022)

	<u>For comparative purposes</u>			
	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a) <u>Donations and legacies</u>				
Planned giving - covenants	51,822	-	51,822	57,805
- income tax recovered	13,336	-	13,336	13,795
Collections	2,150	81	2,231	591
Legacies and grants	-	250	250	-
Christmas appeal and sundry donations	3,145	736	3,881	2,955
Friends of St. George's	-	-	-	2,500
	<u>£70,453</u>	<u>£1,067</u>	<u>£71,520</u>	<u>£77,646</u>
(b) <u>Income from charitable activities</u>				
Parish hall lettings and car parking	24,802	-	24,802	20,562
Rent and insurance	36,362	-	36,362	35,871
Photocopying	114	-	114	20
Fees	2,257	-	2,257	3,163
Flower Guild	-	60	60	-
Sunday coffee	665	-	665	173
	<u>64,200</u>	<u>£60</u>	<u>£64,260</u>	<u>£59,789</u>
(c) <u>Investment income</u>				
Deposit account interest	8,335	-	8,335	336
	<u>£8,335</u>	<u>£-</u>	<u>£8,335</u>	<u>£336</u>
(d) <u>Other income</u>				
Contributions to maintenance	3,538	-	3,538	821
VAT Rebate	1,946	-	1,946	4,809
	<u>£5,484</u>	<u>£-</u>	<u>£5,484</u>	<u>£5,630</u>
<u>TOTAL INCOME</u>	<u>£148,472</u>	<u>£1,127</u>	<u>£149,599</u>	<u>£143,401</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2023

3. <u>EXPENDITURE</u>	<u>2023</u>	<u>2023</u>	<u>2023</u>	<u>2022</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a) <u>Church activities</u>				
Missionary and charitable giving				
Church overseas – missionary societies	-	-	-	-
Home Missions and Other Church Societies (note 9)	<u>5,500</u>	<u>206</u>	<u>5,706</u>	<u>5,500</u>
	5,500	206	5,706	5,500
Ministry - parish share	78,591	-	78,591	76,302
- vicarage	5,652	-	5,652	1,270
- vicar's expenses	1,505	-	1,505	4,579
- youth worker support	8,061	-	8,061	-
Church - running expenses and insurance	18,492	-	18,492	13,917
Church maintenance	1,827	4,956	6,783	6,234
Upkeep of services	6,290	-	6,290	2,338
Flower guild	-	425	425	625
Social Fund	-	1,348	1,348	974
Upkeep of churchyard and memorial garden	5,050	-	5,050	8,520
Organist, choir fees and support staff	4,315	-	4,315	2,100
Expenditure on publications and books	1,483	-	1,483	175
Day school, Junior Church and youth club expenses	1,581	-	1,581	212
Leaving and Priesting gifts	-	820	820	-
Printing and stationery	4,377	-	4,377	3,659
Stewardship expenses	1,386	-	1,386	869
Parish secretary and caretaker expenses	9,166	-	9,166	8,649
Bank charges and interest	297	-	297	276
Sundry expenses	<u>2,638</u>	<u>-</u>	<u>2,638</u>	<u>1,990</u>
	<u>£156,211</u>	<u>£7,755</u>	<u>£163,966</u>	<u>£138,189</u>
(b) <u>Costs of raising funds</u>				
Parish hall running costs	22,760	-	22,760	20,928
Depreciation of parish centre	<u>7,889</u>	<u>-</u>	<u>7,889</u>	<u>7,889</u>
	<u>£30,649</u>	<u>£-</u>	<u>£30,649</u>	<u>£28,817</u>
<u>TOTAL EXPENDITURE</u>	<u>£186,860</u>	<u>£7,755</u>	<u>£194,615</u>	<u>£167,006</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31ST DECEMBER 2023

3.(cont.)EXPENDITURE (2022)

		<u>For comparative purposes</u>			
		<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a)	<u>Church activities</u>				
	Missionary and charitable giving				
	Church overseas – missionary societies	-	-	-	-
	Home Missions and Other Church Societies (note 9)	<u>5,500</u>	<u>-</u>	<u>5,500</u>	<u>5,700</u>
		5,500	-	5,500	5,700
	Ministry - parish share	76,302	-	76,302	74,620
	- vicar's housing	1,270	-	1,270	2,664
	- vicar's expenses	4,579	-	4,579	2,029
	Church - running expenses and insurance	13,917	-	13,917	12,361
	Church maintenance	5,814	420	6,234	21,275
	Upkeep of services	2,338	-	2,338	705
	Flower guild	-	625	625	-
	Social Fund	-	974	-	-
	Upkeep of churchyard and memorial garden	8,520	-	8,520	3,331
	Organist, choir fees and support staff	2,100	-	2,100	2,025
	Expenditure on publications and books	175	-	175	1,961
	Day school, Junior Church and youth club expenses	212	-	212	-
	Leaving and Priesting gifts	-	-	-	2,100
	Printing and stationery	3,659	-	3,659	3,862
	Stewardship expenses	869	-	869	525
	Parish secretary and caretaker expenses	8,649	-	8,649	8,679
	Bank charges and interest	276	-	276	339
	Sundry expenses	<u>1,990</u>	<u>-</u>	<u>1,990</u>	<u>2,298</u>
		<u>£136,170</u>	<u>£2,019</u>	<u>£138,189</u>	<u>£144,474</u>
(b)	<u>Costs of raising funds</u>				
	Parish hall running costs	20,928	-	20,928	17,907
	Depreciation of parish centre	<u>7,889</u>	<u>-</u>	<u>7,889</u>	<u>7,889</u>
		<u>£28,817</u>	<u>£-</u>	<u>£28,817</u>	<u>£25,796</u>
	<u>TOTAL EXPENDITURE</u>	<u>£164,987</u>	<u>£2,019</u>	<u>£167,006</u>	<u>£170,270</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2023

4. NET INCOME/(EXPENDITURE) FOR THE YEAR

	<u>2023</u>	<u>2022</u>
	£	£
This is stated after charging:		
Depreciation	7,889	7,889
Independent examiners fees	<u>288</u>	<u>288</u>

5. ANALYSIS OF NET ASSETS BY FUND

	<u>2023</u>	<u>2023</u>	<u>2023</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>
Fixed assets	198,194	-	198,194
Current assets	596,705	64,157	660,862
Current liabilities	(4,993)	-	(4,993)
Long term liabilities	<u>-</u>	<u>(500)</u>	<u>(500)</u>
	<u>£789,906</u>	<u>£63,657</u>	<u>£853,563</u>

6. TANGIBLE FIXED ASSETS

	<u>Parish Centre</u>	<u>Fixtures,</u>	
	<u>Buildings</u>	<u>Fittings and</u>	
		<u>Equipment</u>	<u>Total</u>
<u>Cost</u>			
At 1 st January 2023	394,439	6,104	400,543
Additions	<u>-</u>	<u>-</u>	<u>-</u>
at 31 st December 2023	<u>£394,439</u>	<u>£6,104</u>	<u>£400,543</u>
<u>Depreciation</u>			
At 1 st January 2023	188,356	6,104	194,460
Charge for the year	<u>7,889</u>	<u>-</u>	<u>7,889</u>
At 31 st December 2023	<u>£196,245</u>	<u>£6,104</u>	<u>£202,349</u>
<u>Net Book Value</u>			
At 31 st December 2023	<u>£198,194</u>	<u>£-</u>	<u>£198,194</u>
At 31 st December 2022	<u>£206,083</u>	<u>£-</u>	<u>£206,083</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31ST DECEMBER 2023

7. DEBTORS

	<u>2023</u>	<u>2022</u>
Accrued income	8,551	3,125
Gift aid reclaimed	<u>11,207</u>	<u>9,567</u>
	<u>£19,758</u>	<u>£12,692</u>

8. CASH AT BANK AND IN HAND

	<u>2023</u>	<u>2022</u>
Current account balances	15,265	9,103
CBF Fabric Fund	<u>625,839</u>	<u>635,629</u>
	<u>£641,104</u>	<u>£644,732</u>

9. HOME MISSIONS AND OTHER CHURCH SOCIETIES

	<u>2023</u> <u>Unrestricted</u> <u>Fund</u>	<u>2023</u> <u>Restricted</u> <u>Fund</u>
The Trussell Trust	1,750	-
Christians Against Poverty	1,750	-
Walton Trust	-	206
Altrincham C of E School	<u>2,000</u>	<u>-</u>
	<u>£5,500</u>	<u>£206</u>

10. ANALYSIS OF STAFF NUMBERS, COSTS AND PAYMENTS TO PCC MEMBERS

The average monthly number of employees throughout the year was 2.

	<u>2023</u>	<u>2022</u>
Salaries and Wages	<u>9,166</u>	<u>8,649</u>

No employees had employee benefits in excess of £60,000 (2022: Nil).

The expenses paid to clergy may contain a small immaterial proportion, which relates to their function as PCC members. No other payments were made to PCC members.

The key management personnel of the PCC comprise the members as listed on page 1.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM
NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2023

11 SUMMARY OF RESTRICTED FUND INCOME AND EXPENDITURE

	<u>Stained Glass Windows</u> £	<u>Leaving Gifts</u> £	<u>Soup Kitchen</u> £	<u>Church Furnishing</u> £	<u>Memorial Garden</u> £	<u>Social Fund</u> £	<u>Flower Guild</u> £	<u>Walton Fund - relief of poor in Altrincham</u> £	<u>Oakfield Fund - religious education</u> £	<u>Total</u> £
<u>INCOME</u>										
Insurance proceeds	4,616									4,616
Christmas appeal and sundry donations		840	280			970				2,090
Flower Guild							75			75
Legacies and grants			193							193
TOTAL INCOME	<u>4,616</u>	<u>840</u>	<u>473</u>	<u>-</u>	<u>-</u>	<u>970</u>	<u>75</u>	<u>-</u>	<u>-</u>	<u>6,974</u>
<u>EXPENDITURE</u>										
Church maintenance	4,956									4,956
Home Missions and Other Church Societies								206		206
Leaving and Priesting Gifts		820								820
Social Fund			33			1,315				1,348
Flower guild and festival							425			425
TOTAL EXPENDITURE	<u>4,956</u>	<u>820</u>	<u>33</u>	<u>-</u>	<u>-</u>	<u>1,315</u>	<u>425</u>	<u>206</u>	<u>-</u>	<u>7,755</u>
NET										
INCOME/(EXPENDITURE)	(340)	20	440	-	-	(345)	(350)	(206)	-	(781)
Funds brought forward	-	-	258	54,145	2,159	281	-	1,215	5,626	63,684
Transfers (to) / from general fund	340	-	-	-	-	64	350	-	-	754
Funds carried forward	<u>-</u>	<u>20</u>	<u>698</u>	<u>54,145</u>	<u>2,159</u>	<u>-</u>	<u>-</u>	<u>1,009</u>	<u>5,626</u>	<u>63,657</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2023

12. RELATED PARTY TRANSACTIONS

During the year ended 31st December 2023 the trustees made aggregate donations to the PCC totalling £19,722 (2022: £14,740).

There have been no other related party transactions in the reporting period.

13. UNRESTRICTED FUNDS: MOVEMENTS IN THE YEAR

	<u>Balance</u> <u>1st January</u> <u>2023</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance</u> <u>31st December</u> <u>2023</u>
Designated fund:					
Fabric fund	175,895	-		20,000	195,895
General fund	<u>619,653</u>	<u>181,972</u>	<u>(186,860)</u>	<u>(20,754)</u>	<u>594,011</u>
	<u>£795,548</u>	<u>£181,972</u>	<u>£(186,860)</u>	<u>£ (754)</u>	<u>£789,906</u>

The PCC are setting aside, in the Fabric Fund, monies towards the costs of church maintenance as identified by the quinquennial inspection reports and emergency repairs. The general fund is available for PCC ordinary purposes.

Accounts

Registered Charity Number: 1131530

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT AND ACCOUNTS

of the
PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31st DECEMBER 2022

Bankers:-

National Westminster Bank plc.
23 Stamford New Road
Altrincham
Cheshire
WA14 1DB

Independent Examiner:-

Timothy A R Elston BA FCA
Percy Westhead & Company
Chartered Accountants
Greg's Buildings
1 Booth Street
Manchester
M2 4AD

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

for the YEAR ENDED 31st DECEMBER 2022

Administrative Information

St. George's Parish Church
Townfield Road
Altrincham
Cheshire
WA14 4DS

The Church is part of the Diocese of Chester. The correspondence address is as above.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission (Charity number 1131530).

PCC members who have served between 1st January 2022 and the date this report was approved are:-

Vicar The Reverend Claire Corley (Chair) (appointed 1st July 2022)

Assistant Priest The Reverend Professor David Law

Wardens Dr Robert Moscrop (Deputy Chair and Electoral Roll Officer)
Kevin Davis

*Deanery Synod
Representatives*

Elected Lay Members Michael Littlewood
Simon Balme (Treasurer)
David Benson
Martin Granger Brown MBE
Joanna Denton
Sue Carter
Alan Lloyd
Maureen Moors
Mark Stant (Secretary)

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

for the YEAR ENDED 31st DECEMBER 2022

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission under charity number 1131530. The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC is responsible for ensuring that all PCC members receive adequate training and guidance to enable them to carry out their duties. Regular meetings of the PCC were held during 2022.

The PCC operates through a number of committees that meet between full meetings of the PCC. The committee structure consists of a set of sub-committees embracing the following areas;

- Standing Committee (strategic overview)
- Parish Centre Management Committee
- Social Committee

The Standing Committee is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the Council. This committee also acts as the Finance Committee in drawing up the budget and making recommendations of a financial nature to the PCC.

The major risks to which the PCC is exposed, as identified by the PCC members, have been reviewed and systems and procedures have been established to manage these risks.

2022 PCC Attendance	Feb-22	Apr-22	Jul-22	Sep-22	Nov-22	Total	%
Rev Claire Corley	n/a	n/a	n/a	✓	✓	2	100%
David Benson	✓	✓	✓	✓	✓	5	100%
Robert Moscrop	✓	✓	✓	✓	✓	5	100%
Michael Littlewood	✓	✓	☒	✓	☒	3	60%
Simon Balme	✓	✓	✓	✓	✓	5	100%
Kevin Davis	✓	✓	☒	✓	✓	4	80%
Martin Granger-Brown	✓	✓	☒	✓	☒	3	60%
Joanne Denton	✓	✓	✓	✓	✓	5	100%
Alan Lloyd	✓	✓	✓	✓	✓	5	100%
Sue Carter	✓	✓	☒	✓	☒	3	60%
Maureen Moors	✓	☒	✓	☒	☒	2	40%
Mark Stant	✓	✓	✓	✓	✓	5	100%
David Law	✓	✓	☒	☒	☒	2	40%

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

for the YEAR ENDED 31st DECEMBER 2022

Objectives and activities

St George's PCC, Altrincham has the responsibility of promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic and ecumenical. It also has the responsibility for the maintenance of St George's Church, Altrincham and related estate.

When planning activities and considering their responsibilities, the incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Achievements and performance

The Parish Centre Hall continues to be widely used by local community groups and further enhances our stewardship.

Financial review

The Total Incoming Resources during the year were £149,599 (2021: £143,401). The Parish Centre Buildings are continuing to be used by local organisations and the income during 2022 from Parish Hall lettings and car parking increased to £24,802 (2021: £20,562). The level of grants paid this year was £5,500 (2021: £5,700) as detailed in note 9. Planned giving has reduced from £57,805 to £51,822 with a decrease in income tax recovered from £13,795 to £13,336. The PCC has net outgoing resources for the year of £17,407 which has decreased total funds carried forward to £859,232.

Reserves policy

It is the PCC's policy to maintain a balance on general fund, sufficient to ensure that the Church is adequately maintained and all running costs can be met as and when they fall due. A designated fund has been established to set monies aside to be used towards the cost of church maintenance and repairs.

It is our policy to invest our fund balances with the CBF Church of England Deposit Fund.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

for the YEAR ENDED 31st DECEMBER 2022

Statement of members of the PCC's responsibilities

The members are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The members are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the PCC and of its incoming resources and application of resources of the PCC for that period. In preparing these financial statements, the members should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue to operate.

The members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the applicable law, regulations and the trust deed. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the PCC on 16 April 2023 and signed on their behalf by:



Rev. Claire Corley (Chair)

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

Independent Examiner's Report to the members of St. George's, Altrincham, Parochial Church Council

I report to the members on my examination of the accounts of St. George's, Altrincham, Parochial Church Council (the PCC) for the year ended 31st December 2022, which are set out on pages 6 to 17.

Responsibilities and basis of report

As the charity members of the PCC 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 member's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 PCC 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.

Timothy A R Elston BA FCA
Percy Westhead & Company
Chartered Accountants
Greg's Buildings
1 Booth Street
Manchester
M2 4AD

Date __ April 2023

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

STATEMENT OF FINANCIAL ACTIVITIES

for the YEAR ENDED 31st DECEMBER 2022

	<u>NOTE</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
<u>INCOME</u>					
Donations and legacies	2a	70,453	1,067	71,520	77,646
Income from charitable activities	2b	64,200	60	64,260	59,789
Investment income	2c	8,335	-	8,335	336
Other income	2d	<u>5,484</u>	<u>-</u>	<u>5,484</u>	<u>5,630</u>
<u>TOTAL INCOME</u>		<u>£148,472</u>	<u>£1,127</u>	<u>£149,599</u>	<u>£143,401</u>
<u>EXPENDITURE</u>					
Church activities	3a	136,170	2,019	138,189	144,474
Costs of raising funds	3b	<u>28,817</u>	<u>-</u>	<u>28,817</u>	<u>25,796</u>
<u>TOTAL EXPENDITURE</u>		<u>£164,987</u>	<u>£2,019</u>	<u>£167,006</u>	<u>£170,270</u>
<u>NET INCOME / (EXPENDITURE)</u>		(16,515)	(892)	(17,407)	(26,869)
BALANCES BROUGHT FORWARD AT 1 st JANUARY 2022		812,508	64,131	876,639	903,508
TRANSFERS BETWEEN FUNDS	11	(445)	445	-	-
<u>BALANCES CARRIED FORWARD AT</u>					
<u>31st DECEMBER 2022</u>		<u>£795,548</u>	<u>£63,684</u>	<u>£859,232</u>	<u>£876,639</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

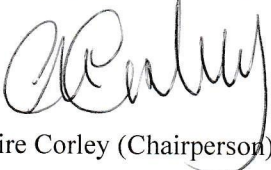
ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

BALANCE SHEET

AT 31st DECEMBER 2022

	<u>Note</u>	<u>2022</u>	<u>2021</u>
<u>FIXED ASSETS</u>			
Tangible fixed assets	6	<u>206,083</u>	<u>213,972</u>
<u>CURRENT ASSETS</u>			
Debtors	7	12,692	9,349
Cash at bank and in hand	8	<u>644,732</u>	<u>653,996</u>
		657,423	663,345
<u>CURRENT LIABILITIES</u>			
Sundry creditors		(274)	(178)
Accrued costs*		<u>(3,500)</u>	<u>-</u>
		(3,774)	(178)
<u>NET CURRENT ASSETS</u>			
		<u>653,649</u>	<u>663,167</u>
<u>LONG TERM LIABILITES</u>			
		<u>(500)</u>	<u>(500)</u>
<u>NET ASSETS</u>			
		<u>£859,232</u>	<u>£876,639</u>
<u>FUNDS</u>			
Unrestricted funds – designated and general	5, 13	795,548	812,508
Restricted funds	5, 11	<u>63,684</u>	<u>64,131</u>
		<u>£859,232</u>	<u>£876,639</u>

The accounts on pages 6 to 17 were approved by the Parochial Church Council on 16 April 2023 and signed on their behalf.


Rev. Claire Corley (Chairperson)


Simon Balme (Treasurer)

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared in accordance with Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

St. George's Parish Church, Altrincham meets the definition of a public benefit entity under FRS 102. Assets and liabilities are therefore recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The true and fair override has been used to apply the Charities SORP (FRS 102) under the Charities (Accounts and Reports) Regulations 2008.

Preparation of the accounts on a going concern basis

The PCC members are of the view that the immediate future of St. George's Parish Church, Altrincham for at least the next 12 to 18 months is secure and that on this basis the accounts have been prepared on a going concern basis.

Fixed Assets

Fixed assets are recorded at cost.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets over their expected useful lives. The rates and periods generally applicable are:

Parish Centre	– 2% per annum straight line
Fixtures, Fittings and Equipment	– 25% per annum straight line

Debtors

Debtors are recognised at the settlement amount due after any discounts offered.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from date of acquisition or opening of the deposit or similar account.

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.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31ST DECEMBER 2022

Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund.

Unrestricted funds comprise general funds and are available to spend on activities that further any of the purposes of the PCC. Designated funds are unrestricted funds of the PCC which the PCC Members have decided at their discretion to set aside for a specific purpose.

Income

Planned giving income, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. All other income is recognised when it is receivable. All income is accounted for gross.

Expenditure

Grants and donations are recognised when paid over. The diocesan parish share is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross. Expenditure is classified under the following activity headings:

- Church activities includes the costs of services, missionary work and other activities undertaken to further the purposes of the Church and their associated support costs.
- Costs of raising funds comprise the costs of commercial trading comprising the Parish Hall and its support costs.

Allocation of support costs

Support costs are those functions that assist the work of the Church but do not directly undertake charitable activities. Support costs include secretarial and governance costs which support the PCC's activities. These costs have been allocated to church activities.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2022

2.(cont.)INCOME (2021)

	<u>For comparative purposes</u>			
	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2020</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a) <u>Donations and legacies</u>				
Planned giving - covenants	57,805	-	57,805	61,364
- income tax recovered	13,795	-	13,795	14,697
Collections	591	-	591	518
Christmas appeal and sundry donations	805	2,150	2,955	2,500
Friends of St. George's	-	2,500	2,500	-
	<u>£72,996</u>	<u>£4,650</u>	<u>£77,646</u>	<u>£79,079</u>
(b) <u>Income from charitable activities</u>				
Parish hall lettings and car parking	20,562	-	20,562	19,260
Rent and insurance	35,871	-	35,871	35,806
Photocopying	20	-	20	26
Fees	3,163	-	3,163	4,608
Flower Guild	-	-	-	30
Sunday coffee	173	-	173	220
	<u>£59,789</u>	<u>£-</u>	<u>£59,789</u>	<u>£59,950</u>
(c) <u>Investment income</u>				
Deposit account interest	336	-	336	2,851
	<u>£336</u>	<u>£-</u>	<u>£336</u>	<u>£2,851</u>
(d) <u>Other income</u>				
Contributions to maintenance	821	-	821	2,360
VAT Rebate	4,809	-	4,809	-
	<u>£5,630</u>	<u>£-</u>	<u>£5,630</u>	<u>£2,360</u>
<u>TOTAL INCOME</u>	<u>£138,751</u>	<u>£4,650</u>	<u>£143,401</u>	<u>£144,240</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2022

3. <u>EXPENDITURE</u>	<u>2022</u>	<u>2022</u>	<u>2022</u>	<u>2021</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a) <u>Church activities</u>				
Missionary and charitable giving				
Church overseas – missionary societies	-	-	-	-
Home Missions and Other Church Societies (note 9)	<u>5,500</u>	<u>-</u>	<u>5,500</u>	<u>5,700</u>
	5,500	-	5,500	5,700
Ministry - parish share	76,302	-	76,302	74,620
- vicar's housing	1,270	-	1,270	2,664
- vicar's expenses	4,579	-	4,579	2,029
Church - running expenses and insurance	13,917	-	13,917	12,361
Church maintenance	5,814	420	6,234	21,275
Upkeep of services	2,338	-	2,338	705
Flower guild	-	625	625	-
Social Fund	-	974	974	-
Upkeep of churchyard and memorial garden	8,520	-	8,520	3,331
Organist, choir fees and support staff	2,100	-	2,100	2,025
Expenditure on publications and books	175	-	175	1,961
Day school, Junior Church and youth club expenses	212	-	212	-
Leaving and Priesting gifts	-	-	-	2,100
Printing and stationery	3,659	-	3,659	3,862
Stewardship expenses	869	-	869	525
Parish secretary and caretaker expenses	8,649	-	8,649	8,679
Bank charges and interest	276	-	276	339
Sundry expenses	<u>1,990</u>	<u>-</u>	<u>1,990</u>	<u>2,298</u>
	<u>£136,170</u>	<u>£2,019</u>	<u>£138,189</u>	<u>£144,474</u>
(b) <u>Costs of raising funds</u>				
Parish hall running costs	20,928	-	20,928	17,907
Depreciation of parish centre	<u>7,889</u>	<u>-</u>	<u>7,889</u>	<u>7,889</u>
	<u>£28,817</u>	<u>£-</u>	<u>£28,817</u>	<u>£25,796</u>
<u>TOTAL EXPENDITURE</u>	<u>£164,987</u>	<u>£2,019</u>	<u>£167,006</u>	<u>£170,270</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2022

3.(cont.)EXPENDITURE (2021)

		<u>For comparative purposes</u>			
		<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2020</u>
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a)	<u>Church activities</u>				
	Missionary and charitable giving				
	Church overseas – missionary societies	-	-	-	-
	Home Missions and Other Church Societies (note 9)	<u>5,450</u>	<u>250</u>	<u>5,700</u>	<u>7,100</u>
		5,450	250	5,700	7,100
	Ministry - parish share	74,620	-	74,620	74,065
	- vicar's housing	2,664	-	2,664	3,175
	- vicar's expenses	2,029	-	2,029	543
	Church - running expenses and insurance	12,361	-	12,361	16,230
	Church maintenance	18,775	2,500	21,275	31,795
	Upkeep of services	705	-	705	902
	Flower guild	-	-	-	83
	Upkeep of churchyard and memorial garden	3,331	-	3,331	7,293
	Organist, choir fees and support staff	2,025	-	2,025	2,428
	Expenditure on publications and books	1,961	-	1,961	4,035
	Leaving and Priesting gifts	-	2,100	2,100	-
	Printing and stationery	3,862	-	3,862	2,933
	Stewardship expenses	525	-	525	161
	Parish secretary and caretaker expenses	8,679	-	8,679	8,350
	Bank charges and interest	339	-	339	273
	Sundry expenses	<u>2,298</u>	-	<u>2,298</u>	<u>587</u>
		<u>£139,624</u>	<u>£4,850</u>	<u>£144,474</u>	<u>£159,953</u>
(b)	<u>Costs of raising funds</u>				
	Parish hall running costs	17,907	-	17,907	16,346
	Depreciation of parish centre	<u>7,889</u>	-	<u>7,889</u>	<u>7,889</u>
		<u>£25,796</u>	<u>£-</u>	<u>£25,796</u>	<u>£24,235</u>
	<u>TOTAL EXPENDITURE</u>	<u>£165,420</u>	<u>£4,850</u>	<u>£170,270</u>	<u>£184,188</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31ST DECEMBER 2022

4. NET INCOME/(EXPENDITURE) FOR THE YEAR

This is stated after charging:	<u>2022</u> £	<u>2021</u> £
Depreciation	7,889	7,889
Independent examiners fees	<u>288</u>	<u>288</u>

5. ANALYSIS OF NET ASSETS BY FUND

	<u>2022</u> Unrestricted Fund	<u>2022</u> Restricted Funds	<u>2022</u> Total Funds
Fixed assets	206,083	-	206,083
Current assets	593,239	64,184	657,423
Current liabilities	(3,774)	-	(3,774)
Long term liabilities	-	(500)	(500)
	<u>£795,548</u>	<u>£63,684</u>	<u>£859,232</u>

6. TANGIBLE FIXED ASSETS

<u>Cost</u>	<u>Parish Centre</u> <u>Buildings</u>	<u>Fixtures,</u> <u>Fittings and</u> <u>Equipment</u>	<u>Total</u>
At 1 st January 2022	394,439	6,104	400,543
Additions	-	-	-
at 31 st December 2022	<u>£394,439</u>	<u>£6,104</u>	<u>£400,543</u>
<u>Depreciation</u>			
At 1 st January 2022	180,467	6,104	186,571
Charge for the year	<u>7,889</u>	-	<u>7,889</u>
At 31 st December 2022	<u>£188,356</u>	<u>£6,104</u>	<u>£194,460</u>
<u>Net Book Value</u>			
At 31 st December 2022	<u>£206,083</u>	<u>£-</u>	<u>£206,083</u>
At 31 st December 2021	<u>£213,972</u>	<u>£-</u>	<u>£213,972</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31ST DECEMBER 2022

7. DEBTORS

	<u>2022</u>	<u>2021</u>
Accrued income	3,125	-
Gift aid reclaimed	<u>9,567</u>	<u>9,349</u>
	<u>£12,692</u>	<u>£9,349</u>

8. CASH AT BANK AND IN HAND

	<u>2022</u>	<u>2021</u>
Current account balances	9,103	16,703
CBF Fabric Fund	<u>635,629</u>	<u>637,293</u>
	<u>£644,732</u>	<u>£653,996</u>

9. HOME MISSIONS AND OTHER CHURCH SOCIETIES

	<u>2022</u> <u>Unrestricted</u> <u>Fund</u>	<u>2022</u> <u>Restricted</u> <u>Fund</u>
Grass Roots Charity	1,000	-
St. Anne's Hospice	1,500	-
Altrincham C of E School	<u>3,000</u>	<u>-</u>
	<u>£5,500</u>	<u>£ -</u>

10. ANALYSIS OF STAFF NUMBERS, COSTS AND PAYMENTS TO PCC MEMBERS

The average monthly number of employees throughout the year was 2.

	<u>2022</u>	<u>2021</u>
Salaries and Wages	<u>8,649</u>	<u>8,679</u>

No employees had employee benefits in excess of £60,000 (2021: Nil)

The expenses paid to clergy may contain a small immaterial proportion, which relates to their function as PCC members. No other payments were made to PCC members.

The key management personnel of the PCC comprise the members as listed on page 1.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM
NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2022

11 SUMMARY OF RESTRICTED FUND INCOME AND EXPENDITURE

<u>INCOME</u>	<u>Soup Kitchen</u>	<u>Church Furnishing</u>	<u>Memorial Garden</u>	<u>Social Fund</u>	<u>Flower Guild</u>	<u>Walton Fund - relief of poor in Altrincham</u>	<u>Fund - religious education</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Collections	81							81
Christmas appeal and sundry donations				736				736
Flower Guild					60			60
Legacies and grants	250							250
<u>TOTAL INCOME</u>	<u>331</u>	<u>-</u>	<u>-</u>	<u>736</u>	<u>60</u>	<u>-</u>	<u>-</u>	<u>1,127</u>
<u>EXPENDITURE</u>								
Church maintenance		420						420
Social Fund	73			901				974
Flower guild and festival					625			625
<u>TOTAL EXPENDITURE</u>	<u>73</u>	<u>420</u>	<u>-</u>	<u>901</u>	<u>625</u>	<u>-</u>	<u>-</u>	<u>2,019</u>
NET INCOME/(EXPENDITURE)	258	(420)	-	(165)	(565)	-	-	(892)
Funds brought forward	-	54,565	2,159	446	120	1,215	5,626	64,131
Transfers (to) / from general fund	-	-	-	-	445	-	-	445
Funds carried forward	<u>258</u>	<u>54,145</u>	<u>2,159</u>	<u>281</u>	<u>-</u>	<u>1,215</u>	<u>5,626</u>	<u>63,684</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2022

12. RELATED PARTY TRANSACTIONS

During the year ended 31st December 2022 the trustees made aggregate donations to the PCC totalling £14,740 (2021: £13,714)

There have been no other related party transactions in the reporting period.

13. UNRESTRICTED FUNDS: MOVEMENTS IN THE YEAR

	<u>Balance</u> <u>1st January</u> <u>2022</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance</u> <u>31st December</u> <u>2022</u>
Designated fund:					
Fabric fund	155,895	-		20,000	175,895
General fund	<u>656,613</u>	<u>148,472</u>	<u>(164,987)</u>	<u>(20,445)</u>	<u>619,653</u>
	<u>£812,508</u>	<u>£148,472</u>	<u>£(164,987)</u>	<u>£ (445)</u>	<u>£795,548</u>

The PCC are setting aside, in the Fabric Fund, monies towards the costs of church maintenance as identified by the quinquennial inspection reports and emergency repairs. The general fund is available for PCC ordinary purposes.

Accounts

Registered Charity Number: 1131530

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT AND ACCOUNTS

of the
PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31st DECEMBER 2021

Bankers:-

National Westminster Bank plc.
23 Stamford New Road
Altrincham
Cheshire
WA14 1DB

Independent Examiner:-

Timothy A R Elston BA FCA
Percy Westhead & Company
Chartered Accountants
Greg's Buildings
1 Booth Street
Manchester
M2 4AD

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

for the YEAR ENDED 31st DECEMBER 2021

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission under charity number 1131530. The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC is responsible for ensuring that all PCC members receive adequate training and guidance to enable them to carry out their duties. Regular meetings of the PCC were held during 2021.

The PCC operates through a number of committees that meet between full meetings of the PCC. The committee structure consists of a set of sub-committees embracing the following areas;

- Standing Committee (strategic overview)
- Parish Centre Management Committee
- Social Committee

The Standing Committee is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the Council. This committee also acts as the Finance Committee in drawing up the budget and making recommendations of a financial nature to the PCC.

The major risks to which the PCC is exposed, as identified by the PCC members, have been reviewed and systems and procedures have been established to manage these risks.

2021 PCC Attendance	Feb-21	Apr-21	Jun-21	Sep-21	Oct-21	Nov-21	Total	%
Rev Edmund Betts	✓	✓	✓	n/a	n/a	n/a	3	100%
David Benson	✓	✓	✓	✓	✓	✓	6	100%
Robert Moscrop	✓	✓	✓	✓	✓	☒	5	83%
Michael Littlewood	✓	✓	☒	☒	✓	✓	4	67%
Simon Balme	✓	✓	✓	☒	☒	✓	4	67%
Kevin Davis	✓	✓	✓	✓	✓	✓	6	100%
Martin Granger-Brown	✓	✓	☒	✓	☒	✓	4	67%
Joanne Denton	✓	☒	✓	✓	✓	✓	5	83%
Alan Lloyd	✓	✓	✓	✓	☒	✓	5	83%
Sue Carter	✓	✓	✓	✓	✓	✓	6	100%
Maureen Moors	✓	✓	✓	✓	☒	✓	5	83%
Mark Stant	✓	✓	✓	✓	✓	✓	6	100%
David Law	☒	☒	✓	✓	✓	✓	4	67%

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

for the YEAR ENDED 31st DECEMBER 2021

Objectives and activities

St George's PCC, Altrincham has the responsibility of promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic and ecumenical. It also has the responsibility for the maintenance of St George's Church, Altrincham and related estate.

When planning activities and considering their responsibilities, the incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Achievements and performance

The Parish Centre Hall continues to be widely used by local community groups and further enhances our stewardship.

Financial review

The Total Incoming Resources during the year were £143,401 (2020: £144,240). The Parish Centre Buildings are continuing to be used by local organisations and the income during 2021 from Parish Hall lettings and car parking increased to £20,562 (2020: £19,260). The level of grants paid this year was £5,700 (2020: £7,100) as detailed in note 9. Planned giving has remained comparable to the previous year as has income tax recovered. The PCC has net outgoing resources for the year of £26,869 which has decreased total funds carried forward to £876,639.

Reserves policy

It is the PCC's policy to maintain a balance on general fund, sufficient to ensure that the Church is adequately maintained and all running costs can be met as and when they fall due. A designated fund has been established to set monies aside to be used towards the cost of church maintenance and repairs.

It is our policy to invest our fund balances with the CBF Church of England Deposit Fund.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

for the YEAR ENDED 31st DECEMBER 2021

Statement of members of the PCC's responsibilities

The members are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The members are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the PCC and of its incoming resources and application of resources of the PCC for that period. In preparing these financial statements, the members should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue to operate.

The members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the applicable law, regulations and the trust deed. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the PCC on 7/4/22 and signed on their behalf by:


Robert Moscrop (Deputy Chairman)

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

Independent Examiner's Report to the members of St. George's, Altrincham, Parochial Church Council

I report to the members on my examination of the accounts of St. George's, Altrincham, Parochial Church Council (the PCC) for the year ended 31st December 2021, which are set out on pages 6 to 17.

Responsibilities and basis of report

As the charity members of the PCC 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 member's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 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 PCC 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.



Timothy A R Elston BA FCA
Percy Westhead & Company
Chartered Accountants
Greg's Buildings
1 Booth Street
Manchester
M2 4AD

Date 22.4.2022

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

STATEMENT OF FINANCIAL ACTIVITIES

for the YEAR ENDED 31st DECEMBER 2021

	<u>NOTE</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2020</u>
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
<u>INCOME</u>					
Donations and legacies	2a	72,996	4,650	77,646	79,079
Income from charitable activities	2b	59,789	-	59,789	59,950
Investment income	2c	336	-	336	2,851
Other income	2d	<u>5,630</u>	<u>-</u>	<u>5,630</u>	<u>2,360</u>
<u>TOTAL INCOME</u>		<u>£138,751</u>	<u>£4,650</u>	<u>£143,401</u>	<u>£144,240</u>
<u>EXPENDITURE</u>					
Church activities	3a	139,624	4,850	144,474	159,953
Costs of raising funds	3b	<u>25,796</u>	<u>-</u>	<u>25,796</u>	<u>24,235</u>
<u>TOTAL EXPENDITURE</u>		<u>£165,420</u>	<u>£4,850</u>	<u>£170,270</u>	<u>£184,188</u>
<u>NET INCOME / (EXPENDITURE)</u>		(26,669)	(200)	(26,869)	(39,948)
BALANCES BROUGHT FORWARD AT 1 st JANUARY 2021		839,247	64,261	903,508	943,456
TRANSFERS BETWEEN FUNDS	11	(70)	70	-	-
<u>BALANCES CARRIED FORWARD AT</u>					
<u>31st DECEMBER 2021</u>		<u>£812,508</u>	<u>£64,131</u>	<u>£876,639</u>	<u>£903,508</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

BALANCE SHEET

AT 31ST DECEMBER 2021

	<u>Note</u>	<u>2021</u>	<u>2020</u>
<u>FIXED ASSETS</u>			
Tangible fixed assets	6	<u>213,972</u>	<u>221,861</u>
<u>CURRENT ASSETS</u>			
Debtors	7	9,349	10,876
Cash at bank and in hand	8	<u>653,996</u>	<u>671,552</u>
		663,345	682,248
<u>CURRENT LIABILITIES</u>			
Sundry creditors		(178)	(43)
Accrued costs		<u>-</u>	<u>(238)</u>
		(178)	(281)
<u>NET CURRENT ASSETS</u>		<u>663,167</u>	<u>682,147</u>
<u>LONG TERM LIABILITES</u>		<u>(500)</u>	<u>(500)</u>
<u>NET ASSETS</u>		<u>£876,639</u>	<u>£903,508</u>
<u>FUNDS</u>			
Unrestricted funds – designated and general	5, 13	812,508	839,247
Restricted funds	5, 11	<u>64,131</u>	<u>64,261</u>
		<u>£876,639</u>	<u>£903,508</u>

The accounts on pages 6 to 17 were approved by the Parochial Church Council on 7/4/22 and signed on their behalf.



Robert Moscrop (Deputy Chairman)



Simon Balme (Treasurer)

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS **for the YEAR ENDED 31st DECEMBER 2021**

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared in accordance with Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

St. George's Parish Church, Altrincham meets the definition of a public benefit entity under FRS 102. Assets and liabilities are therefore recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The true and fair override has been used to apply the Charities SORP (FRS 102) under the Charities (Accounts and Reports) Regulations 2008.

Preparation of the accounts on a going concern basis

The PCC members are of the view that the immediate future of St. George's Parish Church, Altrincham for at least the next 12 to 18 months is secure and that on this basis the accounts have been prepared on a going concern basis.

Fixed Assets

Fixed assets are recorded at cost.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets over their expected useful lives. The rates and periods generally applicable are:

Parish Centre	– 2% per annum straight line
Fixtures, Fittings and Equipment	– 25% per annum straight line

Debtors

Debtors are recognised at the settlement amount due after any discounts offered.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from date of acquisition or opening of the deposit or similar account.

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.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2021

Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund.

Unrestricted funds comprise general funds and are available to spend on activities that further any of the purposes of the PCC. Designated funds are unrestricted funds of the PCC which the PCC Members have decided at their discretion to set aside for a specific purpose.

Income

Planned giving income, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. All other income is recognised when it is receivable. All income is accounted for gross.

Expenditure

Grants and donations are recognised when paid over. The diocesan parish share is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross. Expenditure is classified under the following activity headings:

- Church activities includes the costs of services, missionary work and other activities undertaken to further the purposes of the Church and their associated support costs.
- Costs of raising funds comprise the costs of commercial trading comprising the Parish Hall and its support costs.

Allocation of support costs

Support costs are those functions that assist the work of the Church but do not directly undertake charitable activities. Support costs include secretarial and governance costs which support the PCC's activities. These costs have been allocated to church activities.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2021

2. <u>INCOME</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2020</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a) <u>Donations and legacies</u>				
Planned giving - covenants	57,805	-	57,805	61,364
- income tax recovered	13,795	-	13,795	14,697
Collections	591	-	591	518
Christmas appeal and sundry donations	805	2,150	2,955	2,500
Friends of St. George's	-	2,500	2,500	-
	<u>£72,996</u>	<u>£4,650</u>	<u>£77,646</u>	<u>£79,079</u>
(b) <u>Income from charitable activities</u>				
Parish hall lettings and car parking	20,562	-	20,562	19,260
Rent and insurance	35,871	-	35,871	35,806
Photocopying	20	-	20	26
Fees	3,163	-	3,163	4,608
Flower Guild	-	-	-	30
Sunday coffee	173	-	173	220
	<u>£59,789</u>	<u>£-</u>	<u>£59,789</u>	<u>£59,950</u>
(c) <u>Investment income</u>				
Deposit account interest	336	-	336	2,851
	<u>£336</u>	<u>£-</u>	<u>£336</u>	<u>£2,851</u>
(d) <u>Other income</u>				
Contributions to maintenance	821	-	821	2,360
VAT Rebate	4,809	-	4,809	-
	<u>£5,630</u>	<u>£-</u>	<u>£5,630</u>	<u>£2,360</u>
<u>TOTAL INCOME</u>	<u>£138,751</u>	<u>£4,650</u>	<u>£143,401</u>	<u>£144,240</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2021

2.(cont.)INCOME (2020)

	<u>For comparative purposes</u>			
	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2019</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a) <u>Donations and legacies</u>				
Planned giving - covenants	61,364	-	61,364	61,071
- income tax recovered	14,697	-	14,697	14,852
Collections	518	-	518	2,105
Christmas appeal and sundry donations	2,500	-	2,500	3,759
Friends of St. George's	-	-	-	-
	<u>£79,079</u>	<u>£-</u>	<u>£79,079</u>	<u>£81,787</u>
(b) <u>Income from charitable activities</u>				
Parish hall lettings and car parking	19,260	-	19,260	32,702
Publications and advertising	-	-	-	200
Rent and insurance	35,806	-	35,806	35,756
Photocopying	26	-	26	131
Fees	4,608	-	4,608	4,736
Flower Guild	-	30	30	298
Sunday coffee	220	-	220	1,017
	<u>£59,920</u>	<u>£30</u>	<u>£59,950</u>	<u>£74,840</u>
(c) <u>Investment income</u>				
Deposit account interest	2,851	-	2,851	3,251
	<u>£2,851</u>	<u>£-</u>	<u>£2,851</u>	<u>£3,251</u>
(d) <u>Other income</u>				
Proceeds from sale of curates house	-	-	-	290,000
Contributions to maintenance	2,360	-	2,360	-
	<u>£2,360</u>	<u>£-</u>	<u>£2,360</u>	<u>£290,000</u>
<u>TOTAL INCOME</u>	<u>£144,210</u>	<u>£30</u>	<u>£144,240</u>	<u>£449,878</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2021

3. <u>EXPENDITURE</u>	<u>2021</u>	<u>2021</u>	<u>2021</u>	<u>2020</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a) <u>Church activities</u>				
Missionary and charitable giving				
Church overseas – missionary societies	-	-	-	-
Home Missions and Other Church Societies (note 9)	<u>5,450</u>	<u>250</u>	<u>5,700</u>	<u>7,100</u>
	5,450	250	5,700	7,100
Ministry - parish share	74,620	-	74,620	74,065
- vicar's housing	2,664	-	2,664	3,175
- vicar's expenses	2,029	-	2,029	543
Church - running expenses and insurance	12,361	-	12,361	16,230
Church maintenance	18,775	2,500	21,275	31,795
Upkeep of services	705	-	705	902
Flower guild	-	-	-	83
Upkeep of churchyard and memorial garden	3,331	-	3,331	7,293
Organist, choir fees and support staff	2,025	-	2,025	2,428
Expenditure on publications and books	1,961	-	1,961	4,035
Leaving and Priesting gifts	-	2,100	2,100	-
Printing and stationery	3,862	-	3,862	2,933
Stewardship expenses	525	-	525	161
Parish secretary and caretaker expenses	8,679	-	8,679	8,350
Bank charges and interest	339	-	339	273
Sundry expenses	<u>2,298</u>	-	<u>2,298</u>	<u>587</u>
	<u>£139,624</u>	<u>£4,850</u>	<u>£144,474</u>	<u>£159,953</u>
(b) <u>Costs of raising funds</u>				
Parish hall running costs	17,907	-	17,907	16,346
Depreciation of parish centre	<u>7,889</u>	-	<u>7,889</u>	<u>7,889</u>
	<u>£25,796</u>	<u>£-</u>	<u>£25,796</u>	<u>£24,235</u>
<u>TOTAL EXPENDITURE</u>	<u>£165,420</u>	<u>£4,850</u>	<u>£170,270</u>	<u>£184,188</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2021

3.(cont.)EXPENDITURE (2020)

	<u>For comparative purposes</u>			
	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2019</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a) <u>Church activities</u>				
Missionary and charitable giving				
Church overseas – missionary societies	-	-	-	-
Home Missions and Other Church Societies (note 9)	<u>7,100</u>	<u>-</u>	<u>7,100</u>	<u>6,514</u>
	7,100	-	7,100	6,514
Ministry - parish share	74,065	-	74,065	72,258
- vicar's housing	3,175	-	3,175	2,931
- vicar's expenses	543	-	543	676
- curate and youth worker housing	-	-	-	579
Church - running expenses and insurance	16,230	-	16,230	16,694
Church maintenance	31,795	-	31,795	4,385
Upkeep of services	902	-	902	2,059
Flower guild	-	83	83	696
Social fund	-	-	-	471
*Upkeep of churchyard and memorial garden	7,293	-	7,293	6,152
Organist, choir fees and support staff	2,428	-	2,428	3,012
Expenditure on publications and books	4,035	-	4,035	3,388
Day school, Junior church and youth club expenses	-	-	-	54
Printing and stationery	2,933	-	2,933	3,041
Stewardship expenses	161	-	161	1,238
Parish secretary and caretaker expenses	8,350	-	8,350	9,435
Bank charges and interest	273	-	273	383
Professional fees	-	-	-	6,753
Sundry expenses	<u>587</u>	<u>-</u>	<u>587</u>	<u>697</u>
	<u>£159,870</u>	<u>£83</u>	<u>£159,953</u>	<u>£141,416</u>
(b) <u>Costs of raising funds</u>				
Parish hall running costs	16,346	-	16,346	18,674
Depreciation of parish centre	<u>7,889</u>	<u>-</u>	<u>7,889</u>	<u>7,889</u>
	<u>£24,235</u>	<u>£-</u>	<u>£24,235</u>	<u>£26,563</u>
<u>TOTAL EXPENDITURE</u>	<u>£184,105</u>	<u>£83</u>	<u>£184,188</u>	<u>£167,979</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2021

4. NET INCOME/(EXPENDITURE) FOR THE YEAR

	<u>2021</u>	<u>2020</u>
	£	£
This is stated after charging:		
Depreciation	7,889	7,889
Independent examiners fees	<u>288</u>	<u>288</u>

5. ANALYSIS OF NET ASSETS BY FUND

	<u>2021</u>	<u>2021</u>	<u>2021</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>
Fixed assets	213,972	-	213,972
Current assets	598,714	64,631	663,345
Current liabilities	(178)	-	(178)
Long term liabilities	<u>-</u>	<u>(500)</u>	<u>(500)</u>
	<u>£812,508</u>	<u>£64,131</u>	<u>£876,639</u>

6. TANGIBLE FIXED ASSETS

	<u>Parish Centre</u>	<u>Fixtures,</u>	
	<u>Buildings</u>	<u>Fittings and</u>	
		<u>Equipment</u>	<u>Total</u>
<u>Cost</u>			
At 1 st January 2021	394,439	6,104	400,543
Additions	<u>-</u>	<u>-</u>	<u>-</u>
at 31 st December 2021	<u>£394,439</u>	<u>£6,104</u>	<u>£400,543</u>
<u>Depreciation</u>			
At 1 st January 2021	172,578	6,104	178,682
Charge for the year	<u>7,889</u>	<u>-</u>	<u>7,889</u>
At 31 st December 2021	<u>£180,467</u>	<u>£6,104</u>	<u>£186,571</u>
<u>Net Book Value</u>			
At 31 st December 2021	<u>£213,972</u>	<u>£-</u>	<u>£213,972</u>
At 31 st December 2020	<u>£221,861</u>	<u>£-</u>	<u>£221,861</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2021

7. **DEBTORS**

	<u>2021</u>	<u>2020</u>
Gift aid reclaimed	9,349	10,876
	<u>£9,349</u>	<u>£10,876</u>

8. **CASH AT BANK AND IN HAND**

	<u>2021</u>	<u>2020</u>
Current account balances	16,703	24,595
CBF Fabric Fund	<u>637,293</u>	<u>646,657</u>
	<u>£653,996</u>	<u>£671,552</u>

9. **HOME MISSIONS AND OTHER CHURCH SOCIETIES**

	<u>2021</u> <u>Unrestricted</u> <u>Fund</u>	<u>2021</u> <u>Restricted</u> <u>Fund</u>
The Children's Society	1,750	-
Christian Aid	1,700	-
Walton Trust	-	250
Altrincham C of E School	<u>2,000</u>	<u>-</u>
	<u>£5,450</u>	<u>£250</u>

10. **ANALYSIS OF STAFF NUMBERS, COSTS AND PAYMENTS TO PCC MEMBERS**

The average monthly number of employees throughout the year was 2.

	<u>2021</u>	<u>2020</u>
Salaries and Wages	<u>8,679</u>	<u>8,564</u>

No employees had employee benefits in excess of £60,000 (2020: nil).

The expenses paid to clergy may contain a small immaterial proportion, which relates to their function as PCC members. No other payments were made to PCC members.

The key management personnel of the PCC comprise the members as listed on page 1.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM
NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2021

11 SUMMARY OF RESTRICTED FUND INCOME AND EXPENDITURE

	<u>Reverend</u> <u>Leaving Gift</u>	<u>Church</u> <u>Windows</u>	<u>Church</u> <u>Furnishing</u>	<u>Memorial</u> <u>Garden</u>	<u>Social Fund</u>	<u>Flower Guild</u>	<u>Walton Fund -</u> <u>relief of poor</u> <u>in Altrincham</u>	<u>Fund -</u> <u>religious</u> <u>education</u>	<u>Total</u>
	£	£	£	£	£	£	£	£	£
<u>INCOME</u>									
Christmas appeal and sundry donations	2,030					120			2,150
Friends of St Georges		2,500							2,500
<u>TOTAL INCOME</u>	<u>2,030</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>120</u>	<u>-</u>	<u>-</u>	<u>4,650</u>
<u>EXPENDITURE</u>									
Church maintenance		2,500							2,500
Home Missions and Other Church Societies							250		250
Leaving and Priesting gifts	2,100								2,100
<u>TOTAL EXPENDITURE</u>	<u>2,100</u>	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>250</u>	<u>-</u>	<u>4,850</u>
NET									
INCOME/(EXPENDITURE)	(70)	-	-	-	-	120	(250)	-	(200)
Funds brought forward	-	-	54,565	2,159	446	-	1,465	5,626	64,261
Transfers (to) / from general fund	70								70
Funds carried forward	<u>-</u>	<u>-</u>	<u>54,565</u>	<u>2,159</u>	<u>446</u>	<u>120</u>	<u>1,215</u>	<u>5,626</u>	<u>64,131</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2021

12. RELATED PARTY TRANSACTIONS

During the year ended 31st December 2021 the trustees made aggregate donations to the PCC totalling £13,714 (2020: £14,270)

There have been no other related party transactions in the reporting period.

13. UNRESTRICTED FUNDS: MOVEMENTS IN THE YEAR

	<u>Balance</u> <u>1st January</u> <u>2021</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance</u> <u>31st December</u> <u>2021</u>
Designated fund:					
Fabric fund	152,902	-	(17,007)	20,000	155,895
General fund	<u>686,345</u>	<u>138,751</u>	<u>(148,413)</u>	<u>(20,070)</u>	<u>656,613</u>
	<u>£839,247</u>	<u>£138,751</u>	<u>£(165,420)</u>	<u>£ (70)</u>	<u>£812,508</u>

The PCC are setting aside, in the Fabric Fund, monies towards the costs of church maintenance as identified by the quinquennial inspection reports and emergency repairs. The general fund is available for PCC ordinary purposes.

Accounts

Registered Charity Number: 1131530

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT AND ACCOUNTS

of the

PAROCHIAL CHURCH COUNCIL

FOR THE YEAR ENDED 31st DECEMBER 2020

Incumbent:-

The Reverend Edmund J Betts
St. George's Parish Church
The Vicarage
Townfield Road
Altrincham
Cheshire
WA14 4DS

Bankers:-

National Westminster Bank plc.
23 Stamford New Road
Altrincham
Cheshire
WA14 1DB

Independent Examiner:-

Timothy A R Elston BA FCA
Percy Westhead & Company
Chartered Accountants
Greg's Buildings
1 Booth Street
Manchester
M2 4AD

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

for the YEAR ENDED 31st DECEMBER 2020

Administrative Information

St. George's Parish Church
Townfield Road
Altrincham
Cheshire
WA14 4DS

The Church is part of the Diocese of Chester. The correspondence address is as above.

The Parochial Church Council (PCC) is a charity registered with the Charity Commission (Charity number 1131530).

PCC members who have served between 1st January 2020 and the date this report was approved are:-

<i>Vicar</i>	The Reverend Dr Edmund Betts (Chairman)
<i>Assistant Priest</i>	The Reverend Professor David Law
<i>Wardens</i>	Dr Robert Moscrop (Deputy Chairman and Electoral Roll Officer) Kevin Davis
<i>Deanery Synod Representatives</i>	
<i>Elected Lay Members</i>	Michael Littlewood Simon Balme (Treasurer) David Benson Martin Granger Brown MBE Joanna Denton Sue Carter Alan Lloyd Maureen Moors Mark Stant (Secretary)

The Chairman, the Revd. Edmund Betts, takes responsibility for the day to day management of the PCC.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

for the YEAR ENDED 31st DECEMBER 2020

Structure, governance and management

The PCC is a corporate body established by the Church of England. The PCC operates under the Parochial Church Council Powers Measure. The PCC is registered with the Charity Commission under charity number 1131530. The method of appointment of PCC members is set out in the Church Representation Rules. All Church attendees are encouraged to register on the Electoral Roll and stand for election to the PCC. The PCC is responsible for ensuring that all PCC members receive adequate training and guidance to enable them to carry out their duties. Regular meetings of the PCC were held during 2020.

The PCC operates through a number of committees that meet between full meetings of the PCC. The committee structure consists of a set of sub-committees embracing the following areas;

- Standing Committee (strategic overview)
- Parish Centre Management Committee
- Social Committee

The Standing Committee is the only committee required by law. It has power to transact the business of the PCC between its meetings, subject to any directions given by the Council. This committee also acts as the Finance Committee in drawing up the budget and making recommendations of a financial nature to the PCC.

The major risks to which the PCC is exposed, as identified by the PCC members, have been reviewed and systems and procedures have been established to manage these risks.

2020 PCC Attendance	Feb-20	Mar-20	Jun-20	Aug-20	Sep-20	Nov-20	Total	%
Rev Edmund Betts	✓	✓	✓	✓	✓	✓	6	100%
David Benson	✓	☒	✓	✓	☒	✓	4	67%
Robert Moscrop	✓	✓	✓	✓	✓	✓	6	100%
Michael Littlewood	✓	☒	✓	☒	✓	✓	4	67%
Simon Balme	✓	✓	✓	✓	☒	✓	5	83%
Kevin Davis	✓	✓	✓	✓	☒	✓	5	83%
Martin Granger-Brown	✓	✓	✓	✓	✓	✓	6	100%
Joanne Denton	✓	☒	✓	✓	✓	✓	5	83%
Alan Lloyd	✓	✓	✓	✓	✓	✓	6	100%
Sue Carter	✓	✓	✓	✓	✓	✓	6	100%
Maureen Moors	✓	☒	✓	✓	✓	☒	4	67%
Mark Stant	✓	✓	✓	✓	✓	✓	6	100%
David Law	☒	☒	☒	☒	☒	☒	0	0%

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

for the YEAR ENDED 31st DECEMBER 2020

Objectives and activities

St George's PCC, Altrincham has the responsibility of co-operating with the incumbent, the Revd. Edmund Betts, in promoting, in the ecclesiastical parish, the whole mission of the Church, pastoral, evangelistic and ecumenical. It also has the responsibility for the maintenance of St George's Church, Altrincham and related estate.

When planning activities and considering their responsibilities, the incumbent and the PCC have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Achievements and performance

The Parish Centre Hall continues to be widely used by local community groups and further enhances our stewardship.

Financial review

The Total Incoming Resources during the year were £144,240 (2019: £449,878). The Parish Centre Buildings are continuing to be used by local organisations and the income during 2020 from Parish Hall lettings and car parking decreased to £19,260 (2019: £32,702). The level of grants paid this year was £7,100 (2019: £6,514) as detailed in note 9. Planned giving has remained comparable to the previous year as has income tax recovered. The PCC has net outgoing resources for the year of £39,948 which has decreased total funds carried forward to £903,508.

Reserves policy

It is the PCC's policy to maintain a balance on general fund, sufficient to ensure that the Church is adequately maintained and all running costs can be met as and when they fall due. A designated fund has been established to set monies aside to be used towards the cost of church maintenance and repairs.

It is our policy to invest our fund balances with the CBF Church of England Deposit Fund.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

ANNUAL REPORT OF THE PAROCHIAL CHURCH COUNCIL

for the YEAR ENDED 31st DECEMBER 2020

Statement of members of the PCC's responsibilities

The members are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The members are required to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the PCC and of its incoming resources and application of resources of the PCC for that period. In preparing these financial statements, the members should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the PCC will continue to operate.

The members are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the PCC and enable them to ensure that the financial statements comply with the applicable law, regulations and the trust deed. They are also responsible for safeguarding the assets of the PCC and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the PCC on 6th April 2021 and signed on their behalf by:

Edmund Betts

The Reverend Edmund J Betts (Chairman)

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

Independent Examiner's Report to the members of St. George's, Altrincham, Parochial Church Council

I report to the members on my examination of the accounts of St. George's, Altrincham, Parochial Church Council (the PCC) for the year ended 31st December 2020, which are set out on pages 6 to 17.

Responsibilities and basis of report

As the charity members of the PCC you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011('the Act').

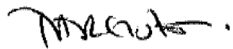
I report in respect of my examination of the member's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

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 PCC 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.



Timothy A R Elston BA FCA
Institute of Chartered Accountants in England and Wales
Percy Westhead & Company
Chartered Accountants
Greg's Buildings
1 Booth Street
Manchester
M2 4AD

Date: 16th April 2021

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

STATEMENT OF FINANCIAL ACTIVITIES

for the YEAR ENDED 31st DECEMBER 2020

	<u>NOTE</u>	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2019</u>
		<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
		<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
<u>INCOME</u>					
Donations and legacies	2a	79,079	-	79,079	81,787
Income from charitable activities	2b	59,920	30	59,950	74,840
Investment income	2c	2,851	-	2,851	3,251
Other income	2d	<u>2,360</u>	<u>-</u>	<u>2,360</u>	<u>290,000</u>
<u>TOTAL INCOME</u>		<u>£144,210</u>	<u>£30</u>	<u>£144,240</u>	<u>£449,878</u>
<u>EXPENDITURE</u>					
Church activities	3a	159,870	83	159,953	141,416
Costs of raising funds	3b	<u>24,235</u>	<u>-</u>	<u>24,235</u>	<u>26,563</u>
<u>TOTAL EXPENDITURE</u>		<u>£184,105</u>	<u>£83</u>	<u>£184,188</u>	<u>£167,979</u>
<u>NET INCOME / (EXPENDITURE)</u>		(39,895)	(53)	(39,948)	281,899
BALANCES BROUGHT FORWARD AT 1 st JANUARY 2020		879,195	64,261	943,456	661,557
TRANSFERS BETWEEN FUNDS	11	(53)	53	-	-
<u>BALANCES CARRIED FORWARD AT</u>					
<u>31st DECEMBER 2020</u>		<u>£839,247</u>	<u>£64,261</u>	<u>£903,508</u>	<u>£943,456</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

BALANCE SHEET

AT 31st DECEMBER 2020

	<u>Note</u>	<u>2020</u>	<u>2019</u>
<u>FIXED ASSETS</u>			
Tangible fixed assets	6	<u>221,861</u>	<u>229,750</u>
<u>CURRENT ASSETS</u>			
Debtors	7	10,876	11,121
Cash at bank and in hand	8	<u>671,552</u>	<u>703,598</u>
		682,248	714,719
<u>CURRENT LIABILITIES</u>			
Sundry creditors		(43)	(165)
Accrued costs		<u>(238)</u>	<u>(348)</u>
		(281)	(513)
<u>NET CURRENT ASSETS</u>		<u>682,147</u>	<u>714,206</u>
<u>LONG TERM LIABILITES</u>		<u>(500)</u>	<u>(500)</u>
<u>NET ASSETS</u>		<u>£903,508</u>	<u>£943,456</u>
<u>FUNDS</u>			
Unrestricted funds – designated and general	5, 13	839,247	879,195
Restricted funds	5, 11	<u>64,261</u>	<u>64,261</u>
		<u>£903,508</u>	<u>£943,456</u>

The accounts on pages 6 to 17 were approved by the Parochial Church Council on signed on their behalf.

and



The Reverend Edmund J Betts (Chairman)



Simon Balme (Treasurer)

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of Accounting

The financial statements have been prepared in accordance with Accounting and reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

St. George's Parish Church, Altrincham meets the definition of a public benefit entity under FRS 102. Assets and liabilities are therefore recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The true and fair override has been used to apply the Charities SORP (FRS 102) under the Charities (Accounts and Reports) Regulations 2008.

Preparation of the accounts on a going concern basis

The PCC members are of the view that the immediate future of St. George's Parish Church, Altrincham for at least the next 12 to 18 months is secure and that on this basis the accounts have been prepared on a going concern basis.

Fixed Assets

Fixed assets are recorded at cost.

Depreciation is calculated to write down the cost less estimated residual value of all tangible fixed assets over their expected useful lives. The rates and periods generally applicable are:

Parish Centre	– 2% per annum straight line
Fixtures, Fittings and Equipment	– 25% per annum straight line

Debtors

Debtors are recognised at the settlement amount due after any discounts offered.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from date of acquisition or opening of the deposit or similar account.

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.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2020

Funds

Restricted funds represent donations or grants received for a specific object or invited by the PCC for a specific object. The funds may only be expended on the specific object for which they were given. Any balance remaining unspent at the end of the year must be carried forward as a balance on that fund.

Unrestricted funds comprise general funds and are available to spend on activities that further any of the purposes of the PCC. Designated funds are unrestricted funds of the PCC which the PCC Members have decided at their discretion to set aside for a specific purpose.

Income

Planned giving income, collections and donations are recognised when received. Tax refunds are recognised when the income to which they relate is received. All other income is recognised when it is receivable. All income is accounted for gross.

Expenditure

Grants and donations are recognised when paid over. The diocesan parish share is accounted for when due. All other expenditure is generally recognised when it is incurred and is accounted for gross. Expenditure is classified under the following activity headings:

- Church activities includes the costs of services, missionary work and other activities undertaken to further the purposes of the Church and their associated support costs.
- Costs of raising funds comprise the costs of commercial trading comprising the Parish Hall and its support costs.

Allocation of support costs

Support costs are those functions that assist the work of the Church but do not directly undertake charitable activities. Support costs include secretarial and governance costs which support the PCC's activities. These costs have been allocated to church activities.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31ST DECEMBER 2020

2. <u>INCOME</u>	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2019</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a) <u>Donations and legacies</u>				
Planned giving - covenants	61,364	-	61,364	61,071
- income tax recovered	14,697	-	14,697	14,852
Collections	518	-	518	2,105
Christmas appeal and sundry donations	2,500	-	2,500	3,759
Friends of St. George's	-	-	-	-
	<u>£79,079</u>	<u>£-</u>	<u>£79,079</u>	<u>£81,787</u>
(b) <u>Income from charitable activities</u>				
Parish hall lettings and car parking	19,260	-	19,260	32,702
Publications and advertising	-	-	-	200
Rent and insurance	35,806	-	35,806	35,756
Photocopying	26	-	26	131
Fees	4,608	-	4,608	4,736
Flower Guild	-	30	30	298
Sunday coffee	220	-	220	1,017
	<u>£59,920</u>	<u>£30</u>	<u>£59,950</u>	<u>£74,840</u>
(c) <u>Investment income</u>				
Deposit account interest	2,851	-	2,851	3,251
	<u>£2,851</u>	<u>£-</u>	<u>£2,851</u>	<u>£3,251</u>
(d) <u>Other income</u>				
Proceeds from sale of curates house	-	-	-	290,000
Contributions to maintenance	2,360	-	2,360	-
	<u>£2,360</u>	<u>£-</u>	<u>£2,360</u>	<u>£290,000</u>
<u>TOTAL INCOME</u>	<u>£144,210</u>	<u>£30</u>	<u>£144,240</u>	<u>£449,878</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31ST DECEMBER 2020

2.(cont.)INCOME (2019)

	For comparative purposes			
	<u>2019</u>	<u>2019</u>	<u>2019</u>	<u>2018</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a) <u>Donations and legacies</u>				
Planned giving - covenants	61,071	-	61,071	62,656
- income tax recovered	14,852	-	14,852	14,975
Collections	2,105	-	2,105	2,840
Christmas appeal and sundry donations	3,286	473	3,759	4,571
Friends of St. George's	-	-	-	10,787
	<u>£81,314</u>	<u>£473</u>	<u>£81,787</u>	<u>£95,829</u>
(b) <u>Income from charitable activities</u>				
Parish hall lettings and car parking	32,702	-	32,702	37,389
Publications and advertising	200	-	200	275
Rent and insurance	35,756	-	35,756	37,902
Photocopying	131	-	131	326
Fees	4,736	-	4,736	3,460
Flower Guild	-	298	298	286
Sunday coffee	1,017	-	1,017	832
	<u>£74,542</u>	<u>£298</u>	<u>£74,840</u>	<u>£80,470</u>
(c) <u>Investment income</u>				
Deposit account interest	3,251	-	3,251	1,859
	<u>£3,251</u>	<u>£-</u>	<u>£3,251</u>	<u>£1,859</u>
(d) <u>Other income</u>				
VAT Rebates	-	-	-	5,084
Proceeds from sale of curates house	290,000	-	290,000	-
	<u>£290,000</u>	<u>£-</u>	<u>£290,000</u>	<u>£5,084</u>
<u>TOTAL INCOME</u>	<u>£449,107</u>	<u>£771</u>	<u>£449,878</u>	<u>£183,242</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

**NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2020**

3. <u>EXPENDITURE</u>	<u>2020</u>	<u>2020</u>	<u>2020</u>	<u>2019</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a) <u>Church activities</u>				
Missionary and charitable giving				
Church overseas – missionary societies	-	-	-	-
Home Missions and Other Church Societies (note 9)	<u>7,100</u>	-	<u>7,100</u>	<u>6,514</u>
	7,100	-	7,100	6,514
Ministry				
- parish share	74,065	-	74,065	72,258
- vicar's housing	3,175	-	3,175	2,931
- vicar's expenses	543	-	543	676
- curate and youth worker housing	-	-	-	579
Church				
- running expenses and insurance	16,230	-	16,230	16,694
Church maintenance	31,795	-	31,795	4,385
Upkeep of services	902	-	902	2,059
Flower guild	-	83	83	696
Social fund	-	-	-	471
Upkeep of churchyard and memorial garden	7,293	-	7,293	6,152
Organist, choir fees and support staff	2,428	-	2,428	3,012
Expenditure on publications and books	4,035	-	4,035	3,388
Day school, Junior church and youth club expenses	-	-	-	54
Printing and stationery	2,933	-	2,933	3,041
Stewardship expenses	161	-	161	1,238
Parish secretary and caretaker expenses	8,350	-	8,350	9,435
Bank charges and interest	273	-	273	383
Professional fees	-	-	-	6,753
Sundry expenses	<u>587</u>	-	<u>587</u>	<u>697</u>
	<u>£159,870</u>	<u>£83</u>	<u>£159,953</u>	<u>£141,416</u>
(b) <u>Costs of raising funds</u>				
Parish hall running costs	16,346	-	16,346	18,674
Depreciation of parish centre	<u>7,889</u>	-	<u>7,889</u>	<u>7,889</u>
	<u>£24,235</u>	<u>£-</u>	<u>£24,235</u>	<u>£26,563</u>
<u>TOTAL EXPENDITURE</u>	<u>£184,105</u>	<u>£83</u>	<u>£184,188</u>	<u>£167,979</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2020

3.(cont.) <u>EXPENDITURE (2019)</u>	<u>For comparative purposes</u>			
	<u>2019</u>	<u>2019</u>	<u>2019</u>	<u>2018</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>	<u>Funds</u>
(a) <u>Church activities</u>				
Missionary and charitable giving				
Church overseas – missionary societies	-	-	-	-
Home Missions and Other Church Societies (note 9)	6,250	264	6,514	7,125
	<u>6,250</u>	<u>264</u>	<u>6,514</u>	<u>7,125</u>
Ministry - parish share	72,258	-	72,258	70,496
- vicar's housing	2,931	-	2,931	3,412
- vicar's expenses	676	-	676	594
- curate's housing	579	-	579	9,082
Church - running expenses and insurance	16,694	-	16,694	12,527
Church maintenance	3,792	593	4,385	42,187
Upkeep of services	2,059	-	2,059	1,195
Flower guild	-	696	696	549
Social fund	-	471	471	446
Upkeep of churchyard and memorial garden	6,152	-	6,152	4,166
Organist, choir fees and support staff	3,012	-	3,012	2,834
Expenditure on publications and books	3,388	-	3,388	1,820
Depreciation of fixtures, fittings and equipment	-	-	-	-
Day school, Junior church and youth club expenses	54	-	54	-
Printing and stationery	3,041	-	3,041	3,723
Stewardship expenses	1,238	-	1,238	1,870
Parish secretary and caretaker expenses	9,435	-	9,435	9,916
Bank charges and interest	383	-	383	412
Professional fees	6,753	-	6,753	-
Sundry expenses	697	-	697	369
	<u>£139,392</u>	<u>£2,024</u>	<u>£141,416</u>	<u>£172,723</u>
(b) <u>Costs of raising funds</u>				
Parish hall running costs	18,674	-	18,674	27,213
Depreciation of parish centre	7,889	-	7,889	7,889
	<u>£26,563</u>	<u>£-</u>	<u>£26,563</u>	<u>£35,102</u>
<u>TOTAL EXPENDITURE</u>	<u>£165,955</u>	<u>£2,024</u>	<u>£167,979</u>	<u>£207,825</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

**NOTES TO THE ACCOUNTS
for the YEAR ENDED 31ST DECEMBER 2020**

4. NET INCOME/(EXPENDITURE) FOR THE YEAR

	<u>2020</u>	<u>2019</u>
	£	£
This is stated after charging:		
Depreciation	7,889	7,889
Independent examiners fees	<u>288</u>	<u>288</u>

5. ANALYSIS OF NET ASSETS BY FUND

	<u>2020</u>	<u>2020</u>	<u>2020</u>
	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
	<u>Fund</u>	<u>Funds</u>	<u>Funds</u>
Fixed assets	221,861	-	221,861
Current assets	617,667	64,261	682,428
Current liabilities	(281)	-	(281)
Long term liabilities	-	<u>(500)</u>	<u>(500)</u>
	<u>£839,247</u>	<u>£64,261</u>	<u>£903,508</u>

6. TANGIBLE FIXED ASSETS

	<u>Parish Centre</u>	<u>Fixtures,</u>	
	<u>Buildings</u>	<u>Fittings and</u>	
		<u>Equipment</u>	<u>Total</u>
<u>Cost</u>			
At 1 st January 2020	394,439	6,104	400,543
Additions	-	-	-
at 31 st December 2020	<u>£394,439</u>	<u>£6,104</u>	<u>£400,543</u>
<u>Depreciation</u>			
At 1 st January 2020	164,689	6,104	170,793
Charge for the year	<u>7,889</u>	-	<u>7,889</u>
At 31 st December 2020	<u>£172,578</u>	<u>£6,104</u>	<u>£178,682</u>
<u>Net Book Value</u>			
At 31 st December 2020	<u>£221,861</u>	£-	<u>£221,861</u>
At 31 st December 2019	<u>£229,750</u>	£-	<u>£229,750</u>

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31ST DECEMBER 2020

7. <u>DEBTORS</u>	<u>2020</u>	<u>2019</u>
Gift aid reclaimed	<u>10,876</u>	<u>11,121</u>
	<u>£10,876</u>	<u>£11,121</u>
8. <u>CASH AT BANK AND IN HAND</u>	<u>2020</u>	<u>2019</u>
Current account balances	24,595	24,492
CBF Fabric Fund	<u>646,657</u>	<u>679,106</u>
	<u>£671,552</u>	<u>£703,598</u>
9. <u>HOME MISSIONS AND OTHER CHURCH SOCIETIES</u>	<u>2020</u>	<u>2020</u>
	<u>Unrestricted</u>	<u>Restricted</u>
	<u>Fund</u>	<u>Fund</u>
Trafford South Foodbank	1,700	-
The Children's Society	1,700	-
The Wellspring	1,700	-
Altrincham C of E School	<u>2,000</u>	<u>-</u>
	<u>£7,100</u>	<u>£-</u>
10. <u>ANALYSIS OF STAFF NUMBERS, COSTS AND PAYMENTS TO PCC MEMBERS</u>		
The average monthly number of employees throughout the year was 2.	<u>2020</u>	<u>2019</u>
Salaries and Wages	<u>8,564</u>	<u>9,468</u>

No employees had employee benefits in excess of £60,000 (2019: nil).

The expenses paid to clergy may contain a small immaterial proportion, which relates to their function as PCC members. No other payments were made to PCC members.

The key management personnel of the PCC comprise the members as listed on page 1.

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM
NOTES TO THE ACCOUNTS
for the YEAR ENDED 31st DECEMBER 2020

11 SUMMARY OF RESTRICTED FUND INCOME AND EXPENDITURE

	Church Furnishing £	Memorial Garden £	Social Fund £	Flower Guild £	Walton Fund - relief of poor in Altrincham £	Oakfield Fund - religious education £	Total £
<u>INCOME</u>							
Flower Guild	-	-	-	30	-	-	30
<u>TOTAL INCOME</u>	-	-	-	30	-	-	30
<u>EXPENDITURE</u>							
Flower guild and festival	-	-	-	83	-	-	83
<u>TOTAL EXPENDITURE</u>	-	-	-	83	-	-	83
NET							
INCOME/(EXPENDITURE)	-	-	-	(53)	-	-	(53)
Funds brought forward	54,565	2,159	446	-	1,465	5,626	64,261
Transfers (to) / from general fund	-	-	-	53	-	-	53
Funds carried forward	54,565	2,159	446	-	1,465	5,626	64,261

ST. GEORGE'S PARISH CHURCH, ALTRINCHAM

NOTES TO THE ACCOUNTS
for the YEAR ENDED 31ST DECEMBER 2020

12. RELATED PARTY TRANSACTIONS

During the year ended 31st December 2020 the trustees made aggregate donations to the PCC totalling £14,270 (2019: £12,769)

There have been no other related party transactions in the reporting period.

13. UNRESTRICTED FUNDS: MOVEMENTS IN THE YEAR

	<u>Balance</u> <u>1st January</u> <u>2020</u>	<u>Income</u>	<u>Expenditure</u>	<u>Transfers</u>	<u>Balance</u> <u>31st December</u> <u>2020</u>
Designated fund:					
Fabric fund	149,069	-	(16,167)	20,000	152,902
General fund	<u>730,126</u>	<u>144,210</u>	<u>(167,938)</u>	<u>(20,053)</u>	<u>686,345</u>
	<u>£879,195</u>	<u>£144,210</u>	<u>£(184,105)</u>	<u>£ (53)</u>	<u>£839,247</u>

The PCC are setting aside, in the Fabric Fund, monies towards the costs of church maintenance as identified by the quinquennial inspection reports and emergency repairs. The general fund is available for PCC ordinary purposes.